

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				
Disclosure Requirement BP-1 – General basis for preparation of the sustainability statement	ESRS 2	Section 2	Disclosure Requirement BP-1 – General basis for preparation of the sustainability statement	
Disclosure Requirement BP-2 – Disclosures in relation to specific circumstances	ESRS 2		Disclosure Requirement BP-2 – Disclosures in relation to specific circumstances	
Disclosure Requirement GOV-1 – The role of the administrative, management and supervisory bodies	SFDR Table 1 Cluster 8 proposal		Disclosure Requirement GOV-1 – The role of the 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"
Disclosure Requirement GOV-5 – Risk management and internal controls over sustainability reporting				heading was modified, deleting the word “statement”
Disclosure Requirement SBM-1 – Strategy, business model and value chain	SFDR Table 1 Benchmark Regulation Cluster 8 proposal	Section 2	Disclosure Requirement SBM-1 – Market position, strategy, business model(s) and value chain	
Disclosure Requirement SBM-2 – Interests and views of stakeholders	Due diligence process		Disclosure Requirement SBM-2 – Interests and views of stakeholders	Centralised in Section 2 LSME plugged in component "report if you have"
Disclosure Requirement SBM-3 - 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		Disclosure Requirement SBM-3 - Material impacts and risks and their interaction with strategy and business model (+ Voluntary Disclosure SBM-4 – Material opportunities)	
Disclosure Requirement IRO-1 - 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 covered by the undertaking’s sustainability statement	ESRS 2 CSRD art. 19 a 6)		Disclosure Requirement IR-2 – Topics covered by the undertaking’s sustainability statement	
Minimum Disclosure Requirement – Policies MDR P – Policies adopted to manage material sustainability matters				

<p>Minimum Disclosure Requirement – Actions MDR A – Actions and resources in relation to material sustainability matters</p>				
<p>Minimum disclosure requirement – Metrics MDR M – Metrics in relation to material sustainability matters</p>				
<p>Minimum Disclosure Requirement – Targets MDR T – Tracking effectiveness of policies and actions through targets</p>				
<p>Centralised Disclosure Requirement PAT (Statement on policy, actions (and resources) and targets) centralized for E,S and G. Limited to matters assessed as material. Separate centralisation for reporting on Targets</p>	<p>ESRS 2 Cluster 8 proposal</p>	<p>Section 2</p>	<p>Disclosure Requirement IR-3 – Policies and actions in relation to sustainability matters</p>	<p>Centralised disclosure requirement on Policies and Actions, considering each specific requirement on policies and actions adopted as indicated in the topical standards, especially those required by SFDR and other EU regulations/directives. Disclosure was simplified and centralised in the ARs</p> <p>The datapoints of transition plan are covered in Section 2 Ars</p>
			<p>Disclosure Requirement IR-4 – Targets in relation to sustainability matters</p>	<p>LSME plugged in component "report if you have"</p> <p>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 regulations/directives. Disclosure was simplified and centralised in the ARs</p>
<p>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</p>	<p>CSRD art. 19 a 6), art. 29c (29b 2-5)</p>		<p>Disclosure Requirement IR-5 – Processes for engaging with own workers, value chain workers, affected communities, consumers and end-users, and their representatives about impacts</p>	<p>Centralised, merged for S1-S4 and simplified across S in Section 2</p>
<p>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</p>	<p>CSRD art. 19 a 6), art. 29c (29b 2-5)</p>		<p>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</p>	
<p>Climate change</p>				

Disclosure requirement related to ESRS 2 GOV 3 Integration of 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)	ESRS 2	Section 2		Granularity reduced Centralised in Section 2
Disclosure Requirement IRO-1 – 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)			Granularity reduced Centralised in Section 2
Disclosure Requirement E-1-1 Transition Plan				Covered in the paragraphs related to Actions in Ars of Section 2
Disclosure Requirement E1-2 – Policies related to climate change mitigation and adaptation	ESRS 2			Granularity reduced Centralised in Section 2
Disclosure Requirement E1-3 – Actions and resources in relation to climate change policies	ESRS 2			Granularity reduced Centralised in Section 2
Disclosure Requirement E1-4 – Targets related to climate change mitigation and adaptation	ESRS 2			LSME plugged in component "report if you have" Granularity reduced Centralised in Section 2
Disclosure Requirement E1-5 – Energy consumption and mix	SFDR Table 1 and 2 Cluster 8 proposal	Section 3	Disclosure Requirement E1-1 – Energy consumption and mix	
Disclosure Requirement E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	SFDR Table 1 Benchmark Reg. Cluster 8 proposal Value chain cap		Disclosure Requirement E1-2 – Gross Scopes 1, 2, 3 and Total GHG emissions	
Disclosure Requirement E1-7 – GHG removals and GHG mitigation projects financed through carbon credits	Climate Law Value chain cap		Disclosure Requirement E1-4 – GHG removals and GHG mitigation projects financed 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	Pillar 3 Benchmark Reg.	Section 3	Disclosure Requirement E1-5 – Anticipated financial 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
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 2		Granularity reduced Centralised in Section 2
Disclosure Requirement E2-1 – Policies related to pollution	ESRS 2			
Disclosure Requirement E2-2 – Actions and resources related to pollution	ESRS 2			
Disclosure Requirement E2-3 – Targets related to pollution	ESRS 2			LSME plugged in component "report if you have" Granularity reduced Centralised in Section 2
Disclosure Requirement E2-4 – Pollution of air, water and soil	SFDR Table 1 and 2 Cluster 8 proposal	Section 3	Disclosure Requirement E2-1 – Pollution of air, water and soil	

Disclosure Requirement E2-5 – Substances of concern and substances of very high concern	Value chain cap	Section 3	Disclosure Requirement E2-2 – Substances of concern and substances of very high concern	
Disclosure Requirement E2-6 – Anticipated financial effects from material pollution-related impacts, risks and opportunities	IFRS 1 and 2 alignment financial materiality (outside 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)
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)	Section 2		Granularity reduced Centralised in Section 2
Disclosure Requirement E3-1 – Policies related to water and marine resources	ESRS 2			
Disclosure Requirement E3-2 – Actions and resources related to water and marine resources	ESRS 2			
Disclosure Requirement E3-3 – Targets related to water and marine resources	ESRS 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 marine resources-related impacts, risks and opportunities	IFRS 1 and 2 alignment financial materiality (outside 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				
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 Centralised in Section 2
Disclosure Requirement E4-2 – Policies related to biodiversity and ecosystems	SFDR Table 2 ESRS 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			
Disclosure Requirement E4-5 – Impact metrics related to biodiversity and ecosystems change	SFDR Table 1 Art. 19 a 6) Value chain cap	Section 3	Disclosure Requirement E4-1 – 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 alignment financial materiality (outside 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)
Resource use and circular economy				

Disclosure Requirement related to ESRS 2 IRO-1 —Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	ESRS 2 CSRD art. 19 a 6), art. 29c (29b 2-5)	Section 2		Granularity reduced Centralised in Section 2
Disclosure Requirement E5-1 —Policies related to resource use and circular economy	ESRS 2 Cluster 8 proposal			
Disclosure Requirement E5-2 —Actions and resources related to resource use and circular economy	ESRS 2			
Disclosure Requirement E5-3 —Targets related to resource use and circular economy	ESRS 2			LSME plugged in component "report if you have" Granularity reduced Centralised in Section 2
Disclosure Requirement E5-4 – Resource inflows	Cluster 8 proposal	Section 3	Disclosure Requirement E5-1 – Resource inflows	
Disclosure Requirement E5-5 – Resource outflows	SFDR Table 1 and 2 Cluster 8 proposal Value chain		Disclosure Requirement E5-2 – Resource outflows	
Disclosure Requirement E5-6 – Anticipated financial effects from material resource use and circular economy-related impacts, risks and opportunities	IFRS 1 and 2 alignment financial materiality (outside 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)
Own workforce				
Disclosure Requirement related to ESRS 2 SBM-2 —Interests and views of stakeholders	Due diligence process	Section 2		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 SFDR Table 3 Cluster 8 proposal			Centralised in Section 2
Disclosure Requirement S1-1 —Policies related to own workforce	ESRS 2 SFDR Table 3 Benchmark Reg.			Granularity reduced Centralised in Section 2
Disclosure Requirement S1-2 —Processes for engaging with own workforce and workers' representatives about impacts	ESRS 2			Centralised, merged and simplified across S in Section 2
Disclosure Requirement S1-3 —Processes to remediate negative impacts and channels for own workforce to raise concerns	ESRS 2 SFDR Table 3 CSRD art. 19 a 6), art. 29c (29b 2-5)			
Disclosure Requirement S1-4 —Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	ESRS 2			Granularity reduced Centralised in Section 2
Disclosure Requirement S1-5 —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
Disclosure Requirement S1-6 – Characteristics of the undertaking's employees	CSRD art. 19 a 6), art. 29c (29b 2-5) Cluster 8 proposal		Disclosure Requirement S1-1 – Characteristics of the undertaking's employees	Granularity reduced
Disclosure Requirement S1-7 – Characteristics of non-employees in the undertaking's own workforce	CSRD art. 19 a 6), art. 29c (29b 2-5)		Disclosure Requirement S1-2 – Characteristics of non-employees in the undertaking's own workforce	Granularity reduced
Disclosure Requirement S1-8 – Collective bargaining coverage and social dialogue	CSRD art. 19 a 6), art. 29c (29b 2-5)		Disclosure Requirement S1-3 – Collective bargaining coverage and social dialogue	Granularity reduced

Disclosure Requirement S1-9 – Diversity metrics	CSRD art. 19 a 6), art. 29c (29b 2-5)	Section 4	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)		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 "Diversity metrics"
Disclosure Requirement S1-13 – Training and skills development metrics	CSRD art. 19 a 6), art. 29c (29b 2-5)		Disclosure Requirement S1-6 – 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
Disclosure Requirement S1-16 – 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 human rights impacts	SFDR Table 1 and 3 Benchmark Reg.		Disclosure Requirement S1-9 – Incidents, complaints and severe human rights impacts	Granularity reduced
Workers in the value chain				
Disclosure Requirement related to ESRS 2 SBM 2 – Interests and views of stakeholders	Due diligence process	Section 2		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 SFDR Tab. 3			Centralised in Section 2
Disclosure Requirement S2-1 – Policies related to value chain workers	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 about impacts	ESRS 2			Centralised, merged and simplified across S in Section 2
Disclosure Requirement S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns	CSRD art. 19 a 6), art. 29c (29b 2-5)			
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 chain workers, 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				
Disclosure Requirement related to ESRS 2 SBM 2 – Interests and views of stakeholders	Due diligence process	Section 2		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
Disclosure Requirement S3-2 – Processes for engaging with affected communities about impacts	CSRD art. 19 a 6), art. 29c (29b 2-5)			Centralised, merged and simplified across S in Section 2
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)			

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	Section 2		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			Centralised, merged and simplified across S in 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)			
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 Requirement S4-5 — 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				
Disclosure Requirement G1-2 – Management of relationships with suppliers	Cluster 8 proposal	Section 5	Disclosure Requirement G1-1 – Management of relationships with suppliers	Granularity reduced "payment practices merged in G1-1"
Disclosure Requirement G1-3 – Procedures to address corruption and bribery	SFDR Table 3 Benchmark Reg.		Disclosure Requirement G1-2 –Anti-corruption and anti-bribery	G1-3 and G1-4 (set 1) have been simplified and merged in G1-2 of draft section 5
Disclosure Requirement G1-4 – Incidents of corruption or bribery	SFDR Table 3 Benchmark Reg.		Disclosure Requirement G1-3 – Political influence and lobbying activities	Granularity reduced
Disclosure Requirement G1-5 – Political influence and lobbying activities	CSRD art. 19 a 6), art. 29c (29b 2-5)			merged in G1-1
Disclosure Requirement G1-6 – Payment practices	CSRD art. 19 a 6), art. 29c (29b 2-5)			