



EFRAG SECRETARIAT ANALYSIS OF THE INDIVIDUAL DRs

ESRS S1 – SUMMARY

DR	DR DESCRIPTION	Key outcome of the consultation	Reference to the CSRD paragraph that requires it	ESRS 2 including AGs support a fair representation of the topic required by the CSRD in cl. characteristics of quality ?	Relevant for majority of undertaking across the sectors?	Promoting alignment with international standards?	Operational complexity ?	TO BE ALWAYS MATERIAL	POSSIBLE SIMPLIFICATION	PHASE IN RECOMMENDATION
S1-1	Policies, targets, action plans and resources	<p>Key Feedback</p> <ul style="list-style-type: none"> - Alignment with EU and international frameworks /initiatives DD instruments such as OECD and UNGPs - Definition adjustment/rephrasing required - Reduce complexity <p>Support from</p> <ul style="list-style-type: none"> - AR/I - TU - ESG <p>Reservation from</p> <ul style="list-style-type: none"> - FII - NFC-Out - UNFC 	29b. (2) (b)	<p>86% RAR</p> <p>Overall support</p>	<p>92% RAR</p> <p>Sector-agnostic</p>	<p>81% RAR</p> <p>High level of alignment (these standards being OECD and UNGPs and GRI)</p>	<p>1) Not fully aligned with international due diligence standards</p> <p>2) Inconsistent references to stakeholder groups</p> <p>3) Inclusion of non-employees workers - VC</p> <p>Amendments being drafted and ongoing work by EFRAG Secretariat.</p>	<p>ALWAYS MATERIAL</p> <p>Art 19 a) and Art 29 a) .</p> <p>The equivalent DR in GRI forms part of the universal standards.</p>	<p>Clarifications rather than simplifications</p> <p>Clarify that this standard refers to “own workforce” and also the may/shall in AG (32-43)</p>	<p>70% RAR</p> <p>No phase in as it's PTAPR (Art 19 a and Art 29 a)</p>
S1-2	Processes for engaging with own workers and workers' representatives about impacts	<p>Key Feedback</p> <ul style="list-style-type: none"> - Consistency within standards - Reduce complexity <p>Support from</p> <ul style="list-style-type: none"> - AR/I - AFPF - NGO <p>Reservation from</p>	29b. (2) (b)	<p>82% RAR</p> <p>Overall support</p>	<p>87% RAR</p> <p>Sector-agnostic</p>	<p>84% RAR</p> <p>High level of alignment (these standards being OECD and UNGPs and GRI)</p>	<p>1) Not fully aligned with international due diligence standards</p> <p>2) overlaps with Collective Bargaining and Social Dialogue DRs</p> <p>3) Inclusion of non-employees workers - VC</p>	<p>ALWAYS MATERIAL</p> <p>Art 19 a) and Art 29 a)</p> <p>The equivalent DR in GRI forms part of the universal standards.</p>	<p>Clarifications rather than simplifications</p> <p>Clarify that this applies specifically to engagement over impacts and also the may/shall in AG</p>	<p>62% RAR</p> <p>No Phase in No phase in as it's PTAPR (Art 19 a and Art 29 a)</p> <p>Opposition from</p> <ul style="list-style-type: none"> - FIO - NFC-Out - FII



		-FIO -NFC-Out -UNFC					There is no overlap as the PTAPR is disclosed at implementation level vs indicators in the individual requirements. No actions on this point.			
S1-3	Channels for own workers and workers' representatives to raise concerns	Key Feedback - Aligned with EU and international frameworks /initiatives - Quantitative indicators - Consistency within Standard - Architecture of social standards Support from - NaSaSe - AR/I - AFFF Reservation from - NFC-Out - FIO - BA	29b. (2) (b)	78% RAR Support	84% RAR Sector-agnostic	68% RAR Further work to be performed for alignment. Ongoing – refer to DD work. Opposition from -FII -BA -Other	1) Not fully aligned with international due diligence standards 2) Overlap with DRs on Grievances 3) Inclusion of non-employees workers - VC Work is ongoing at EFRAG Secretariat	ALWAYS MATERIAL	1) Fully align with UNGP and OECD Due Diligence Guidance 2) This DR has a special standing in DD norms, better to streamlining S1-18 and S1-21 Work ongoing in relation to the connection of channels and grievance mechanisms.	61% RAR No phase in as it's PTAPR (Art 19 a and Art 29 a) Opposition from -FII -FIO -NFC-Out -BA Prioritization for Year 1
S1-4	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Key Feedback - Architecture of social standards - Confidentiality/sensitive information concerns - Definition adjustment /rephrasing required - Quantitative indicators Support from - NaSaSe - AR/I - AFFF Reservation from - NFC-Out - UNFC - BA	29b. (2) (b)	83% RAR Support	85% RAR Sector-agnostic	58% RAR Definition of targets is a CSRD requirement rather than one of the steps of DD. Opposition from -FII -NFC-Out -Other -UNFC	1) Not fully aligned with international due diligence standards 2) Inclusion of non-employees workers - VC Defining targets is a requirement from the CSRD which is connected to the international DD and aligned with GRI. No further action.	ALWAYS MATERIAL	See comments in previous columns	67% RAR No phase in as it's PTAPR (Art 19 a and Art 29 a) Opposition from -FII -NFC-Out -BA Prioritization for Year 1



S1-5	Taking action on material impacts on own workforce and effectiveness of those actions	<p>Key Feedback</p> <ul style="list-style-type: none"> - Architecture of Social standards - Reduce complexity <p>Support from</p> <ul style="list-style-type: none"> - ESG - AR/I - NGO <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - FIO - NFC-On 	29b. (2) (b)	83% RAR	83% RAR	77% RAR	<p>Not fully aligned with international due diligence standards</p> <p>Inclusion of non-employees workers - VC</p> <p>No significant differences noted and fine-tuning is being performed with OECD and UNGP.</p>	ALWAYS MATERIAL	<p>Clarifications rather than simplifications</p> <p>Fully align with UNGP and OECD Due Diligence Guidance</p>	<p>64% RAR No phase in as it's part of the core DD process</p> <p>Opposition from</p> <ul style="list-style-type: none"> - FII - NFC.Out - BA <p>Prioritization for Year 1</p>	
S1-6	Approaches to mitigating material risks and pursuing material opportunities related to own workforce	<p>Key Feedback</p> <ul style="list-style-type: none"> - Architecture of social standards - Digitisation requirements <p>Support from</p> <ul style="list-style-type: none"> - ESG - TU - AR/I <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - FIO - NFC-On 	29b. (2) (b)	67% RAR Opposition from	70% RAR	60% RAR Opposition from	<p>Not fully aligned with international due diligence standards</p> <p>Inclusion of non-employees workers - VC</p> <p>This is a financial materiality disclosure requirement; there are no equivalent international standards for this requirement. No actions.</p>	ALWAYS MATERIAL	<p>Fully align with UNGP and OECD Due Diligence Guidance</p> <p>This is a financial materiality driven disclosure requirement. No further alignment is proposed.</p>	<p>66% RAR No phase in as it covers financial materiality</p> <p>Opposition from</p> <ul style="list-style-type: none"> - FII - NFC-Out - BA <p>Prioritization for Year 1</p>	
S1-7	Characteristics of the Undertaking's Employees	<p>Key Feedback</p> <ul style="list-style-type: none"> - Threshold of employees - Definition adjustment /rephrasing required <p>Support from</p> <ul style="list-style-type: none"> - CO - ESG - RAA <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - UNFC - BA 	29b. (2) (b)	80% RAR	78% RAR	78% RAR	<p>1) Clarity of Definitions</p> <p>2) Disaggregation of data on workforce characteristics</p> <p>3) Centrality of this disclosure for understanding the undertaking</p> <p>4) need for information on employee turnover as a key indicator</p> <p>Enhancements of types of workers covered and wording clarification for the breakdown.</p>	ALWAYS MATERIAL	<p>As per feedback from GRI, this DR should be moved to CCS to be aligned with the GRI universal standards.</p> <p>Recommendation to align with GRI and move this DR (together with DR8) to ERSR 2 within the GR disclosure requirements.</p>	<p>Clarifications rather than simplifications being performed. Additionally, recommendation to consider an appendix within the sustainability statement for ERSR-S1-7 para 51 a) i).</p> <p>1) Clarify definitions and AG</p> <p>2) Clarification that 'significant employment' threshold (50 employees) applies only to headcount – for the rest, the 10% of employee threshold counts</p>	<p>RAR this is the business card type of disclosure requirement</p> <p>Opposition from</p> <ul style="list-style-type: none"> - NFC-Out - BA - FII <p>Prioritization for year 1</p>



									3) Move to ESRS 2 per GRI + others' suggestions 4) Add employee turnover as an additional datapoint for financial materiality	
S1-8	Characteristics of non-employee workers in the undertaking's own workforce	<p>Key Feedback</p> <ul style="list-style-type: none"> - Alignment with EU and international frameworks /initiatives - Digitisation requirements - Adapt country-by-country bias - Non-employee reporting <p>Support from</p> <ul style="list-style-type: none"> - CO - TU - AR/I <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - NFC-On - FII 	29b. (2) (b)	81 % RAR	<p>67 % RAR</p> <p>This is a value chain requirement subject to the provision of the CSRD on value chain data</p> <p>Opposition from</p> <ul style="list-style-type: none"> - NFC-Out - BA - NFC-On 	<p>66% RAR</p> <p>Opposition from</p> <ul style="list-style-type: none"> - FIB - FII - NFC-On 	<p>1) Clarity in definition/operationalization</p> <p>2) Obtaining data on this category of worker</p> <p>Refer to analysis and conclusions on S1-7 above.</p>	<p>ALWAYS MATERIAL – VC REQUIREMENT</p> <p>Refer to analysis and conclusions on S1-7 above</p>	<p>1) Clarify operationalization in AG with more detail in examples and definition</p> <p>2) Clarify AG on obtaining data</p>	<p>55% RAR NO PHASE IN and subject to the Value chain implementation provision if it remains in S1 and to be considered if moved to ESRS2</p> <p>Opposition from</p> <ul style="list-style-type: none"> - FII - NFC-Out - BA <p>Prioritization for year 1</p>
S1-9	Training and Skills Development indicators	<p>Key Feedback</p> <ul style="list-style-type: none"> - Quantitative indicators - Aligemnt with EU and international frameworks /initiatives - Definition adjustment /rephrasing required <p>Support from</p> <ul style="list-style-type: none"> - TU - RAA - AR/I <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - BA - FIB 	29b. (2) (b) (i)	81% RAR	82% RAR	73% RAR	<p>1) Challenge in including non-employee workers - VC</p> <p>2) Challenge in gathering data and interpreting cost of training data</p> <p>3) Gender breakdown should be included</p> <p>Proposed simplification for non-employees.</p>	ALWAYS MATERIAL	<p>1) Modify reporting requirements for non-employees to policies and types of training offered for para 57 a) and b)</p> <p>2) Reconsider mandatoriness of costs of training para 57 c) – suggestion to make it optional</p> <p>3) Make gender breakdown optional for para 57) a)</p> <p>Simplifications proposals made</p>	<p>63% RAR – No PHASE IN following simplifications</p> <p>Opposition from</p> <ul style="list-style-type: none"> - FII - NFC-Out - BA <p>Prioritization for year 1</p>



S1-10	Coverage of the health and safety management system	<p>Key Feedback</p> <ul style="list-style-type: none"> - Aligned with EU and international frameworks /initiatives - Adapt country-by-country basis - Digitisation requirements - Definition adjustment /rephrasing required <p>Support from</p> <ul style="list-style-type: none"> - PARS - RAA - NaSaSe <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - FII - UNFC 	29b. (2) (b) (ii)	88% RAR	85% RAR	<p>65% RAR</p> <p>Opposition from</p> <ul style="list-style-type: none"> - UNFC - NFC-Out - FII 	<p>1) Ambiguity over which type of workers are covered (including all workers whose workplace is controlled by undertaking, i.e. on site)</p> <p>2) Alignment with GRI, as GRI has additional data points, e.g. breakdown by employees and non-employee workers and some additional quantitative data</p> <p>No significant redrafting proposed, refer to clarifications column.</p>	ALWAYS MATERIAL	<p>1) Clarify in DR body and application guidance of workforce included</p> <p>2) Consideration of additional datapoints to align with GRI for para 60 b) (ie to cover value chain workers), such datapoints would be subject to the VC implementation provisions.</p>	<p>65% RAR No Phase in proposed for this requirement that has optionality for a number of datapoints</p> <p>Opposition from</p> <ul style="list-style-type: none"> - NFC-Out - FII - FIB <p>Prioritization for year 1</p>
S1-11	Performance of the health and safety management system	<p>Key Feedback</p> <ul style="list-style-type: none"> - Aligned with EU and international frameworks /initiatives - Quantitative indicators <p>Support from</p> <ul style="list-style-type: none"> - NaSaSe - RAA - ESG <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - BA - FII 	29b. (2) (b) (ii)	81% RAR	80% RAR	<p>77% RAR</p>	<p>1) Ambiguity over which type of workers are covered (including all workers whose workplace is controlled by undertaking, i.e. on site)</p> <p>2) Alignment with GRI, as GRI has additional data points, e.g. breakdown by employees and non-employee workers and some additional quantitative data</p> <p>No significant redrafting proposed, refer to clarifications column.</p>	ALWAYS MATERIAL	<p>1) Clarify in DR body + AG</p> <p>2) Consideration of additional DPs to align with GRI</p>	<p>68% RAR No Phase in as most of the datapoints are SFDR or GRI aligned</p> <p>Opposition from</p> <ul style="list-style-type: none"> - NFC-Out - BA - Other <p>Prioritization for year 1</p>
Opt. S1-12	Working Hours	<p>Key Feedback</p> <ul style="list-style-type: none"> - Architecture of Social standards - Phasing-in / prioritization <p>Support from</p> <ul style="list-style-type: none"> - AR/I 	29b. (2) (b) (ii)	78% RAR	76% RAR	<p>49% RAR</p> <p>Opposition from</p> <ul style="list-style-type: none"> - UNFC (0%) - NFC-Out (0%) - FIO (0%) - FII (0%) 	<p>1) Reconsideration given change in CSRD</p> <p>2) Clarify 'optional' nature</p> <p>3) Excessive overtime only one of a number of working time issues</p>	POTENTIALLY NOT ALWAYS MATERIAL	<p>1)-4) Reconsider this disclosure in the context of other disclosures (e.g. full/part time/temporary, etc.), broader range of working time issues (night work, seasonal work, sector-specific standards</p>	<p>52% RAR Proposal for sector-specific</p> <p>Opposition from</p> <ul style="list-style-type: none"> - NFC-Out - FIO - FII - FIB



		<ul style="list-style-type: none"> - ESG - NGO <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - FIO - FII 					Suggestion to move this disclosure requirement to sector-specific			
S1-13	Work-Life Balance indicators	<p>Key Feedback</p> <ul style="list-style-type: none"> - Guidance for reporting - Consistency within standards - Architecture of Social standards - Definition adjustment /rephrasing required <p>Support from</p> <ul style="list-style-type: none"> - AR/I - TU - NGO <p>Reservation from</p> <ul style="list-style-type: none"> - UNFC - NFC-Out - BA - FII 	29b. (2) (b) (ii)	86% RAR	90% RAR	73% RAR	<p>1) Alignment with GRI, including additional datapoints</p> <p>2) Family leave only one of a number of work-life balance measures</p> <p>3) To consider relevance of this indicator for users</p> <p>No suggested drafting on existing disclosure and discussion on potential enhancements of scope.</p>	ALWAYS MAERIAL	<p>Align with GRI and consider additional indicators, possibly voluntary and/or phased in</p> <p>No simplification or clarification proposed on current datapoints but scope for enhancing.</p>	<p>65% RAR No Phase in</p> <p>Opposition from</p> <ul style="list-style-type: none"> - NFC-Out - FII - FIB <p>Consider phase-in Year 2</p>
S1-14	Fair remuneration	<p>Key Feedback</p> <ul style="list-style-type: none"> - Quantitative indicators - Alignment with EU and international frameworks /initiatives - Adapt country-by-country basis - Methodology adjustment /specification <p>Support from</p> <ul style="list-style-type: none"> - CO - ESG - NGO - NSS - TU - RAA 	29b. (2) (b) (ii)	69% RAR Opposition from - NFC-Out - BA - NFC-On	66% RAR Opposition from - NFC-Out - BA - FII	67% RAR Opposition from - FII - NFC-On - BA	<p>1) Terminology (fair remuneration, fair wage, living wage) 2) Difficulty in obtaining data for non-employees</p> <p>3) Cost-benefit considerations</p> <p>4) Technical definitions</p> <p>Alignments being drafted by EFRAG Secretariat. Refer to simplifications proposed in the related column.</p>	ALWAYS MATERIAL	<p>A number of simplifications have been proposed:</p> <p>1) Rename 'fair wage'</p> <p>2) Clarify expectations and phase in for non-employees</p> <p>3) Phase in requirement for non-employee workers and remove requirement for %</p> <p>4) Clarify technical definition of 'fair wage'</p>	<p>56% RAR Consider phase-in for non-employee workers Year 2</p> <p>Opposition from</p> <ul style="list-style-type: none"> - FIB - FII - NFC-Out



		<p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - BA - FII - NFC-On - UNFC 								
S1-15	Social security eligibility coverage	<p>Key Feedback</p> <ul style="list-style-type: none"> - Enhanced comparability - Adapt country-by-country basis <p>Support from</p> <ul style="list-style-type: none"> - ESG - AR/I - RAA - TU - NSS <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - FIB - FII - NFC-On 	29b. (2) (b) (ii)	86% RAR	72% RAR	71% RAR	<p>1) Excessive granularity</p> <p>2) Ambiguity in definitions/aspects of social security</p> <p>3) Additional break-downs needed for alignment with GRI</p> <p>Clarifications to be made</p>	ALWAYS MATERIAL	<p>1) Reconsider DR in conjunction with S1-20 Differences in provision of benefits to focus on access of workers to basic levels of protection</p> <p>SIMPLIFICATION as suggested merge with S1-20</p>	<p>60% RAR Consider phasing in for non-employee workers in own workforce Year 2</p> <p>Opposition from</p> <ul style="list-style-type: none"> -FIB -FII -NFC-Out
S1-16	Pay gap between women and men	<p>Key Feedback</p> <ul style="list-style-type: none"> -Digitisation requirements - Alignment with EU and international frameworks /initiatives - Disaggregation of disclosure requirement <p>Support from</p> <ul style="list-style-type: none"> - AFPP - AR/I - CO - RAA - TU - NGO - ESG <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - UNFC 	29b. (2) (b) (i)	87% RAR	89% RAR	72% RAR	<p>1) Clarify definition of “pay”</p> <p>2) Need for more granularity (employee type and geography), including but not limited to alignment with GRI</p> <p>3) duplication of “actions taken” requirement with S1-5</p> <p>Potential fine-tuning alignment for clarifications but no simplifications at it’s a SFDR indicator.</p>	ALWAYS MATERIAL	<p>1) Examine scope for greater clarity in light of SFDR requirements and proposed Pay Transparency Directive</p> <p>2) Explore options for greater granularity – specify top management as one category</p> <p>3) delete passage on “actions taken”</p> <p>Potential fine-tuning alignment for clarifications but no simplifications at it’s a SFDR indicator.</p>	<p>73% RAR No phase in as it’s a SFDR indicator</p>



		- FII								
S1-17	Annual total compensation ratio	<p>Key Feedback</p> <ul style="list-style-type: none"> -Methodology adjustment /specification - Quantitative indicators - Reduce complexity - Consistency within standards - Disaggregation of disclosure requirement <p>Support from</p> <ul style="list-style-type: none"> - AFPP - AR/I - CO - RAA - TU - NGO - ESG - Other <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - UNFC - BA - FII 	29b. (2) (b) (i)	83% RAR	90% RAR	74% RAR	<p>1) Relevance of indicator</p> <p>2) Use of median instead of mean</p> <p>No further actions as it's a SFDR indicator.</p>	ALWAYS MAERIAL as it's a SFDR indicator	<p>1) SFDR requirement + wide-spread indicator</p> <p>2) SFDR requirement + alignment with GRI DR</p> <p>No further drafting and simplifications as it's a SDFR indicator.</p>	68% RAR No phase in as it's a SFDR indicator Opposition from -NFC-Out -BA -NFC-On
S1-18	Discrimination incidents related to equal opportunities	<p>Key Feedback</p> <ul style="list-style-type: none"> - Quantitative indicators - Digitization requirements - Alignment with EU and international frameworks /initiatives <p>Support from</p> <ul style="list-style-type: none"> - AFPP - AR/I - ESG - NSS <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out 	29b. (2) (b) (i)	59% RAR Opposition from - NFC-Out - FIO - BA	80% RAR	72% RAR	<p>1) Align with ILO definition</p> <p>2) Overlap with DR S1-21 and S1-3</p> <p>3) Concerns with specific definition</p> <p>4) privacy concerns</p> <p>This is a SFDR indicator. Definitions being clarified by EFRAG Secretariat. S1-3 is related to the process and S1-21 will be merged.</p>	ALWAYS MATERIAL as it's a SFDR indicator	<p>1) EU definition used</p> <p>2) Consider streamlining, e.g. combining with S1-21, considering SFDR constraint</p> <p>3) Revisit definition</p> <p>4) Clarify that reporting in violation of privacy law is not required</p> <p>Definitions to be aligned and simplification by mergint with the equivalent disclosure in other work-related rights.</p>	56% RAR No Phase in as it's a SFDR Opposition from - NFC-Out - FIO - BA



		- FIO - BA								
S1-19	Employment of persons with disabilities	<p>Key Feedback</p> <ul style="list-style-type: none"> - Quantitative indicators - Alignment with EU and international frameworks /initiatives <p>Support from</p> <ul style="list-style-type: none"> - AR/I - RAA - TU - ESG <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - UNFC - FII 	29b. (2) (b) (i)	74% RAR	89% RAR	59% RAR Opposition from -FII -NFC-Out -UNFC	<p>1) Concerns with privacy law</p> <p>2) Affect of changes in CSRD specifically on persons with disability and generally on diversity and equal treatment</p> <p>3) It includes non-employees reporting -VC</p> <p>Specific provisions for privacy proposed to the EFRAG SRT.</p>	ALWAYS MATERIAL	<p>1) Clarify that DR does not require disclosures in violation of privacy law</p> <p>2) Consider expanding DR to include gender representation in top management and age distribution</p> <p>Additional datapoint from revised text of CSRD Art 29 a), refer to the diversity paper.</p>	62% RAR No Phase in with the exception of the age distribution Opposition from -NFC-Out -FII -FIB
S1-20	Differences in the provision of benefits to employees with different employment contract types	<p>Key Feedback</p> <ul style="list-style-type: none"> - Reduce complexity - Definition adjustment /rephrasing required - Alignment with EU and international frameworks /initiatives <p>Support from</p> <ul style="list-style-type: none"> - AR/I - ESG - TU - NSS - NGO <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - UNFC - FII - FIO 	29b. (2) (b) (i)	84% RAR	81% RAR	71% RAR	<p>1) Potential overlap with S1-15 Social Security coverage</p> <p>2) Concern with granularity of information (number of types benefits mentioned, country breakdowns)</p> <p>Proposed merging with S1-15</p>	ALWAYS MATERIAL	<p>1) consider merger with S1-15</p> <p>2) refocus DR on basic provision of benefits and access to social security against major types of risks</p> <p>Simplification proposed for datapoints/granularity</p>	53% RAR -Phase in year 2 Opposition from -NFC-Out -FIO - FII
S1-21	Grievances and other work-related rights	<p>Key Feedback</p> <ul style="list-style-type: none"> - Architecture of Social standards - Alignment with EU and international 	29b. (2) (b) (ii)	79% RAR	81% RAR	70% RAR	<p>1) Overlap with DR S1-18 and S1-3</p> <p>2) Concerns with specific definition</p> <p>3) privacy concerns</p>	ALWAYS MATERIAL	<p>1) Consider streamlining, e.g. combining with S1-21, considering SFDR constraint</p> <p>2) Revisit definition</p>	57% RAR – No Phase in Opposition from - FII - FIO - NFC-Out



		<p>frameworks /initiatives</p> <p>Support from</p> <ul style="list-style-type: none"> - AR/I - AFFF - RAA - TU - NSS <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - BA - FIO - FII 				Proposed merging of the two grievance indicators S1-18.		<p>3) Clarify that reporting in violation of privacy law is not required</p> <p>Simplification by merging and clarification on privacy considerations.</p>		
S1-22	Collective bargaining coverage	<p>Key Feedback</p> <ul style="list-style-type: none"> - Adapt country-by-country basis - Threshold of employees - digitization requirements - Enhanced comparability <p>Support from</p> <ul style="list-style-type: none"> - AR/I - AFFF - TU - NSS - NGO - ESG <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - BA - FII 	29b. (2) (b) (ii)	86% RAR	89% RAR	73% RAR	<p>1) Alignment with GRI approach (move to CCS)</p> <p>2) Concerns with granularity</p> <p>3) Concerns with information on non-employee workers - VC</p> <p>Clarifications rather than simplifications. Phase in for VC</p>	ALWAYS MATERIAL – VC considerations	<p>1) Consider moving to CCS</p> <p>2) Strong user need for country-by-country reporting</p> <p>3) Clarify requirements for non-employee workers and consider phasing-in</p> <p>Clarifications rather than simplifications</p>	<p>62% RAR – PHASE IN for non-employees</p> <p>Opposition from</p> <ul style="list-style-type: none"> -NFC-Out -BA - FII <p>Priority Year 1 except</p>
S1-23	Work stoppages	<p>Key Feedback</p> <ul style="list-style-type: none"> - Threshold of employees - Alignment with EU and international frameworks /initiatives - Quantitative indicators <p>Support from</p>	29b. (2) (b) (ii)	76% RAR	<p>66% RAR</p> <p>Opposition from</p> <ul style="list-style-type: none"> -FIO -BA -NFC-On 	<p>60% RAR</p> <p>Opposition from</p> <ul style="list-style-type: none"> -FII -FIO -BA 	<p>Granularity of DR</p> <p>Refer to proposed simplifications</p>	ALWAYS MATERIAL	<p>Proposed simplifications on the disclosure requirement (remove requirement to calculate lost days of work, number of workers involved)</p>	<p>55% RAR – PHASE IN for year 2</p> <p>Opposition from</p> <ul style="list-style-type: none"> - FIO -NFC-Out -BA



		<ul style="list-style-type: none"> - AR/I - ESG - TU - RA - NSS <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - NFC-On - FIO - FII - BA 								
S1-24	Social dialogue	<p>Key Feedback</p> <ul style="list-style-type: none"> - Digitization requirements - Alignment with EU and international frameworks /initiatives - Reduce complexity <p>Support from</p> <ul style="list-style-type: none"> - AR/I - ESG - TU - NGO - NSS <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - FIO - FII - BA 	29b. (2) (b) (ii)	80% RAR	<p>66% RAR</p> <ul style="list-style-type: none"> -FIO -NFC-Out -BA 	<p>68% RAR</p> <ul style="list-style-type: none"> -FII -FIO -FIB 	<p>1) Redundant with S1-3 and S1-22</p> <p>2) Not relevant for users</p> <p>Social dialogue has been included in the final text of the CSRD Art 29 a). Refer to further simplifications proposed</p>	ALWAYS MATERIAL	<p>1) Social dialogue is different than collective bargaining or engagement over material impacts</p> <p>2) Central concern for trade unions, also specifically mentioned in CSRD (social dialogue and works councils)</p> <p>Refer to proposed phase in and simplification in the following column.</p>	<p>56% RAR - Year 1 except consider phasing-in Year 2 reporting outside of EEA and 110a (% workforce represented at the establishment level)</p> <p>Opposition from :</p> <ul style="list-style-type: none"> -FIO -NFC-Out -FII
S1-25	Identified cases of severe human rights issues and incidents	<p>Key Feedback</p> <ul style="list-style-type: none"> -Quantitative indicators - Digitization requirements - Alignment with EU and international frameworks /initiatives <p>Support from</p> <ul style="list-style-type: none"> - AR/I - ESG - TU - RA 	29b. (2) (b) (iii)	90% RAR	75% RAR	76% RAR	<p>1) Redundant with S1-18 and S1-21</p> <p>2) Not in alignment with GRI</p> <p>Simplification proposed with S1-18</p>	ALWAYS MATERIAL AS SFDR	<p>1) + 2) Specific wording required by SFDR</p> <p>No further actions</p>	<p>88% RAR No phase in as SFDR based</p>



		<ul style="list-style-type: none"> - UNFC <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - NFC-On - FIO - FII - BA 								
S1-26	Privacy at work	<p>Key Feedback</p> <ul style="list-style-type: none"> - Digitization requirements - Architecture of Social standards - confidentiality/sensitive information concerns <p>Support from</p> <ul style="list-style-type: none"> - AR/I - NSS - ESG - TU - RA <p>Reservation from</p> <ul style="list-style-type: none"> - NFC-Out - NFC-On - FII - BA 		75% RAR	82% RAR	<p>55% RAR</p> <p>Opposition from</p> <ul style="list-style-type: none"> - NFC-On - NFC-Out - BA - FII 	<p>Quite comprehensive set of DPs which appear to exceed narrow interpretation of 'privacy at work'</p> <p>Simplification ongoing by EFRAG secretariat</p>	ALWAYS MATERIAL	Streamlining of DR to focus on 'privacy at work'	<p>59% RAR No phase in</p> <p>Opposition from</p> <ul style="list-style-type: none"> - NFC-On (0%) - FII - BA

ESRS 2 – DETAILED NOTES TO THE TABLE

Abbreviation Responders	Original
AR/I	Academic / research institution
AFPF	Audit firm, assurance provider and/or accounting firm
BA	Business association
CO	Consumer organization
ESG	ESG reporting initiatives



EUC	EU Citizen
FIB	Financial institution (Bank)
FII	Financial institution (Insurance)
FIO	Financial institution (Other financial Market participant, including pension funds and other asset managers)
NaSaSe	National Standard Setter
NFC-On	Non-financial corporation with securities listed in EU regulated markets
NFC-Out	Non-financial corporation with securities listed outside EU regulated markets
NGO	Non governmental organization
Other	
PARS	Public authority/regulator/supervisor
RAA	Rating agency and analyst
TU	Trade union or other workers representatives
UNFC	Unlisted non-financial corporations
To note: VC is Value chain.	

Abbreviation Questions	Context
A	Requires relevant information about the sustainability matter covered
B	Requires information that is relevant for all sectors (sector-agnostic only information)
C	Can be verified / assured
D	Meets the other objectives of the CSRD in term of quality of information
E	Reaches a reasonable cost / benefit balance



F	Is sufficiently consistent with relevant EU policies and other EU legislation
G	Is as aligned as possible to international sustainability standards given the CSRD requirements
H	Represent information that must be prioritised in first year of implementation
I	Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities