

The attached statistics were prepared using the results of Survey 1 and Survey 2 of the [public consultation on the first set of Draft ESRS](#).

For the purposes of calculating and presenting the attached statistics:

- **‘Support’** represents the count of the following responses:
  - ‘Fully’
  - ‘To a large extent with some reservations’
- **‘Do not support’** represents the count of the following responses:
  - ‘Not at all’
  - ‘To a limited extent with strong reservations’
- Blank and ‘Not applicable’ responses were excluded for the purposes of the calculations.

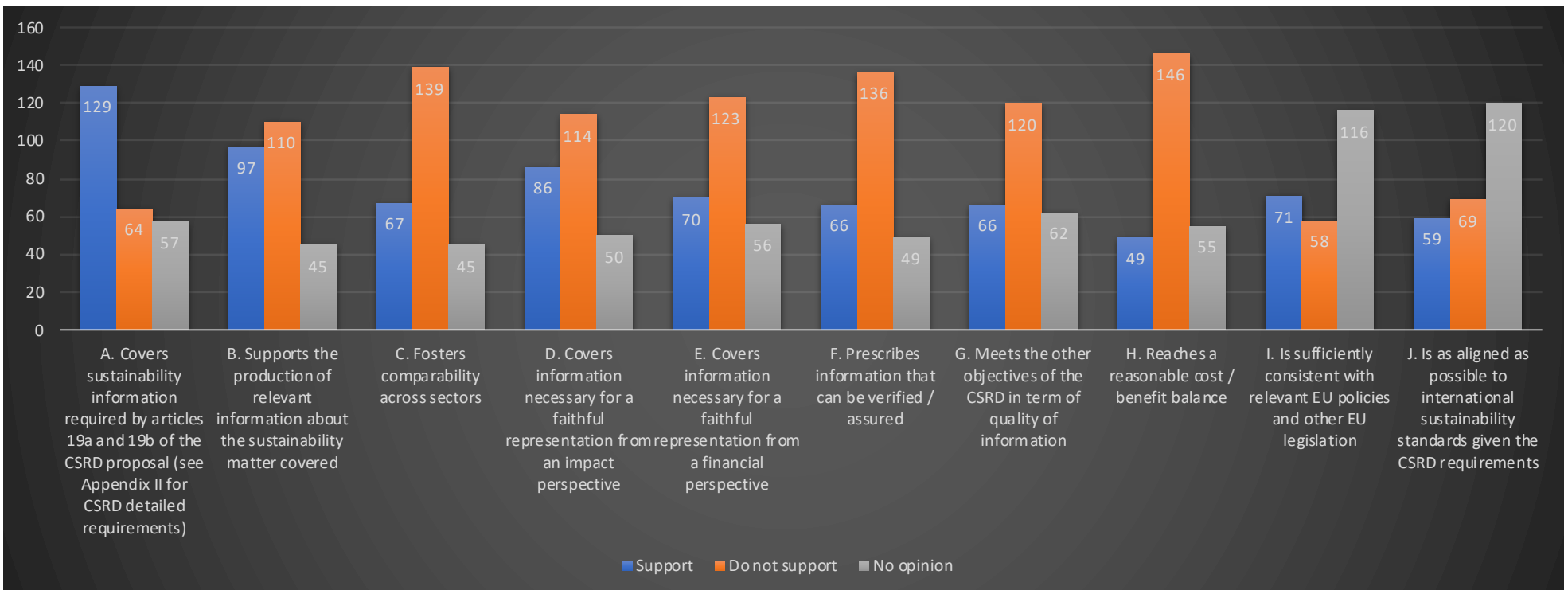
The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

**DISCLAIMER:**

The statistics in the first page (or pages) of each of the draft ESRS refer to the support rate calculated combining all the respondents i.e. any answer has the same weight. For a proper understanding of the results of the consultation, however, the data in the first pages have to be seen in conjunction with the other pages of the presentation, where, in line with EFRAG stakeholders’ due process, views of each of the different categories of stakeholders are considered separately, irrespective of how large the size of the population of respondents in each category.

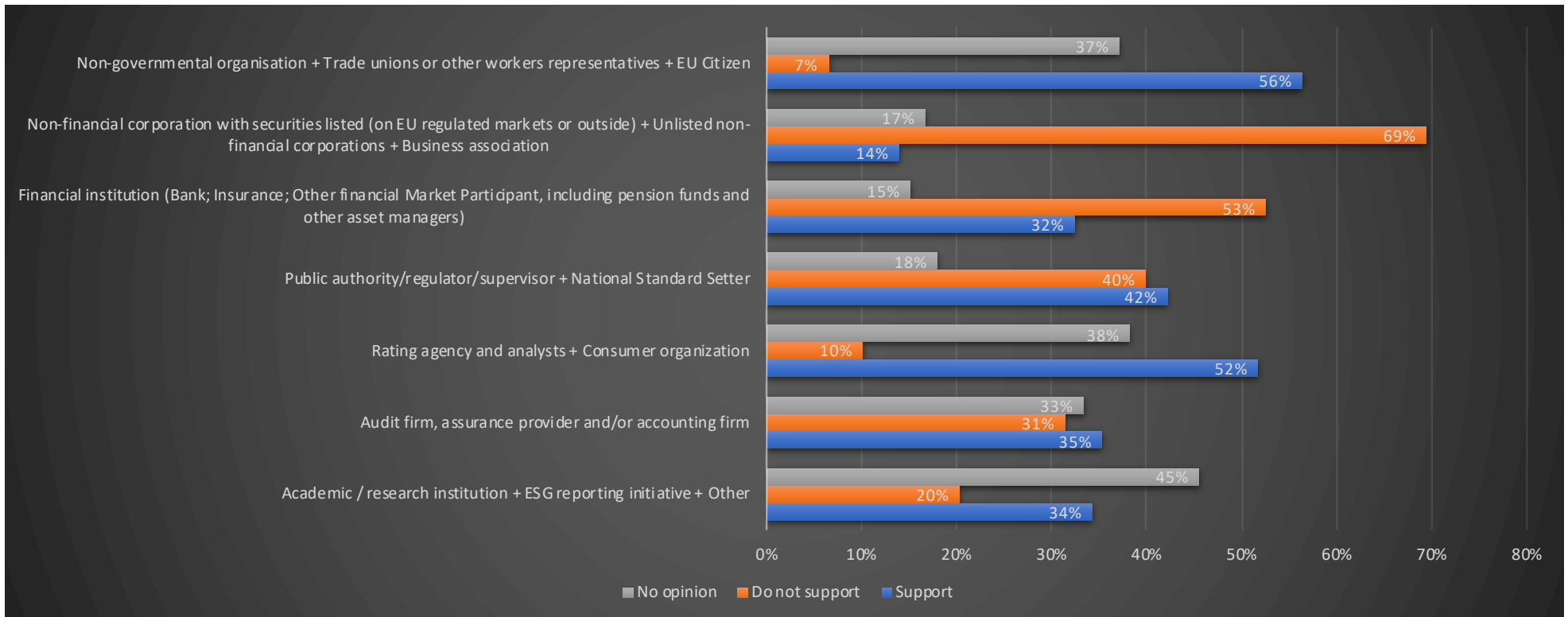
## ESRS E4 Biodiversity and ecosystems (overall ED relevance/content)

	Support	Do not support	No opinion
A. Covers sustainability information required by articles 19a and 19b of the CSRD proposal (see Appendix II for CSRD detailed requirements)	129	64	57
B. Supports the production of relevant information about the sustainability matter covered	97	110	45
C. Fosters comparability across sectors	67	139	45
D. Covers information necessary for a faithful representation from an impact perspective	86	114	50
E. Covers information necessary for a faithful representation from a financial perspective	70	123	56
F. Prescribes information that can be verified / assured	66	136	49
G. Meets the other objectives of the CSRD in term of quality of information	66	120	62
H. Reaches a reasonable cost / benefit balance	49	146	55
I. Is sufficiently consistent with relevant EU policies and other EU legislation	71	58	116
J. Is as aligned as possible to international sustainability standards given the CSRD requirements	59	69	120



## ESRS E4 Biodiversity and ecosystems (overall ED relevance/content)

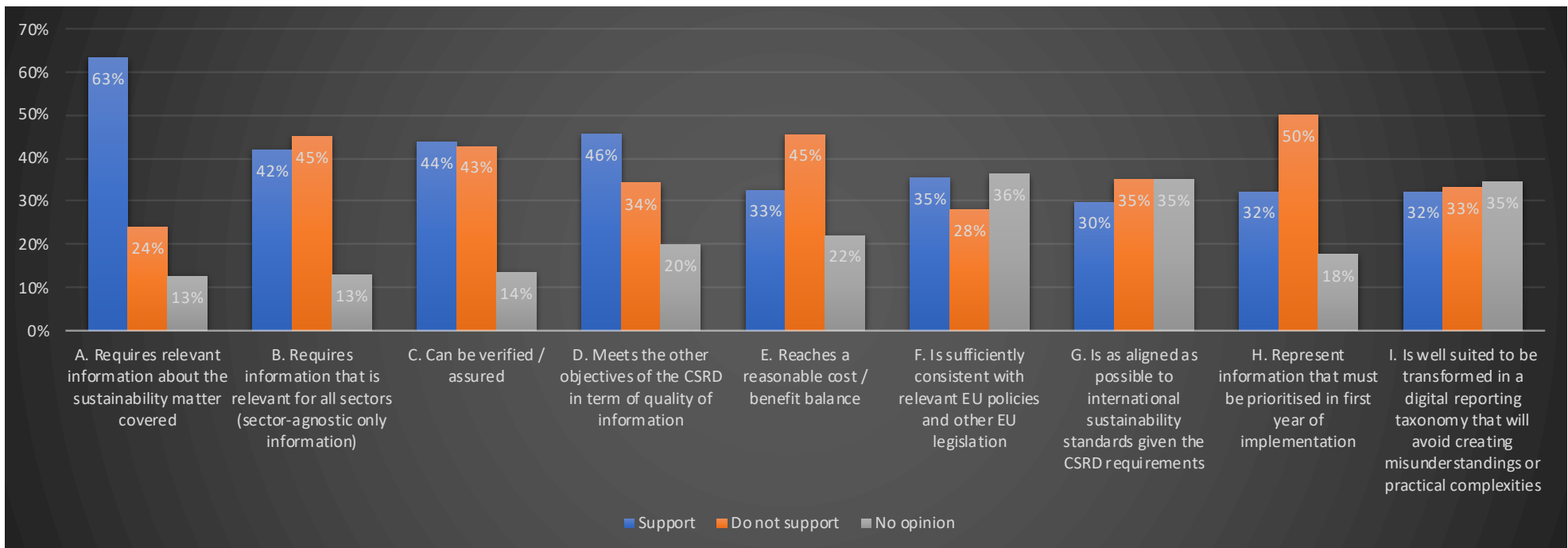
	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	34%	20%	45%
Audit firm, assurance provider and/or accounting firm	35%	31%	33%
Rating agency and analysts + Consumer organization	52%	10%	38%
Public authority/regulator/supervisor + National Standard Setter	42%	40%	18%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	32%	53%	15%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	14%	69%	17%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	56%	7%	37%



Survey 2 results

**ESRS E4 Biodiversity and ecosystems**

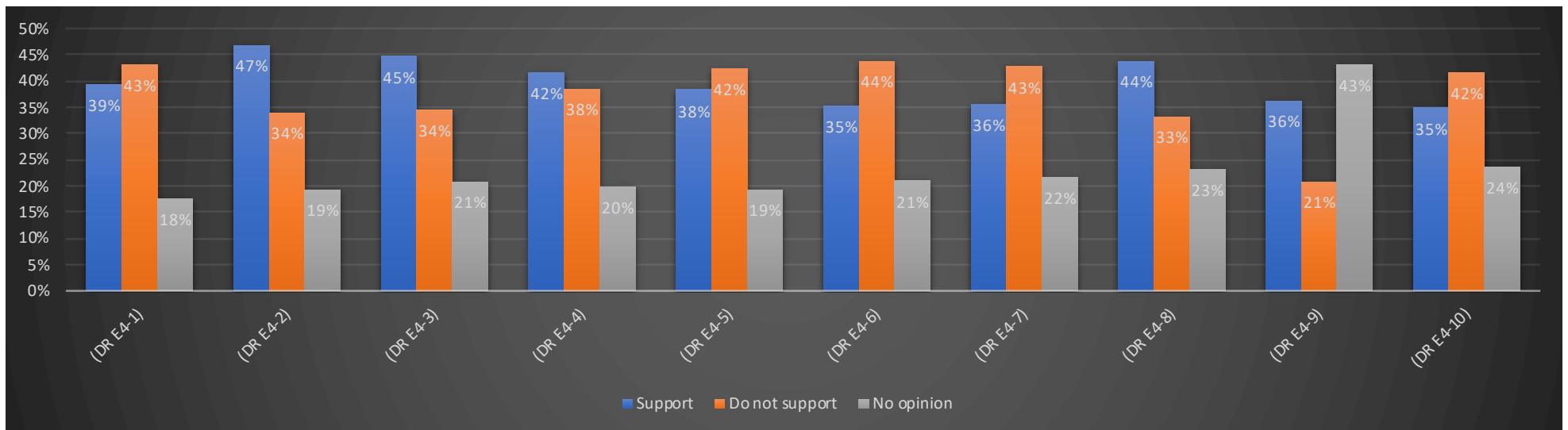
	Average across DRs				Across DRs		
	Support	Do not support	No opinion		Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	63%	24%	13%	100%	666	253	134
B. Requires information that is relevant for all sectors (sector-agnostic only information)	42%	45%	13%	100%	432	463	135
C. Can be verified / assured	44%	43%	14%	100%	459	446	142
D. Meets the other objectives of the CSRD in term of quality of information	46%	34%	20%	100%	470	353	206
E. Reaches a reasonable cost / benefit balance	33%	45%	22%	100%	338	473	229
F. Is sufficiently consistent with relevant EU policies and other EU legislation	35%	28%	36%	100%	351	279	360
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	30%	35%	35%	100%	298	350	352
H. Represent information that must be prioritised in first year of implementation	32%	50%	18%	100%	341	530	189
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	32%	33%	35%	100%	325	336	349



Survey 2 results

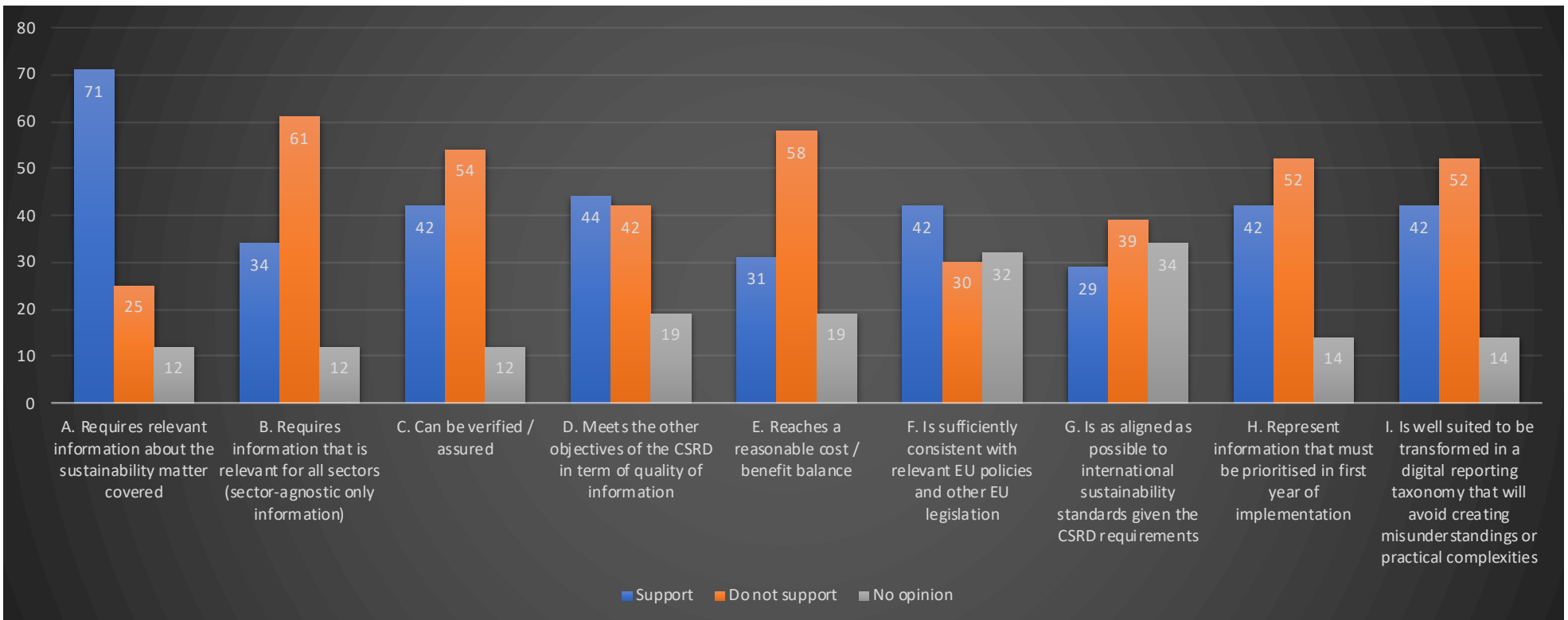
**ESRS E4 Biodiversity and ecosystems**

	Average across A to J				Across A to J		
	Support	Do not support	No opinion		Support	Do not support	No opinion
(DR E4-1)	39%	43%	18%	100%	377	413	168
(DR E4-2)	47%	34%	19%	100%	454	329	187
(DR E4-3)	45%	34%	21%	100%	430	331	200
(DR E4-4)	42%	38%	20%	100%	397	366	190
(DR E4-5)	38%	42%	19%	100%	366	404	184
(DR E4-6)	35%	44%	21%	100%	335	415	200
(DR E4-7)	36%	43%	22%	100%	324	390	197
(DR E4-8)	44%	33%	23%	100%	389	295	206
(DR E4-9)	36%	21%	43%	100%	298	171	355
(DR E4-10)	35%	42%	24%	100%	310	369	209



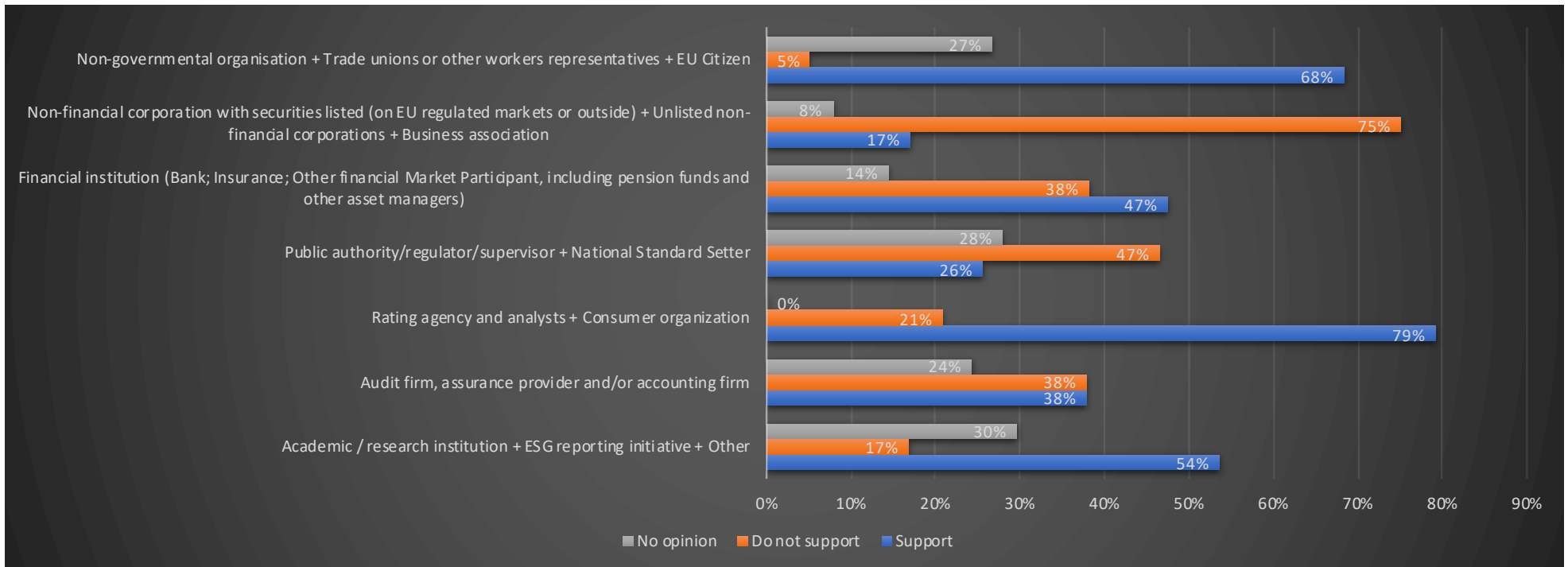
## ESRS E4 Biodiversity and ecosystems (DR E4-1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	71	25	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	34	61	12
C. Can be verified / assured	42	54	12
D. Meets the other objectives of the CSRD in term of quality of information	44	42	19
E. Reaches a reasonable cost / benefit balance	31	58	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	42	30	32
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	29	39	34
H. Represent information that must be prioritised in first year of implementation	42	52	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	42	52	14



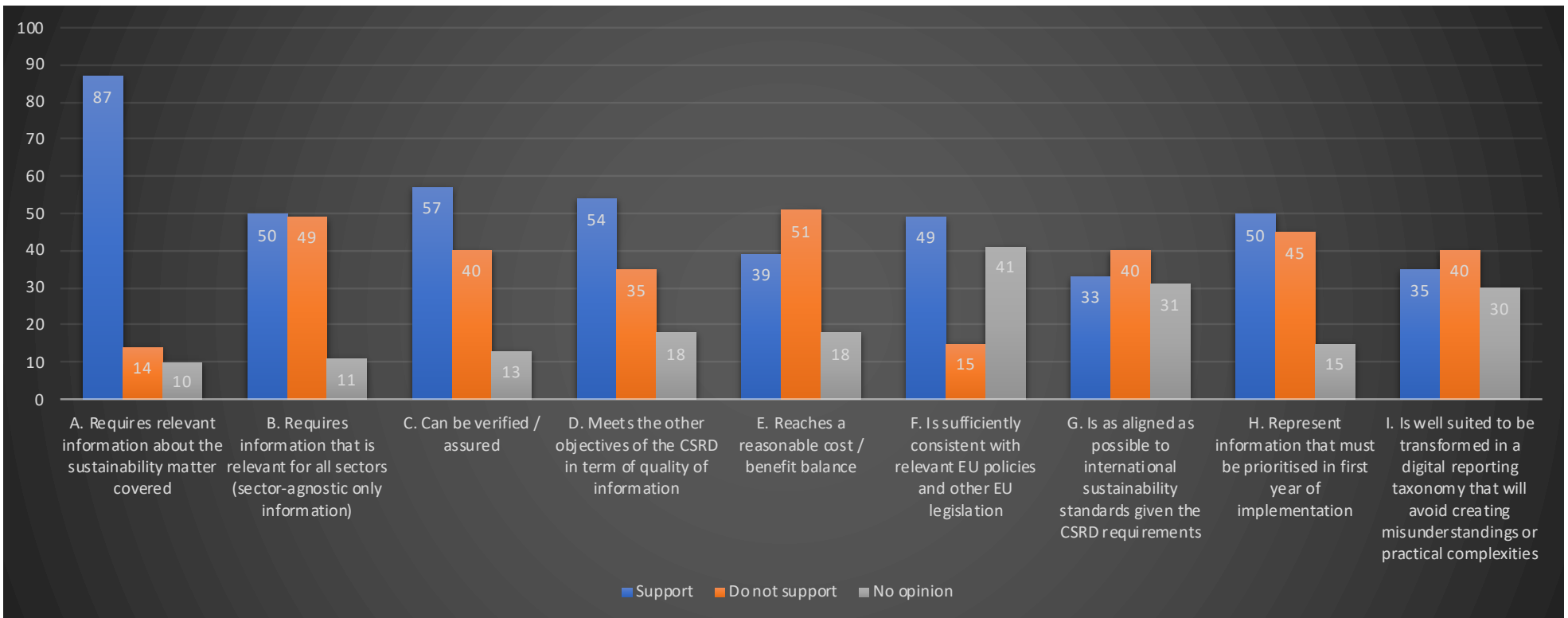
## ESRS E4 Biodiversity and ecosystems (DR E4-1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	54%	17%	30%
Audit firm, assurance provider and/or accounting firm	38%	38%	24%
Rating agency and analysts + Consumer organization	79%	21%	0%
Public authority/regulator/supervisor + National Standard Setter	26%	47%	28%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	47%	38%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	17%	75%	8%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	68%	5%	27%



## ESRS E4 Biodiversity and ecosystems (DR E4-2)

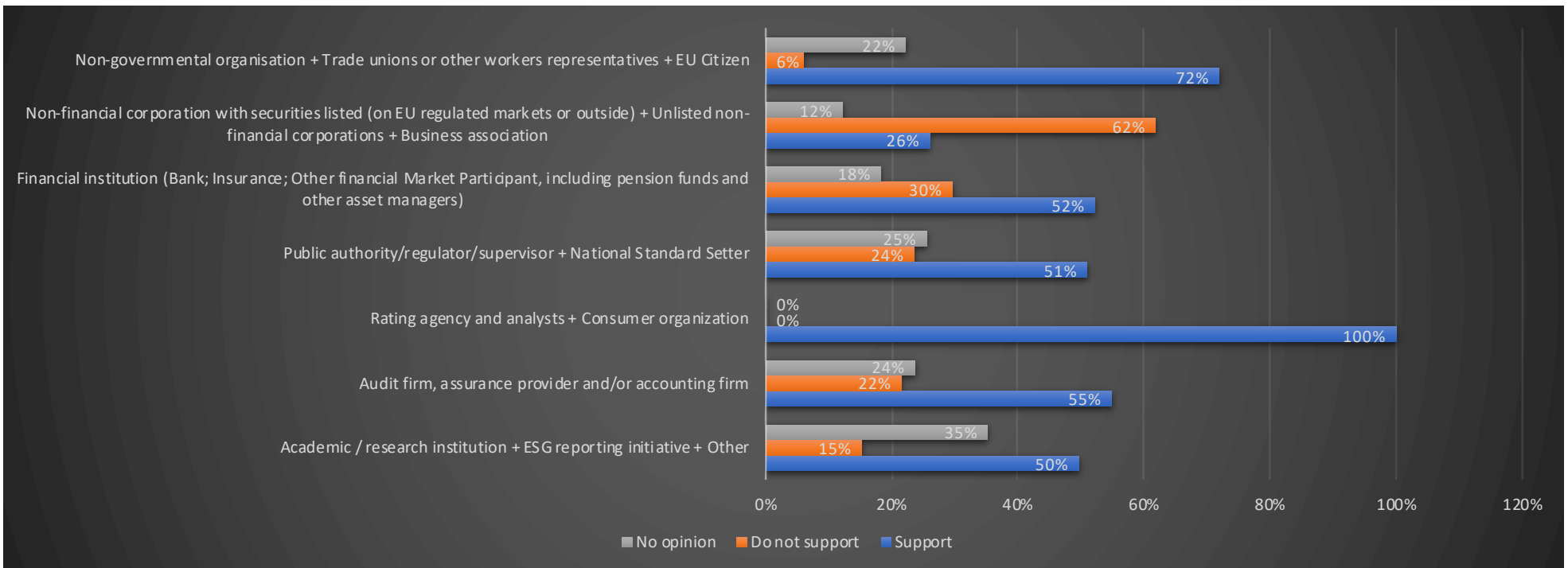
	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	87	14	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	50	49	11
C. Can be verified / assured	57	40	13
D. Meets the other objectives of the CSRD in term of quality of information	54	35	18
E. Reaches a reasonable cost / benefit balance	39	51	18
F. Is sufficiently consistent with relevant EU policies and other EU legislation	49	15	41
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	33	40	31
H. Represent information that must be prioritised in first year of implementation	50	45	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	35	40	30





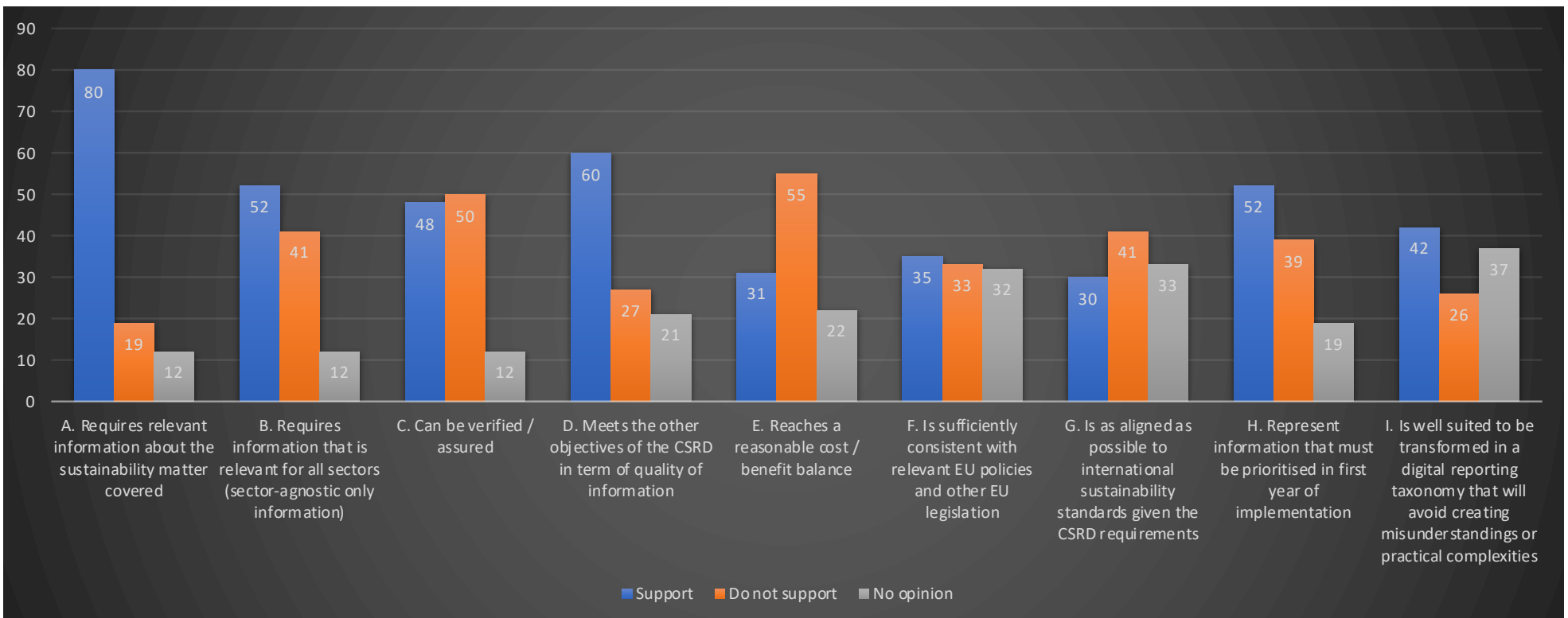
## ESRS E4 Biodiversity and ecosystems (DR E4-2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	50%	15%	35%
Audit firm, assurance provider and/or accounting firm	55%	22%	24%
Rating agency and analysts + Consumer organization	100%	0%	0%
Public authority/regulator/supervisor + National Standard Setter	51%	24%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	52%	30%	18%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	26%	62%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	72%	6%	22%



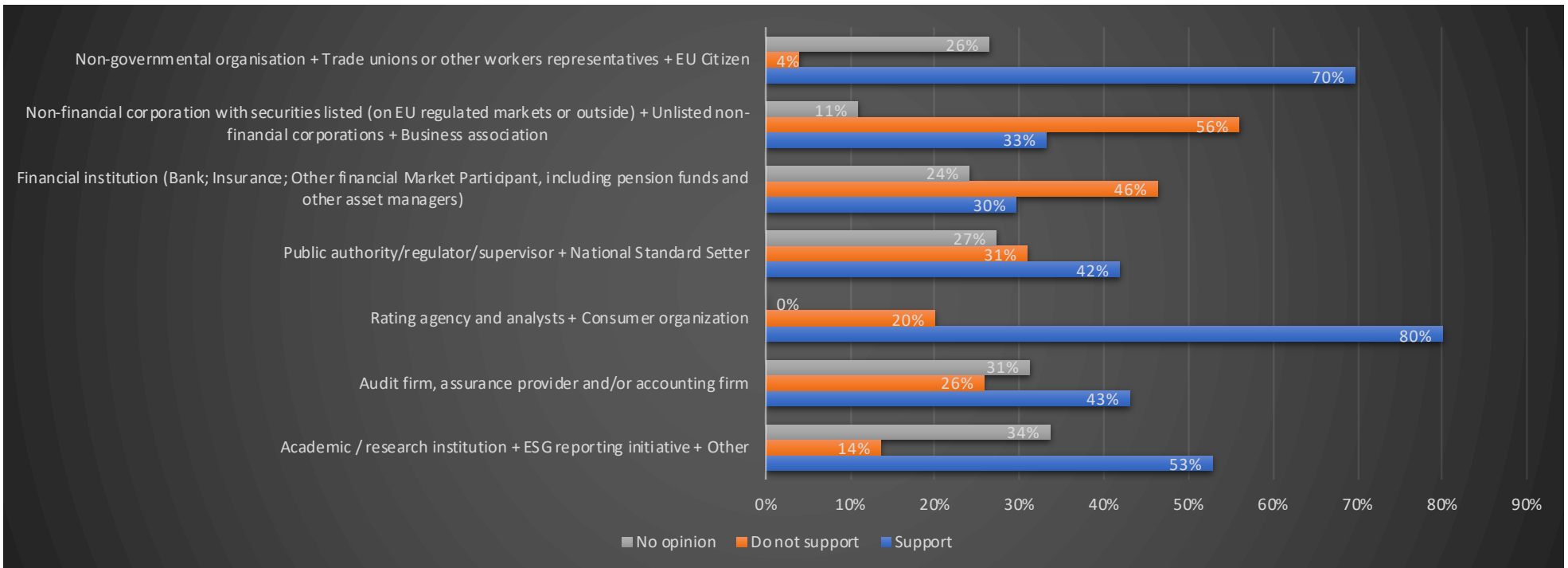
## ESRS E4 Biodiversity and ecosystems (DR E4-3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	80	19	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	52	41	12
C. Can be verified / assured	48	50	12
D. Meets the other objectives of the CSRD in term of quality of information	60	27	21
E. Reaches a reasonable cost / benefit balance	31	55	22
F. Is sufficiently consistent with relevant EU policies and other EU legislation	35	33	32
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	30	41	33
H. Represent information that must be prioritised in first year of implementation	52	39	19
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	42	26	37



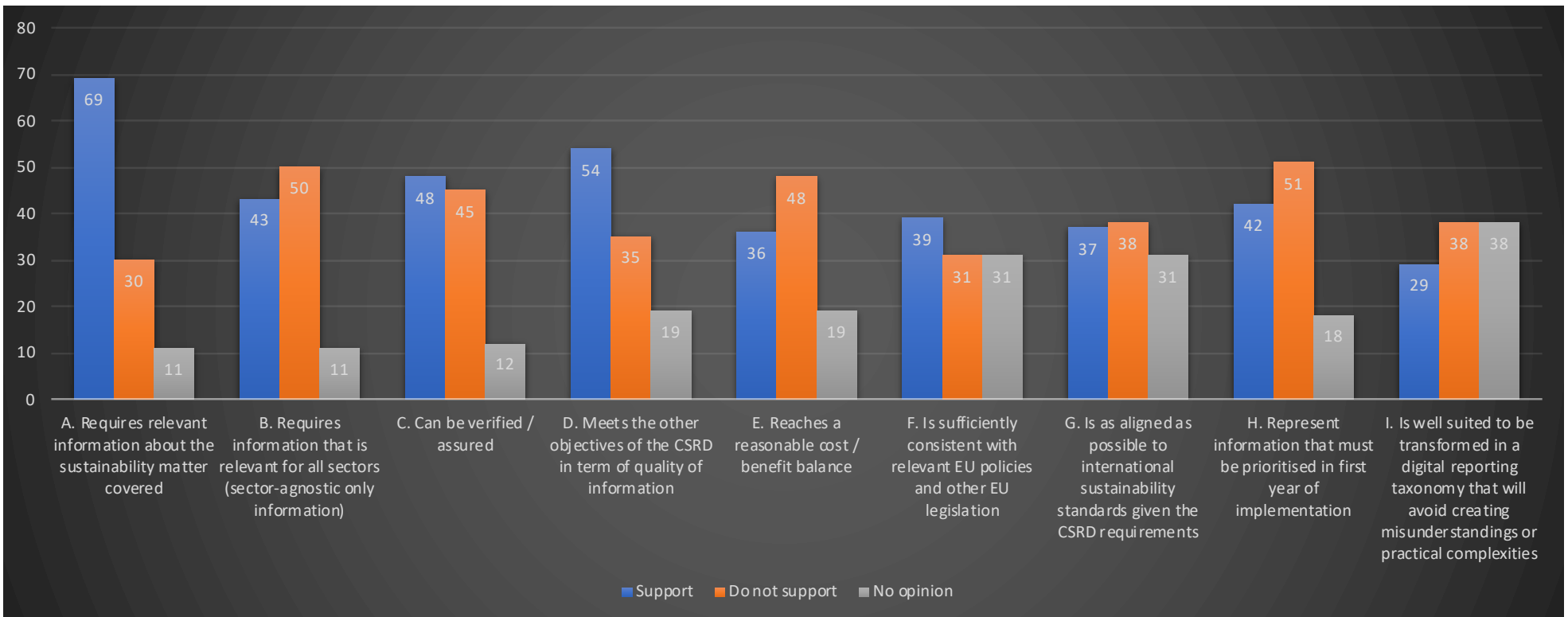
## ESRS E4 Biodiversity and ecosystems (DR E4-3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	53%	14%	34%
Audit firm, assurance provider and/or accounting firm	43%	26%	31%
Rating agency and analysts + Consumer organization	80%	20%	0%
Public authority/regulator/supervisor + National Standard Setter	42%	31%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	30%	46%	24%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	33%	56%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	70%	4%	26%



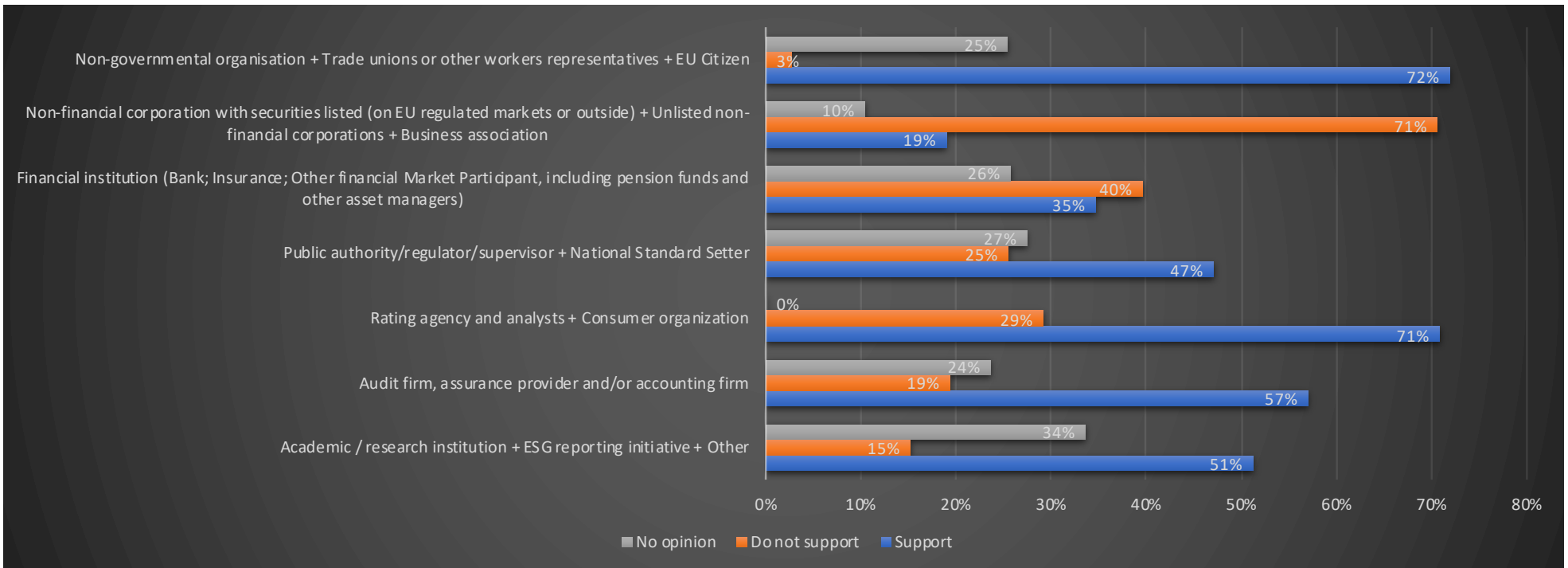
## ESRS E4 Biodiversity and ecosystems (DR E4-4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	69	30	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	43	50	11
C. Can be verified / assured	48	45	12
D. Meets the other objectives of the CSRD in term of quality of information	54	35	19
E. Reaches a reasonable cost / benefit balance	36	48	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	39	31	31
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	37	38	31
H. Represent information that must be prioritised in first year of implementation	42	51	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	29	38	38



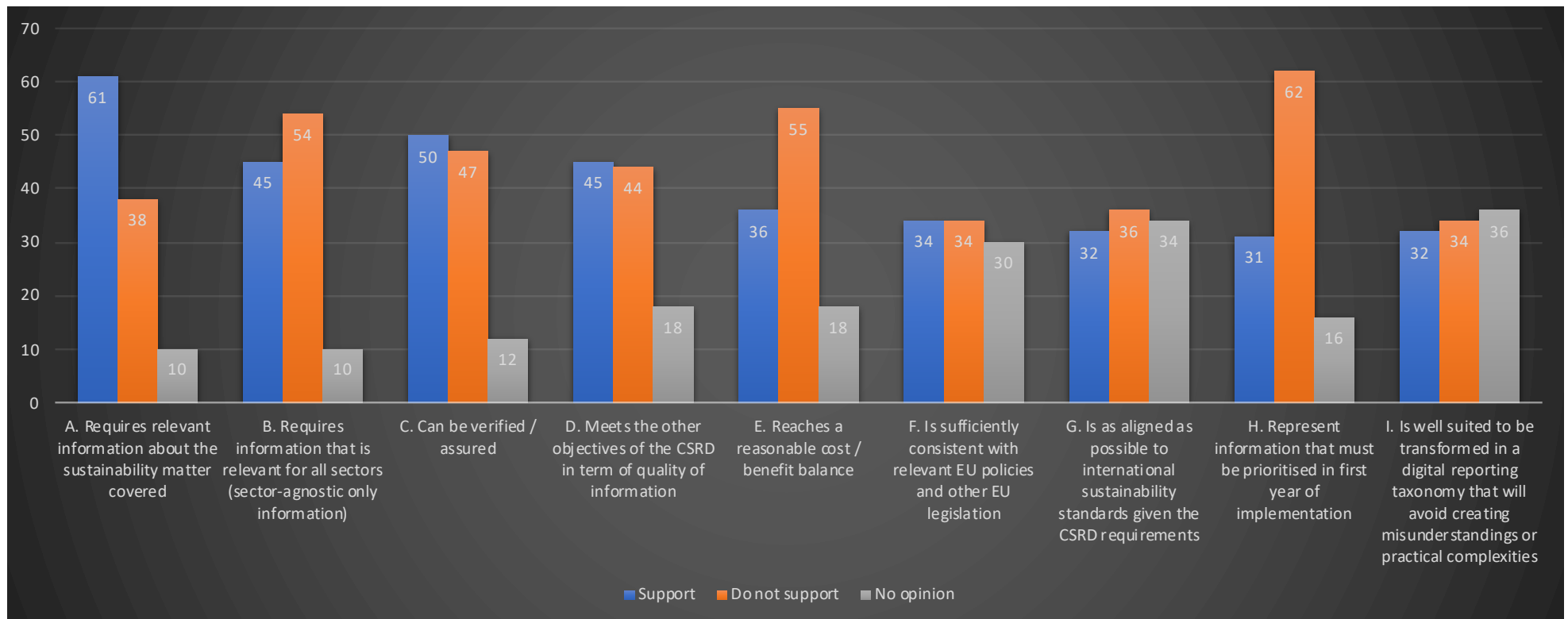
## ESRS E4 Biodiversity and ecosystems (DR E4-4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	51%	15%	34%
Audit firm, assurance provider and/or accounting firm	57%	19%	24%
Rating agency and analysts + Consumer organization	71%	29%	0%
Public authority/regulator/supervisor + National Standard Setter	47%	25%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	35%	40%	26%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	19%	71%	10%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	72%	3%	25%



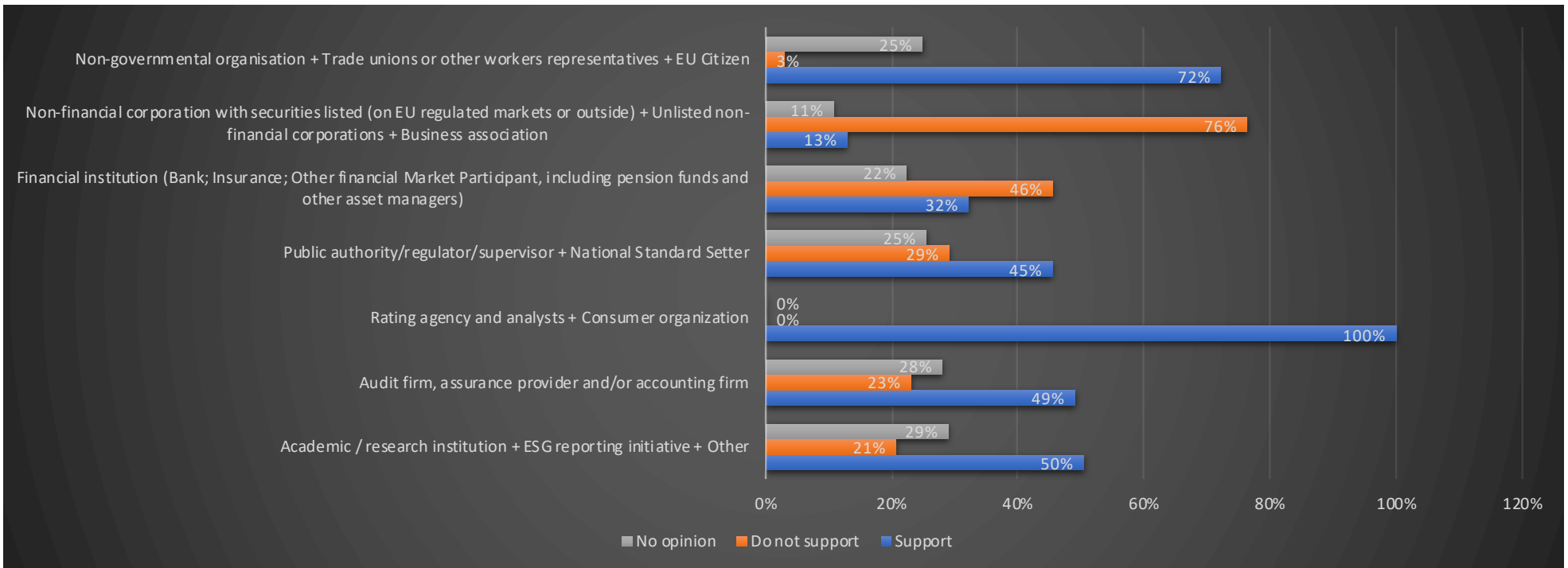
## ESRS E4 Biodiversity and ecosystems (DR E4-5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	61	38	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	45	54	10
C. Can be verified / assured	50	47	12
D. Meets the other objectives of the CSRD in term of quality of information	45	44	18
E. Reaches a reasonable cost / benefit balance	36	55	18
F. Is sufficiently consistent with relevant EU policies and other EU legislation	34	34	30
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	32	36	34
H. Represent information that must be prioritised in first year of implementation	31	62	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	32	34	36



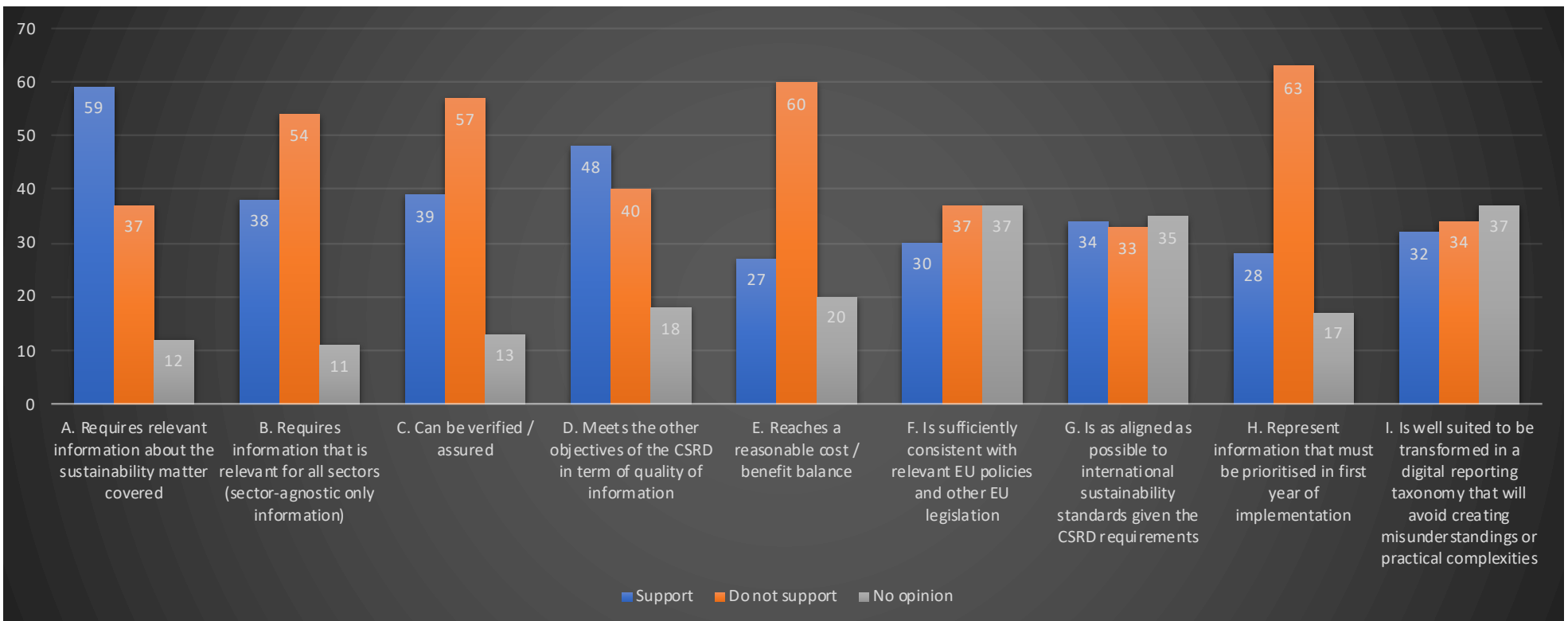
## ESRS E4 Biodiversity and ecosystems (DR E4-5)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	50%	21%	29%
Audit firm, assurance provider and/or accounting firm	49%	23%	28%
Rating agency and analysts + Consumer organization	100%	0%	0%
Public authority/regulator/supervisor + National Standard Setter	45%	29%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	32%	46%	22%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	13%	76%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	72%	3%	25%



## ESRS E4 Biodiversity and ecosystems (DR E4-6)

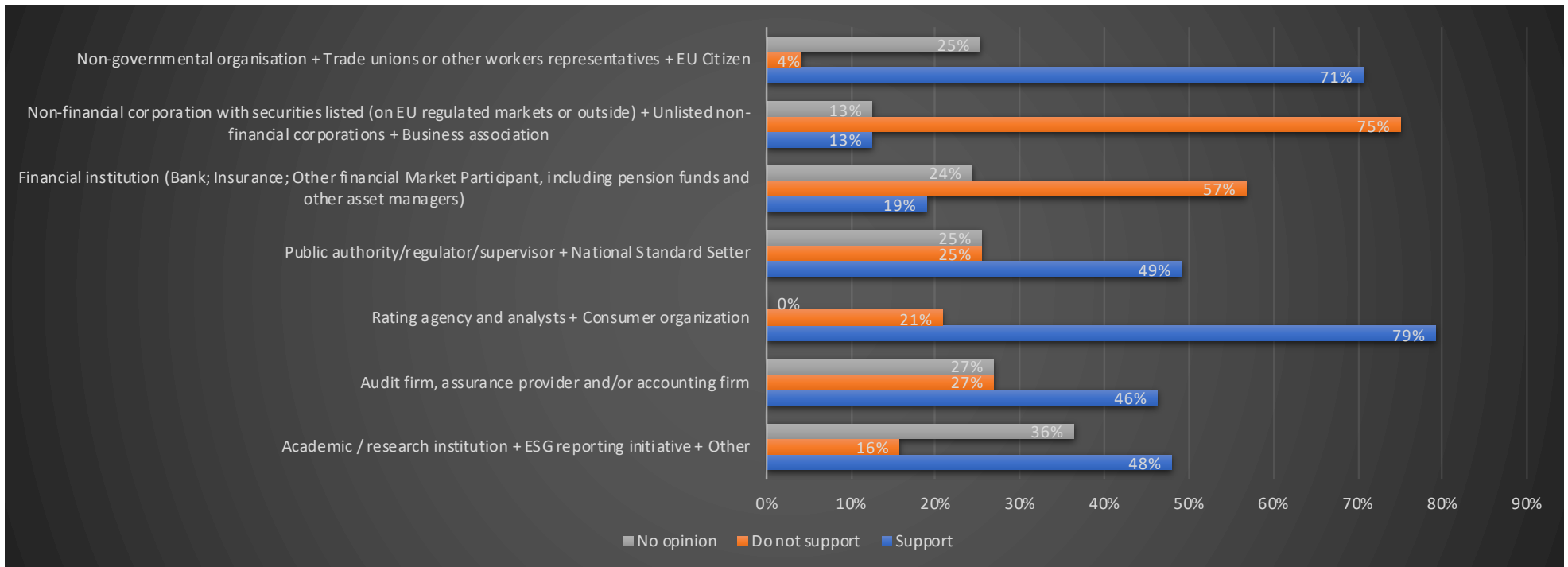
	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	59	37	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	38	54	11
C. Can be verified / assured	39	57	13
D. Meets the other objectives of the CSRD in term of quality of information	48	40	18
E. Reaches a reasonable cost / benefit balance	27	60	20
F. Is sufficiently consistent with relevant EU policies and other EU legislation	30	37	37
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	34	33	35
H. Represent information that must be prioritised in first year of implementation	28	63	17
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	32	34	37





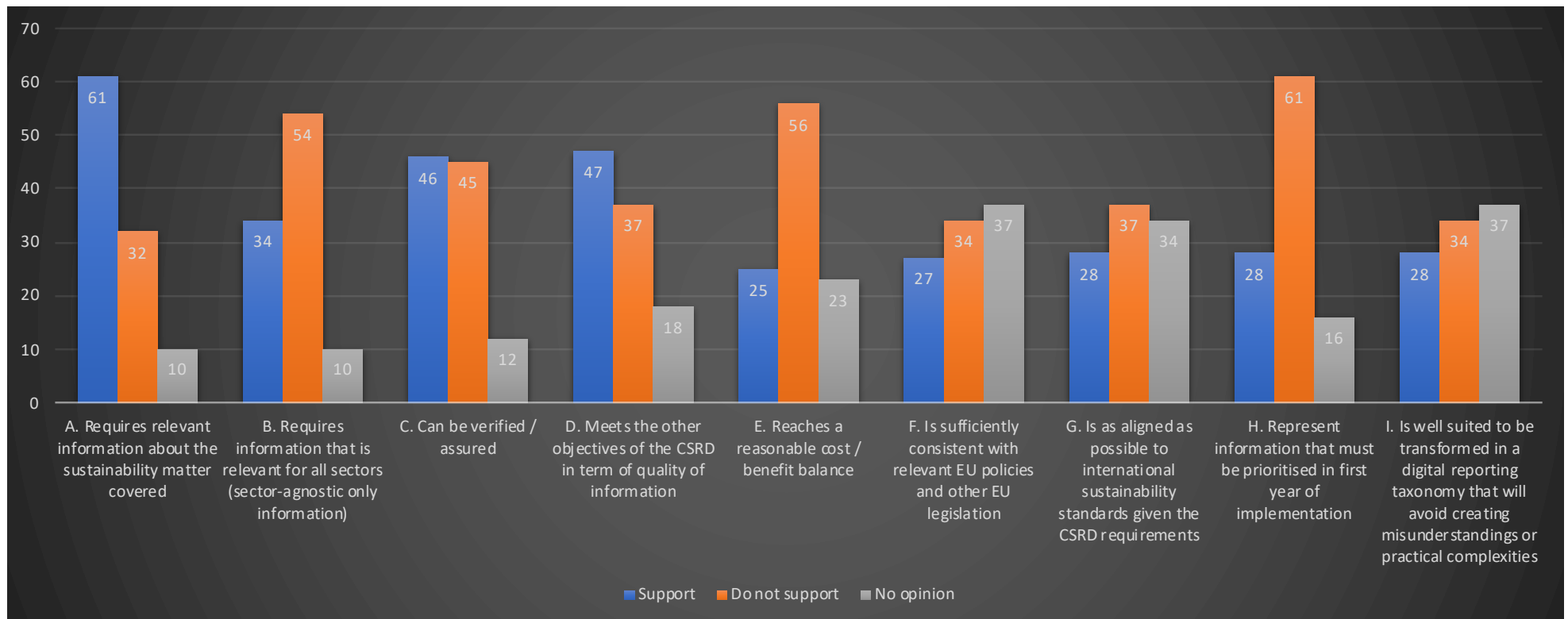
## ESRS E4 Biodiversity and ecosystems (DR E4-6)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	48%	16%	36%
Audit firm, assurance provider and/or accounting firm	46%	27%	27%
Rating agency and analysts + Consumer organization	79%	21%	0%
Public authority/regulator/supervisor + National Standard Setter	49%	25%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	19%	57%	24%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	13%	75%	13%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	71%	4%	25%



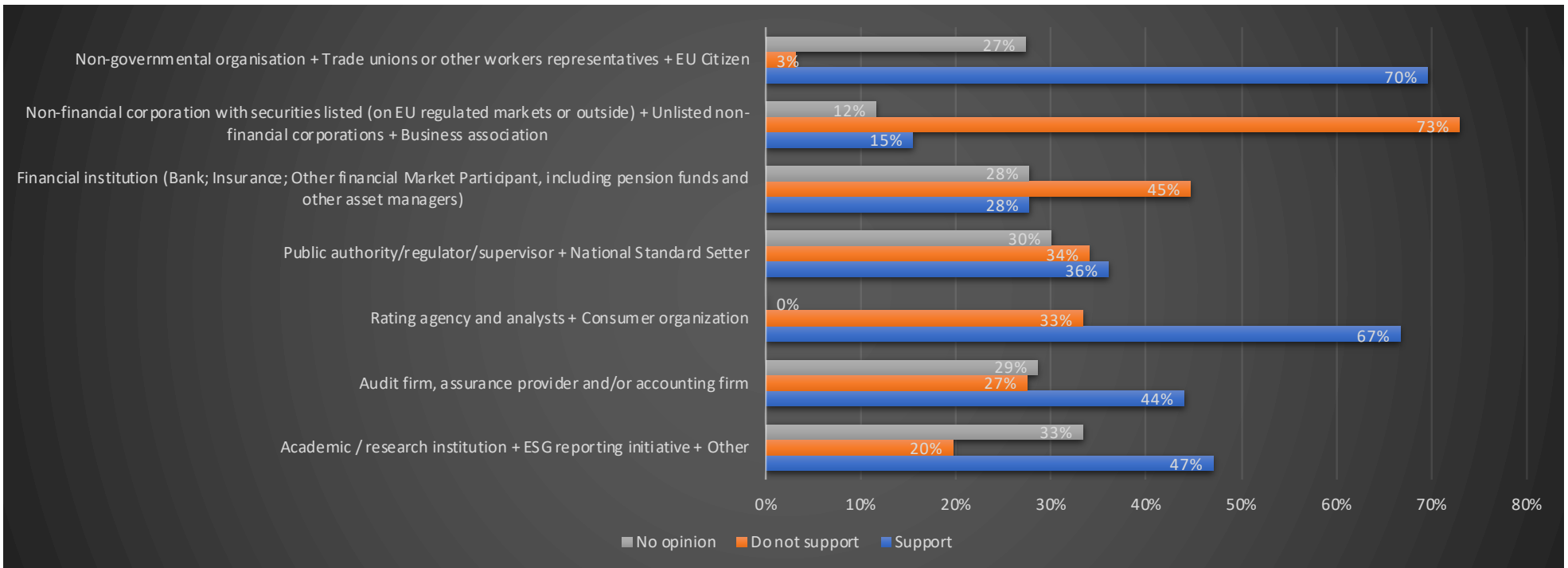
## ESRS E4 Biodiversity and ecosystems (DR E4-7)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	61	32	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	34	54	10
C. Can be verified / assured	46	45	12
D. Meets the other objectives of the CSRD in term of quality of information	47	37	18
E. Reaches a reasonable cost / benefit balance	25	56	23
F. Is sufficiently consistent with relevant EU policies and other EU legislation	27	34	37
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	28	37	34
H. Represent information that must be prioritised in first year of implementation	28	61	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	28	34	37



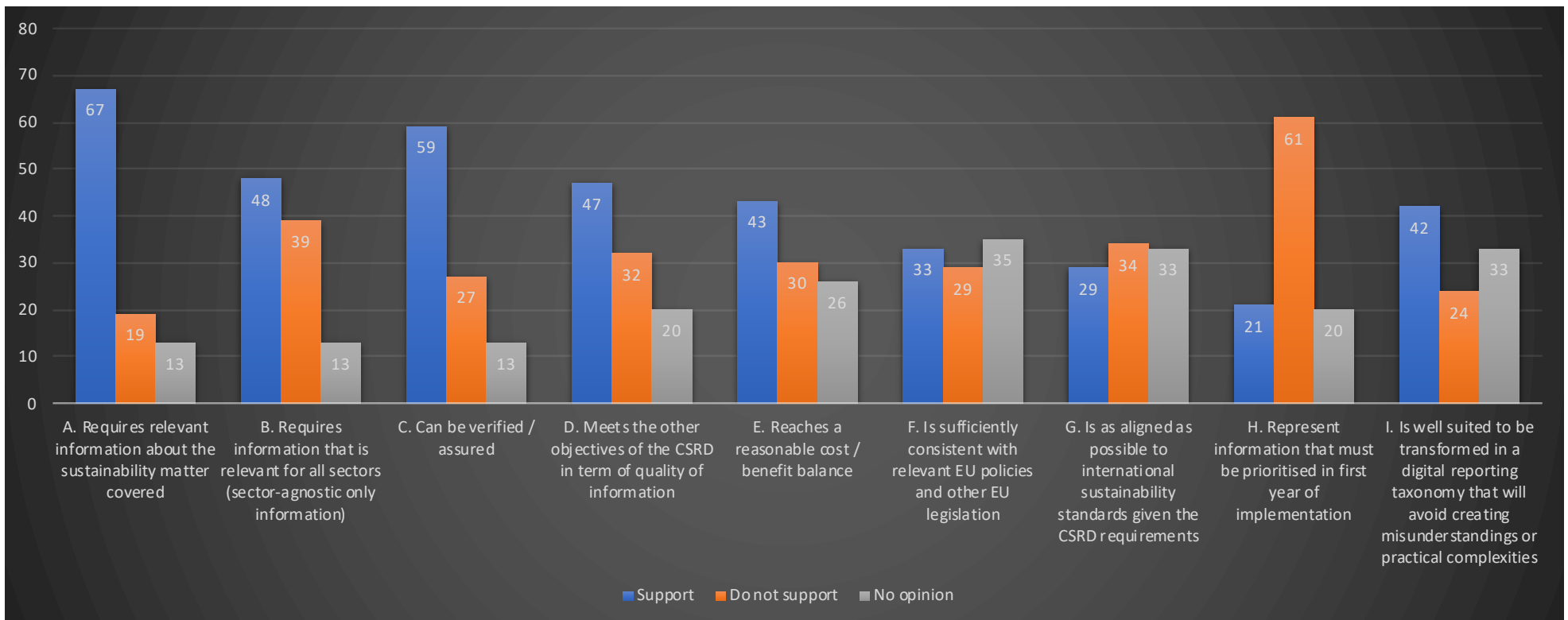
## ESRS E4 Biodiversity and ecosystems (DR E4-7)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	20%	33%
Audit firm, assurance provider and/or accounting firm	44%	27%	29%
Rating agency and analysts + Consumer organization	67%	33%	0%
Public authority/regulator/supervisor + National Standard Setter	36%	34%	30%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	28%	45%	28%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	15%	73%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	70%	3%	27%



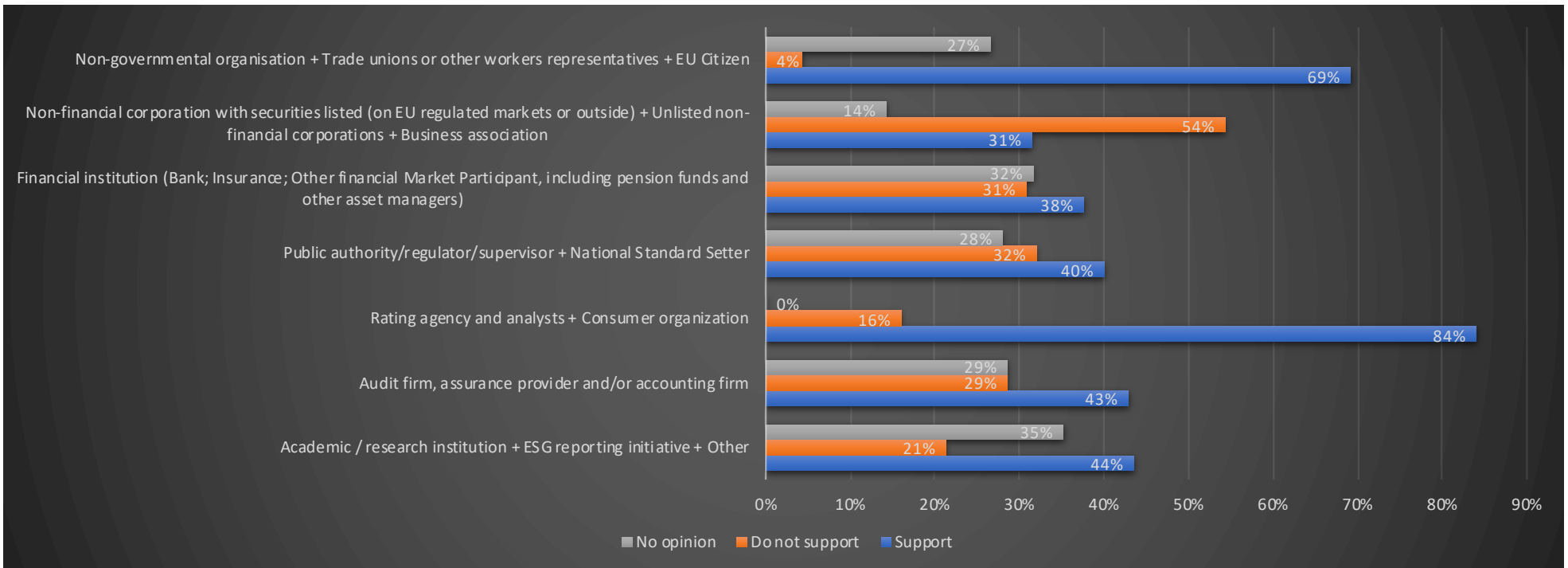
## ESRS E4 Biodiversity and ecosystems (DR E4-8)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	67	19	13
B. Requires information that is relevant for all sectors (sector-agnostic only information)	48	39	13
C. Can be verified / assured	59	27	13
D. Meets the other objectives of the CSRD in term of quality of information	47	32	20
E. Reaches a reasonable cost / benefit balance	43	30	26
F. Is sufficiently consistent with relevant EU policies and other EU legislation	33	29	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	29	34	33
H. Represent information that must be prioritised in first year of implementation	21	61	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	42	24	33



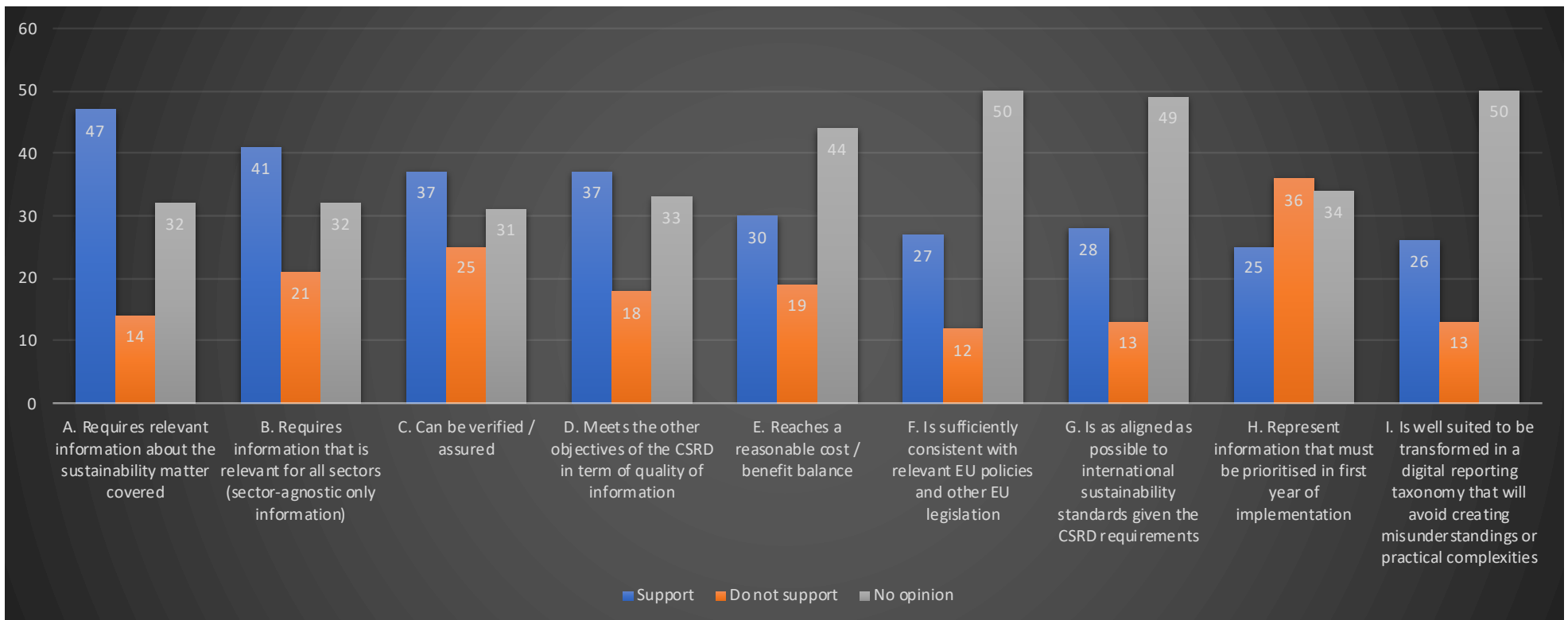
## ESRS E4 Biodiversity and ecosystems (DR E4-8)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	44%	21%	35%
Audit firm, assurance provider and/or accounting firm	43%	29%	29%
Rating agency and analysts + Consumer organization	84%	16%	0%
Public authority/regulator/supervisor + National Standard Setter	40%	32%	28%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	38%	31%	32%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	31%	54%	14%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	69%	4%	27%



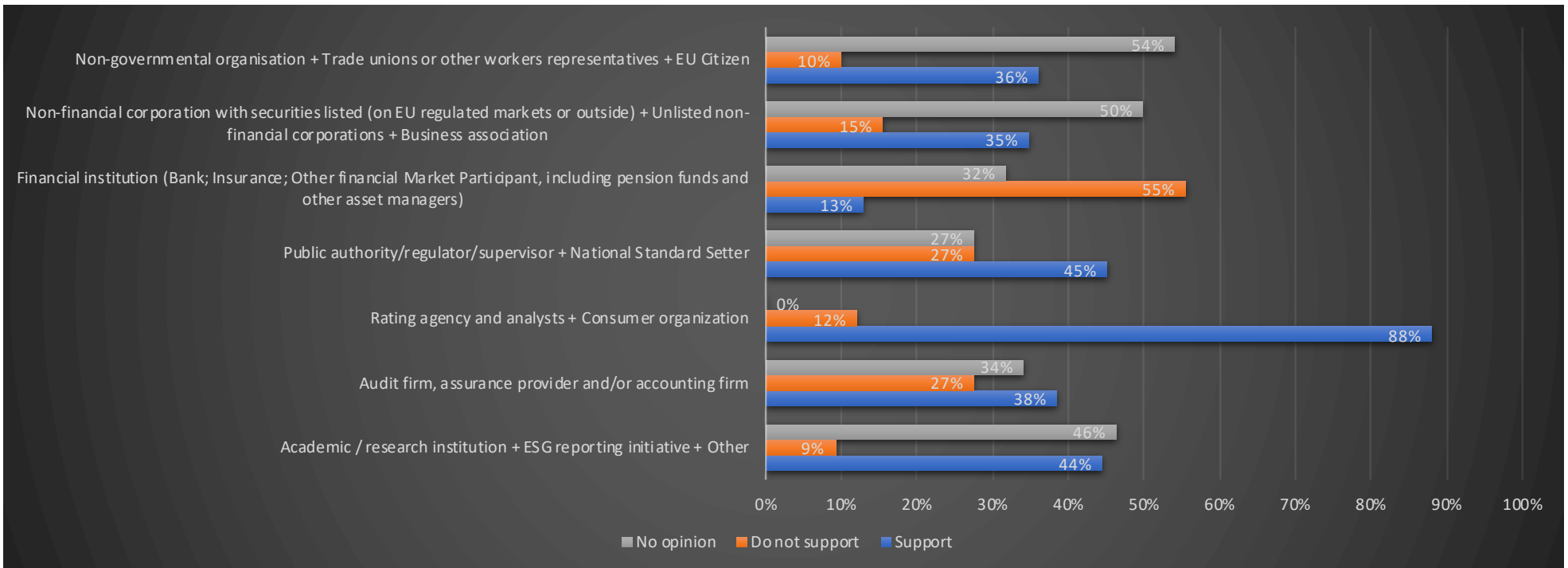
## ESRS E4 Biodiversity and ecosystems (DR E4-9)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	47	14	32
B. Requires information that is relevant for all sectors (sector-agnostic only information)	41	21	32
C. Can be verified / assured	37	25	31
D. Meets the other objectives of the CSRD in term of quality of information	37	18	33
E. Reaches a reasonable cost / benefit balance	30	19	44
F. Is sufficiently consistent with relevant EU policies and other EU legislation	27	12	50
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	28	13	49
H. Represent information that must be prioritised in first year of implementation	25	36	34
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	26	13	50



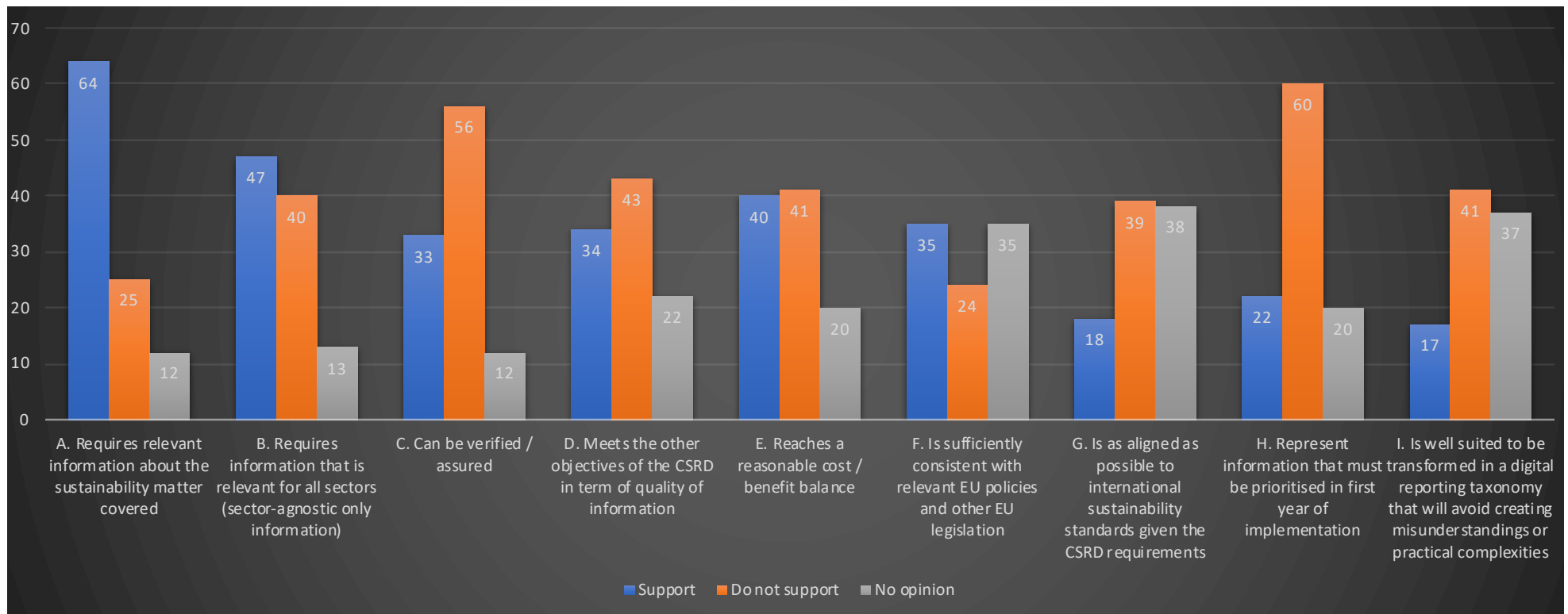
## ESRS E4 Biodiversity and ecosystems (DR E4-9)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	44%	9%	46%
Audit firm, assurance provider and/or accounting firm	38%	27%	34%
Rating agency and analysts + Consumer organization	88%	12%	0%
Public authority/regulator/supervisor + National Standard Setter	45%	27%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	13%	55%	32%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	35%	15%	50%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	36%	10%	54%



## ESRS E4 Biodiversity and ecosystems (DR E4-10)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	64	25	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	47	40	13
C. Can be verified / assured	33	56	12
D. Meets the other objectives of the CSRD in term of quality of information	34	43	22
E. Reaches a reasonable cost / benefit balance	40	41	20
F. Is sufficiently consistent with relevant EU policies and other EU legislation	35	24	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	18	39	38
H. Represent information that must be prioritised in first year of implementation	22	60	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	17	41	37





## ESRS E4 Biodiversity and ecosystems (DR E4-10)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	43%	19%	38%
Audit firm, assurance provider and/or accounting firm	30%	37%	33%
Rating agency and analysts + Consumer organization	84%	16%	0%
Public authority/regulator/supervisor + National Standard Setter	39%	33%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	26%	47%	27%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	25%	63%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	56%	9%	36%

