DR title post EC DA June 2023 (highlighted in green the centralised disclosures in Section 2)	Reasons to keep in [draft] LSME ESRS (decision tree)	[draft] LSME ESRS Section (post EC DA June 2023)	DR title in LSME V2.3 - post EC DA June 2023	Main changes applied (CSRD) compared to EC DA June 2023 on set1 + simplifications
General Disclosures				
<b>Disclosure Requirement BP-1</b> – General basis for preparation of the sustainability statement <b>Disclosure Requirement BP-2</b> – Disclosures in relation to specific	ESRS 2		Disclosure Requirement BP-1 – General basis for preparation of the sustainability statement  Disclosure Requirement BP-2 – Disclosures in relation to	
circumstances  Disclosure Requirement GOV-1 – The role of the administrative,	ESRS 2	Section 2	specific circumstances  Disclosure Requirement GOV-1 – The role of the	
management and supervisory bodies	SFDR Table 1 Cluster 8 proposal		administrative, management and supervisory bodies	Disclosure on opportunities only on a voluntary basis
Disclosure Requirement GOV 2 — Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies  Disclosure Requirement GOV 3 — Integration of sustainability related performance in incentive schemes				
Disclosure Requirement GOV-4 - Statement on due diligence	SFDR Table 3	Section 2	Disclosure Requirement GOV-2 - Due diligence	LSME optional component "report if you have"  heading was modified, deleting the word "statement"
Disclosure Requirement GOV-5 Risk management and internal controls over sustainability reporting				
<b>Disclosure Requirement SBM-1</b> – Strategy, business model and value chain	SFDR Table 1 Benchmark Regulation Cluster 8 proposal		<b>Disclosure Requirement SBM-1</b> – Market position, strategy, business model(s) and value chain	
<b>Disclosure Requirement SBM-2</b> – Interests and views of stakeholders	Due diligence process		<b>Disclosure Requirement SBM-2</b> – Interests and views of stakeholders	Centralised in Section 2 LSME plugged in component "report if you have"
<b>Disclosure Requirement SBM-3</b> - Material impacts, risks and opportunities and their interaction with strategy and business model	ESRS 2 CSRD art. 19 a 6), art. 29c (29b 2-5) Value chain cap Cluster 8 proposal		<b>Disclosure Requirement SBM-3</b> - Material impacts and risks and their interaction with strategy and business model (+ <b>Voluntary Disclosure SBM-4</b> – Material opportunities)	
<b>Disclosure Requirement IRO-1</b> - Description of the process to identify and assess material impacts, risks and opportunities	ESRS 2 CSRD art. 19 a 6), art. 29c (29b 2-5) Cluster 8 proposal		Disclosure Requirement IR-1 - Description of the processes to identify and assess material impacts and risks  Anticipated financial effects of material risks arising from environmental-related impacts	Renamed "IR-1" ("O" deleted because disclosure on opportunities only on a voluntary basis).  New Centralised disclosure on process, considering each specific requirement on processes to identify and assess material impacts and risks indicated in the topical standards, especially those required by SFDR and other EU regulations/directives.  Clarification that the disclosure can be provided either centrally or in the topical part of the report.  Anticipated financial effects are centralised in Section 2 (pending decision on anticipated financial effects related to climate change
Disclosure Requirement IRO-2 – Disclosure Requirements in ESRS	ESRS 2		Disclosure Requirement IR-2 – Topics covered by the	and the state of t
covered by the undertaking's sustainability statement  Minimum Disclosure Requirement — Policies MDR-P — Policies	CSRD art. 19 a 6)		undertaking's sustainability statement	
adopted to manage material sustainability matters				

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Centralised Disclosure Requirement IP.AT (Statement on policy, actions (and resources) and targets) Controlled for 5,3 and 6. Limited to masters assessed as material.  PSS 7 Cluster 8 proposal  Disclosure Requirement IR.4 — Targets in relation to masters assessed as material.  PSS 7 Cluster 8 proposal  Disclosure Requirement IR.4 — Targets in relation to material state of the respect of transition plan are covered in Section ? Any  Centralised Disclosure Requirement IR.4 — Targets in relation to material state of the disappoints of transition plan are covered in Section ? Any  Centralised for C.5 and 6. Limited to matters assessed as material.  PSS 7 Cluster 8 proposal  Disclosure Requirement IR.4 — Targets in relation to material state of the disappoints of transition plan are covered in Section ? Any  Centralised in the ARs  To the disappoints of transition plan are covered in Section ? Any  Centralised in the ARs  Disclosure Requirement IR.4 — Targets in relation to material state of the control of the disappoints of transition plan are covered in Section ? Any  Centralised in the ARs  Disclosure Requirement IR.4 — Targets in relation to material state of the control of the disappoints of transition plan are covered in Section ? Any  Centralised in the ARs  Disclosure Requirement IR.4 — Targets in relation to material state of the control of the					
Disclosure Requirement IR-3 - Processes for engaging with own workers, workers in the value chain, affected communities, consumers and end users to raise concerns  CSRD art. 19 a 6), art. 226 (239 2-5)  Disclosure Requirement IR-5 - Processes for engaging with own workers, value chain workers, and their representatives about impacts  CSRD art. 19 a 6), art. 226 (239 2-5)  Disclosure Requirement IR-6 - Processes for engaging with own workers, workers in the value chain, affected communities, consumers and end users to raise concerns  CSRD art. 19 a 6), art. 226 (239 2-5)  Disclosure Requirement IR-6 - Processes for engaging with own workers, value chain workers, affected communities, consumers and end users to raise concerns  CSRD art. 19 a 6), art. 226 (239 2-5)  Disclosure Requirement IR-6 - Processes for engaging with own workers, value chain workers, affected communities, consumers and end users to raise concerns  CSRD art. 19 a 6), art. 226 (239 2-5)  Disclosure Requirement IR-6 - Processes for engaging with own workers, value chain workers, affected communities, consumers and end-users, and their representatives about impacts  CSRD art. 19 a 6), art. 226 (239 2-5)  Disclosure Requirement IR-6 - Processes for engaging with own workers, affected communities, consumers and end-users, and their representatives about impacts  CSRD art. 19 a 6), art. 226 (239 2-5)  Disclosure Requirement IR-6 - Processes for engaging with own workers, affected communities, consumers and end-users and end-us	energines of pointies and determ and agent tangets				
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Disclosure Requirement IR-5 – Processes for engaging with own workers, workers in the value chain, affected communities, consumers and end-users, and their representatives about impacts  CSRD art. 19 a 6), art. 29c (29b 2-5)  Disclosure Requirement IR-5 – Processes for engaging with own workers, value chain workers, affected communities, consumers and end-users, and their representatives about impacts  CSRD art. 19 a 6), art. 29c (29b 2-5)  Disclosure Requirement IR-6 – Processes to remediate negative impacts and channels for own workers, value chain workers, affected communities, consumers and end users to raise concerns  CSRD art. 19 a 6), art. 29c (29b 2-5)  CSRD art. 19 a 6), art. 29c (29b 2-5)	centralized for E,S and G. Limited to matters assessed as material. Separate centralisation for reporting on Targets	Cluster 8 proposal			Centralised disclosure requirement on Targets, considering each specific requirement on policies and actions adopted as indicated in the topical standards, especially those required by SFDR and other EU
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Climate change	Disclosure Requirement IR-6 – Processes to remediate negative impacts and channels for own workers, value chain workers, affected communities, consumers and end users to raise concerns	CSRD art. 19 a 6), art. 29c (29b 2-5)		negative impacts and channels for own workers, value chain workers, affected communities, consumers and end-users to raise	Section 2
	Climate change				

Disclosure Requirement £3.4 - Transition Plan   Disclosure Requirement £3.4 - Transition plan for climate change requirement £3.5 - Transition Plan   Disclosure Requirement £3.5 - Transition Plan	Sustainability-related performance in incentive schemes  Disclosure Requirement E1.1 — Transition plan for climate change mitigation  Disclosure Requirement related to ESRS 2 SBM.3 — Material impacts, risks and opportunities and their interaction with strategy and business model(s)  Disclosure Requirement RD.1 — Description of the process to identify and assess material impacts, risks and opportunities  Disclosure Requirement E.1.1 Transition Plan  Disclosure Requirement E.1.2 — Policies related to climate change mitigation and adaptation  Disclosure Requirement E1.3 — Actions and resources in relation to climate change policies  Disclosure Requirement E1.4 — Targets related to climate change mitigation and adaptation  Disclosure Requirement E1.5 — Energy consumption and mix  SFDR Table 1 and 2 Cluster 8 proposal  Disclosure Requirement E1.6 — Gross Scopes 1, 2, 3 and Total GHG emissions  Disclosure Requirement E1.7 — GHG removals and GHG mitigation projects financed through carbon credits  Disclosure Requirement E1.8 — Internal carbon pricing	Section 2		Centralised in Section 2  Granularity reduced Centralised in Section 2  Covered in the paragraphs related to Actions in Ars of Section 2  Granularity reduced Centralised in Section 2  Granularity reduced Centralised in Section 2  LSME plugged in component "report if you have" Granularity reduced Centralised in Section 2
Disclosure Requirement E1 - Transition plan for climate change misgrism	Disclosure Requirement E1 1 — Transition plan for climate change mitigation impacts, risks and opportunities and their interaction with strategy and business model(s)  Disclosure Requirement IRO 1 — Description of the process to identify and assess material impacts, risks and opportunities  Disclosure Requirement E1 1 Transition Plan  Disclosure Requirement E1 2 — Policies related to climate change mitigation and adaptation  Disclosure Requirement E1 3 — Actions and resources in relation to climate change policies  Disclosure Requirement E1 4 — Targets related to climate change mitigation and adaptation  Disclosure Requirement E1 4 — Targets related to climate change mitigation and adaptation  Disclosure Requirement E1 5 — Energy consumption and mix  SFDR Table 1 and 2 Cluster 8 proposal  Disclosure Requirement E1 6 — Gross Scopes 1, 2, 3 and Total GHG emissions  Disclosure Requirement E1 7 — GHG removals and GHG mitigation projects financed through carbon credits  Disclosure Requirement E1 7 — GHG removals and GHG mitigation projects financed through carbon credits  Disclosure Requirement E1 8 — Internal carbon pricing	Section 2		Centralised in Section 2  Granularity reduced Centralised in Section 2  Covered in the paragraphs related to Actions in Ars of Section 2  Granularity reduced Centralised in Section 2  Granularity reduced Centralised in Section 2  LSME plugged in component "report if you have" Granularity reduced Centralised in Section 2
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Section 2   Section 3   Section 3   Section 3   Section 3   Section 3   Section 3   Section 4   Section 4   Section 4   Section 4   Section 5   Section 5   Section 6   Section 6   Section 6   Section 6   Section 6   Section 7   Section 7   Section 8   Section 8   Section 8   Section 9   Sect	Disclosure Requirement IRO 1 — Description of the process to identify and assess material impacts, risks and opportunities  Disclosure Requirement E1-1 Transition Plan  Disclosure Requirement E1-2 — Policies related to climate change mitigation and adaptation Disclosure Requirement E1-3 — Actions and resources in relation to climate change policies  Disclosure Requirement E1-4 — Targets related to climate change mitigation and adaptation  Disclosure Requirement E1-5 — Energy consumption and mix  SFDR Table 1 and 2 Cluster 8 proposal  Disclosure Requirement E1-6 — Gross Scopes 1, 2, 3 and Total GHG emissions  Disclosure Requirement E1-7 — GHG removals and GHG mitigation projects financed through carbon credits  Disclosure Requirement E1-8 — Internal carbon pricing	Section 2		Granularity reduced Centralised in Section 2  Covered in the paragraphs related to Actions in Ars of Section 2  Granularity reduced Centralised in Section 2  Granularity reduced Centralised in Section 2  LSME plugged in component "report if you have" Granularity reduced Centralised in Section 2
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through carbon credits  Disclosure Requirement E1-8 – Internal carbon pricing  Disclosure Requirement E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities  Pollution  Disclosure Requirement E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities  Pollution  Disclosure Requirement E1-5 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities  Pollution  Disclosure Requirement E1-5 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities  Formularity reduced  CSRD art. 19 a 6), art. 29c (29b 2-5)  Granularity reduced	through carbon credits  Disclosure Requirement E1-8 — Internal carbon pricing			
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Disclosure Requirement E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities  Pollution  Disclosure Requirement related to ESRS 2 IRO 1 — Description of the processes to identify and assess material pollution related impacts, risks and opportunities  Pollution  ESRS 2 CSRD art. 19 a 6), art. 29c (29b 2-5)  CSRD art. 19 a 6), art. 29c (29b 2-5)  Pillar 3 Benchamark Reg.  Pillar 3 Benchamark Reg.  Effects from material physical and transition risks and potential climate-related opportunities  possibility to centralise this requirement as the rest of anticipated financial effects in Section 2  possibility to centralise this requirement as the rest of anticipated financial effects in Section 2  possibility to centralise this requirement as the rest of anticipated financial effects from material physical and transition risks and potential climate-related opportunities  Formularity reduced	Disclosure Requirement E1-9 – Anticipated financial effects from		Disclosure Requirement F1-5— Anticipated financial	
material physical and transition risks and potential climate-related opportunities  Pollution  Disclosure Requirement related to ESRS 2 IRO 1 — Description of the processes to identify and assess material pollution related impacts, risks and opportunities  ESRS 2  CSRD art. 19 a 6), art. 29c (29b 2-5)  Section 3  and transition risks and potential climate-related opportunities  ESRS 2  CSRD art. 19 a 6), art. 29c (29b 2-5)  Granularity reduced	positional regularity and the manufacture of the property of t			
and transition risks and potential climate-related opportunities opportunities  Pollution  Disclosure Requirement related to ESRS 2 IRO 1 — Description of the processes to identify and assess material pollution related impacts, risks and opportunities  ESRS 2  CSRD art. 19 a 6), art. 29c (29b 2-5)  Granularity reduced		Section 3		
Pollution  Disclosure Requirement related to ESRS 2 IRO 1 — Description of the processes to identify and assess material pollution related impacts, risks and opportunities  ESRS 2  CSRD art. 19 a 6), art. 29c (29b 2-5)  Granularity reduced	2011011011111111100		•	effects in Section 2
Disclosure Requirement related to ESRS 2 IRO 1 — Description of the processes to identify and assess material pollution related impacts, risks and opportunities  ESRS 2  CSRD art. 19 a 6), art. 29c (29b 2-5)  Granularity reduced	·		Оррогишиез	
the processes to identify and assess material pollution related impacts, risks and opportunities    CSRD art. 19 a 6), art. 29c (29b 2-5)   Granularity reduced				
impacts, risks and opportunities CSRD art. 19 a 6), art. 29c (29b 2-5)  Granularity reduced	FSRS 2			
	(SRD art 10 a 6) art 70c (70h 7-5)	Section 2		Granularity raduced
Centralised in Section 2				
Disclosure Requirement E2-2 — Actions and resources related Section 2	Disclosure Requirement F2.2 — Actions and resources related			Cettu auseu III Sectiott 2
topollution ESRS 2	I FSRS 7			
LSME plugged in component "report if you have"				ISME plugged in component "report if you have"
	<del>Disclosure Requirement E2-3 – Targets related to pollution</del> ESRS 2			LOIVIL DIUKKEU III CUIIDUITEITE TEDUIT II VUU IIAVE
	40 - 2 - 2 - 2 - 2 - 3 - 3 - 4 - 4 - 4 - 4 - 4 - 4 - 4 - 4			
SEDR Table 1 and 2  Disclosure Requirement F2-1 – Pollution of air water	SFDR Table 1 and 2			Granularity reduced  Centralised in Section 2
IDisclosure Requirement F2-4 – Pollution of air water and soil	Disclosure Requirement E2-4 – Pollution of air, water and soil  Cluster 8 proposal		Disclosure Requirement E2-1– Pollution of air, water	Granularity reduced

Disclosure Requirement E2-5 – Substances of concern and		<del>Jection 3</del>	Disclosure Requirement E2-2 – Substances of concern	
substances of very high concern	Value chain cap		and substances of very high concern	
Disclosure Requirement E2-6 — Anticipated financial effects from	IFRS 1 and 2 alignement financial materiality (ouside decision tree)	Section 2		centralised and simplified across E2-E5 as part of Section 2 (in IR-1 there is a segment on anticipated financial effects)
material pollution-related impacts, risks and opportunities				
Water and marine resources				
Disclosure Requirement related to ESRS 2 IRO-1 — Description of the processes to identify and assess material water and marine-resources related impacts, risks and opportunities	ESRS 2 CSRD art. 19 a 6), art. 29c (29b 2-5)			Granularity reduced
Disclosure Requirement E3-1 — Policies related to water and marine resources	ESRS 2	Section 2	Centra	Centralised in Section 2
Disclosure Requirement E3-2 — Actions and resources related towater and marineresources	ESRS 2	500.02		
Disclosure Requirement E3-3 Targets related to water and marine- resources	ESRS 2			LSME plugged in component "report if you have" Granularity reduced Centralised in Section 2
Disclosure Requirement E3-4 – Water consumption	SFDR Table 2 Cluster 8 proposal	Section 3	Disclosure Requirement E3- 1 – Water consumption	
Disclosure Requirement E3-5 — Anticipated financial effects from- material water and marineresources-related impacts, risks and- opportunities	IFRS 1 and 2 alignement financial materiality (ouside decision tree)	Section 2		centralised and simplified across E as part of Section 2 (in IR-1 there is a segment on anticipated financial effects)
Biodiversity and ecosystems	·		<u> </u>	
Disclosure Requirement E4-1 — Transition plan and consideration of biodiversity and ecosystems in strategy and business model				
Disclosure Requirement related to ESRS 2 IRO 1 Description of processes to identify and assess material biodiversity and ecosystem related impacts, risks, dependencies and opportunities	ESRS 2 CSRD art. 19 a 6), art. 29c (29b 2-5)	Section 2		Granularity reduced
Disclosure Requirement E4-2 Policies related to biodiversity and ecosystems	SFDR Table 2 ESRS 2			Centralised in Section 2
Disclosure Requirement E4-3 — Actions and resources related to- biodiversity and ecosystems	ESRS 2			
Disclosure Requirement E4-4 — Targets related to biodiversity and ecosystems	ESRS 2			LSME plugged in component "report if you have" Granularity reduced Centralised in Section 2
<b>Disclosure Requirement E4-5</b> – Impact metrics related to biodiversity andecosystems change	SFDR Table 1 Art. 19 a 6) Value chain cap	Section 3	<b>Disclosure Requirement E4-1</b> – Impact metrics related to biodiversity and ecosystems change	reduced granularity
Disclosure Requirement E4-6 — Anticipated financial effects from material biodiversity and ecosystem related impacts, risks and opportunities	IFRS 1 and 2 alignement financial materiality (ouside decision tree)	Section 2		centralised and simplified across E as part of Section 2 (in IR-1 there is a segment on anticipated financial effects)
		ı	1	

Disclosure Requirement related to ESRS 2 IRO-1 — Description of				
the processes to identify and assess material resource use and	ESRS 2			
<del>circular</del>	CSRD art. 19 a 6), art. 29c (29b 2-5)			
economy-related impacts, risks and opportunities				Granularity reduced
Disclosure Requirement E5-1 – Policies related to resource use and	ESRS 2			Centralised in Section 2
<del>circular economy</del>	Cluster 8 proposal	Section 2		
Disclosure Requirement E5-2 Actions and resources related to				
resource use and circular economy	ESRS 2			
				LSME plugged in component "report if you have"
Disclosure Requirement E5-3 — Targets related to resource use and	ESRS 2			Granularity reduced
circular economy	ESRS 2			•
-			D. I. D	Centralised in Section 2
Disclosure Requirement E5-4 – Resource inflows	Cluster 8 proposal		Disclosure Requirement E5-1 – Resource inflows	
	SFDR Table 1 and 2	Section 3		
	Cluster 8 proposal		Disclosure Requirement E5-2 – Resource outflows	
Disclosure Requirement E5-5 – Resource outflows	Value chain			
Disclosure Requirement E5-6 – Anticipated financial effects from	IFRS 1 and 2 alignement			centralised and simplified across E as part of
material resource use and circulareconomy-related impacts, risks	financial materiality (ouside	Section 2		·
and opportunities	decision tree)			Section 2 (in IR-1 there is a segment on anticipated financial effects)
Own workforce				
Disclosure Requirement related to ESRS 2 SBM-2 Interests and				Centralised in Section 2
views of stakeholders	Due diligence process			LSME plugged in component "report if you have"
				zomz progod m component report m you have
Disclosure Requirement related to ESRS 2 SBM 3 — Material	ESRS 2			
impacts, risks and opportunities and their interaction with strategy	SFDR Table 3			Centralised in Section 2
and business model	Cluster 8 proposal			Centralisea in Section 2
and business model	Cluster 8 proposar			
	ESRS 2			
Disclosure Requirement S1 1 — Policies related to own workforce	SFDR Table 3			Granularity reduced
Disclosure Requirement 31 1 Tollices related to own workloree	Benchmark Reg.			Centralised in Section 2
<del>Disclosure Requirement \$1.2 - Processes for engaging with own</del>	belicilliark keg.			
workforce and	ESRS 2			
	ESKS 2			Controlled according to the control of
workers' representatives about impacts	5000	Castian 2		Centralised, merged and simplified across S in
Disclosure Requirement S1-3 Processes to remediate negative	ESRS 2	Section 2		Section 2
impacts and channels for own workforce to raise concerns	SFDR Table 3			
	CSRD art. 19 a 6), art. 29c (29b 2-5)			
Disclosure Penningment C4.4. Talling action an extend line				
Disclosure Requirement S1 4 – Taking action on material impacts				
on own workforce, and approaches to managing material risks and	ESRS 2			Granularity reduced
pursuing material opportunities related to own workforce, and				Centralised in Section 2
effectiveness of those actions				
Disclosure Deminerate CA 5. To 1. 1. 1. 1.				ICAME absenced to secure as 1.11 1.15 1.11
Disclosure Requirement S1-5 — Targets related to managing	F0F0 5			LSME plugged in component "report if you have"
material negative impacts, advancing positive impacts, and	ESRS 2			Granularity reduced
managing material risks and opportunities				Centralised in Section 2
<b>Disclosure Requirement S1-6</b> – Characteristics of the undertaking's	CSRD art. 19 a 6), art. 29c (29b 2-5)		<b>Disclosure Requirement S1-1</b> – Characteristics of the	Granularity reduced
employees	Cluster 8 proposal		undertaking's employees	Grandiantly reduced
Disclosure Requirement S1-7 – Characteristics of non-employees in	CSDD art 10 a 6) art 20a (20h 2 E)		Disclosure Requirement S1-2 – Characteristics of non-	Granularity reduced
the undertaking's own workforce	CSRD art. 19 a 6), art. 29c (29b 2-5)		employees in the undertaking's own workforce	Granularity reduced
Disclosure Requirement S1-8 – Collective bargaining coverage and	CCDD 40 C)		Disclosure Requirement S1-3 – Collective bargaining	Considerate
social dialogue	CSRD art. 19 a 6), art. 29c (29b 2-5)		coverage and social dialogue	Granularity reduced
Colai didiogac			corerage and social algobac	

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Disclosure Requirement S1-9 – Diversity metrics	CSRD art. 19 a 6), art. 29c (29b 2-5)		Disclosure Requirement S1-10 – Diversity metrics	Granularity reduced Merged with "Persons with disabilities"
Disclosure Requirement S1-10 – Adequate wage	CSRD art. 19 a 6), art. 29c (29b 2-5)		Disclosure Requirement S1-4 – Adequate wages	Granularity reduced
Disclosure Requirement S1-11 – Social protection	CSRD art. 19 a 6), art. 29c (29b 2-5)	Section 4	Disclosure Requirement S1-5 – Social protection	Granularity reduced
Disclosure Requirement S1-12 – Persons with disabilities	CSRD art. 19 a 6), art. 29c (29b 2-5)		Disclosure Requirement S1-10 – Diversity metrics	Granularity reduced Merged with "Diveristy metrics"
<b>Disclosure Requirement S1-13</b> – Training and skills development metrics	CSRD art. 19 a 6), art. 29c (29b 2-5)		<b>Disclosure Requirement S1-6</b> – Training and skills development metrics	Granularity reduced
Disclosure Requirement S1-14 – Health and safety metrics	SFDR Tab. 3 Benchmark Reg. Cluster 8 proposal		Disclosure Requirement S1-7 – Health and safety metrics	Granularity reduced
Disclosure Requirement S1-15 – Work-life balance metrics	CSRD art. 19 a 6), art. 29c (29b 2-5)		Voluntary Disclosure S1-11 – Work-life balance metrics	Granularity reduced Voluntary Disclosure
<b>Disclosure Requirement S1-16</b> – Remuneration metrics (pay gap and total remuneration)	SFDR Table 1 and 3 Benchmark Reg.		Disclosure Requirement S1-8 – Remuneration metrics (pay gap and total remuneration)	Granularity reduced
Disclosure Requirement S1-17 – Incidents, complaints and severe	SFDR Table 1 and 3		Disclosure Requirement S1-9 – Incidents, complaints	Cranularity raduand
human rights impacts	Benchmark Reg.		and severe human rights impacts	Granularity reduced
Workers in the value chain				
Disclosure Requirement related to ESRS 2 SBM 2 Interests and	Due diligence process			Centralised in Section 2
<del>views of stakeholders</del>	Due diligence process			LSME plugged in component "report if you have"
Disclosure Requirement related to ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	ESRS 2 SFDR Tab. 3			Centralised in Section 2
Disclosure Requirement S2-1 Policies related to value chainworkers	ESRS 2 SFDR Table 1 and 3 Benchmark			Granularity reduced Centralised in Section 2
Disclosure Requirement S2-2 Processes for engaging with value chain workers aboutimpacts	ESRS 2	Saction 2		Centralised, merged and simplified across S in
Disclosure Requirement S2-3 — Processes to remediate negative impacts and channels forvalue chain workers to raise concerns	CSRD art. 19 a 6), art. 29c (29b 2-5)	Section 2		Section 2
Disclosure Requirement S2-4 — Taking action on material impacts- on value chain workers, and approaches to managing material risks- and pursuing material opportunities related to value chainworkers, and effectiveness of those actions	CSRD art. 19 a 6), art. 29c (29b 2-5) SFDR Tab. 3			Granularity reduced Centralised in Section 2
Disclosure Requirement S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	ESRS 2			LSME plugged in component "report if you have" Granularity reduced Centralised in Section 2
Affected communities				
<del>Disclosure Requirement related to ESRS 2 SBM-2</del> Interests and views of stakeholders	Due diligence process			Centralised in Section 2 LSME plugged in component "report if you have"
Disclosure Requirement related to ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	ESRS 2			Centralised in Section 2
Disclosure Requirement S3-1 Policies related to affected communities	ESRS 2 SFDR Table 1 and 3 Benchmark Reg.			Granularity reduced Centralised in Section 2
<del>Disclosure Requirement S3-2 - Processes for engaging with affected communities about impacts</del>	CSRD art. 19 a 6), art. 29c (29b 2-5)			Controlled manned and simulified a sure Circ
Disclosure Requirement S3-3 — Processes to remediate negative impacts and channels for affected communities to raise concerns	CSRD art. 19 a 6), art. 29c (29b 2-5)	Section 2		Centralised, merged and simplified across S in Section 2

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Disclosure Requirement S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	CSRD art. 19 a 6), art. 29c (29b 2-5) SFDR Tab. 3			Granularity reduced Centralised in Section 2
Disclosure Requirement S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	ESRS 2			LSME plugged in component "report if you have" Granularity reduced Centralised in Section 2
Consumers and end-users				
Disclosure Requirement related to ESRS 2 SBM-2 Interests and views of stakeholders	Due diligence process			Centralised in Section 2 LSME plugged in component "report if you have"
Disclosure Requirement related to ESRS 2 SBM 3 Material impacts, risks and opportunities and their interaction with strategy and business model	ESRS 2			Centralised in Section 2
Disclosure Requirement S4-1 — Policies related to consumers and end-users	SFDR Table 1 and 3 Benchmark Reg. Cluster 8 proposal			Granularity reduced Centralised in Section 2
Disclosure Requirement S4-2 Processes for engaging with consumers and end users about impact	ESRS 2 Cluster 8 proposal	Section 2		
Disclosure Requirement S4-3 Processes to remediate negative- impacts and channels for consumers and end-users to raise- concerns	CSRD art. 19 a 6), art. 29c (29b 2-5)			Centralised, merged and simplified across S in Section 2
Disclosure Requirement S4-4 — Taking action on material impacts on consumers and end—users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	ESRS 2 CSRD art. 19 a 6), art. 29c (29b 2-5) SFDR Table 3			Granularity reduced Centralised in Section 2
Disclosure Requir ement \$4.5 — Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	ESRS 2	_		LSME plugged in component "report if you have" Granularity reduced Centralised in Section 2
Business conduct				
<b>Disclosure Requirement G1-2</b> – Management of relationships with suppliers	Cluster 8 proposal		<b>Disclosure Requirement G1-1</b> – Management of relationships with suppliers	Granularity reduced "payment practices merged in G1-1
Disclosure Requirement G1-3 — Procedures to address corruptionand bribery	SFDR Table 3 Benchmark Reg. SFDR Table 3	Section 5		G1-3 and G1-4 (set 1) have been simplified and merged in G1-2 of draft section
Disclosure Requirement G1 4 - Incidents of corruption or bribery	Benchmark Reg.			
<b>Disclosure Requirement G1-5</b> – Political influence and lobbying activities	CSRD art. 19 a 6), art. 29c (29b 2-5)		<b>Disclosure Requirement G1-3</b> – Political influence and lobbying activities	Granularity reduced
Disclosure Requirement G1-6 — Payment practices	CSRD art. 19 a 6), art. 29c (29b 2-5)			merged in G1-1