

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.

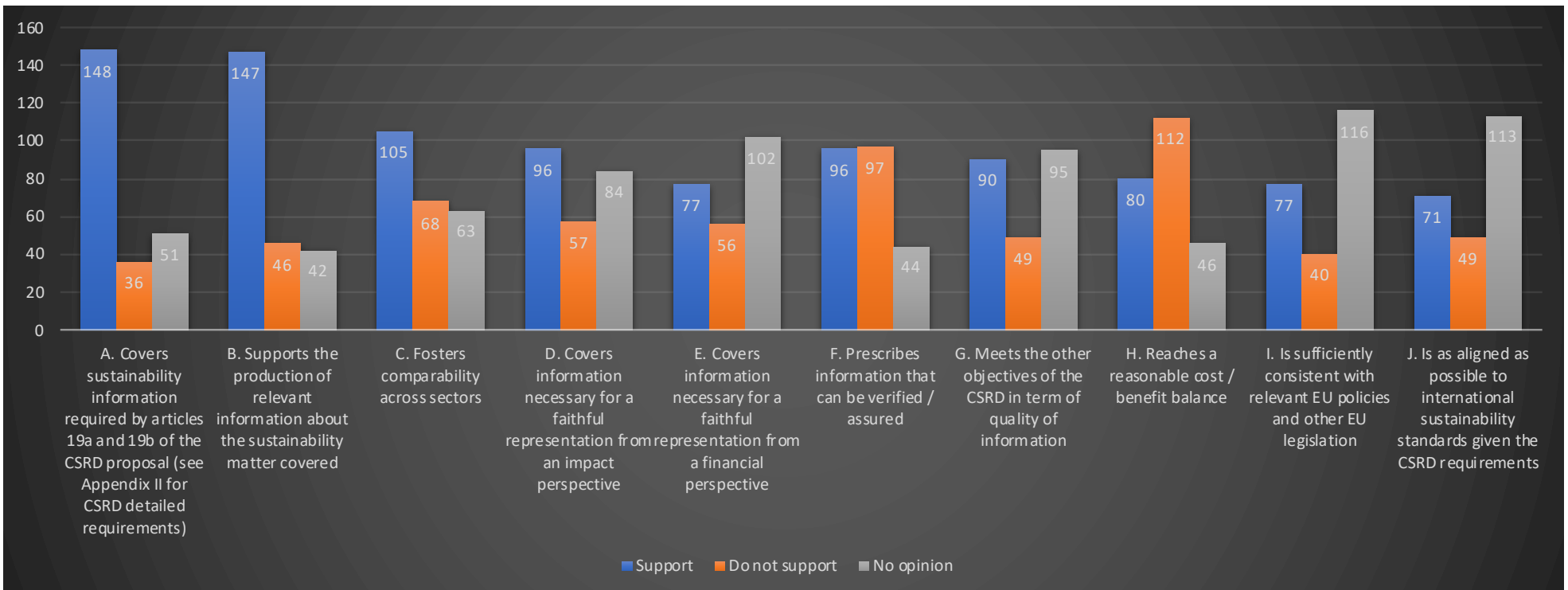
The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

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.

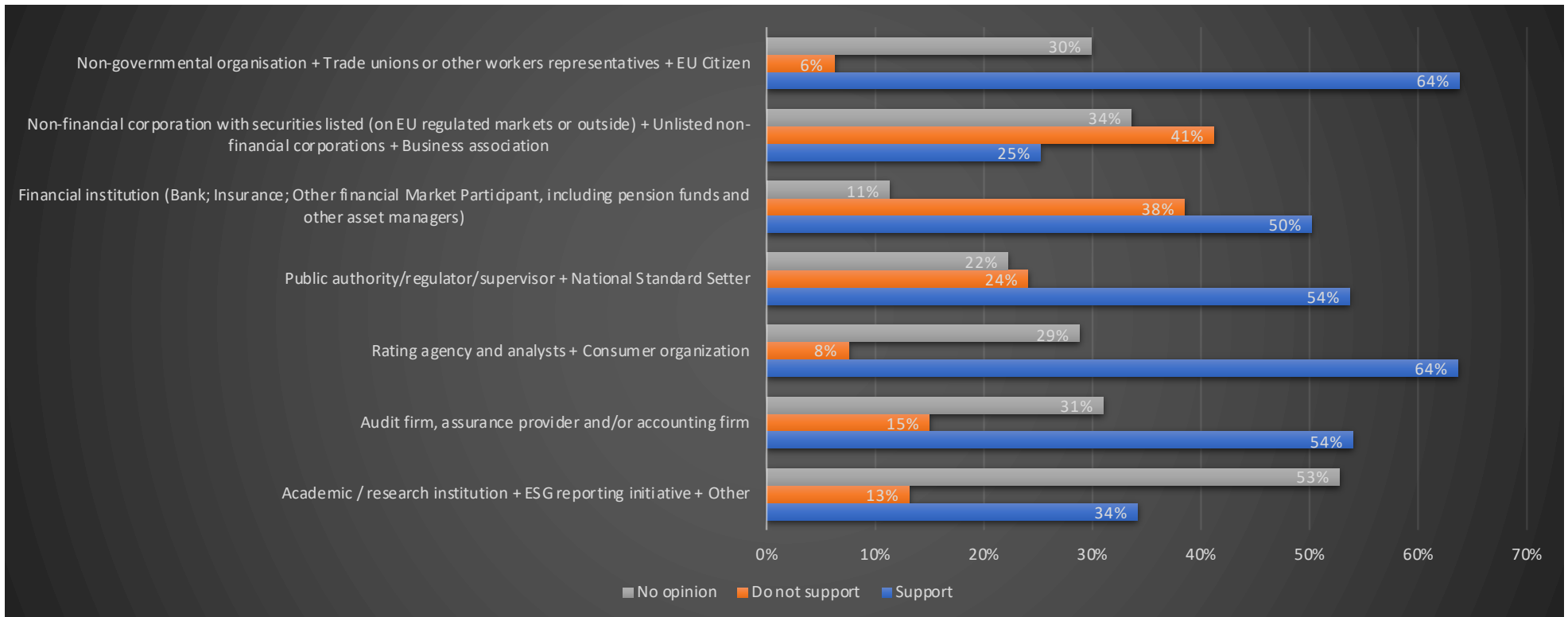
ESRS S3 Affected communities (overall ED relevance/content)

	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)	148	36	51
B. Supports the production of relevant information about the sustainability matter covered	147	46	42
C. Fosters comparability across sectors	105	68	63
D. Covers information necessary for a faithful representation from an impact perspective	96	57	84
E. Covers information necessary for a faithful representation from a financial perspective	77	56	102
F. Prescribes information that can be verified / assured	96	97	44
G. Meets the other objectives of the CSRD in term of quality of information	90	49	95
H. Reaches a reasonable cost / benefit balance	80	112	46
I. Is sufficiently consistent with relevant EU policies and other EU legislation	77	40	116
J. Is as aligned as possible to international sustainability standards given the CSRD requirements	71	49	113



ESRS S3 Affected communities (overall ED relevance/content)

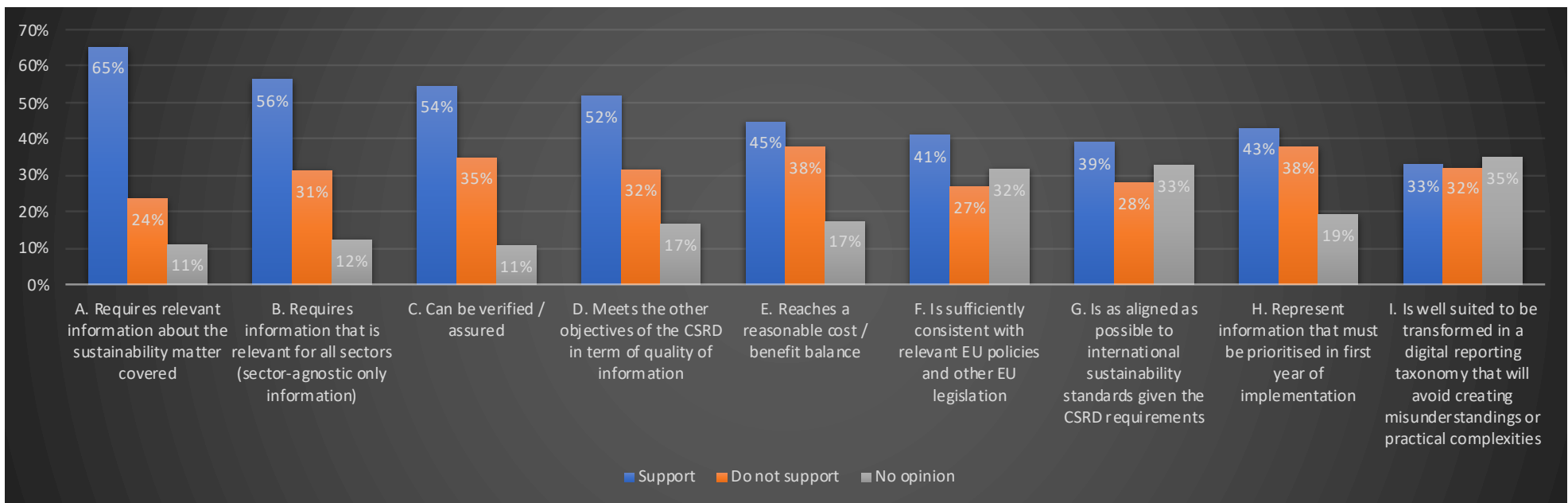
	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	34%	13%	53%
Audit firm, assurance provider and/or accounting firm	54%	15%	31%
Rating agency and analysts + Consumer organization	64%	8%	29%
Public authority/regulator/supervisor + National Standard Setter	54%	24%	22%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	50%	38%	11%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	25%	41%	34%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	64%	6%	30%



Survey 2 results

ESRS S3 Affected communities

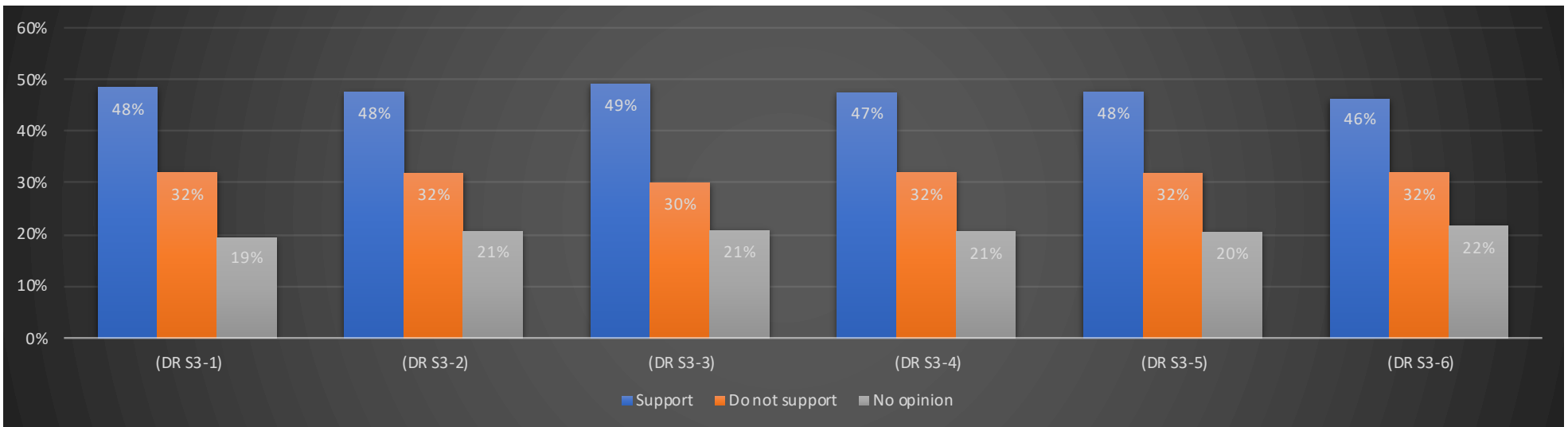
	Average across DRs				Across DRs		
	Support	Do not support	No opinion		Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	65%	24%	11%	100%	413	150	70
B. Requires information that is relevant for all sectors (sector-agnostic only information)	56%	31%	12%	100%	357	199	78
C. Can be verified / assured	54%	35%	11%	100%	344	220	68
D. Meets the other objectives of the CSRD in term of quality of information	52%	32%	17%	100%	324	198	104
E. Reaches a reasonable cost / benefit balance	45%	38%	17%	100%	273	232	107
F. Is sufficiently consistent with relevant EU policies and other EU legislation	41%	27%	32%	100%	252	166	195
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	39%	28%	33%	100%	233	168	196
H. Represent information that must be prioritised in first year of implementation	43%	38%	19%	100%	266	235	119
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	33%	32%	35%	100%	202	196	214



Survey 2 results

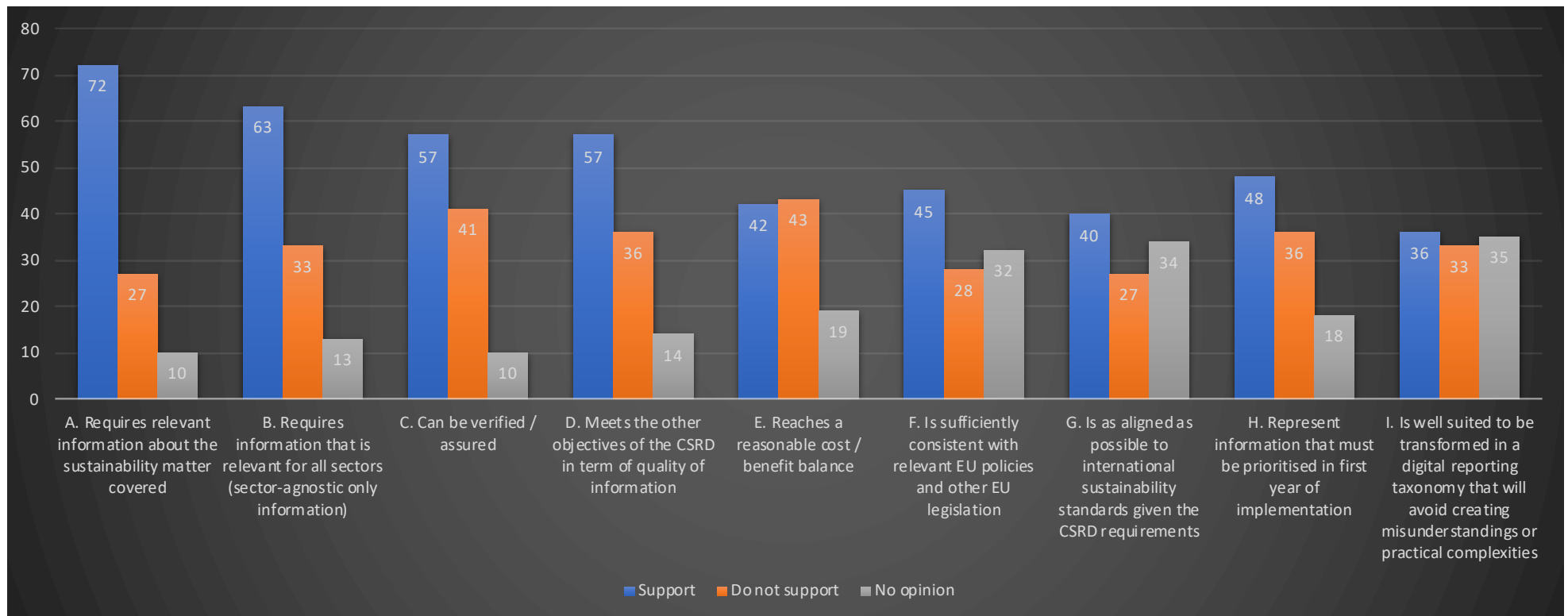
ESRS S3 Affected communities

	Average across A to J				Across A to J		
	Support	Do not support	No opinion		Support	Do not support	No opinion
(DR S3-1)	48%	32%	19%	100%	460	304	185
(DR S3-2)	48%	32%	21%	100%	445	298	193
(DR S3-3)	49%	30%	21%	100%	465	284	198
(DR S3-4)	47%	32%	21%	100%	436	294	189
(DR S3-5)	48%	32%	20%	100%	437	293	188
(DR S3-6)	46%	32%	22%	100%	421	291	198



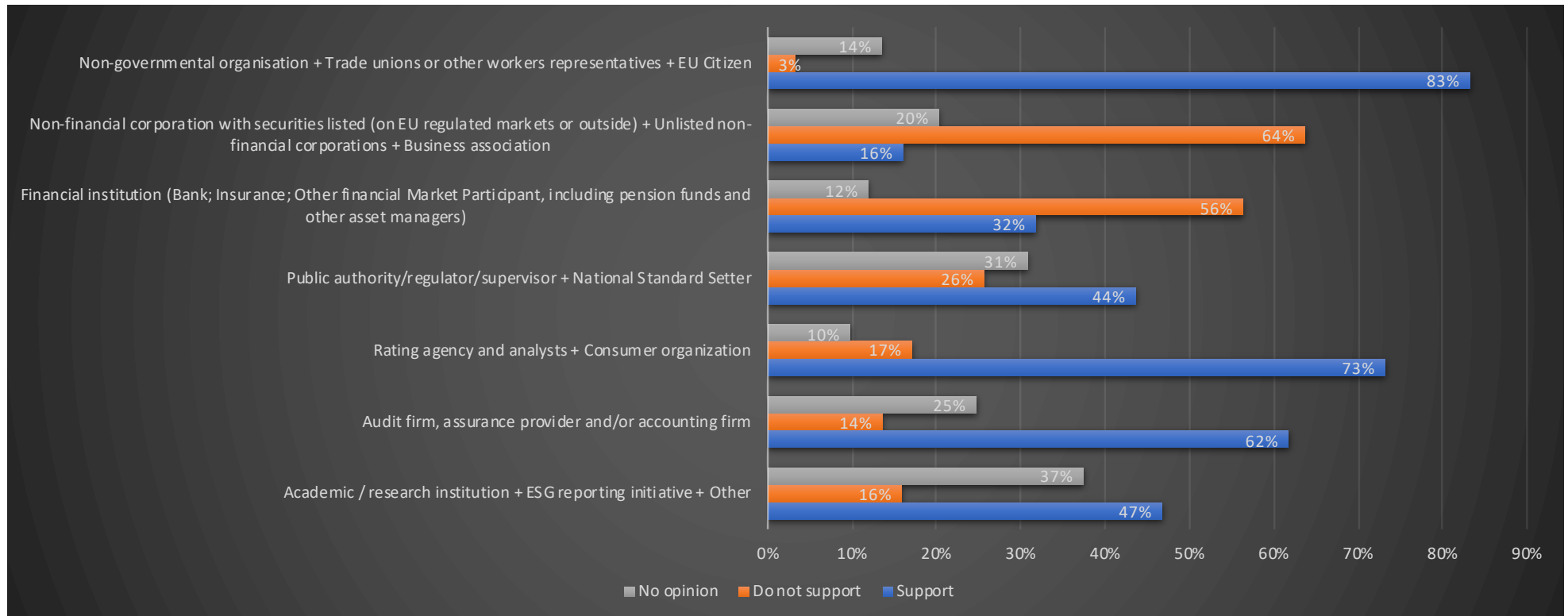
ESRS S3 Affected communities (DR S3-1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	72	27	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	63	33	13
C. Can be verified / assured	57	41	10
D. Meets the other objectives of the CSRD in term of quality of information	57	36	14
E. Reaches a reasonable cost / benefit balance	42	43	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	45	28	32
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	40	27	34
H. Represent information that must be prioritised in first year of implementation	48	36	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	36	33	35



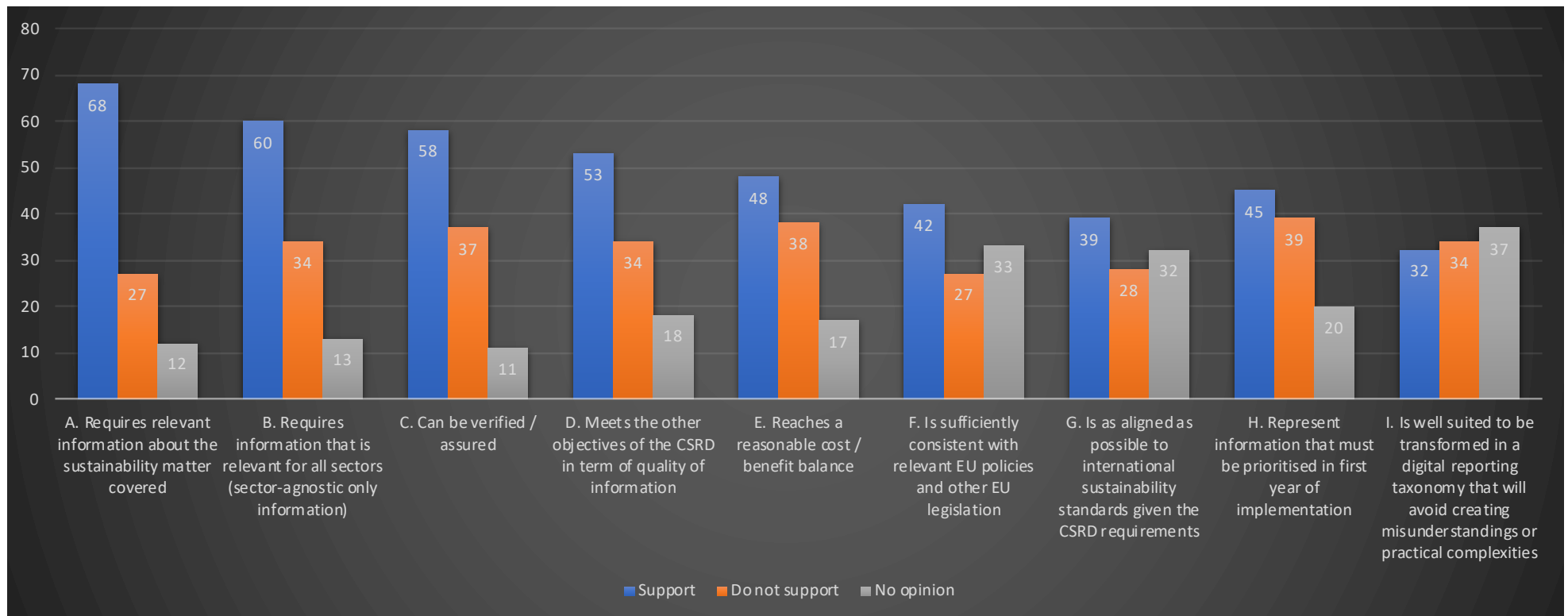
ESRS S3 Affected communities (DR S3-1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	16%	37%
Audit firm, assurance provider and/or accounting firm	62%	14%	25%
Rating agency and analysts + Consumer organization	73%	17%	10%
Public authority/regulator/supervisor + National Standard Setter	44%	26%	31%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	32%	56%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	16%	64%	20%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	83%	3%	14%



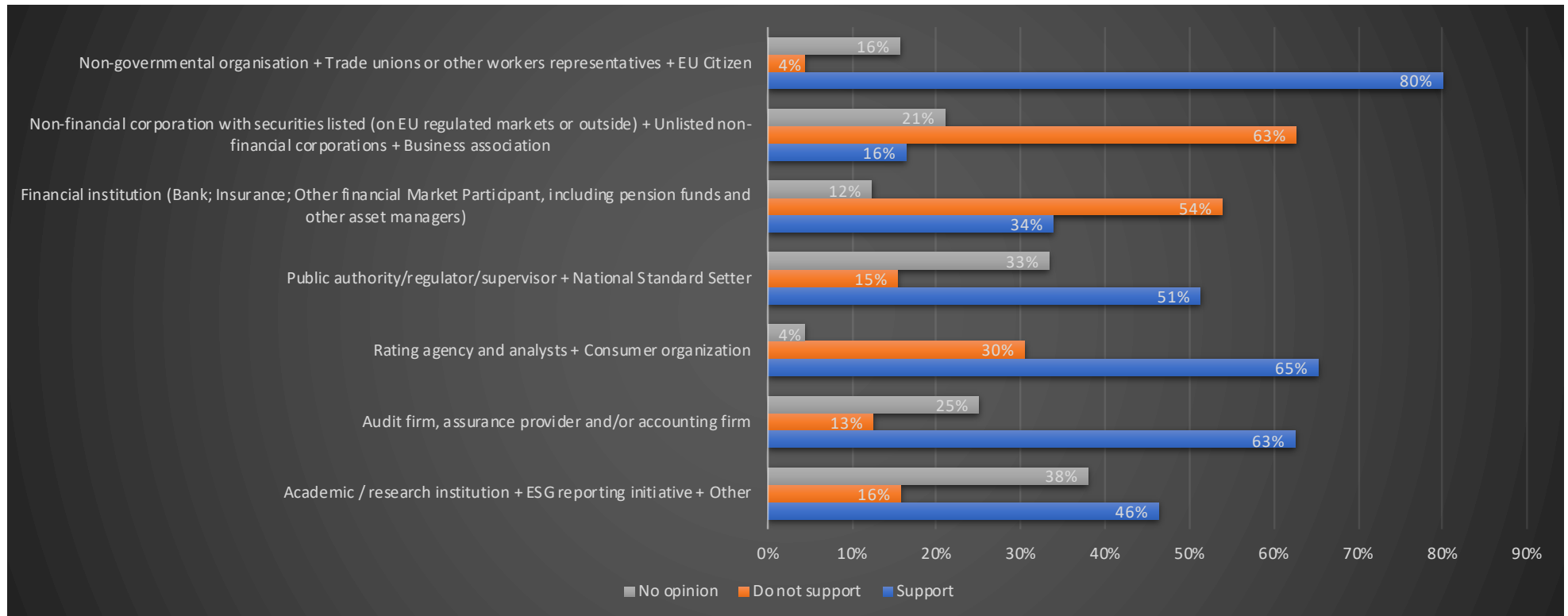
ESRS S3 Affected communities (DR S3-2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	68	27	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	60	34	13
C. Can be verified / assured	58	37	11
D. Meets the other objectives of the CSRD in term of quality of information	53	34	18
E. Reaches a reasonable cost / benefit balance	48	38	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	42	27	33
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	39	28	32
H. Represent information that must be prioritised in first year of implementation	45	39	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	32	34	37



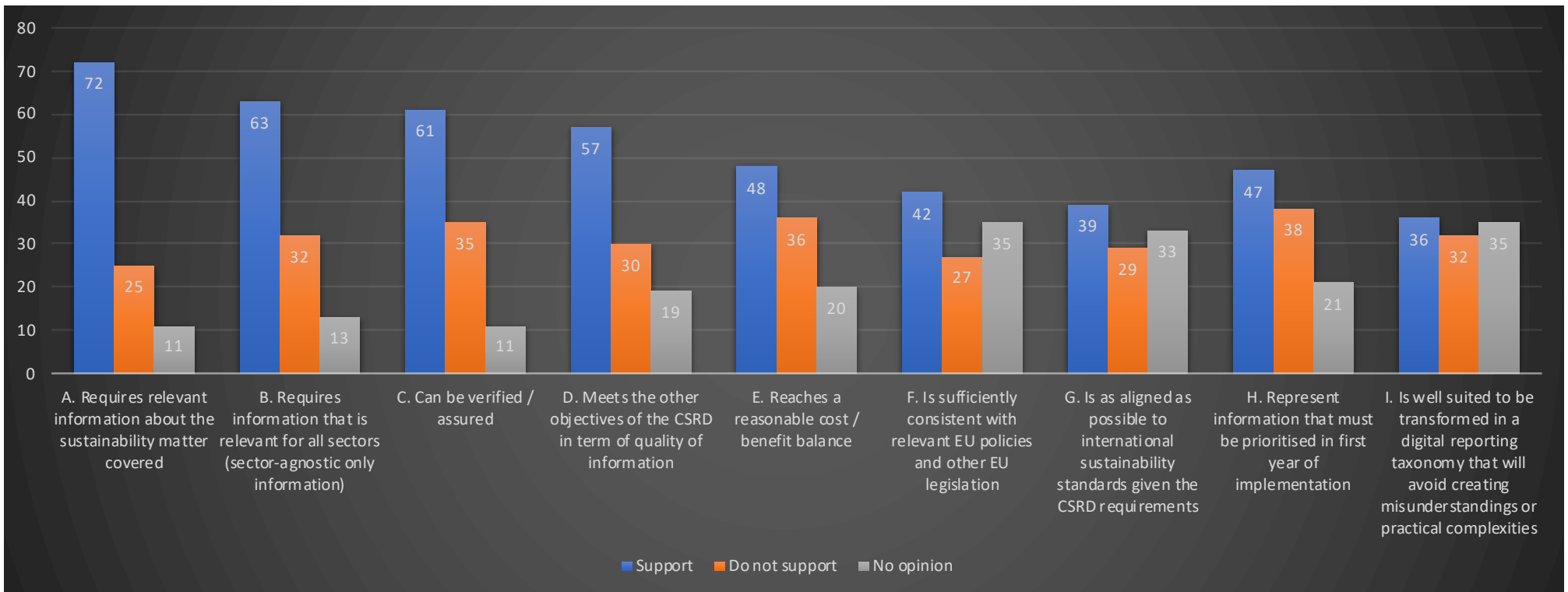
ESRS S3 Affected communities (DR S3-2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	46%	16%	38%
Audit firm, assurance provider and/or accounting firm	63%	13%	25%
Rating agency and analysts + Consumer organization	65%	30%	4%
Public authority/regulator/supervisor + National Standard Setter	51%	15%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	34%	54%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	16%	63%	21%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	80%	4%	16%



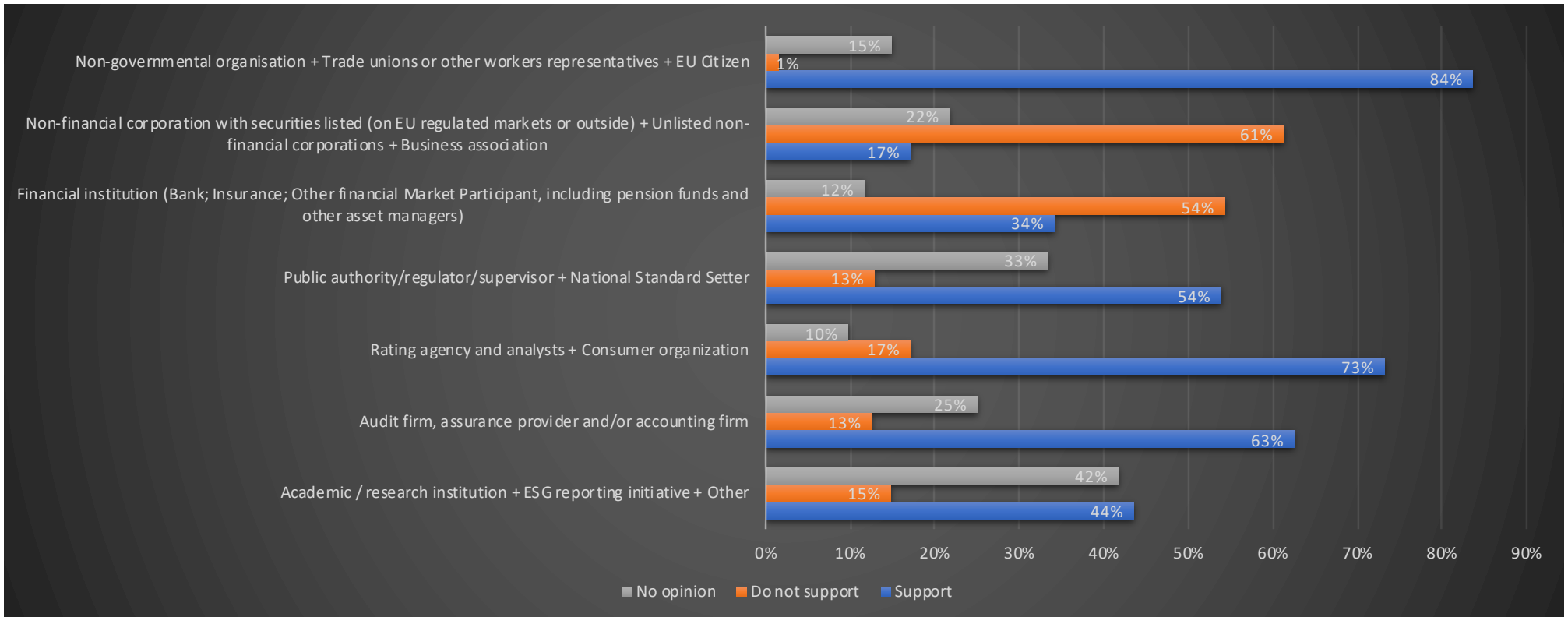
ESRS S3 Affected communities (DR S3-3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	72	25	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	63	32	13
C. Can be verified / assured	61	35	11
D. Meets the other objectives of the CSRD in term of quality of information	57	30	19
E. Reaches a reasonable cost / benefit balance	48	36	20
F. Is sufficiently consistent with relevant EU policies and other EU legislation	42	27	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	39	29	33
H. Represent information that must be prioritised in first year of implementation	47	38	21
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	36	32	35



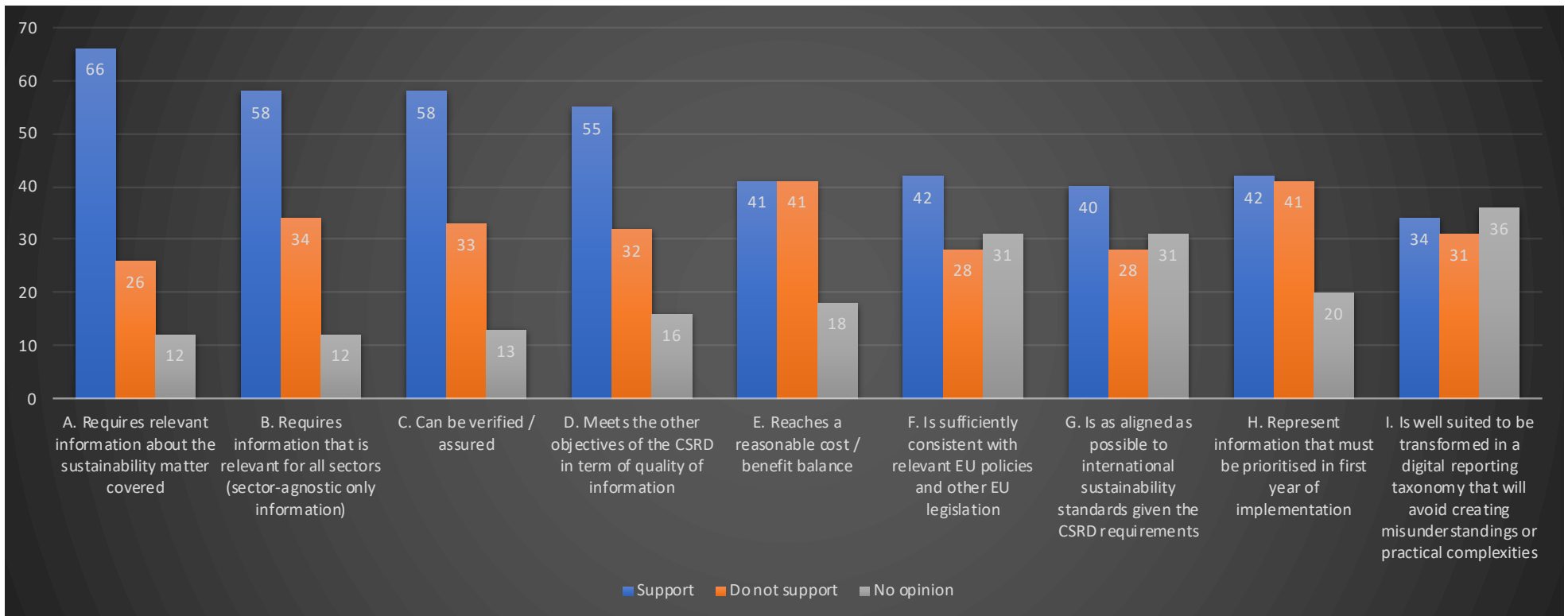
ESRS S3 Affected communities (DR S3-3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	44%	15%	42%
Audit firm, assurance provider and/or accounting firm	63%	13%	25%
Rating agency and analysts + Consumer organization	73%	17%	10%
Public authority/regulator/supervisor + National Standard Setter	54%	13%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	34%	54%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	17%	61%	22%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	84%	1%	15%



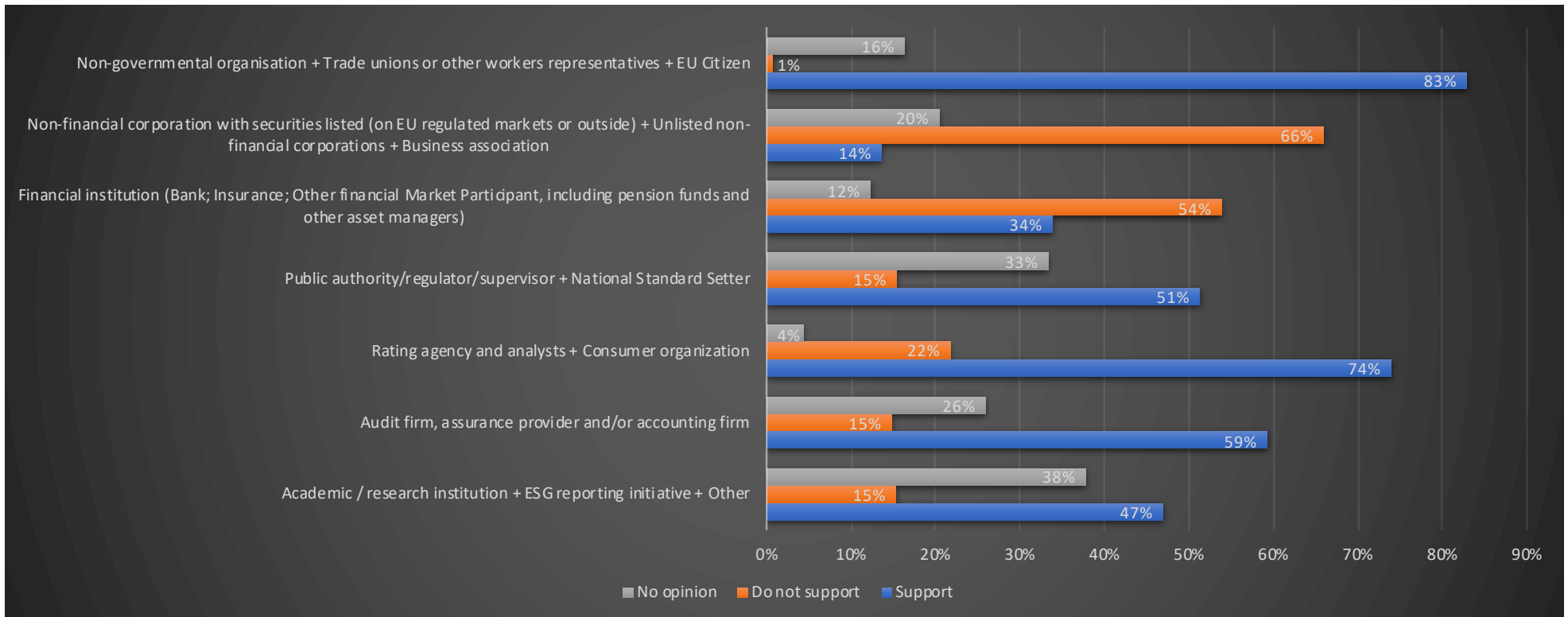
ESRS S3 Affected communities (DR S3-4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	66	26	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	58	34	12
C. Can be verified / assured	58	33	13
D. Meets the other objectives of the CSRD in term of quality of information	55	32	16
E. Reaches a reasonable cost / benefit balance	41	41	18
F. Is sufficiently consistent with relevant EU policies and other EU legislation	42	28	31
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	40	28	31
H. Represent information that must be prioritised in first year of implementation	42	41	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	34	31	36



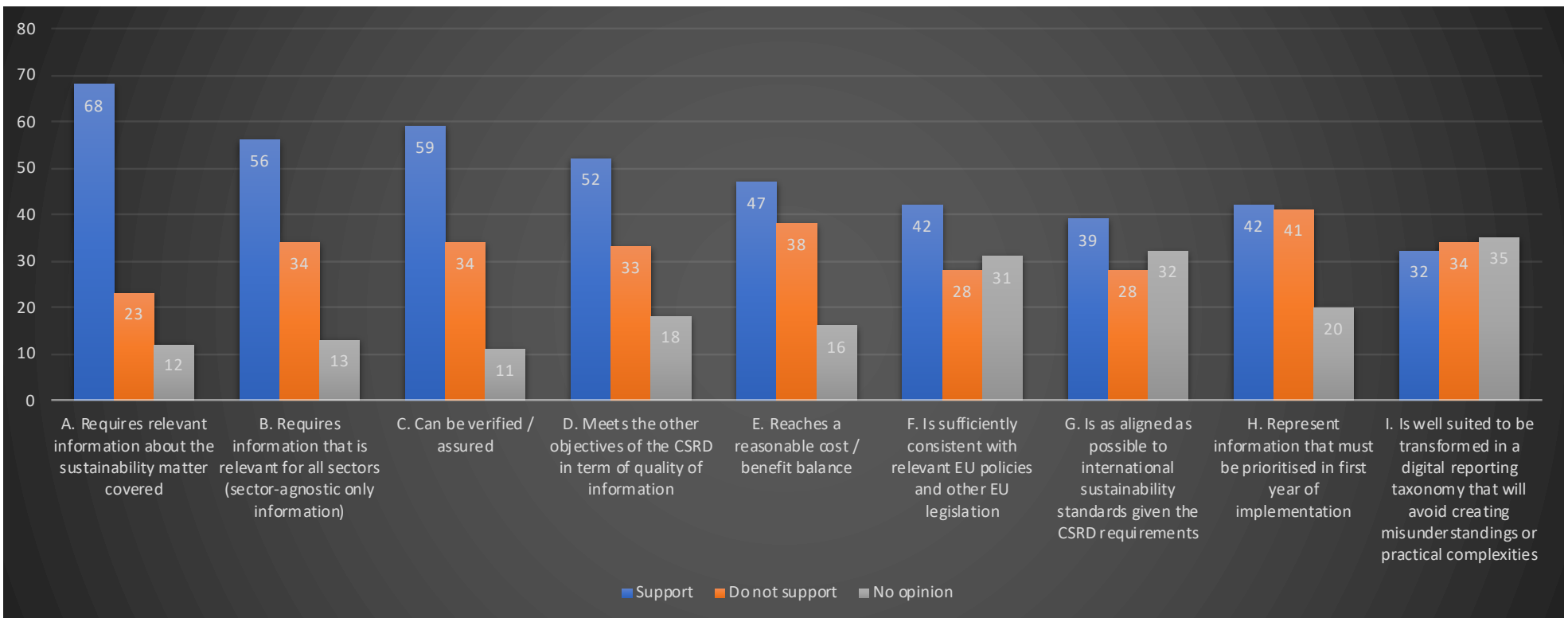
ESRS S3 Affected communities (DR S3-4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	15%	38%
Audit firm, assurance provider and/or accounting firm	59%	15%	26%
Rating agency and analysts + Consumer organization	74%	22%	4%
Public authority/regulator/supervisor + National Standard Setter	51%	15%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	34%	54%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	14%	66%	20%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	83%	1%	16%



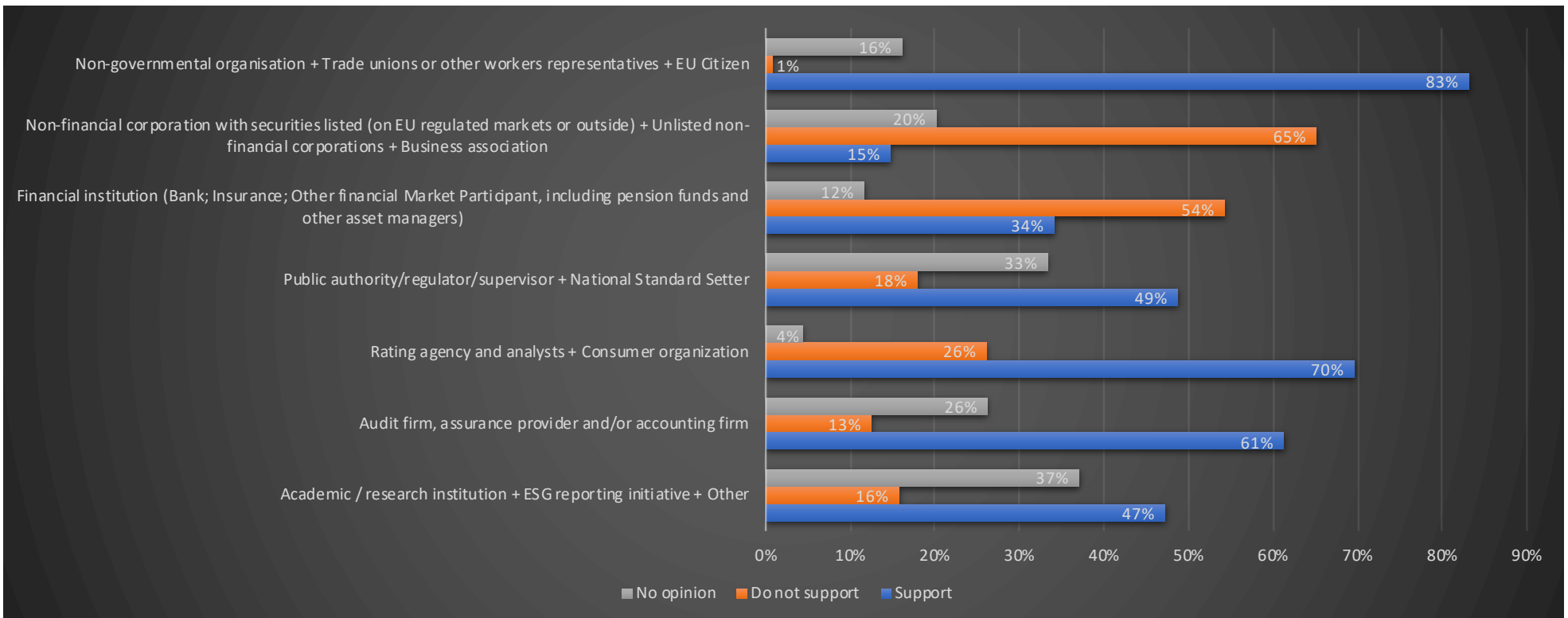
ESRS S3 Affected communities (DR S3-5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	68	23	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	56	34	13
C. Can be verified / assured	59	34	11
D. Meets the other objectives of the CSRD in term of quality of information	52	33	18
E. Reaches a reasonable cost / benefit balance	47	38	16
F. Is sufficiently consistent with relevant EU policies and other EU legislation	42	28	31
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	39	28	32
H. Represent information that must be prioritised in first year of implementation	42	41	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	32	34	35



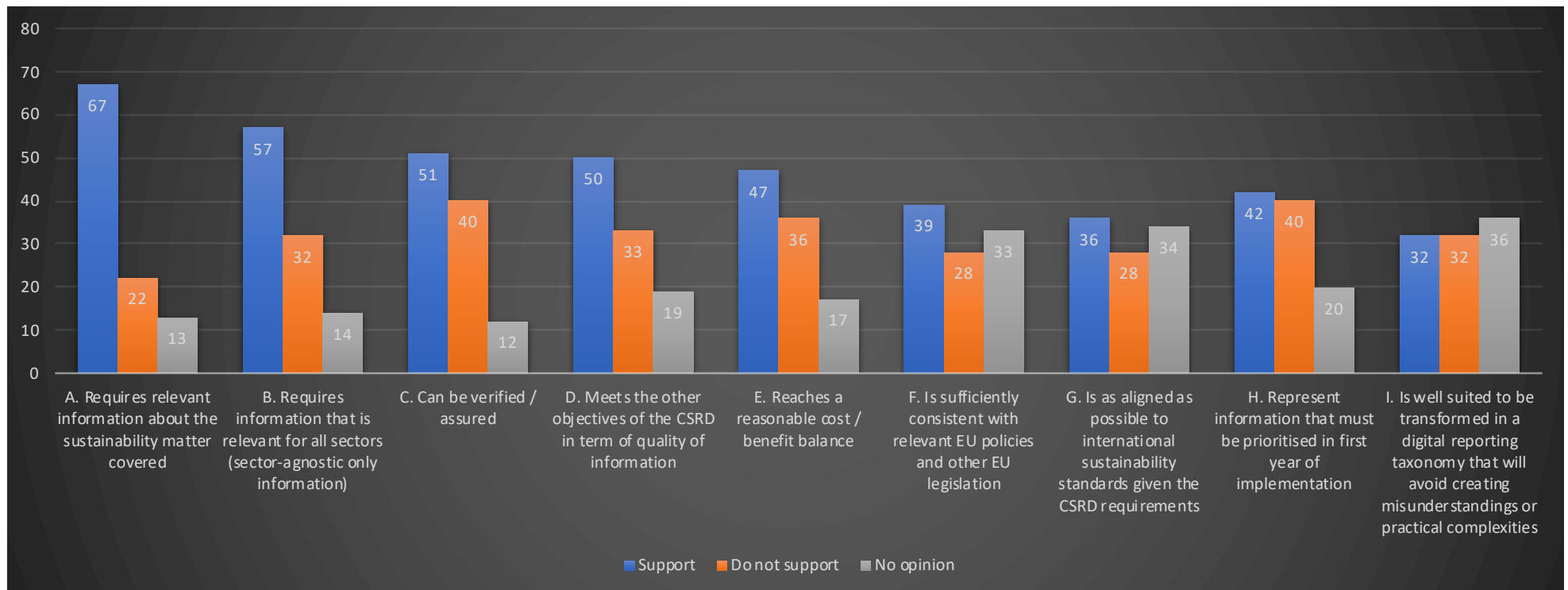
ESRS S3 Affected communities (DR S3-5)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	16%	37%
Audit firm, assurance provider and/or accounting firm	61%	13%	26%
Rating agency and analysts + Consumer organization	70%	26%	4%
Public authority/regulator/supervisor + National Standard Setter	49%	18%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	34%	54%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	15%	65%	20%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	83%	1%	16%



ESRS S3 Affected communities (DR S3-6)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	67	22	13
B. Requires information that is relevant for all sectors (sector-agnostic only information)	57	32	14
C. Can be verified / assured	51	40	12
D. Meets the other objectives of the CSRD in term of quality of information	50	33	19
E. Reaches a reasonable cost / benefit balance	47	36	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	39	28	33
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	36	28	34
H. Represent information that must be prioritised in first year of implementation	42	40	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	32	32	36



ESRS S3 Affected communities (DR S3-6)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	42%	16%	43%
Audit firm, assurance provider and/or accounting firm	59%	15%	26%
Rating agency and analysts + Consumer organization	70%	26%	4%
Public authority/regulator/supervisor + National Standard Setter	54%	13%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	32%	56%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	16%	64%	21%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	82%	1%	17%

