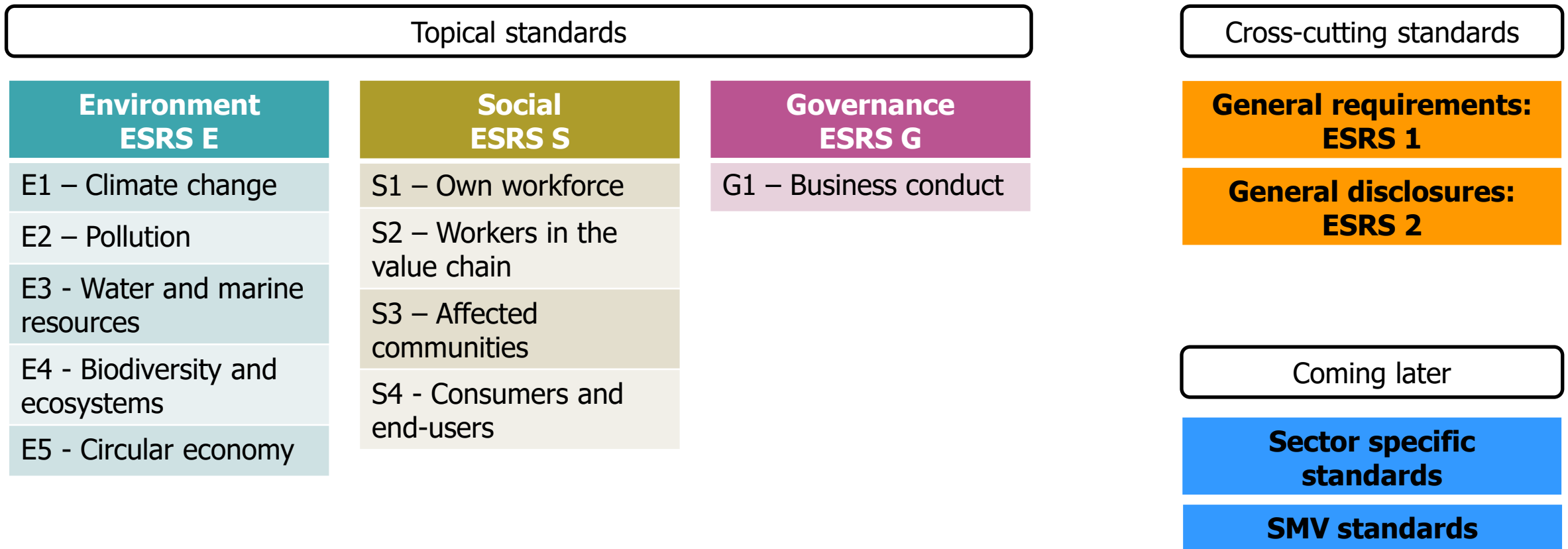


Reporting

European Sustainability Reporting Standards (ESRS)



European Sustainability Reporting Standards (ESRS)

Topical standards

Environment ESRS E

E1 – Climate change

E2 – Pollution

E3 - Water and marine resources

E4 - Biodiversity and ecosystems

E5 - Circular economy

1. Water
2. Marine resources
 1. Water consumption
 2. Water withdrawals
 3. Water discharges
 4. Water discharges in the oceans
 5. Extraction and use of marine resources

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Topical standards

Environment ESRS E
E1 – Climate change
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1. Direct impact drivers of biodiversity loss
 1. Climate Change
 2. Land-use change, fresh water-use change and sea-use change
 3. Direct exploitation
 4. Invasive alien species
 5. Pollution
 6. Others
2. Impacts on the state of species
 1. Examples:
 2. Species population size
 3. Species global extinction risk
3. Impacts on the extent and condition of ecosystems. Examples:
 1. Land degradation
 2. Desertification
 3. Soil sealing
4. Impacts and dependencies on ecosystem services

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Topical standards

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E1 – Climate change
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1. Resources inflows, including resource use
2. Resource outflows related to products and services
3. Waste

European Sustainability Reporting Standards (ESRS)

Topical standards

Environment ESRS E	Social ESRS S
E1 – Climate change	S1 – Own workforce
E2 – Pollution	S2 – Workers in the value chain
E3 - Water and marine resources	S3 – Affected communities
E4 - Biodiversity and ecosystems	S4 - Consumers and end-users
E5 - Circular economy	

1. Working conditions
 1. Secure employment
 2. Working time
 3. Adequate wages
 4. Social dialogue
 5. Freedom of association, the existence of works councils and the information, consultation and participation rights of workers
 6. Collective bargaining, including rate of workers covered by collective agreements
 7. Work-life balance
 8. Health and safety
2. Equal treatment and opportunities for all
 1. Gender equality and equal pay for work of equal value
 2. Training and skills development
 3. Employment and inclusion of persons with disabilities
 4. Measures against violence and harassment in the workplace
 5. Diversity
3. Other work-related rights
 1. Child labour
 2. Forced labour
 3. Adequate housing
 4. Privacy

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 - 4. Water and sanitation
 - 5. Privacy

European Sustainability Reporting Standards (ESRS)

Topical standards

Environment ESRS E	Social ESRS S
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1. Communities’ economic, social and cultural rights
 1. Adequate housing
 2. Adequate food
 3. Water and sanitation
 4. Land-related impacts
 5. Security-related impacts
2. Communities’ civil and political rights
 1. Freedom of expression
 2. Freedom of assembly
 3. Impacts on human rights defenders
3. Rights of indigenous peoples
 1. Free, prior and informed consent
 2. Self-determination
 3. Cultural rights

European Sustainability Reporting Standards (ESRS)

Topical standards

Environment ESRS E	Social ESRS S
E1 – Climate change	S1 – Own workforce
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E4 - Biodiversity and ecosystems	S4 - Consumers and end-users
E5 - Circular economy	

- 1. Information-related impacts for consumers and/or end-users
 - 1. Privacy
 - 2. Freedom of expression
 - 3. Access to (quality) information
- 2. Personal safety of consumers and/or end-users
 - 1. Health and safety
 - 2. Security of a person
 - 3. Protection of children
- 3. Social inclusion of consumers and/or end-users
 - 1. Non-discrimination
 - 2. Access to products and services
 - 3. Responsible marketing practices

European Sustainability Reporting Standards (ESRS)

Topical standards

Environment ESRS E	Social ESRS S	Governance ESRS G
E1 – Climate change	S1 – Own workforce	G1 – Business conduct
E2 – Pollution	S2 – Workers in the value chain	
E3 - Water and marine resources	S3 – Affected communities	
E4 - Biodiversity and ecosystems	S4 - Consumers and end-users	
E5 - Circular economy		

1. Corporate culture
2. Protection of whistle-blowers
3. Animal welfare
4. Political engagement and lobbying activities
5. Management of relationships with suppliers including payment practices
6. Corruption and bribery
 1. Prevention and detection including training
 2. Incidents