

Assessment of GRI comments

Background

- 1 GRI participated to the preparation of EFRAG EDs as co-construction partner and has issued a document providing detailed feedback on the EDs.
- 2 The entire document is available at the following link:
<https://www.globalreporting.org/media/gsipjvy5/gri-s-submission-to-efrag-s-public-consultation-on-the-first-set-of-draft-esrs.pdf>
- 3 EFRAG SR TEG discussed on the 20 and 22 July 2022 an assessment of the GRI comments and agreed to recommend to the EFRAG SRB the consequential actions described in the Agenda Papers provided for the session of the 2 September 2022, refer to agenda papers 04.02 to 04.06.
- 4 **The EFRAG SRB asked a re-assessment to EFRAG Secretariat of those instances where further alignment could be achieved at wording level.**
- 5 EFRAG Secretariat has performed such assessment and a mark-up version (in red the changes from last version) of agenda paper 04.02 of the 2 September 2022 is the document presented today.

Objectives of this session

- 6 To discuss and approve the recommendations by EFRAG SR TEG on the proposed actions and consequential changes to the ESRS 1 and 2 drafts as described in the Agenda Papers

Papers for this session

Agenda Paper 05.02 – ESRS 1 and 2

Questions to SRB

- 7 Do you agree with the EFRAG SR TEG recommendations on ESRS 1 and 2 (paper 04-02)?
- 8 Do you have any other comment or suggestion to further enhance the alignment with GRI, not already identified those papers?