

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.

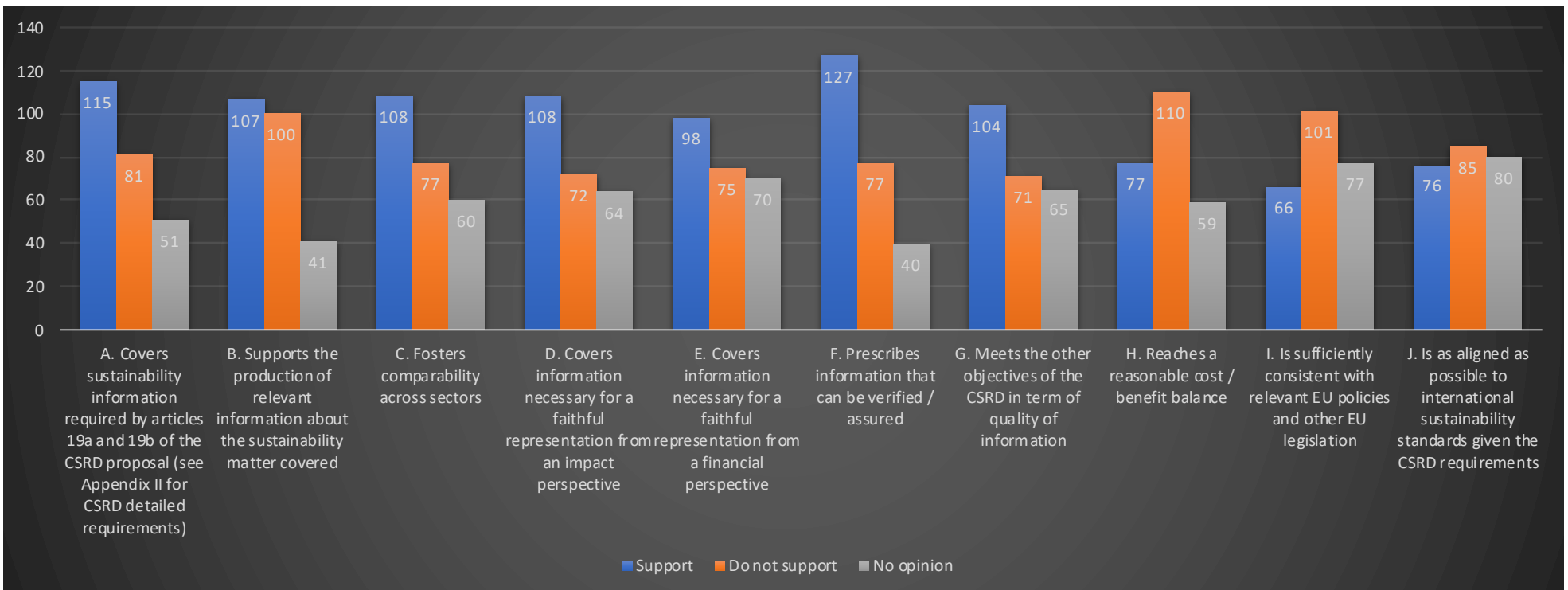
The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

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.

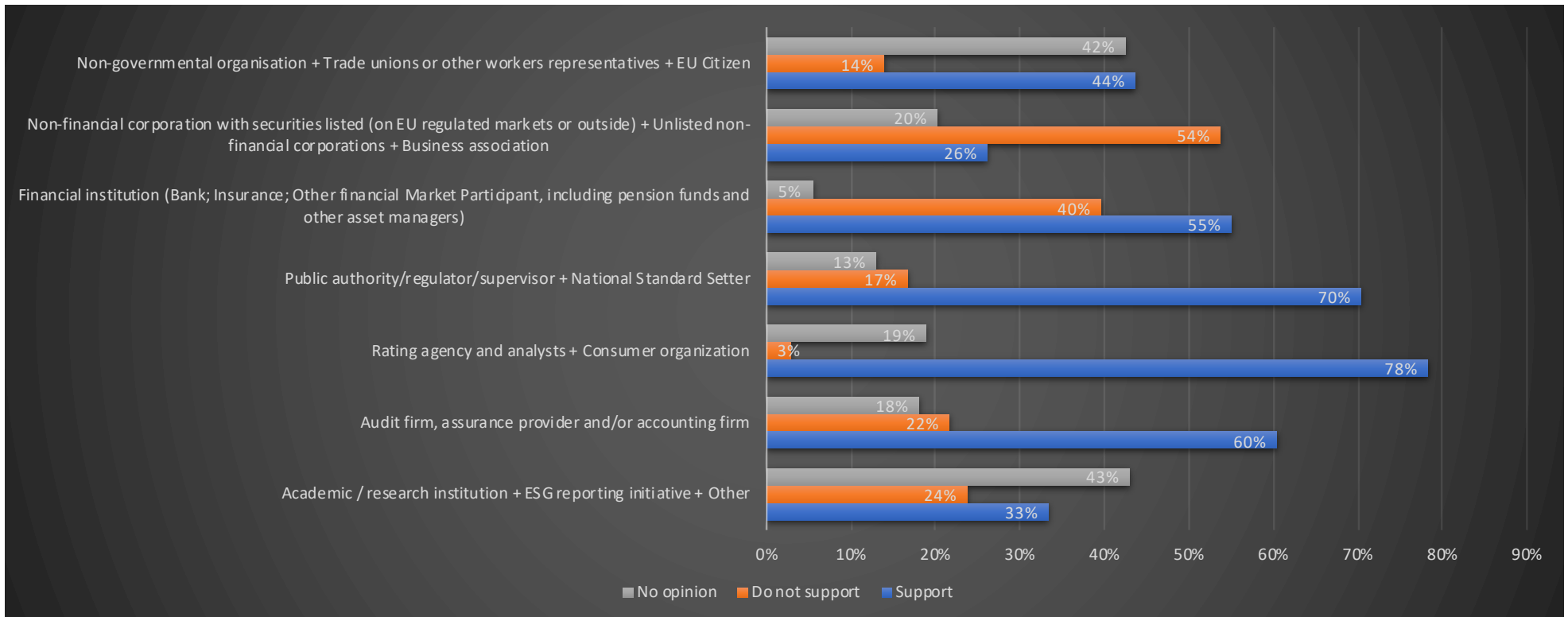
ESRS G1 Governance, risk management and internal control (overall ED relevance/content)

	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)	115	81	51
B. Supports the production of relevant information about the sustainability matter covered	107	100	41
C. Fosters comparability across sectors	108	77	60
D. Covers information necessary for a faithful representation from an impact perspective	108	72	64
E. Covers information necessary for a faithful representation from a financial perspective	98	75	70
F. Prescribes information that can be verified / assured	127	77	40
G. Meets the other objectives of the CSRD in term of quality of information	104	71	65
H. Reaches a reasonable cost / benefit balance	77	110	59
I. Is sufficiently consistent with relevant EU policies and other EU legislation	66	101	77
J. Is as aligned as possible to international sustainability standards given the CSRD requirements	76	85	80



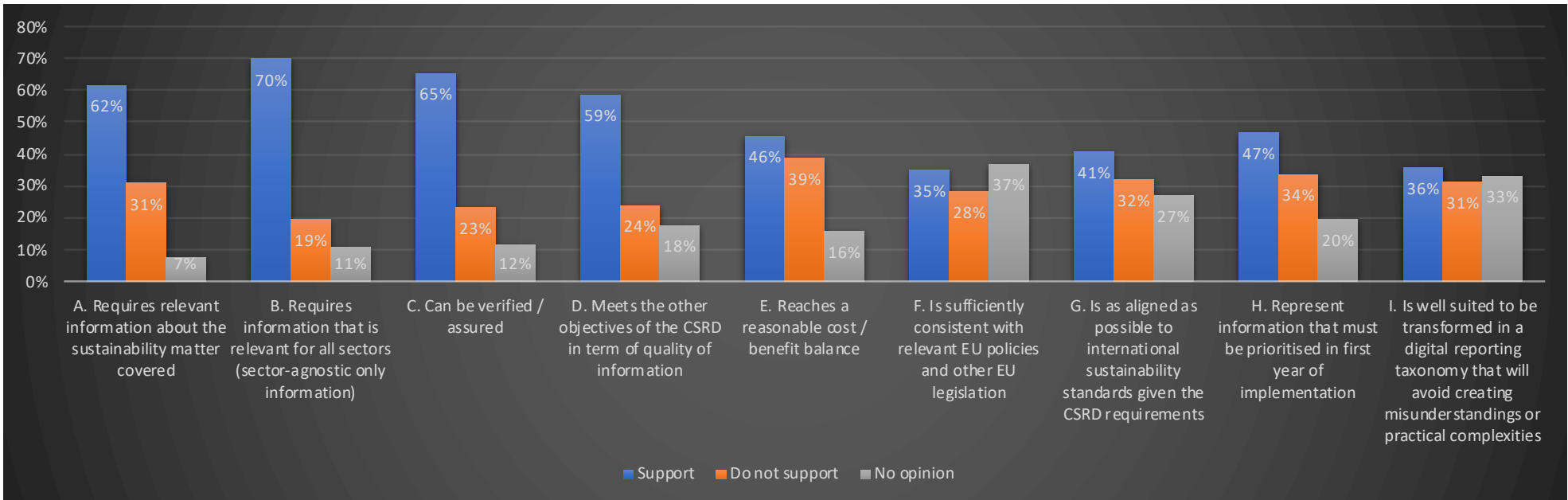
ESRS G1 Governance, risk management and internal control (overall ED relevance/content)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	33%	24%	43%
Audit firm, assurance provider and/or accounting firm	60%	22%	18%
Rating agency and analysts + Consumer organization	78%	3%	19%
Public authority/regulator/supervisor + National Standard Setter	70%	17%	13%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	55%	40%	5%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	26%	54%	20%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	44%	14%	42%



ESRS G1 Governance, risk management and internal control

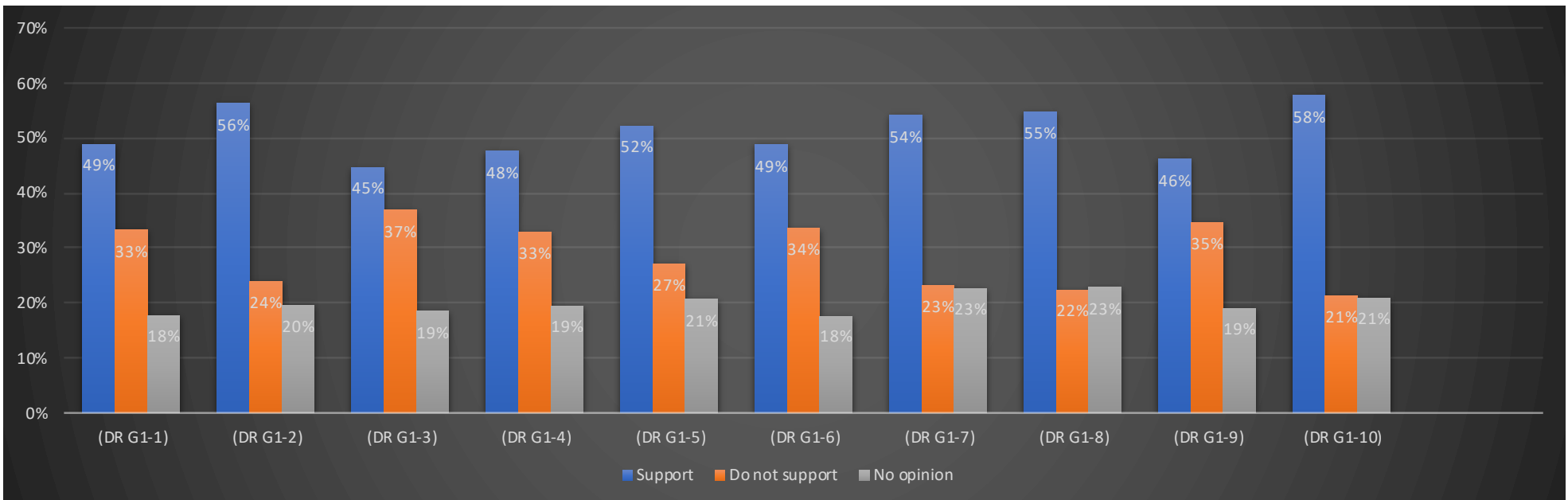
	Average across DRs				Across DRs		
	Support	Do not support	No opinion		Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	62%	31%	7%	100%	701	353	85
B. Requires information that is relevant for all sectors (sector-agnostic only information)	70%	19%	11%	100%	783	217	120
C. Can be verified / assured	65%	23%	12%	100%	726	258	130
D. Meets the other objectives of the CSRD in term of quality of information	59%	24%	18%	100%	649	264	195
E. Reaches a reasonable cost / benefit balance	46%	39%	16%	100%	503	427	173
F. Is sufficiently consistent with relevant EU policies and other EU legislation	35%	28%	37%	100%	389	313	411
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	41%	32%	27%	100%	451	354	301
H. Represent information that must be prioritised in first year of implementation	47%	34%	20%	100%	512	367	216
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	36%	31%	33%	100%	391	341	360



Survey 2 results

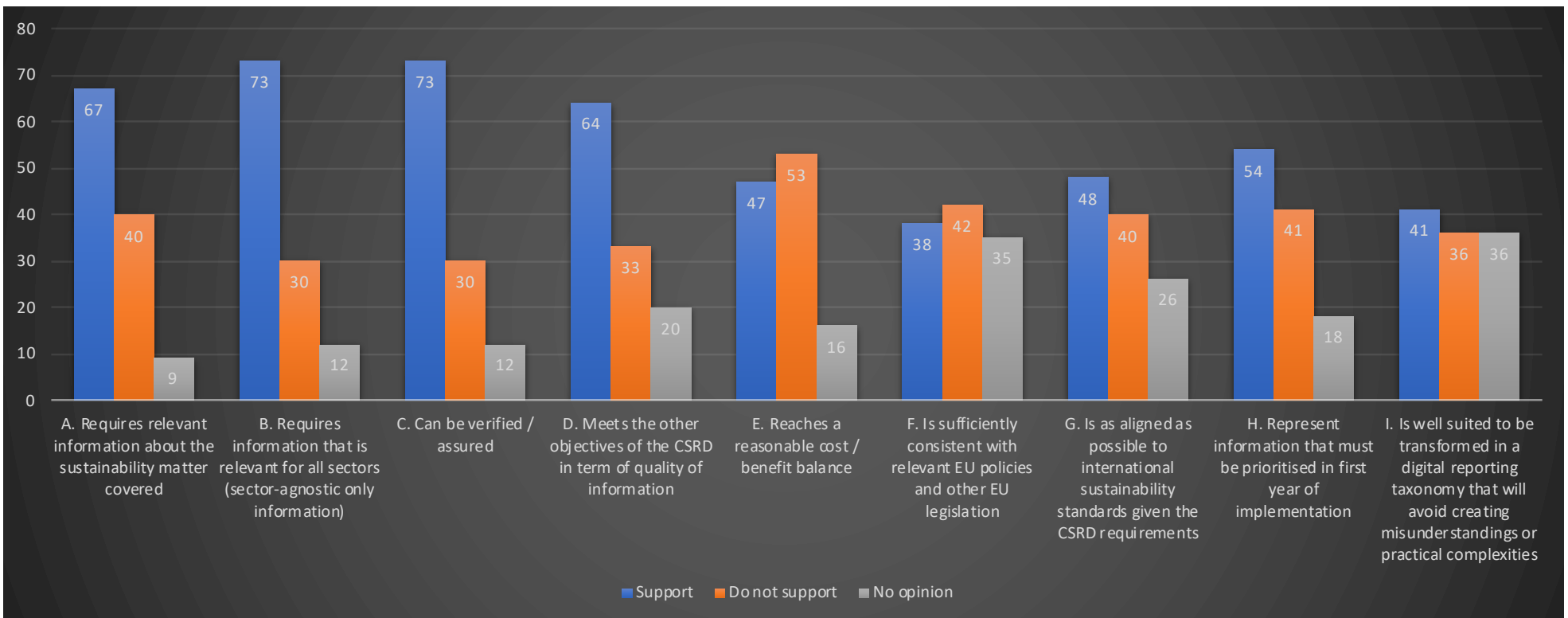
ESRS G1 Governance, risk management and internal control

	Average across A to J				Across A to J		
	Support	Do not support	No opinion		Support	Do not support	No opinion
(DR G1-1)	49%	33%	18%	100%	505	345	184
(DR G1-2)	56%	24%	20%	100%	561	239	196
(DR G1-3)	45%	37%	19%	100%	447	370	186
(DR G1-4)	48%	33%	19%	100%	487	337	199
(DR G1-5)	52%	27%	21%	100%	517	270	206
(DR G1-6)	49%	34%	18%	100%	488	336	176
(DR G1-7)	54%	23%	23%	100%	540	231	226
(DR G1-8)	55%	22%	23%	100%	548	224	229
(DR G1-9)	46%	35%	19%	100%	440	330	182
(DR G1-10)	58%	21%	21%	100%	572	212	207



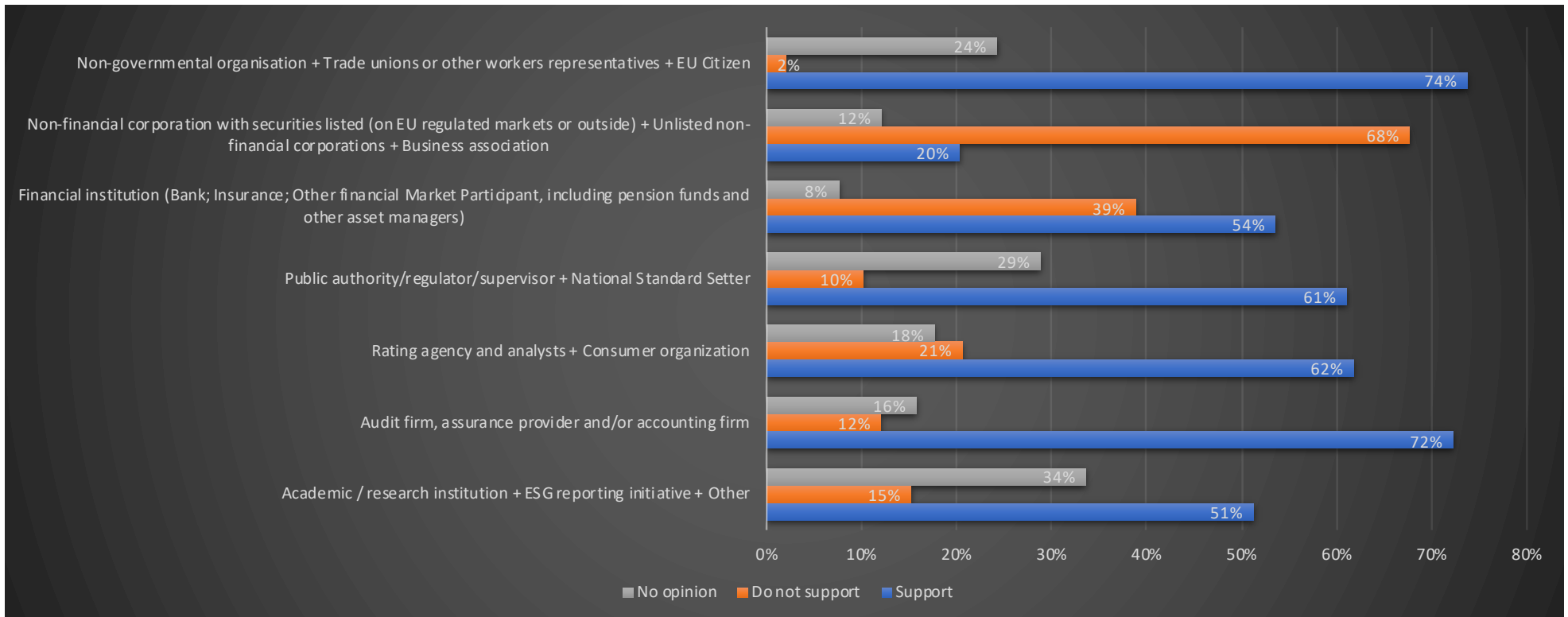
ESRS G1 Governance, risk management and internal control (DR G1-1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	67	40	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	73	30	12
C. Can be verified / assured	73	30	12
D. Meets the other objectives of the CSRD in term of quality of information	64	33	20
E. Reaches a reasonable cost / benefit balance	47	53	16
F. Is sufficiently consistent with relevant EU policies and other EU legislation	38	42	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	48	40	26
H. Represent information that must be prioritised in first year of implementation	54	41	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	41	36	36



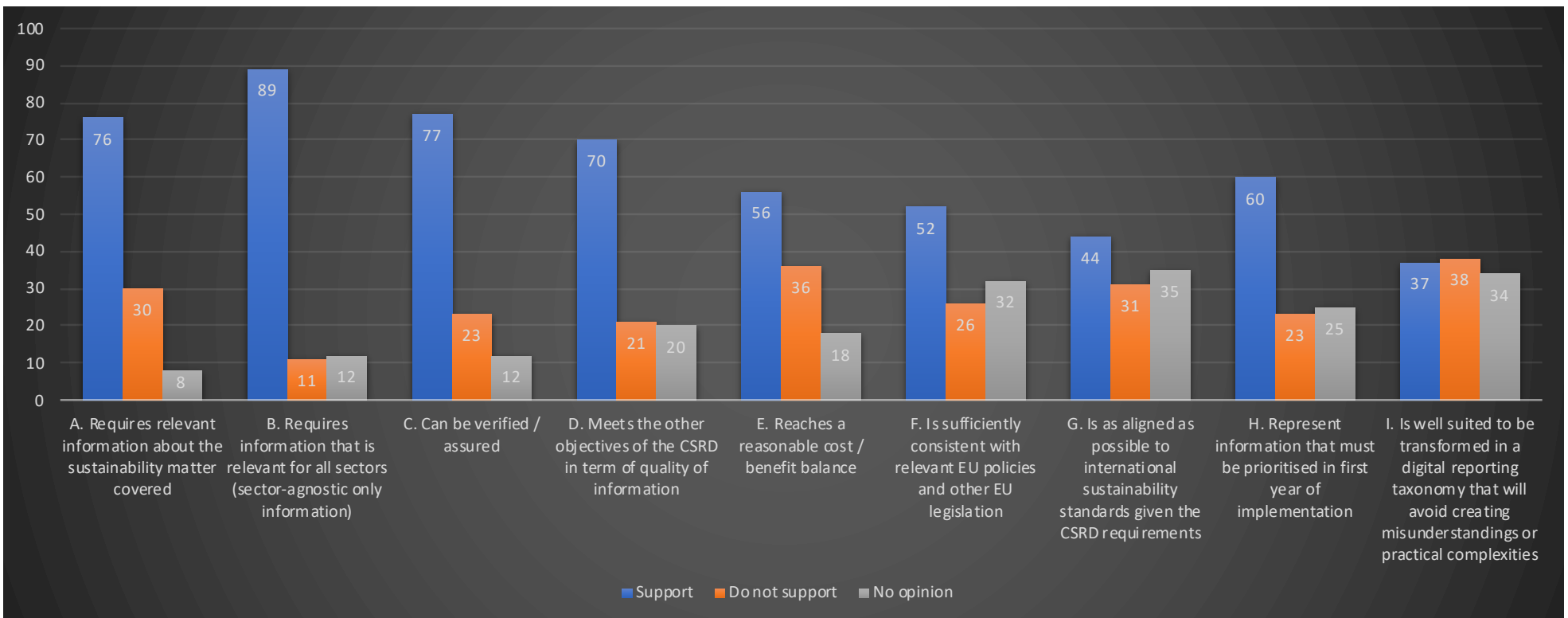
ESRS G1 Governance, risk management and internal control (DR G1-1)

	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	72%	12%	16%
Rating agency and analysts + Consumer organization	62%	21%	18%
Public authority/regulator/supervisor + National Standard Setter	61%	10%	29%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	54%	39%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	20%	68%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	74%	2%	24%



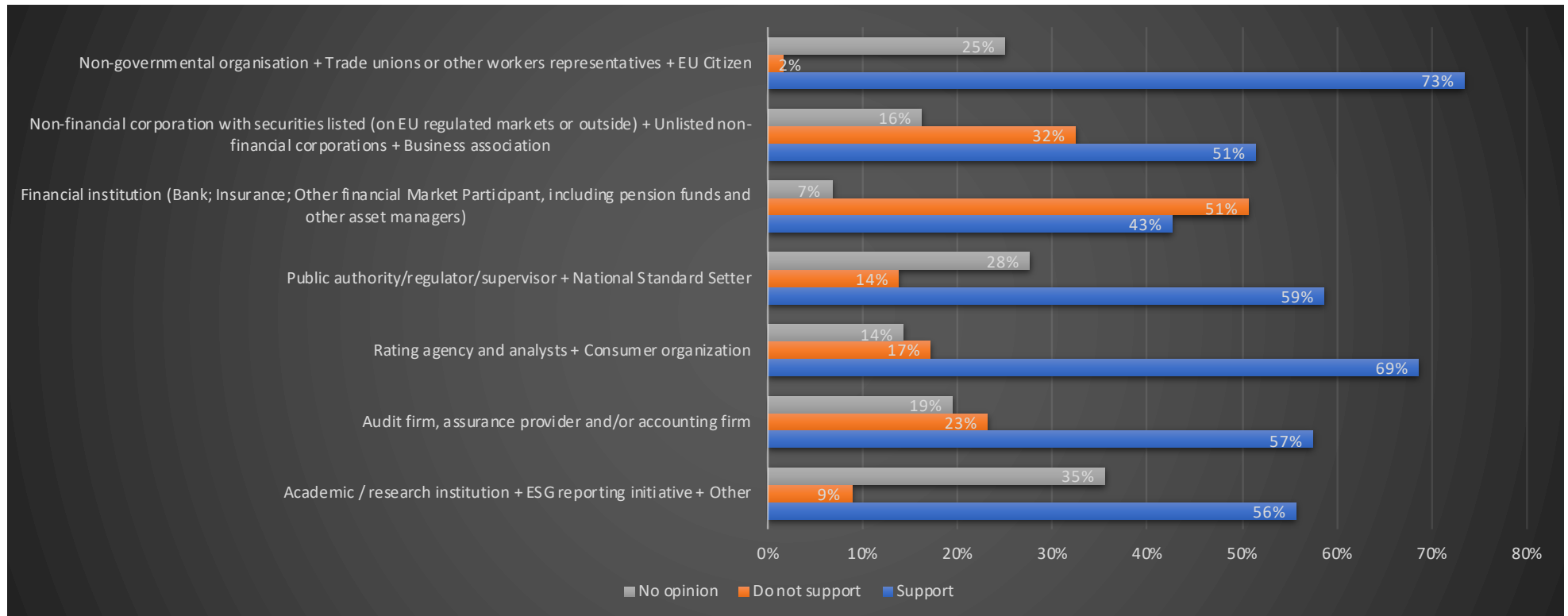
ESRS G1 Governance, risk management and internal control (DR G1-2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	76	30	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	89	11	12
C. Can be verified / assured	77	23	12
D. Meets the other objectives of the CSRD in term of quality of information	70	21	20
E. Reaches a reasonable cost / benefit balance	56	36	18
F. Is sufficiently consistent with relevant EU policies and other EU legislation	52	26	32
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	44	31	35
H. Represent information that must be prioritised in first year of implementation	60	23	25
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	37	38	34



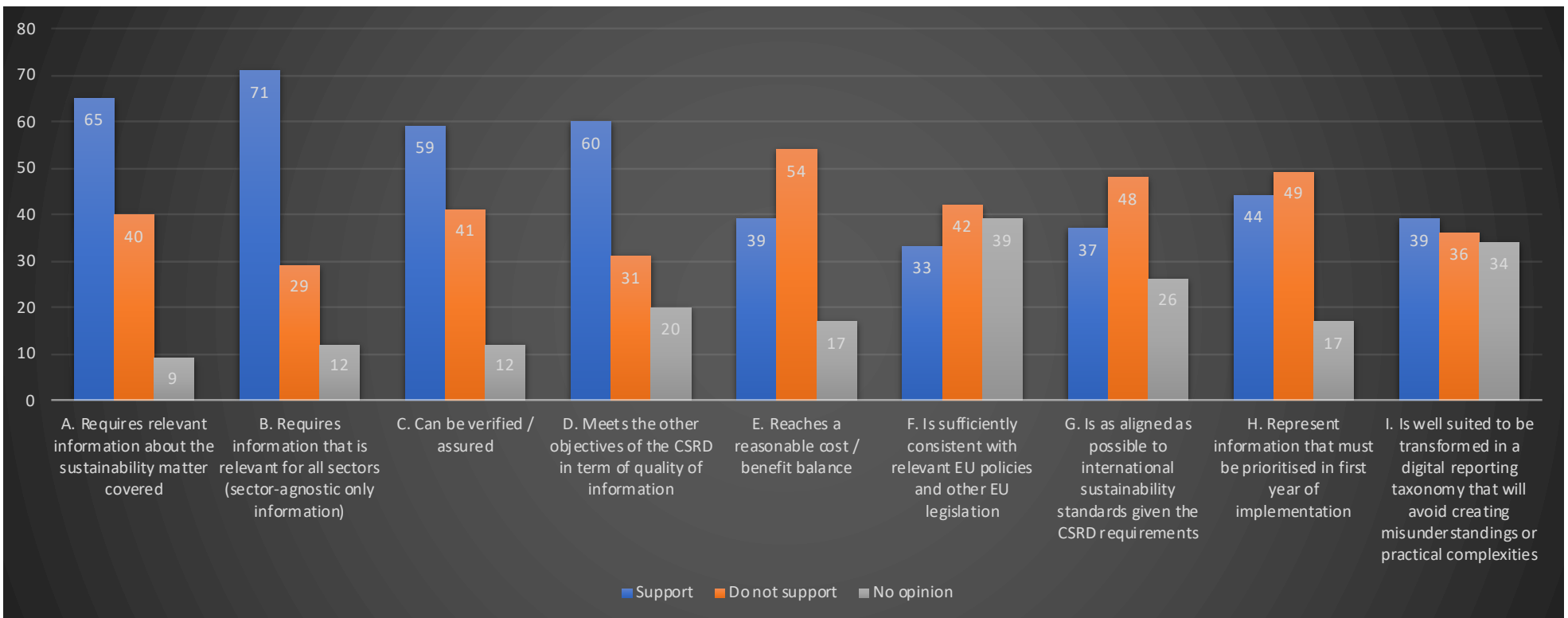
ESRS G1 Governance, risk management and internal control (DR G1-2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	56%	9%	35%
Audit firm, assurance provider and/or accounting firm	57%	23%	19%
Rating agency and analysts + Consumer organization	69%	17%	14%
Public authority/regulator/supervisor + National Standard Setter	59%	14%	28%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	43%	51%	7%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	51%	32%	16%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	73%	2%	25%



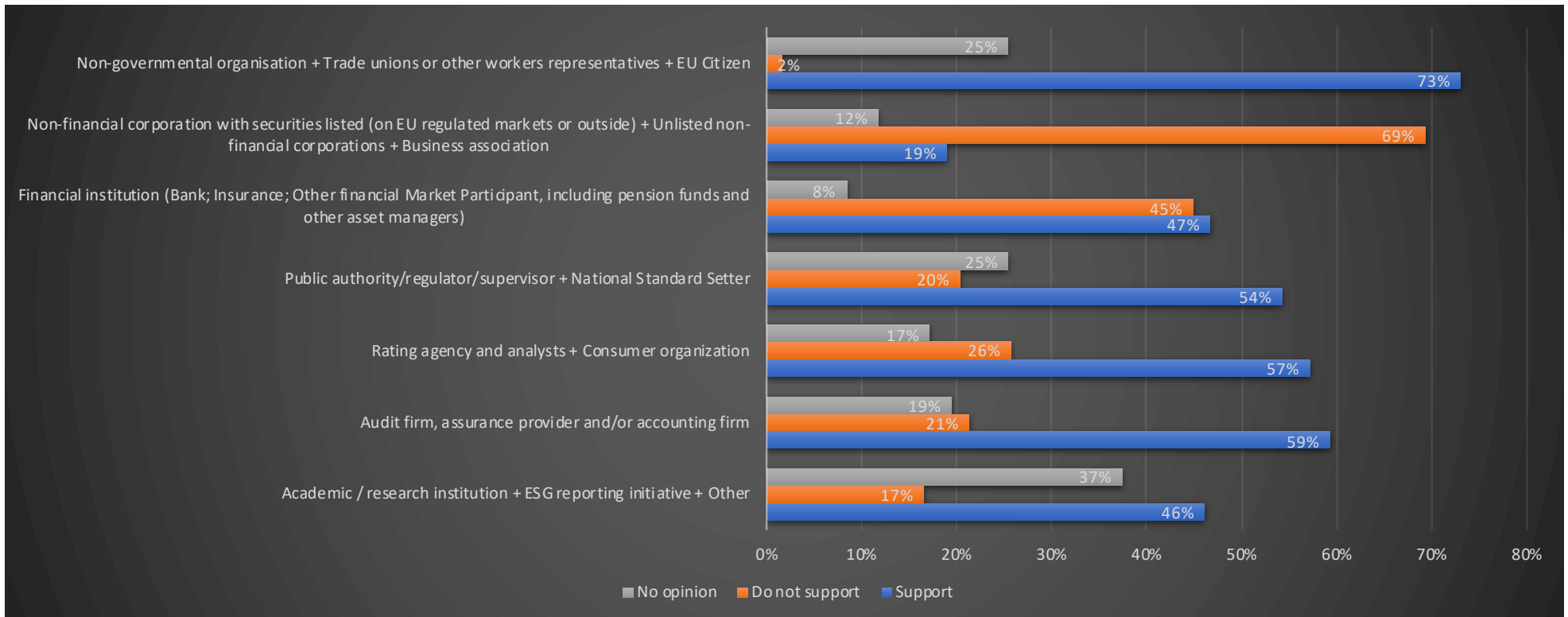
ESRS G1 Governance, risk management and internal control (DR G1-3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	65	40	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	71	29	12
C. Can be verified / assured	59	41	12
D. Meets the other objectives of the CSRD in term of quality of information	60	31	20
E. Reaches a reasonable cost / benefit balance	39	54	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	33	42	39
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	37	48	26
H. Represent information that must be prioritised in first year of implementation	44	49	17
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	39	36	34



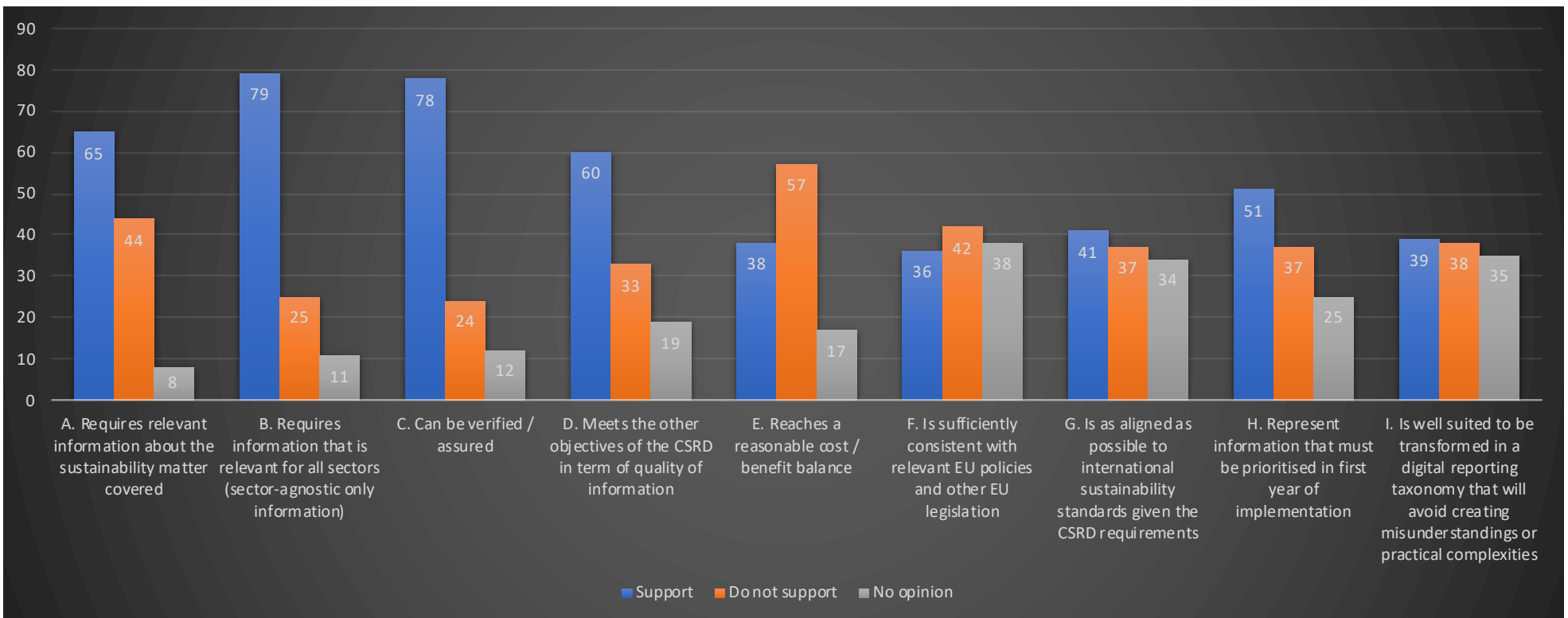
ESRS G1 Governance, risk management and internal control (DR G1-3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	46%	17%	37%
Audit firm, assurance provider and/or accounting firm	59%	21%	19%
Rating agency and analysts + Consumer organization	57%	26%	17%
Public authority/regulator/supervisor + National Standard Setter	54%	20%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	47%	45%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	19%	69%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	73%	2%	25%



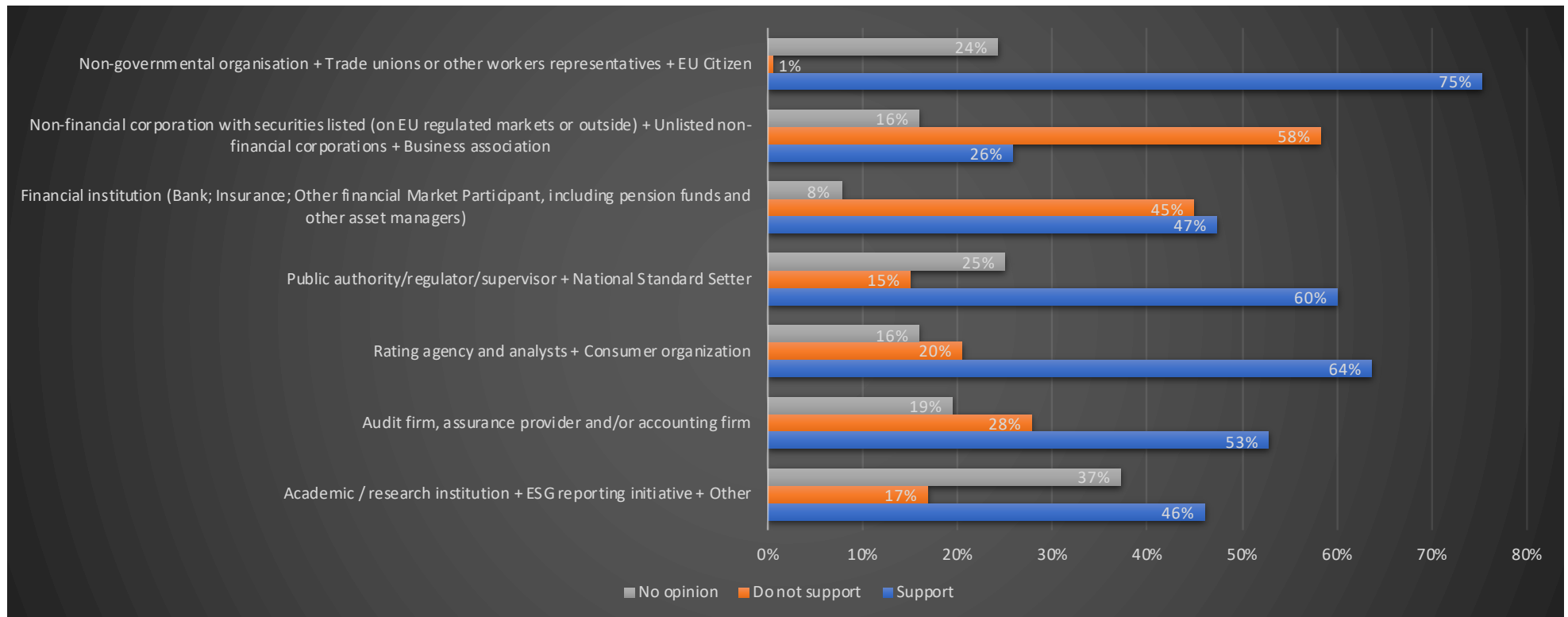
ESRS G1 Governance, risk management and internal control (DR G1-4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	65	44	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	79	25	11
C. Can be verified / assured	78	24	12
D. Meets the other objectives of the CSRD in term of quality of information	60	33	19
E. Reaches a reasonable cost / benefit balance	38	57	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	36	42	38
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	41	37	34
H. Represent information that must be prioritised in first year of implementation	51	37	25
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	39	38	35



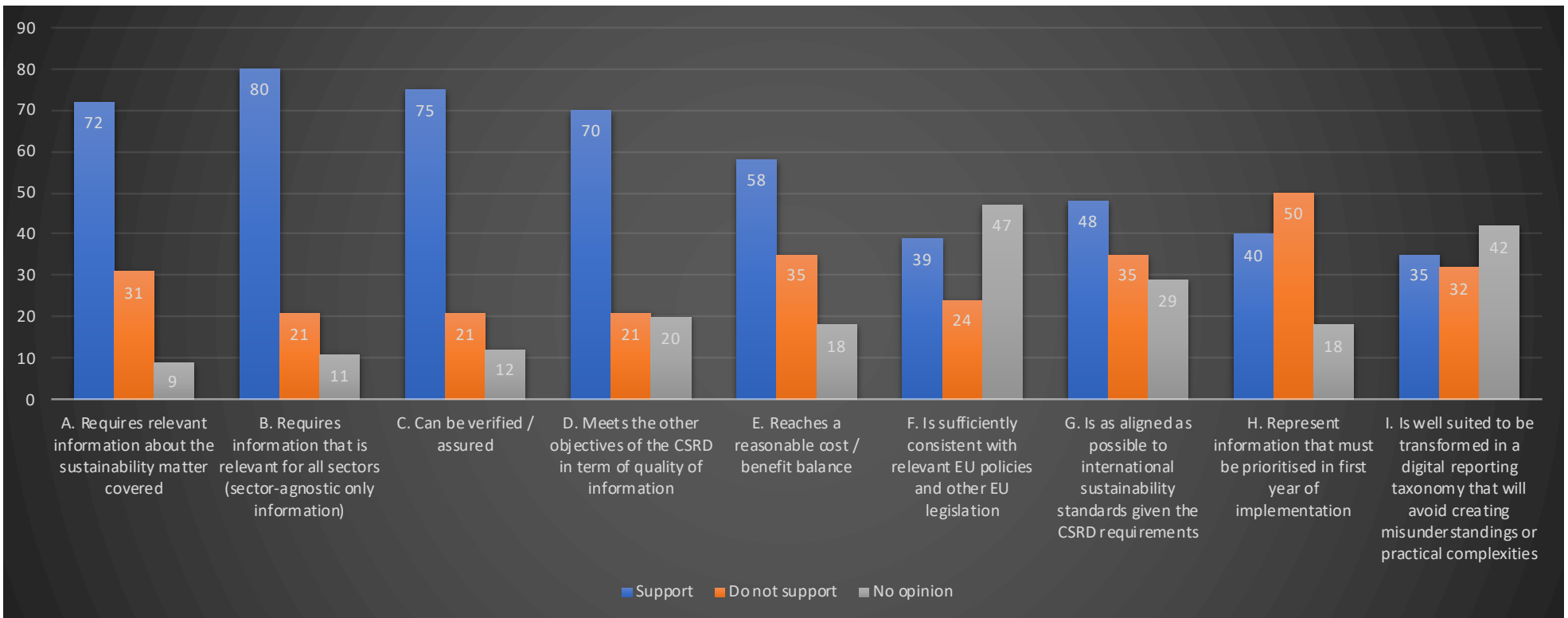
ESRS G1 Governance, risk management and internal control (DR G1-4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	46%	17%	37%
Audit firm, assurance provider and/or accounting firm	53%	28%	19%
Rating agency and analysts + Consumer organization	64%	20%	16%
Public authority/regulator/supervisor + National Standard Setter	60%	15%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	47%	45%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	26%	58%	16%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	75%	1%	24%



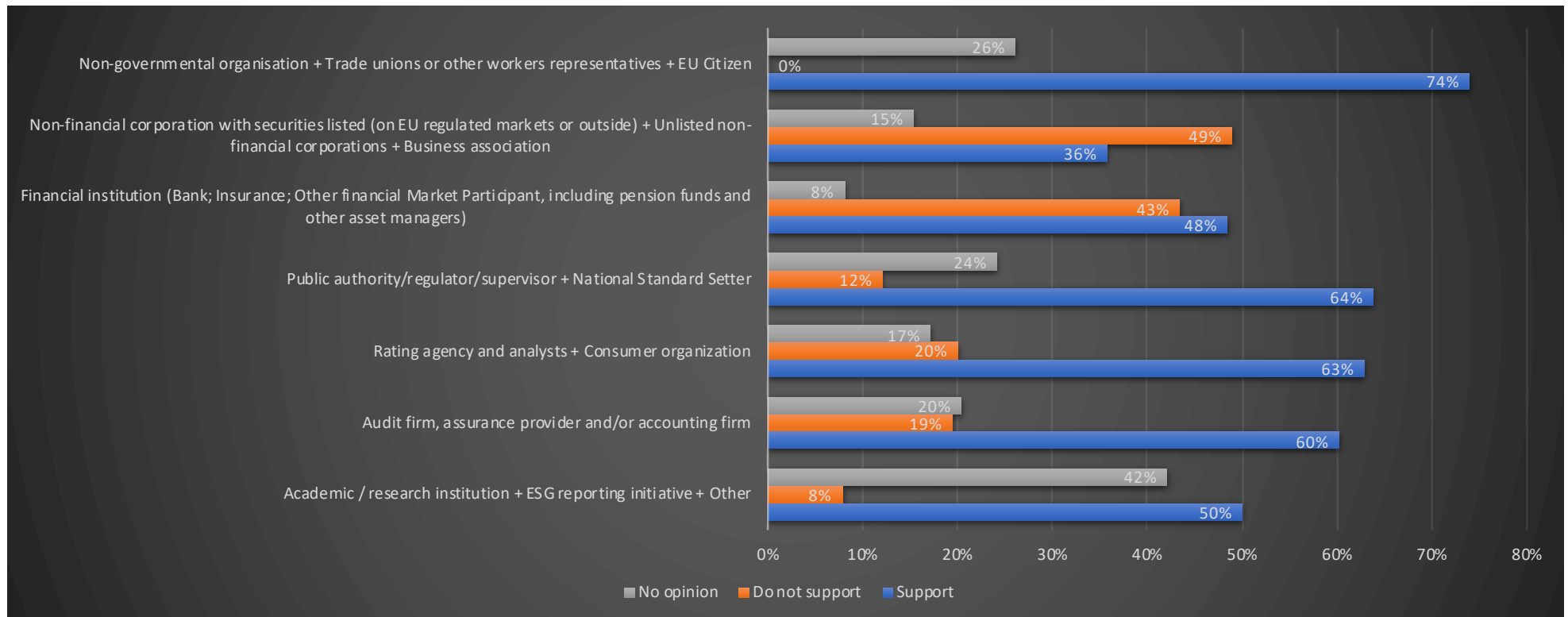
ESRS G1 Governance, risk management and internal control (DR G1-5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	72	31	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	80	21	11
C. Can be verified / assured	75	21	12
D. Meets the other objectives of the CSRD in term of quality of information	70	21	20
E. Reaches a reasonable cost / benefit balance	58	35	18
F. Is sufficiently consistent with relevant EU policies and other EU legislation	39	24	47
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	48	35	29
H. Represent information that must be prioritised in first year of implementation	40	50	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	35	32	42



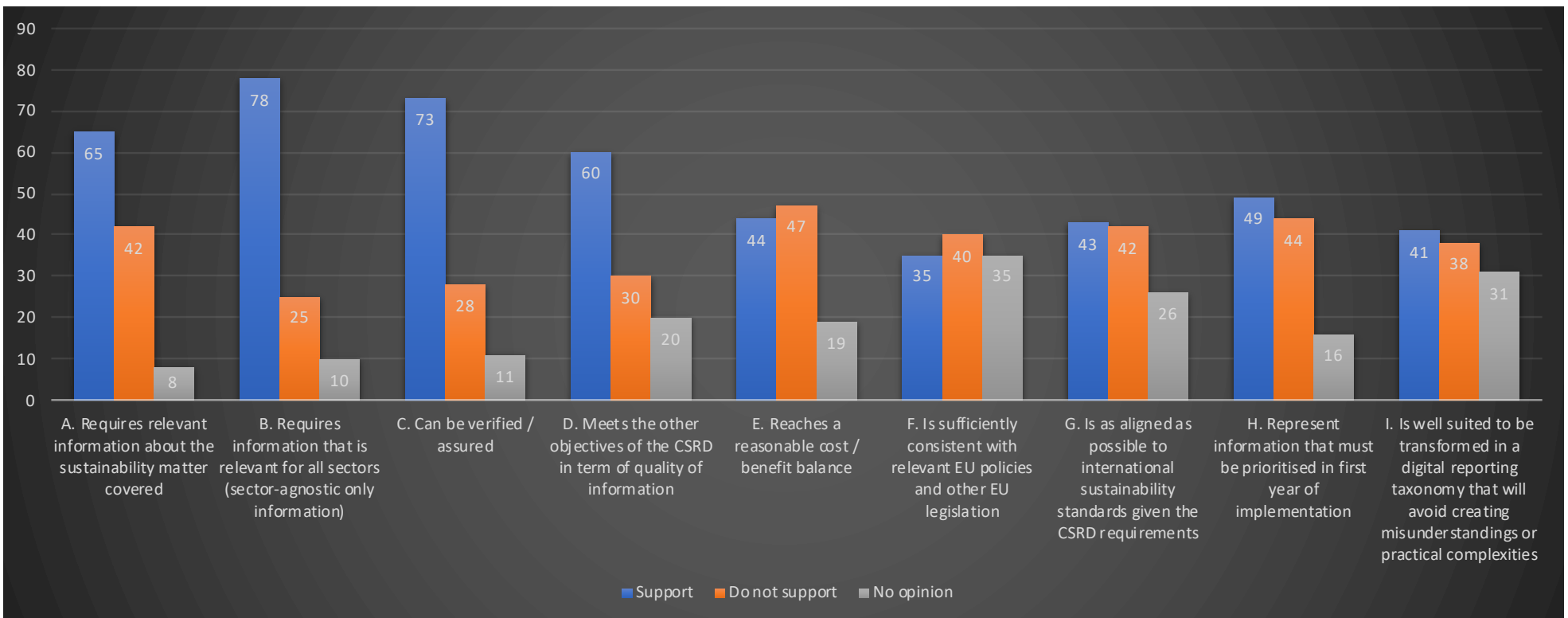
ESRS G1 Governance, risk management and internal control (DR G1-5)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	50%	8%	42%
Audit firm, assurance provider and/or accounting firm	60%	19%	20%
Rating agency and analysts + Consumer organization	63%	20%	17%
Public authority/regulator/supervisor + National Standard Setter	64%	12%	24%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	48%	43%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	36%	49%	15%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	74%	0%	26%



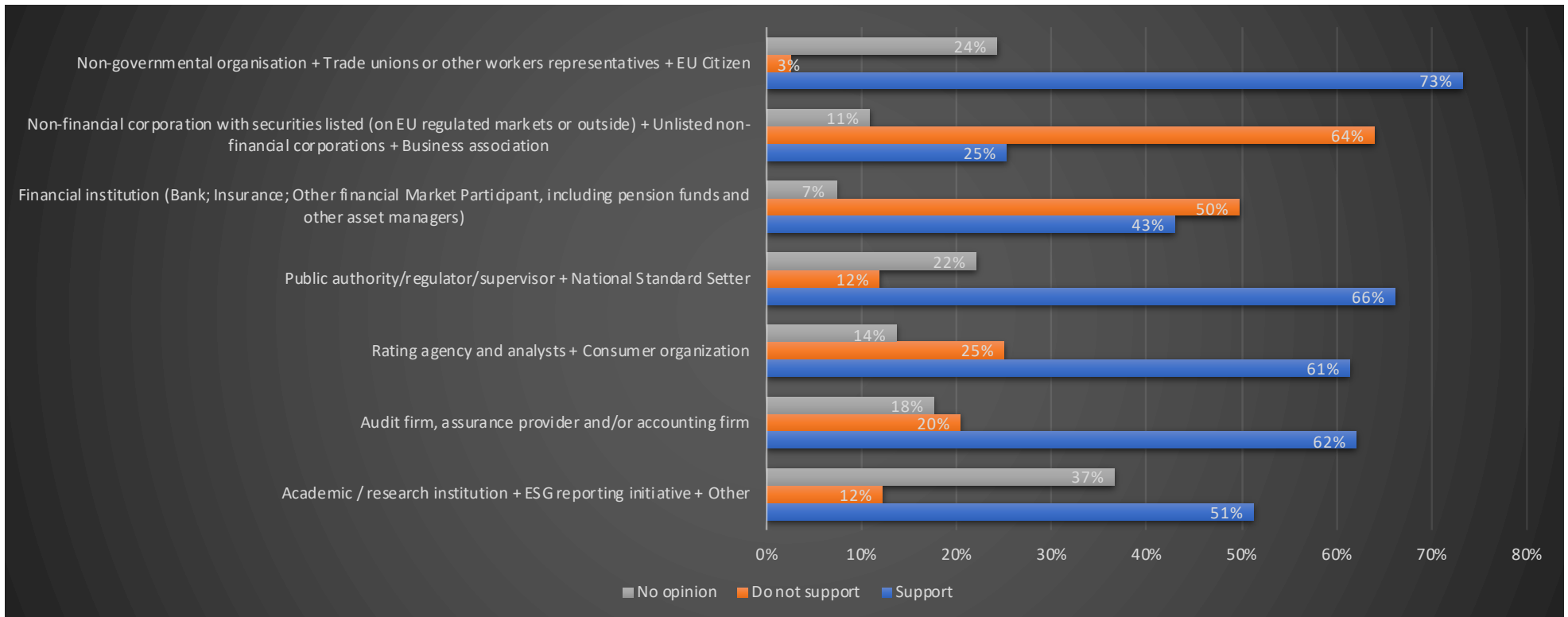
ESRS G1 Governance, risk management and internal control (DR G1-6)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	65	42	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	78	25	10
C. Can be verified / assured	73	28	11
D. Meets the other objectives of the CSRD in term of quality of information	60	30	20
E. Reaches a reasonable cost / benefit balance	44	47	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	35	40	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	43	42	26
H. Represent information that must be prioritised in first year of implementation	49	44	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	41	38	31



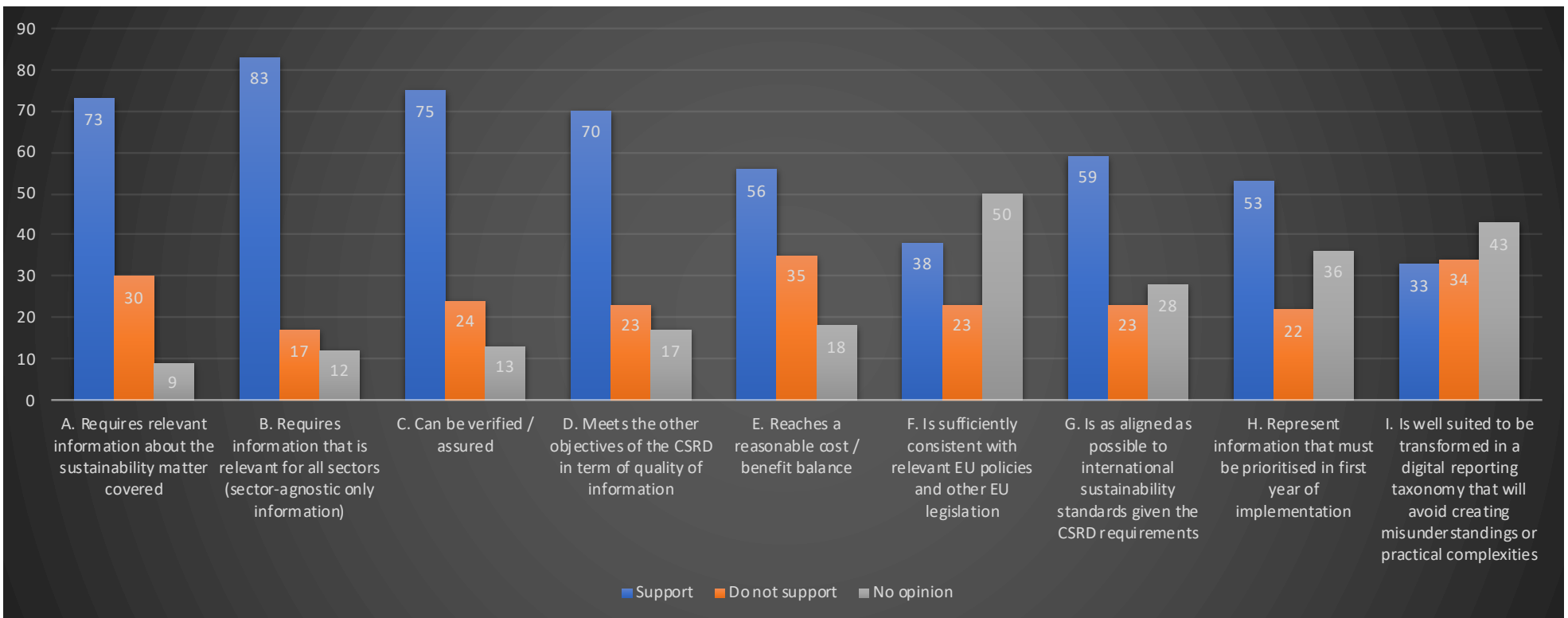
ESRS G1 Governance, risk management and internal control (DR G1-6)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	51%	12%	37%
Audit firm, assurance provider and/or accounting firm	62%	20%	18%
Rating agency and analysts + Consumer organization	61%	25%	14%
Public authority/regulator/supervisor + National Standard Setter	66%	12%	22%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	43%	50%	7%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	25%	64%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	73%	3%	24%



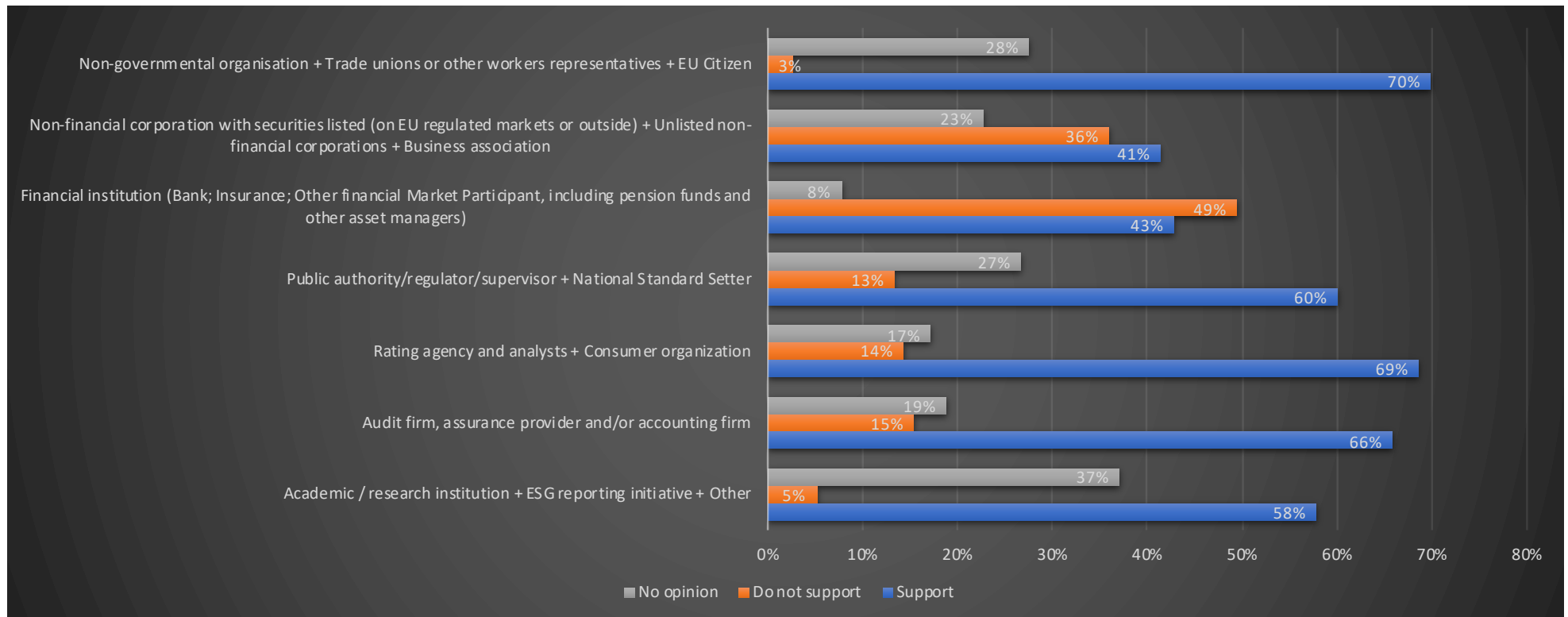
ESRS G1 Governance, risk management and internal control (DR G1-7)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	73	30	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	83	17	12
C. Can be verified / assured	75	24	13
D. Meets the other objectives of the CSRD in term of quality of information	70	23	17
E. Reaches a reasonable cost / benefit balance	56	35	18
F. Is sufficiently consistent with relevant EU policies and other EU legislation	38	23	50
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	59	23	28
H. Represent information that must be prioritised in first year of implementation	53	22	36
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	33	34	43



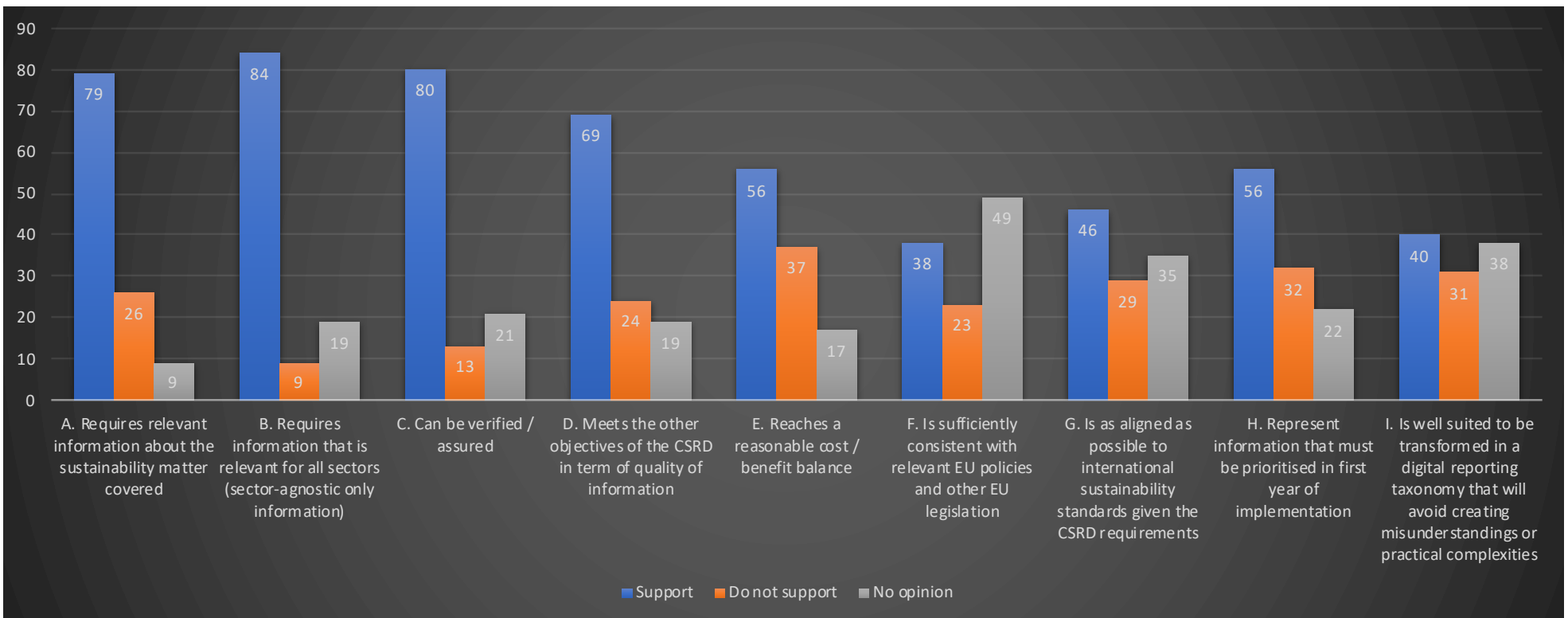
ESRS G1 Governance, risk management and internal control (DR G1-7)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	58%	5%	37%
Audit firm, assurance provider and/or accounting firm	66%	15%	19%
Rating agency and analysts + Consumer organization	69%	14%	17%
Public authority/regulator/supervisor + National Standard Setter	60%	13%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	43%	49%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	41%	36%	23%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	70%	3%	28%



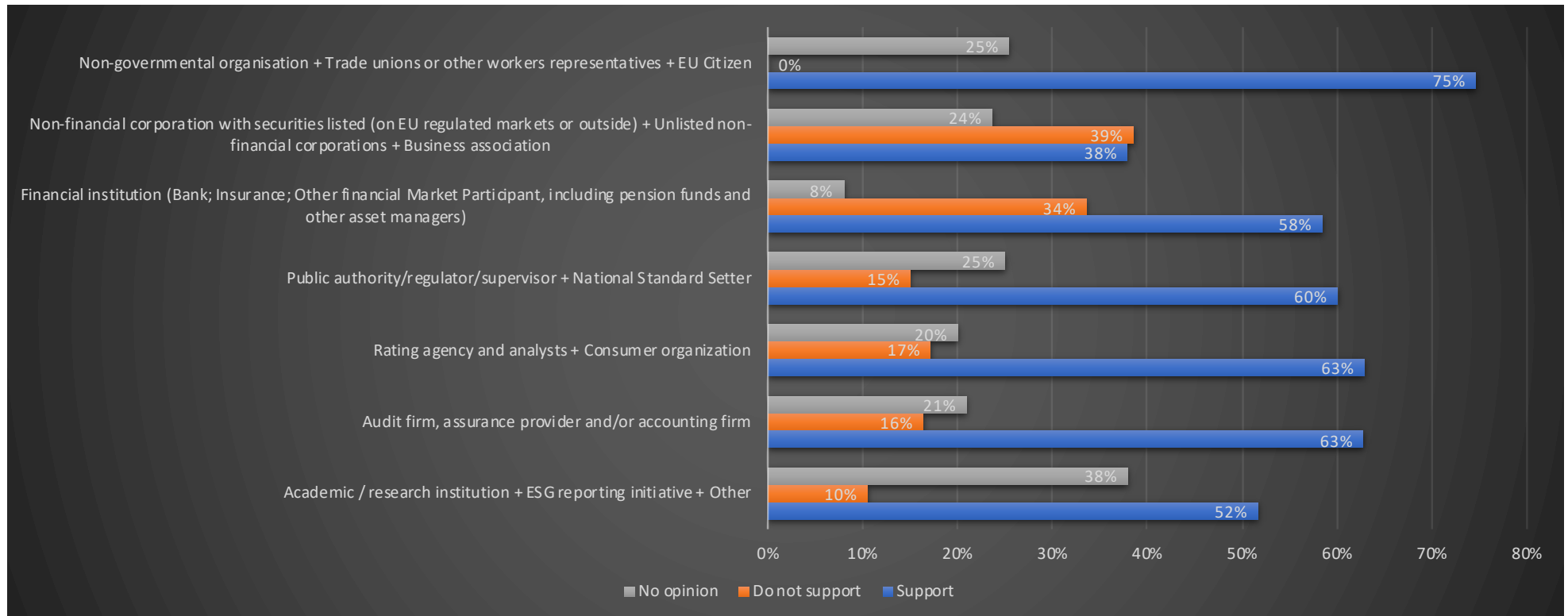
ESRS G1 Governance, risk management and internal control (DR G1-8)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	79	26	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	84	9	19
C. Can be verified / assured	80	13	21
D. Meets the other objectives of the CSRD in term of quality of information	69	24	19
E. Reaches a reasonable cost / benefit balance	56	37	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	38	23	49
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	46	29	35
H. Represent information that must be prioritised in first year of implementation	56	32	22
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	40	31	38



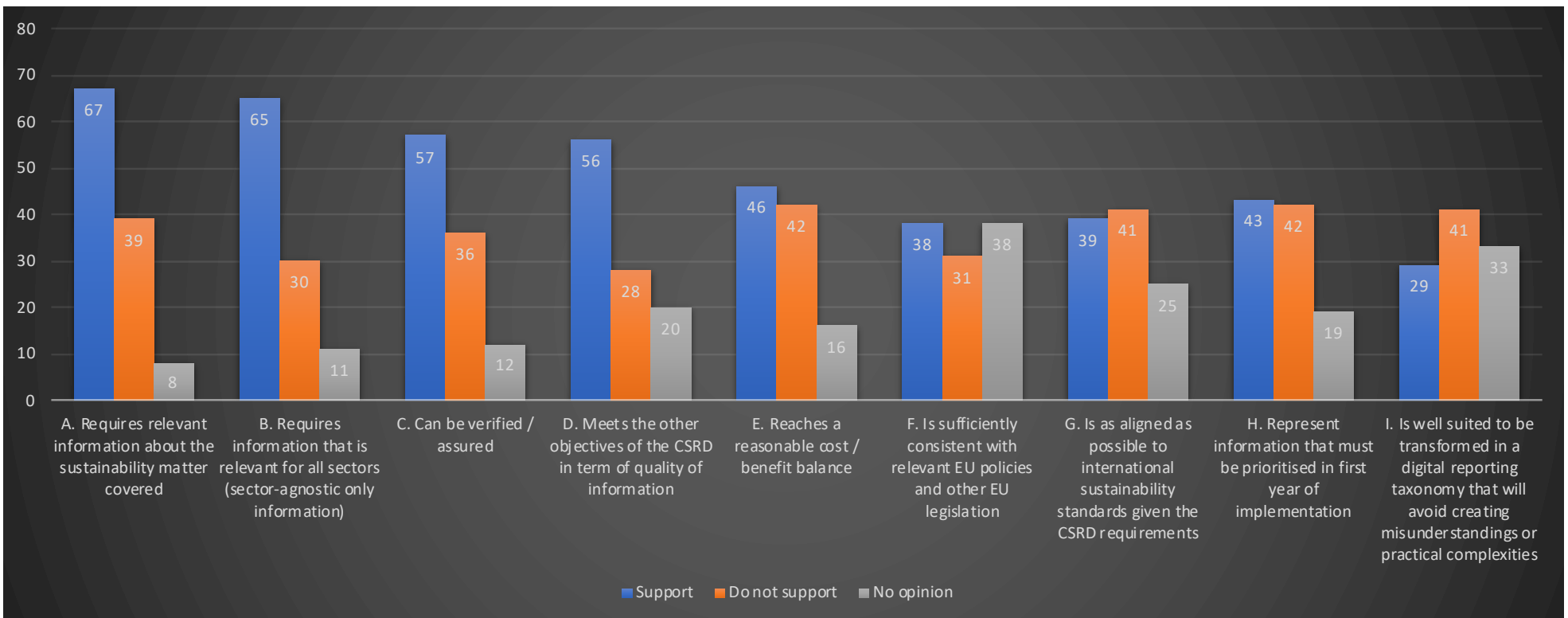
ESRS G1 Governance, risk management and internal control (DR G1-8)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	52%	10%	38%
Audit firm, assurance provider and/or accounting firm	63%	16%	21%
Rating agency and analysts + Consumer organization	63%	17%	20%
Public authority/regulator/supervisor + National Standard Setter	60%	15%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	58%	34%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	38%	39%	24%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	75%	0%	25%



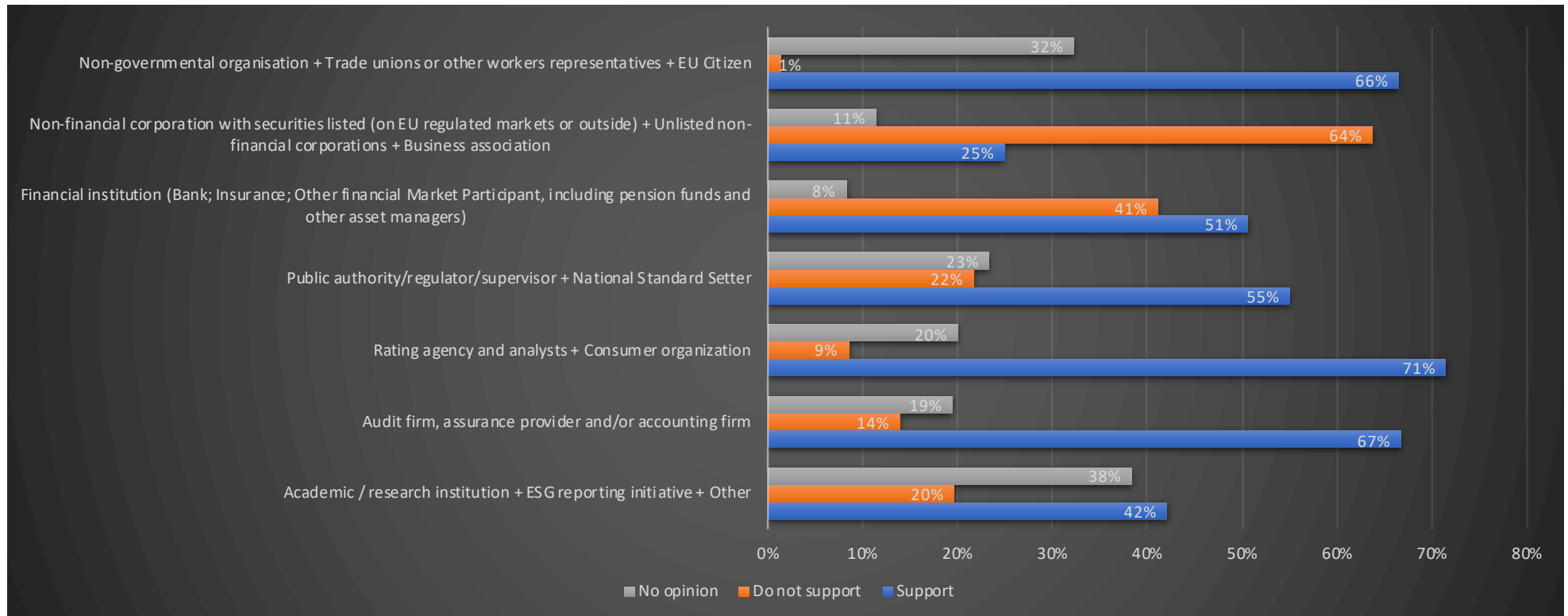
ESRS G1 Governance, risk management and internal control (DR G1-9)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	67	39	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	65	30	11
C. Can be verified / assured	57	36	12
D. Meets the other objectives of the CSRD in term of quality of information	56	28	20
E. Reaches a reasonable cost / benefit balance	46	42	16
F. Is sufficiently consistent with relevant EU policies and other EU legislation	38	31	38
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	39	41	25
H. Represent information that must be prioritised in first year of implementation	43	42	19
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	29	41	33



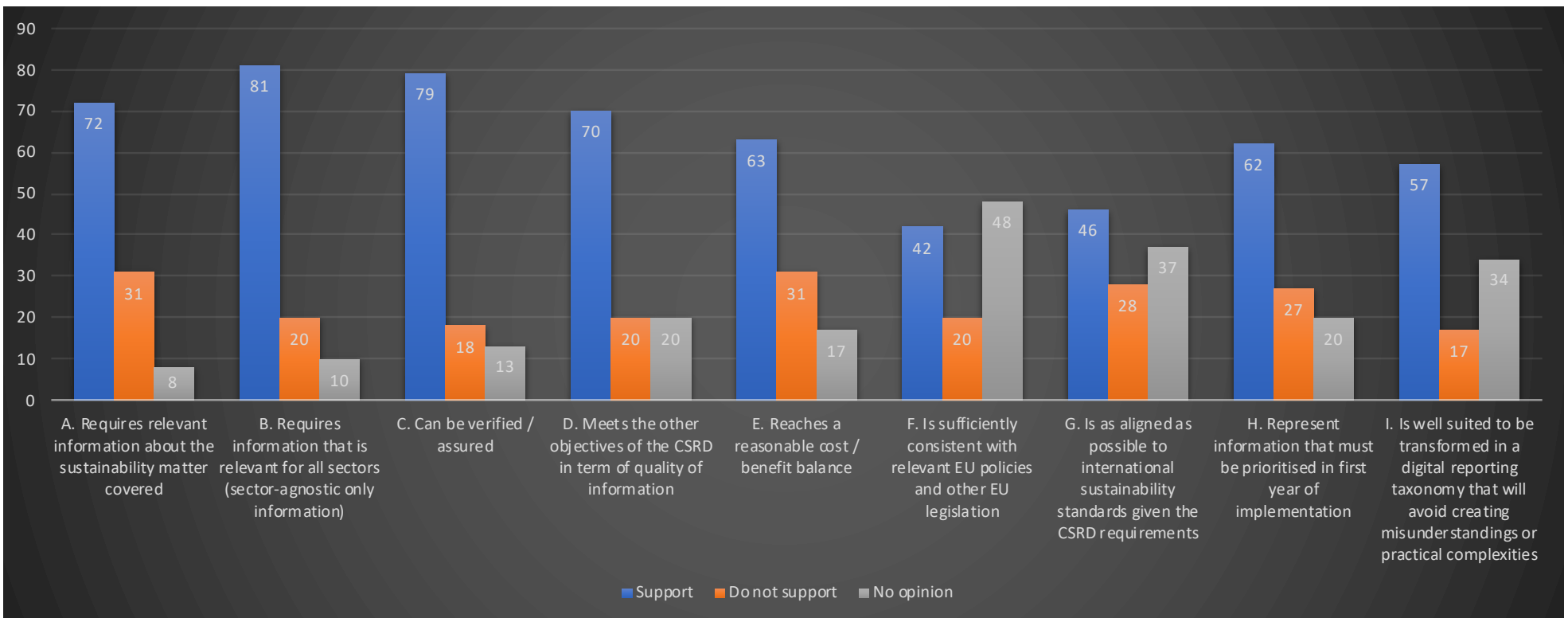
ESRS G1 Governance, risk management and internal control (DR G1-9)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	42%	20%	38%
Audit firm, assurance provider and/or accounting firm	67%	14%	19%
Rating agency and analysts + Consumer organization	71%	9%	20%
Public authority/regulator/supervisor + National Standard Setter	55%	22%	23%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	51%	41%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	25%	64%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	66%	1%	32%



ESRS G1 Governance, risk management and internal control (DR G1-10)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	72	31	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	81	20	10
C. Can be verified / assured	79	18	13
D. Meets the other objectives of the CSRD in term of quality of information	70	20	20
E. Reaches a reasonable cost / benefit balance	63	31	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	42	20	48
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	46	28	37
H. Represent information that must be prioritised in first year of implementation	62	27	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	57	17	34



ESRS G1 Governance, risk management and internal control (DR G1-10)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	55%	7%	38%
Audit firm, assurance provider and/or accounting firm	64%	11%	25%
Rating agency and analysts + Consumer organization	71%	9%	20%
Public authority/regulator/supervisor + National Standard Setter	54%	15%	31%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	56%	36%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	47%	38%	16%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	74%	0%	26%

