

Assessment of GRI comments

Background

- 1 GRI has 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 has discussed on the 20 and 22 July 2022 an assessment of the GRI comments and has agreed to recommend to the SRB the consequential actions described in the Agenda Papers provided for this session from 04.02 to 04.06. In particular, EFRAG SR TEG has agreed on a number of changes to ESRS drafts that would allow to achieve better alignment with GRI, starting from the detailed comments that GRI sent on the EDs. A number of items that deserve further discussion also on the basis of the entire feedback

Objectives of this session

- 4 To discuss and approve the recommendations by EFRAG SR TEG on the proposed actions and consequential changes to the ESRS drafts as described in the Agenda Papers 04.02/04.06.

Papers for this session

Agenda Paper 04.02 – ESRS 1 and 2

Agenda Paper 04.03 – ESRS S1

Agenda Paper 04.04 – ESRS S2/3/4

Agenda Paper 04.05 – Governance EDs

Agenda Paper 04.06 – Environment EDs

Questions to SRB

- 5 Do you agree with the EFRAG SR recommendations (papers 04/02 to 04/06)?
- 6 Do you have any other comment or suggestion to further enhance the alignment with GRI, not already identified those papers?