

The attached statistics were prepared using the results of Survey 1 and Survey 2 of the [public consultation on the first set of Draft ESRS](#).

For the purposes of calculating and presenting the attached statistics:

- **‘Support’** represents the count of the following responses:
  - ‘Fully’
  - ‘To a large extent with some reservations’
- **‘Do not support’** represents the count of the following responses:
  - ‘Not at all’
  - ‘To a limited extent with strong reservations’
- Blank and ‘Not applicable’ responses were excluded for the purposes of the calculations.

The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

**DISCLAIMER:**

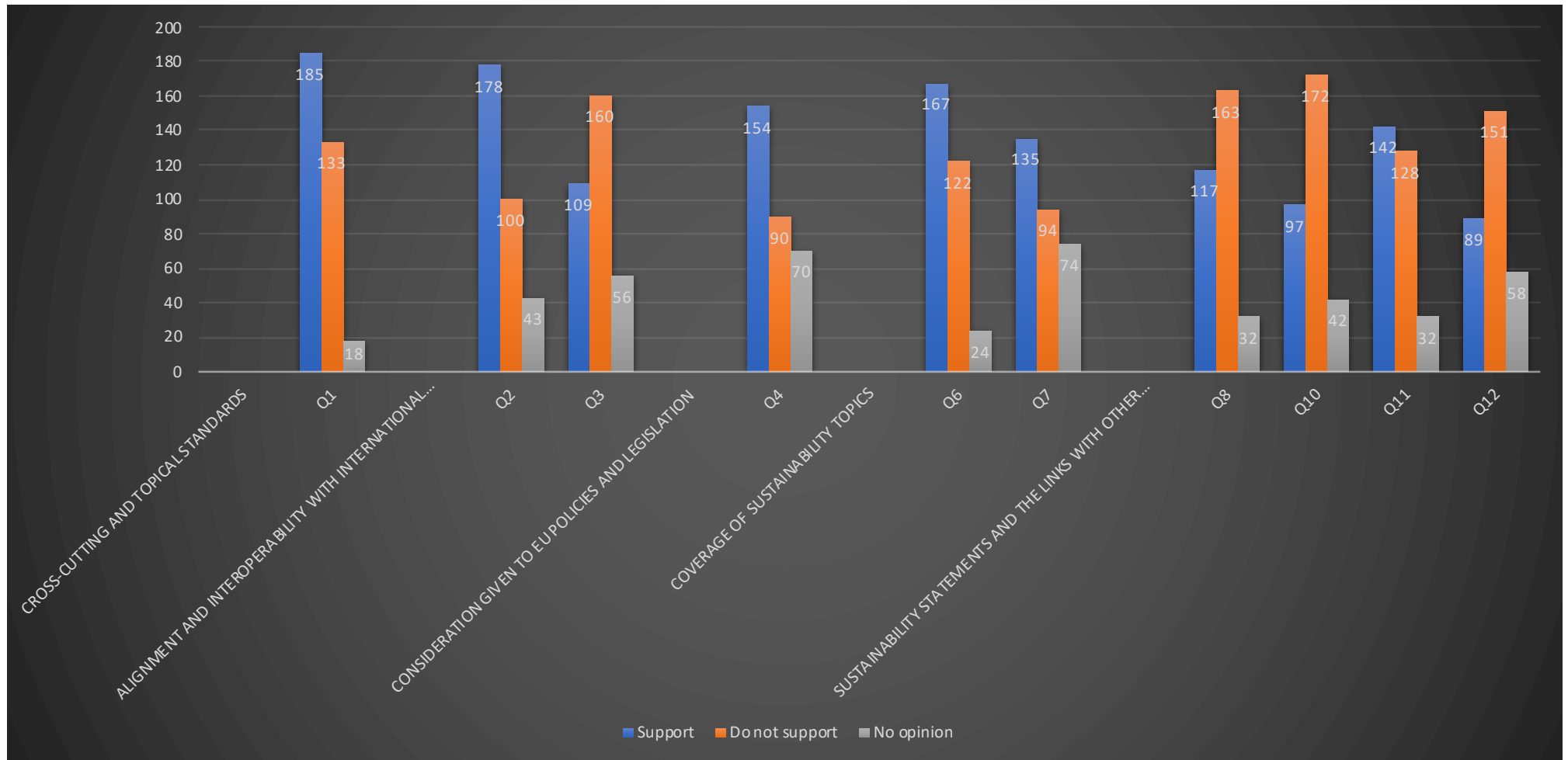
The statistics in the first page (or pages) of each of the draft ESRS refer to the support rate calculated combining all the respondents i.e. any answer has the same weight. For a proper understanding of the results of the consultation, however, the data in the first pages have to be seen in conjunction with the other pages of the presentation, where, in line with EFRAG stakeholders’ due process, views of each of the different categories of stakeholders are considered separately, irrespective of how large the size of the population of respondents in each category.

## ESRS 1 General principles

### 1A. Overall ESRS Exposure Drafts' relevance – Architecture

		Support	Do not support	No opinion
<i>CROSS-CUTTING AND TOPICAL STANDARDS</i>				
Count of Q1: in your opinion, to what extent do the structure and articulation of cross-cutting and topical standards adequately support the coverage of CSRD topics and reporting areas?	Q1	185	133	18
<i>ALIGNMENT AND INTEROPERABILITY WITH INTERNATIONAL STANDARDS AND FRAMEWORKS</i>				
Count of Q2: in your opinion, to what extent is the TCFD framework of reporting areas (governance, strategy, risk management and metrics/targets) compatible with the structure of the ESRS?	Q2	178	100	43
Count of Q3: in your opinion, to what extent does the approach taken to structure the reporting areas promote interoperability between the ESRS and the IFRS Sustainability Exposure Drafts?	Q3	109	160	56
<i>CONSIDERATION GIVEN TO EU POLICIES AND LEGISLATION</i>				
Count of Q4: in your opinion, have these European legislation and initiatives been considered properly?	Q4	154	90	70
<i>COVERAGE OF SUSTAINABILITY TOPICS</i>				
Count of Q6: in your opinion, to what extent does the proposed coverage of set 1 adequately address CSRD sustainability topics?	Q6	167	122	24
Count of Q7: in your opinion, to what extent does the proposed coverage of set 1 (see Appendix I) adequately address SFDR reporting obligations?	Q7	135	94	74
<i>SUSTAINABILITY STATEMENTS AND THE LINKS WITH OTHER PARTS OF CORPORATE REPORTING</i>				
Count of Q8: Do you agree with the proposed three options?	Q8	117	163	32
Count of Q10: in your opinion, to what extent do you believe that connectivity between the sustainability reporting and other parts of the management report has been appropriately addressed?	Q10	97	172	42
Count of Q11: in your opinion, to what extent does the incorporation of information in the Sustainability section by reference to other parts of the management report support cohesiveness throughout corporate reporting?	Q11	142	128	32
Count of Q12: in your opinion, to what extent do the requirements and provisions on how to include monetary amounts and other financial statement-related quantitative data into sustainability reporting support connectivity with the financial statements?	Q12	89	151	58

## ESRS 1 General principles



## ESRS 1 General principles

### 1B. Overall ESRS Exposure Drafts relevance – Implementation of CSRD principles

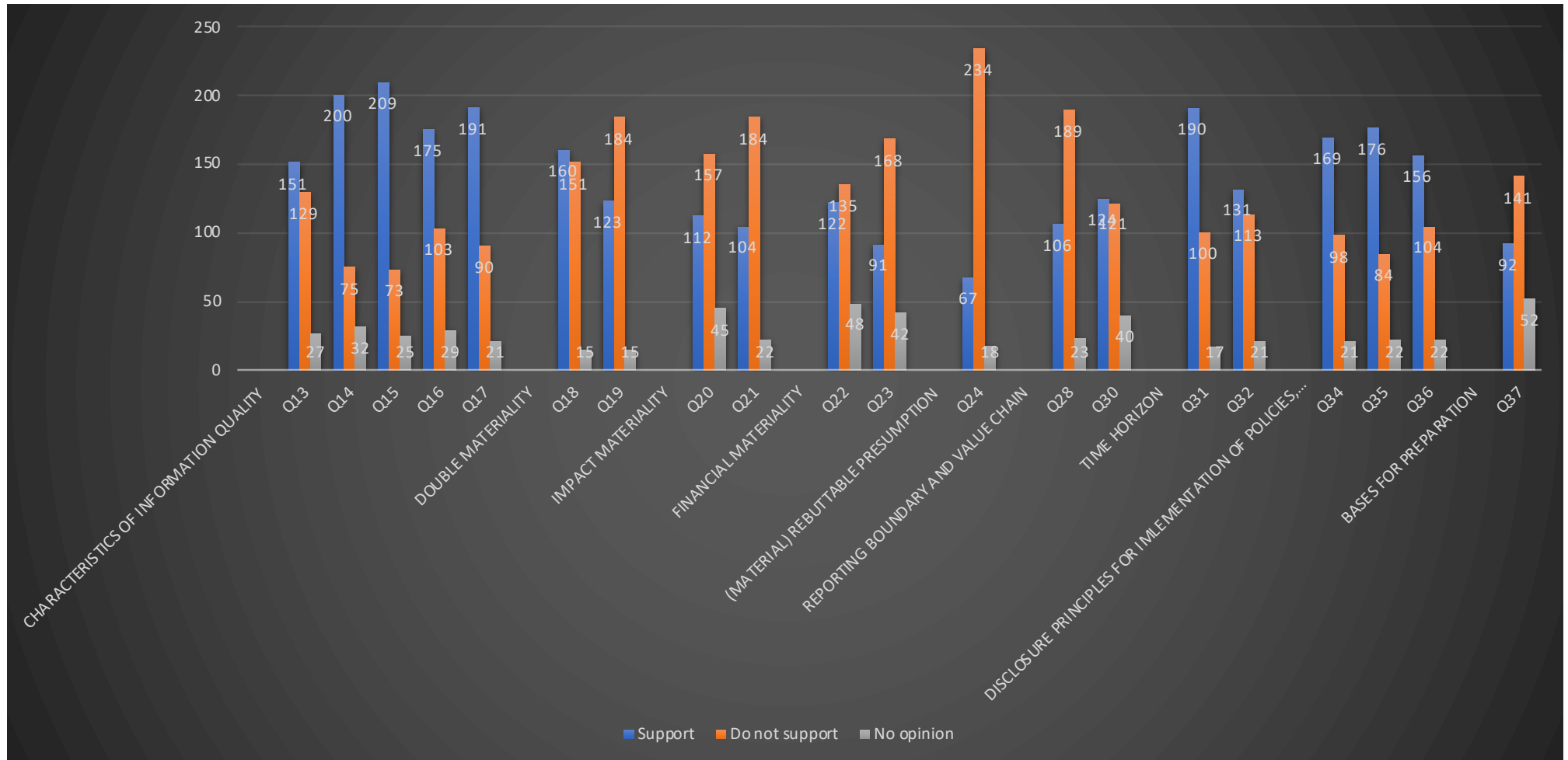
		Support	Do not support	No opinion
<i>CHARACTERISTICS OF INFORMATION QUALITY</i>				
Count of Q13: to what extent do you think that the principle of relevance of sustainability information is adequately defined and prescribed?	Q13	151	129	27
Count of Q14: to what extent do you think that the principle of faithful representation of sustainability information is adequately defined and prescribed?	Q14	200	75	32
Count of Q15: to what extent do you think that the principle of comparability of sustainability information is adequately defined and prescribed?	Q15	209	73	25
Count of Q16: to what extent do you think that the principle of verifiability of sustainability information is adequately defined and prescribed?	Q16	175	103	29
Count of Q17: to what extent do you think that the principle of understandability of sustainability information is adequately defined and prescribed?	Q17	191	90	21
<i>DOUBLE MATERIALITY</i>				
Count of Q18: in your opinion, to what extent does the definition of double materiality (as per ESRS 1 paragraph 46) foster the identification of sustainability information that would meet the needs of all stakeholders?	Q18	160	151	15
Count of Q19: to what extent do you think that the proposed implementation of double materiality (as per ESRS 2-IRO 1, paragraph 74b(iii) and AG 61) is practically feasible?	Q19	123	184	15
<i>IMPACT MATERIALITY</i>				
Count of Q20: in your opinion, to what extent is the definition of impact materiality (as per ESRS 1 paragraph 49) aligned with that of international standards?	Q20	112	157	45
Count of Q21: to what extent do your think that the determination and implementation of impact materiality (as proposed by ESRS 1 paragraph 51) is practically feasible?	Q21	104	184	22
<i>FINANCIAL MATERIALITY</i>				
Count of Q22: in your opinion, to what extent is the definition of financial materiality (as per ESRS 1 paragraph 53) aligned with that of international standards?	Q22	122	135	48
Count of Q23: to what extent do you think that the determination and implementation of financial materiality (as proposed by ESRS 1 paragraphs 54 to 56) is practically feasible?	Q23	91	168	42
<i>(MATERIAL) REBUTTABLE PRESUMPTION</i>				
Count of Q24: to what extent do you think that the (materiality) rebuttable presumption and its proposed implementation will support relevant, accurate and efficient documentation of the results of the materiality assessment?	Q24	67	234	18

Survey 1 results

**ESRS 1 General principles**

		<i>REPORTING BOUNDARY AND VALUE CHAIN</i>		
Count of Q28: in your opinion, to what extent would approximation of information on the value chain that cannot (practically) be collected contribute to the reporting of understandable, relevant, verifiable, comparable, and faithfully represented sustainability information?	Q28	106	189	23
Count of Q30: in your opinion, to what extent will the choice of disaggregation level by the undertaking as per ESRS 1 paragraphs 72 to 77 contribute to the reporting of understandable, relevant, verifiable, comparable and faithfully represented sustainability information?	Q30	124	121	40
				<i>TIME HORIZON</i>
Count of Q31: do you think it is relevant to define short-, medium- and long-term horizon for sustainability reporting purposes?	Q31	190	100	17
Count of Q32: if yes, do you agree with the proposed time horizons?	Q32	131	113	21
		<i>DISCLOSURE PRINCIPLES FOR IMPLEMENTATION OF POLICIES, TARGETS, ACTION AND ACTION PLANS</i>		
Count of Q34: in your opinion, to what extent will DP 1-1 contribute to the reporting of understandable, relevant, verifiable, comparable and faithfully represented information on sustainability related policies?	Q34	169	98	21
Count of Q35: in your opinion, to what extent will DP 1-2 contribute to the reporting of understandable, relevant, verifiable, comparable, and faithfully represented information on sustainability-related targets and their monitoring?	Q35	176	84	22
Count of Q36: in your opinion, to what extent will DP 1-3 contribute to the reporting of understandable, relevant, verifiable, comparable, and faithfully represented information on sustainability-related action plans and allocated resources?	Q36	156	104	22
				<i>BASES FOR PREPARATION</i>
Count of Q37: is anything important missing in the aspects covered by the bases for preparation?	Q37	92	141	52

## ESRS 1 General principles



## ESRS 1 General principles

### 1C. Overall ESRS Exposure Drafts relevance – Exposure Drafts content

Count of Q38: in your opinion, to what extent can ESRS 1 – General principles foster alignment with international sustainability reporting standards (in particular IFRS Sustainability Reporting S1 Exposure draft)?

	Support	Do not support	No opinion
Q38	83	152	58

*ESRS 1 – GENERAL PRINCIPLES*

### 2. ESRS implementation prioritisation / phasing-in

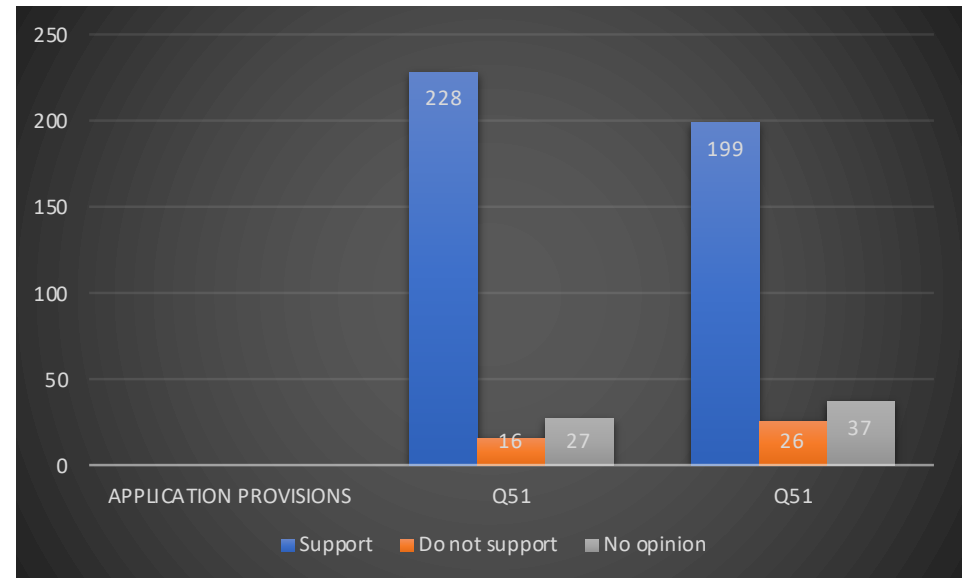
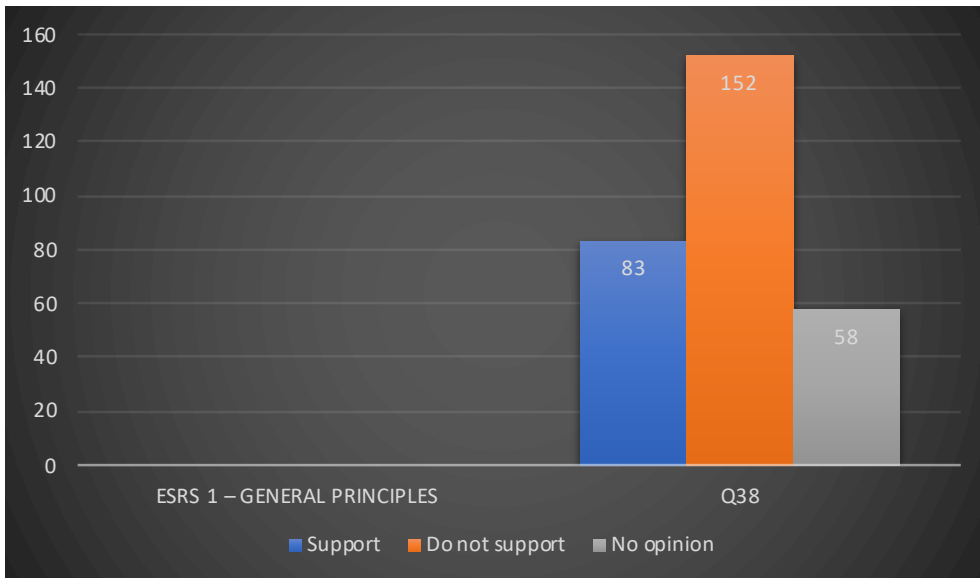
Count of Q51: to what extent do you support the implementation of Application Provision AP1?

	Support	Do not support	No opinion
Q51	228	16	27

*APPLICATION PROVISIONS*

Count of Q52: to what extent do you support the implementation of Application Provision AP2?

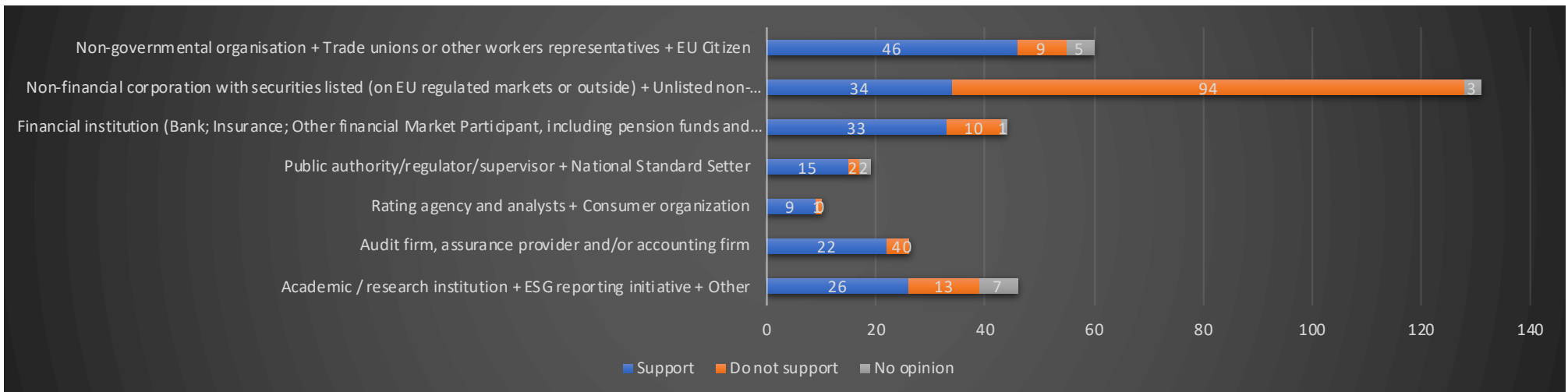
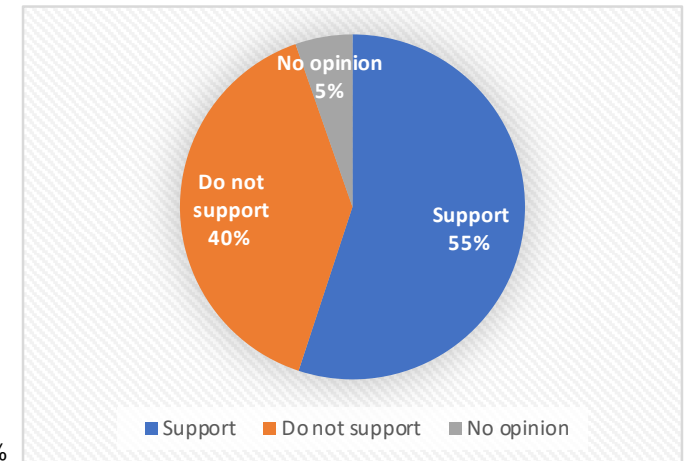
	Support	Do not support	No opinion
Q51	199	26	37



## ESRS 1 General principles

Count of Q1: in your opinion, to what extent do the structure and articulation of cross-cutting and topical standards adequately support the coverage of CSRD topics and reporting areas?

	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	26	13	7	
Audit firm, assurance provider and/or accounting firm	22	4	0	
Rating agency and analysts + Consumer organization	9	1	0	
Public authority/regulator/supervisor + National Standard Setter	15	2	2	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	33	10	1	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	34	94	3	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	46	9	5	
<b>TOTAL</b>	<b>185</b>	<b>133</b>	<b>18</b>	<b>336</b>
	<b>55%</b>	<b>40%</b>	<b>5%</b>	<b>100%</b>

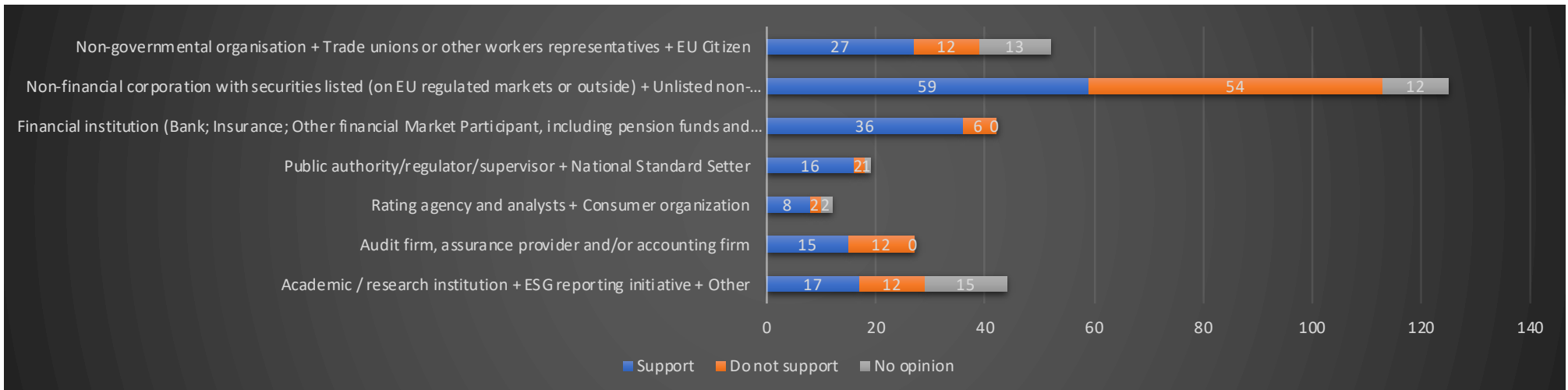
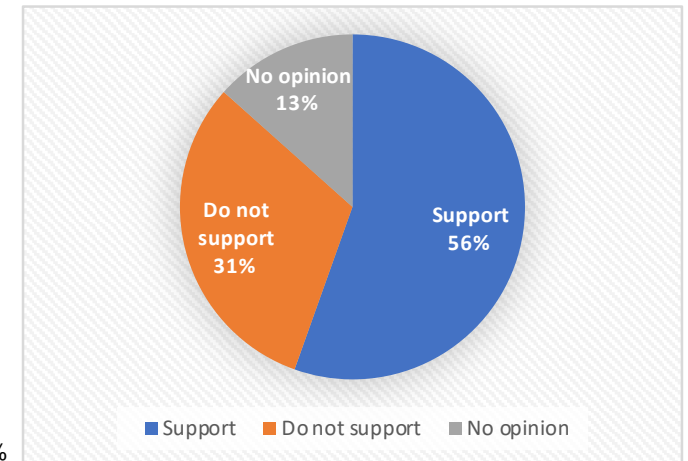




## ESRS 1 General principles

Count of Q2: in your opinion, to what extent is the TCFD framework of reporting areas (governance, strategy, risk management and metrics/targets) compatible with the structure of the ESRS?

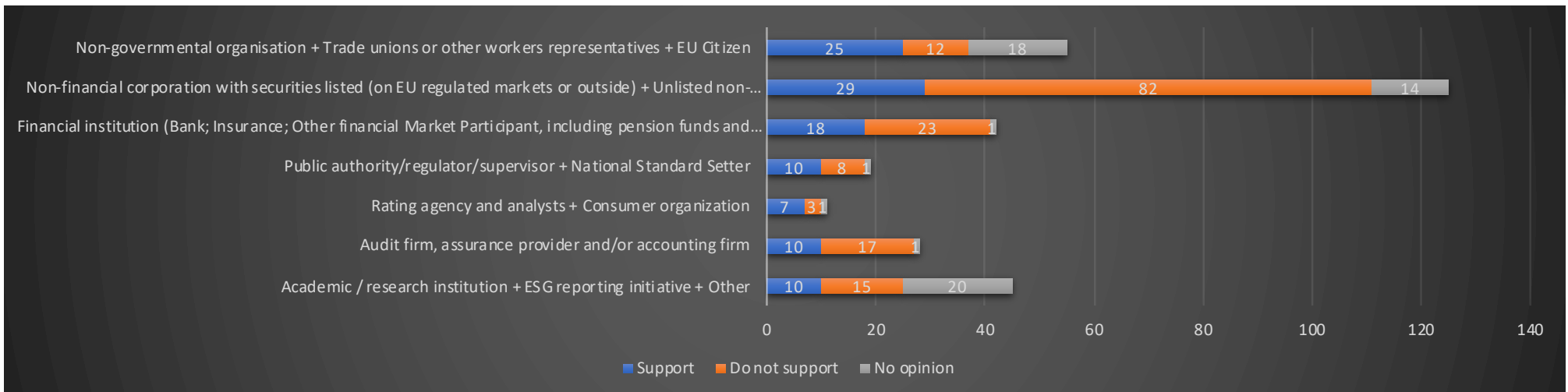
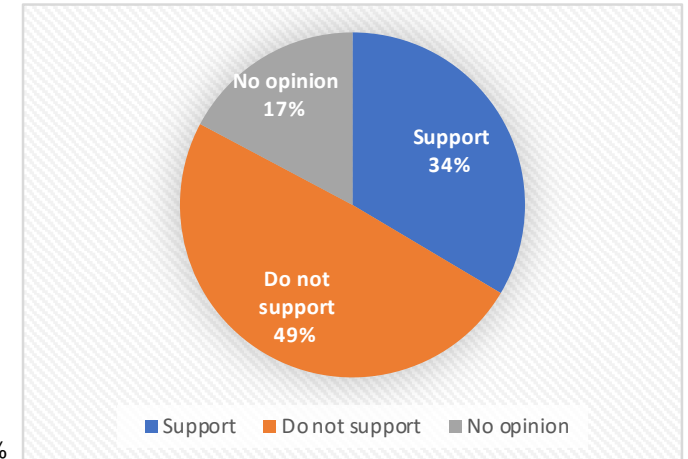
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	17	12	15	
Audit firm, assurance provider and/or accounting firm	15	12	0	
Rating agency and analysts + Consumer organization	8	2	2	
Public authority/regulator/supervisor + National Standard Setter	16	2	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	36	6	0	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	59	54	12	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	27	12	13	
<b>TOTAL</b>	<b>178</b>	<b>100</b>	<b>43</b>	<b>321</b>
	<b>55%</b>	<b>31%</b>	<b>13%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q3: in your opinion, to what extent does the approach taken to structure the reporting areas promote interoperability between the ESRS and the IFRS Sustainability Exposure Drafts?

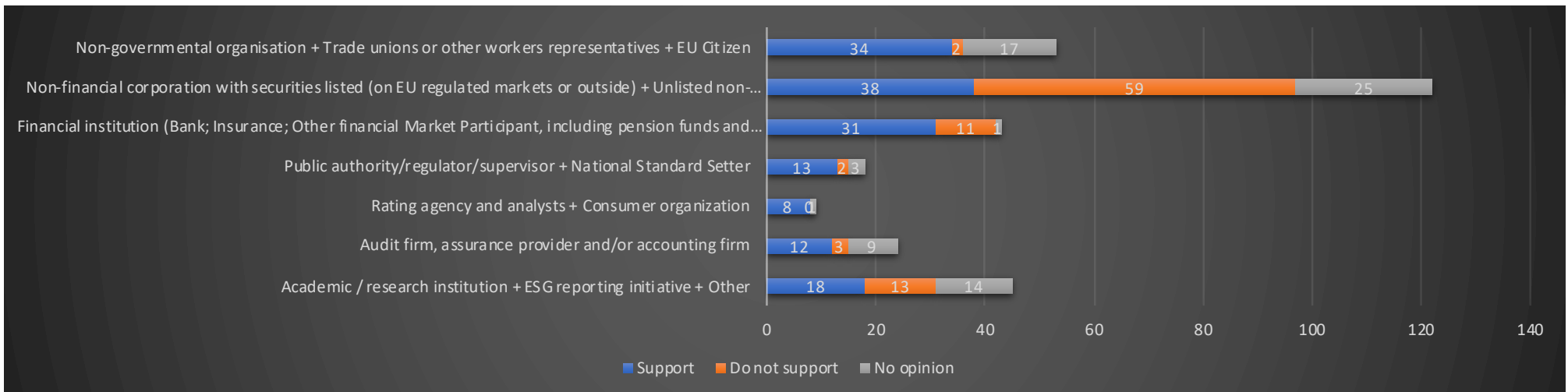
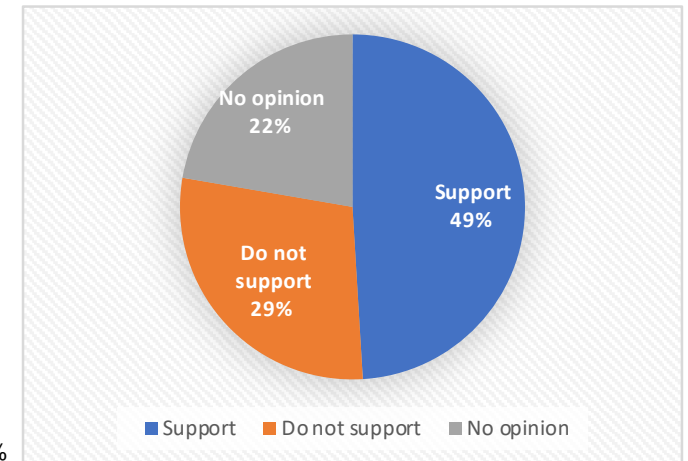
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	10	15	20	
Audit firm, assurance provider and/or accounting firm	10	17	1	
Rating agency and analysts + Consumer organization	7	3	1	
Public authority/regulator/supervisor + National Standard Setter	10	8	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	18	23	1	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	29	82	14	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	25	12	18	
<b>TOTAL</b>	<b>109</b>	<b>160</b>	<b>56</b>	<b>325</b>
	<b>34%</b>	<b>49%</b>	<b>17%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q4: in your opinion, have these European legislation and initiatives been considered properly?

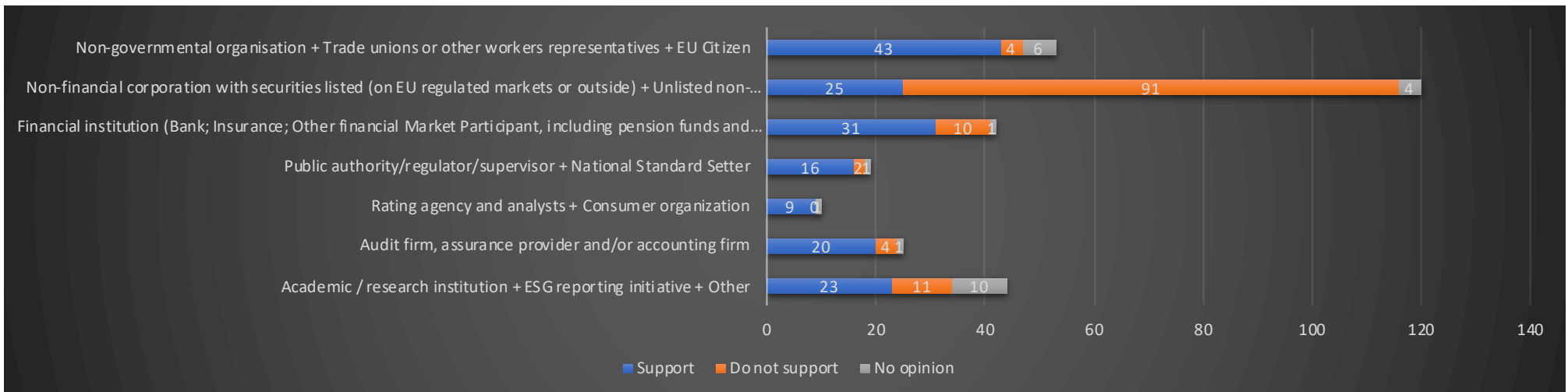
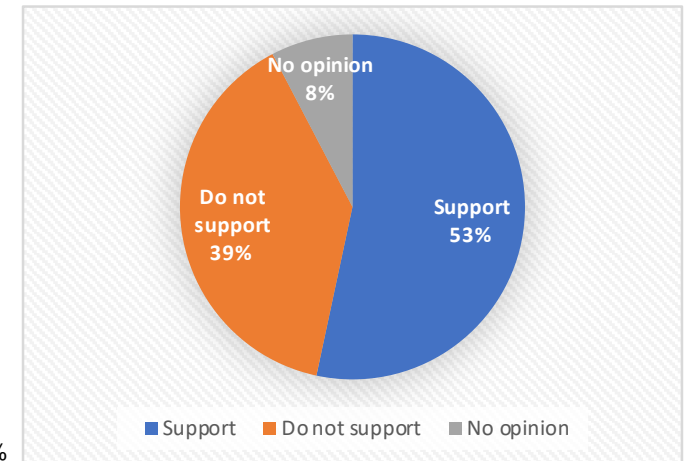
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	18	13	14	
Audit firm, assurance provider and/or accounting firm	12	3	9	
Rating agency and analysts + Consumer organization	8	0	1	
Public authority/regulator/supervisor + National Standard Setter	13	2	3	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	31	11	1	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	38	59	25	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	34	2	17	
<b>TOTAL</b>	<b>154</b>	<b>90</b>	<b>70</b>	<b>314</b>
	49%	29%	22%	100%



## ESRS 1 General principles

Count of Q6: in your opinion, to what extent does the proposed coverage of set 1 adequately address CSRD sustainability topics?

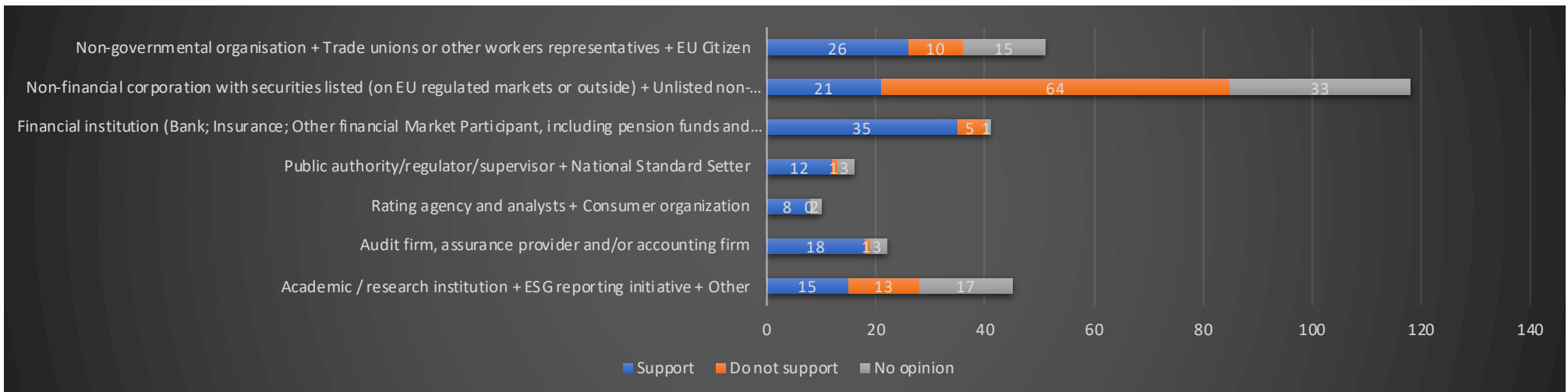
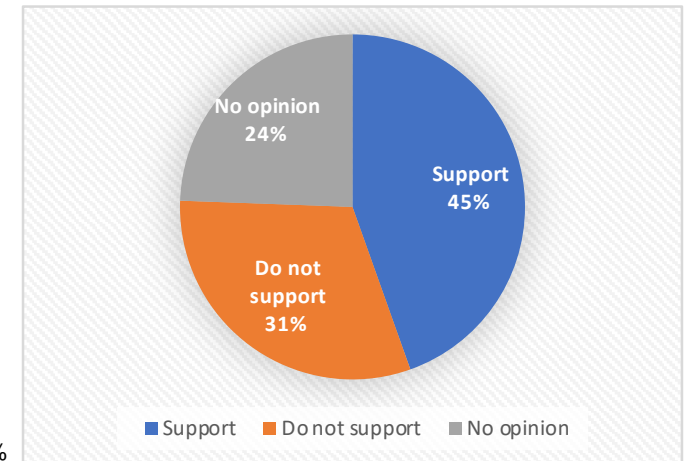
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	23	11	10	
Audit firm, assurance provider and/or accounting firm	20	4	1	
Rating agency and analysts + Consumer organization	9	0	1	
Public authority/regulator/supervisor + National Standard Setter	16	2	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	31	10	1	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	25	91	4	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	43	4	6	
<b>TOTAL</b>	<b>167</b>	<b>122</b>	<b>24</b>	<b>313</b>
	<b>53%</b>	<b>39%</b>	<b>8%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q7: in your opinion, to what extent does the proposed coverage of set 1 (see Appendix I) adequately address SFDR reporting obligations?

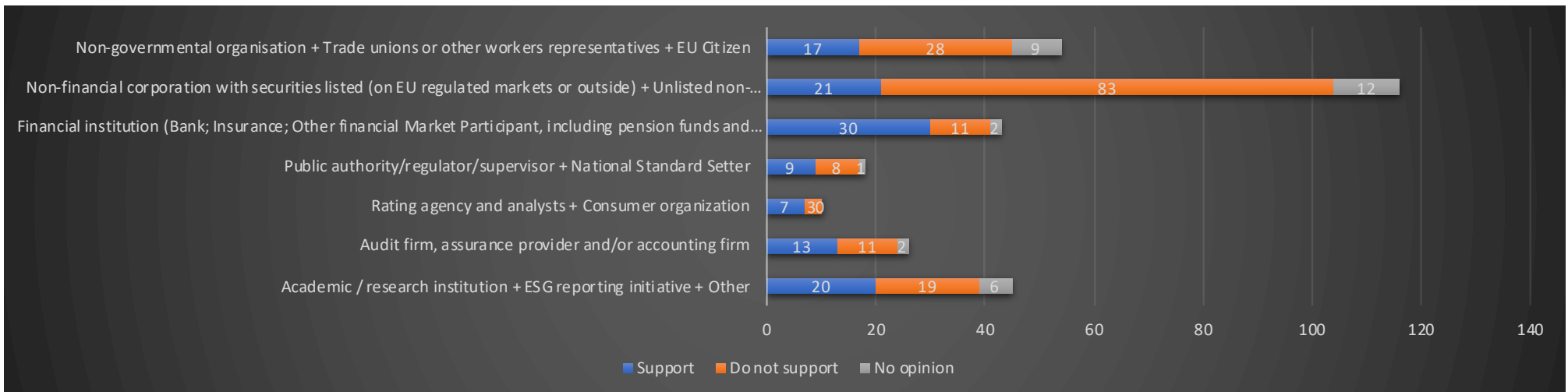
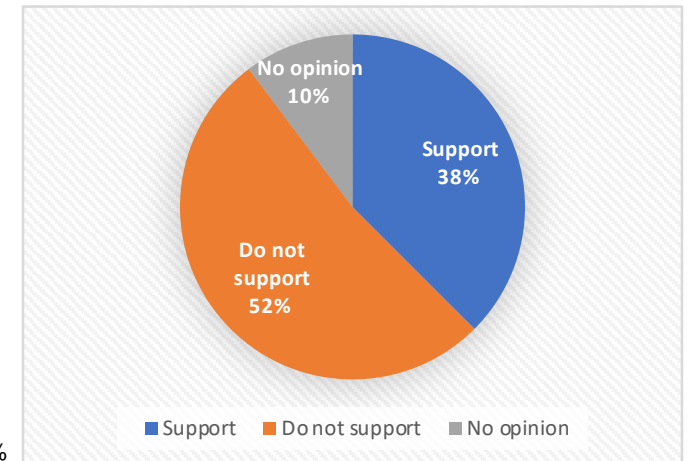
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	15	13	17	
Audit firm, assurance provider and/or accounting firm	18	1	3	
Rating agency and analysts + Consumer organization	8	0	2	
Public authority/regulator/supervisor + National Standard Setter	12	1	3	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	35	5	1	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	21	64	33	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	26	10	15	
<b>TOTAL</b>	<b>135</b>	<b>94</b>	<b>74</b>	<b>303</b>
	45%	31%	24%	100%



## ESRS 1 General principles

Count of Q8: Do you agree with the proposed three options?

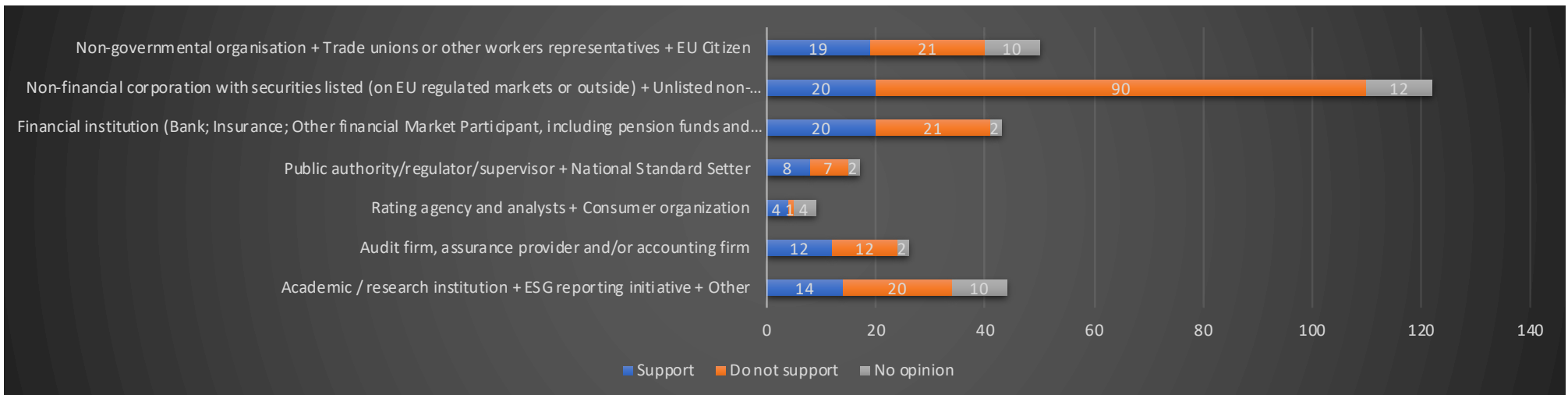
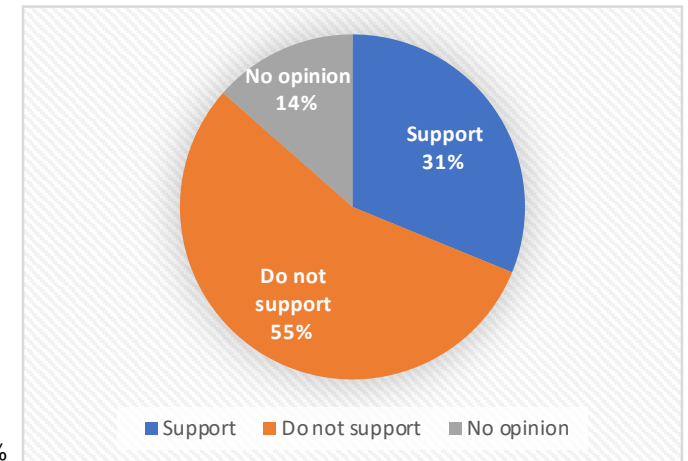
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	20	19	6	
Audit firm, assurance provider and/or accounting firm	13	11	2	
Rating agency and analysts + Consumer organization	7	3	0	
Public authority/regulator/supervisor + National Standard Setter	9	8	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	30	11	2	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	21	83	12	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	17	28	9	
<b>TOTAL</b>	<b>117</b>	<b>163</b>	<b>32</b>	<b>312</b>
	<b>38%</b>	<b>52%</b>	<b>10%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q10: in your opinion, to what extent do you believe that connectivity between the sustainability reporting and other parts of the management report has been appropriately addressed?

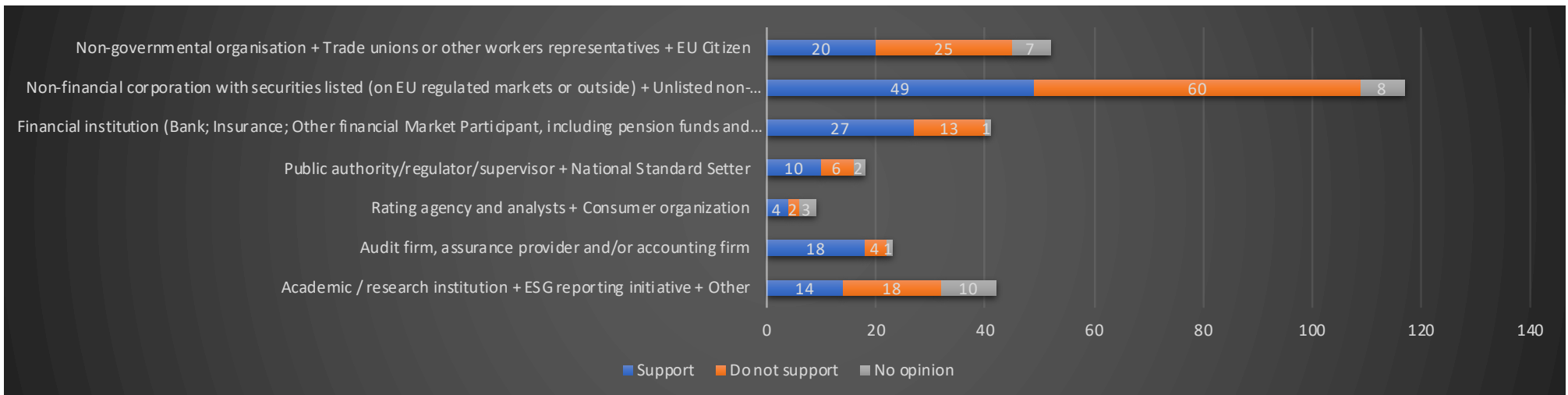
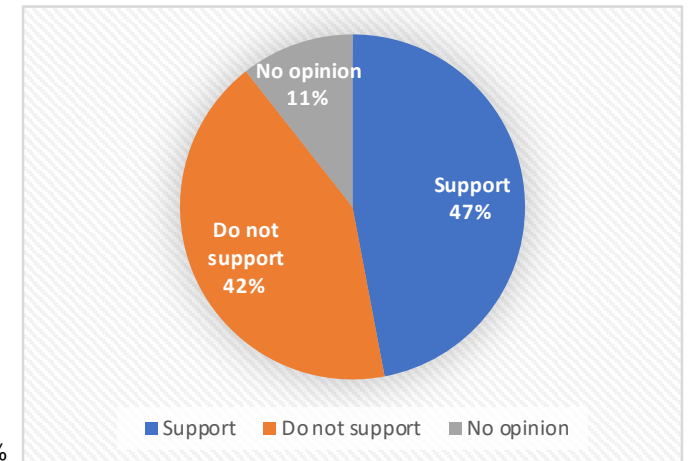
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	14	20	10	
Audit firm, assurance provider and/or accounting firm	12	12	2	
Rating agency and analysts + Consumer organization	4	1	4	
Public authority/regulator/supervisor + National Standard Setter	8	7	2	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	20	21	2	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	20	90	12	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	19	21	10	
<b>TOTAL</b>	<b>97</b>	<b>172</b>	<b>42</b>	<b>311</b>
	<b>31%</b>	<b>55%</b>	<b>14%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q11: in your opinion, to what extent does the incorporation of information in the Sustainability section by reference to other parts of the management report support cohesiveness throughout corporate reporting?

	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	14	18	10	
Audit firm, assurance provider and/or accounting firm	18	4	1	
Rating agency and analysts + Consumer organization	4	2	3	
Public authority/regulator/supervisor + National Standard Setter	10	6	2	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	27	13	1	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	49	60	8	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	20	25	7	
<b>TOTAL</b>	<b>142</b>	<b>128</b>	<b>32</b>	<b>302</b>
	47%	42%	11%	100%

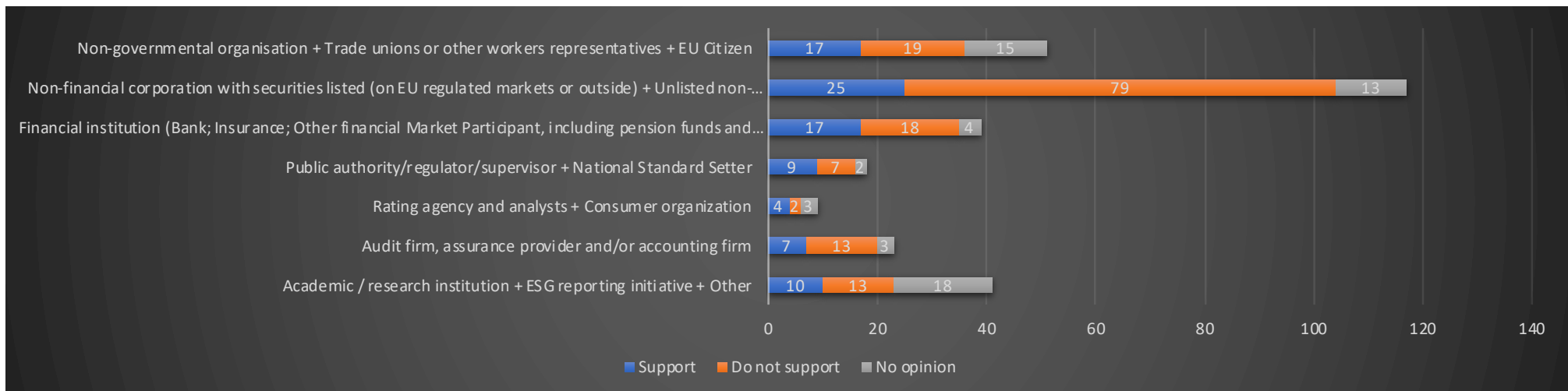
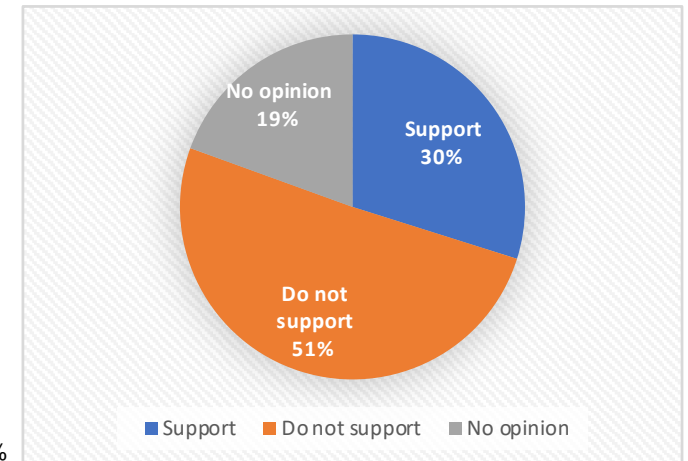




## ESRS 1 General principles

Count of Q12: in your opinion, to what extent do the requirements and provisions on how to include monetary amounts and other financial statement-related quantitative data into sustainability reporting support connectivity with the

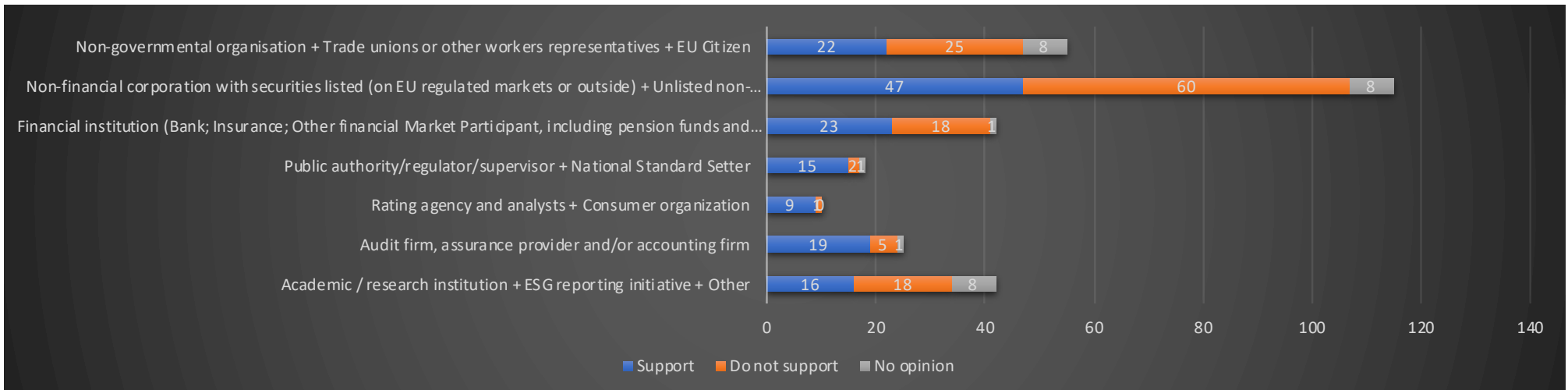
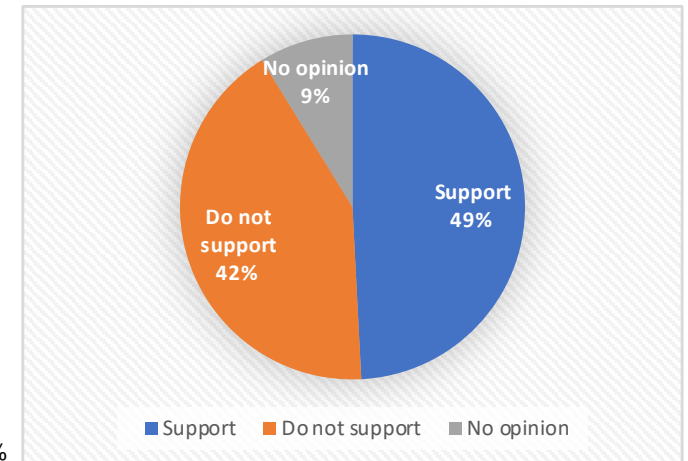
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	10	13	18	
Audit firm, assurance provider and/or accounting firm	7	13	3	
Rating agency and analysts + Consumer organization	4	2	3	
Public authority/regulator/supervisor + National Standard Setter	9	7	2	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	17	18	4	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	25	79	13	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	17	19	15	
<b>TOTAL</b>	<b>89</b>	<b>151</b>	<b>58</b>	<b>298</b>
	30%	51%	19%	100%



## ESRS 1 General principles

Count of Q13: to what extent do you think that the principle of relevance of sustainability information is adequately defined and prescribed?

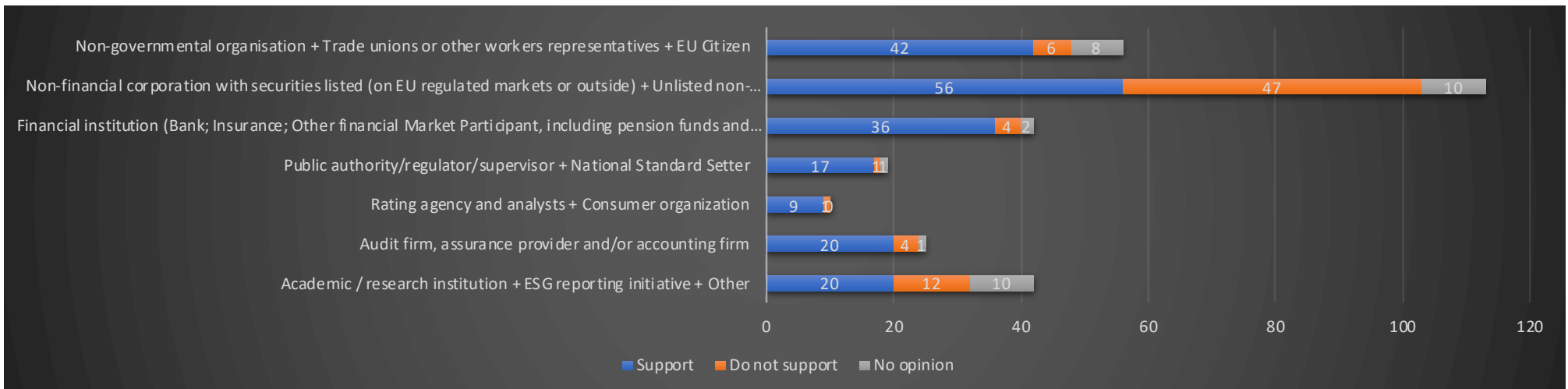
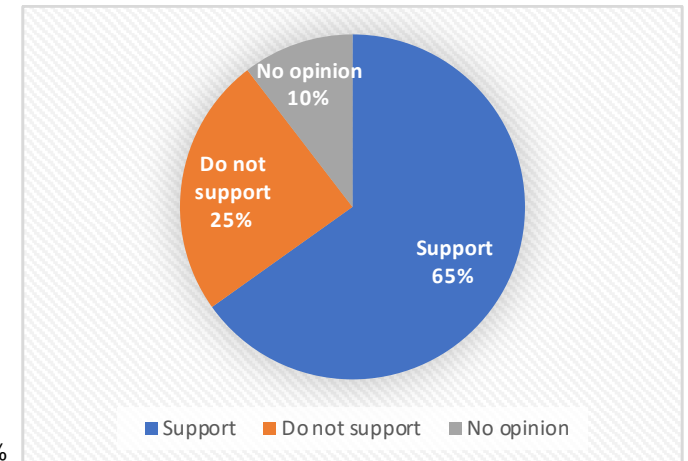
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	16	18	8	
Audit firm, assurance provider and/or accounting firm	19	5	1	
Rating agency and analysts + Consumer organization	9	1	0	
Public authority/regulator/supervisor + National Standard Setter	15	2	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	23	18	1	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	47	60	8	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	22	25	8	
<b>TOTAL</b>	<b>151</b>	<b>129</b>	<b>27</b>	<b>307</b>
	49%	42%	9%	100%



## ESRS 1 General principles

Count of Q14: to what extent do you think that the principle of faithful representation of sustainability information is adequately defined and prescribed?

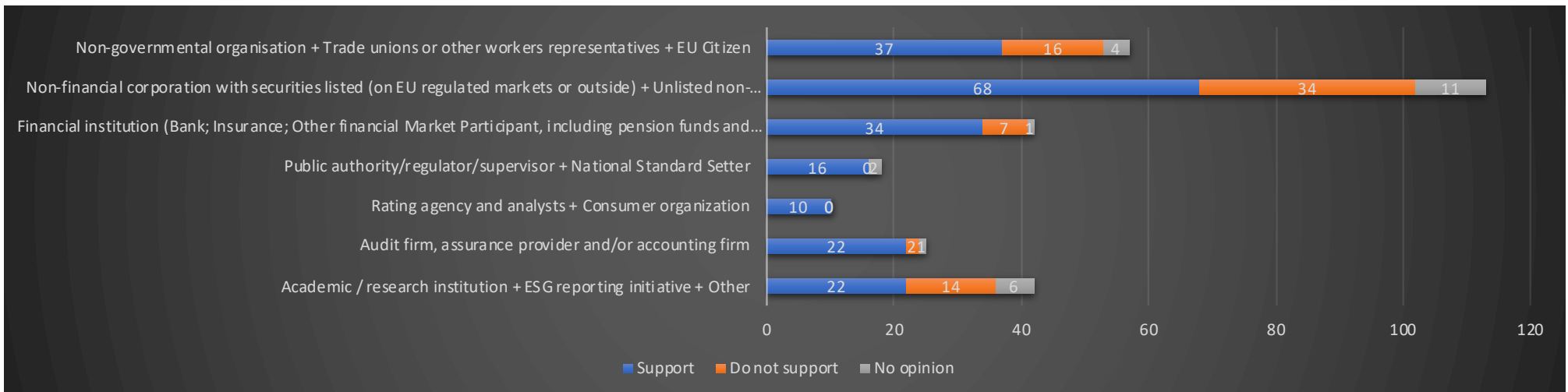
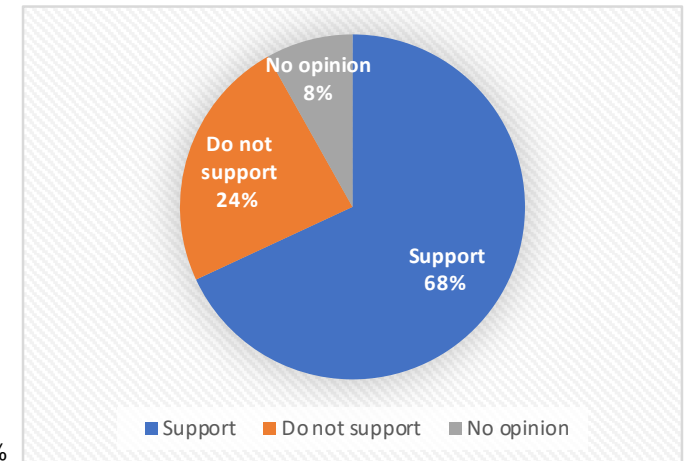
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	20	12	10	
Audit firm, assurance provider and/or accounting firm	20	4	1	
Rating agency and analysts + Consumer organization	9	1	0	
Public authority/regulator/supervisor + National Standard Setter	17	1	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	36	4	2	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	56	47	10	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	42	6	8	
<b>TOTAL</b>	<b>200</b>	<b>75</b>	<b>32</b>	<b>307</b>
	65%	24%	10%	100%



## ESRS 1 General principles

Count of Q15: to what extent do you think that the principle of comparability of sustainability information is adequately defined and prescribed?

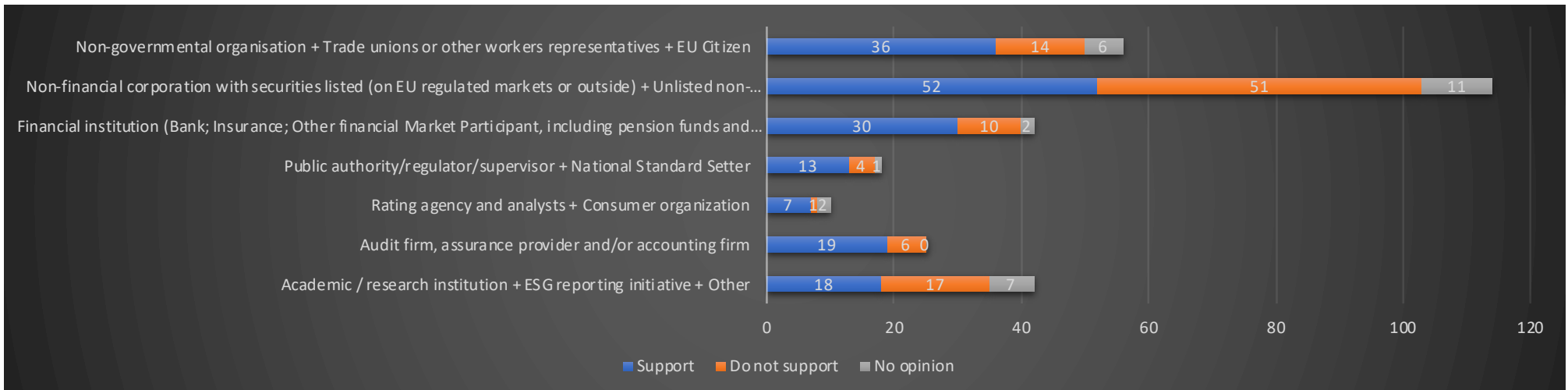
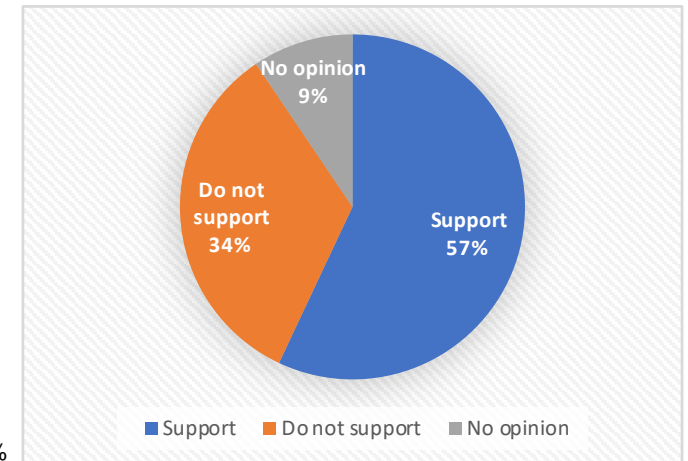
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	22	14	6	
Audit firm, assurance provider and/or accounting firm	22	2	1	
Rating agency and analysts + Consumer organization	10	0	0	
Public authority/regulator/supervisor + National Standard Setter	16	0	2	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	34	7	1	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	68	34	11	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	37	16	4	
<b>TOTAL</b>	<b>209</b>	<b>73</b>	<b>25</b>	<b>307</b>
	<b>68%</b>	<b>24%</b>	<b>8%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q16: to what extent do you think that the principle of verifiability of sustainability information is adequately defined and prescribed?

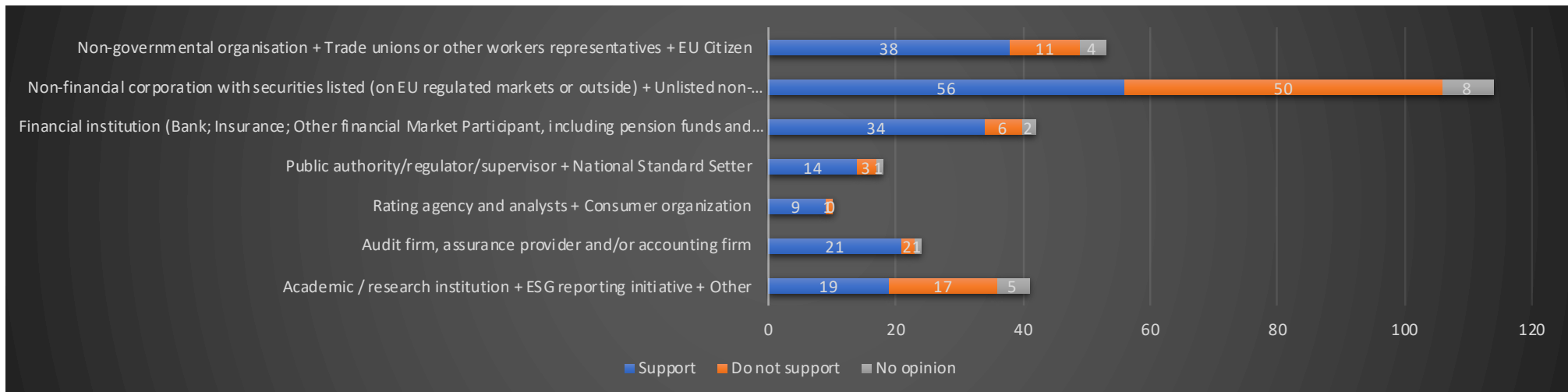
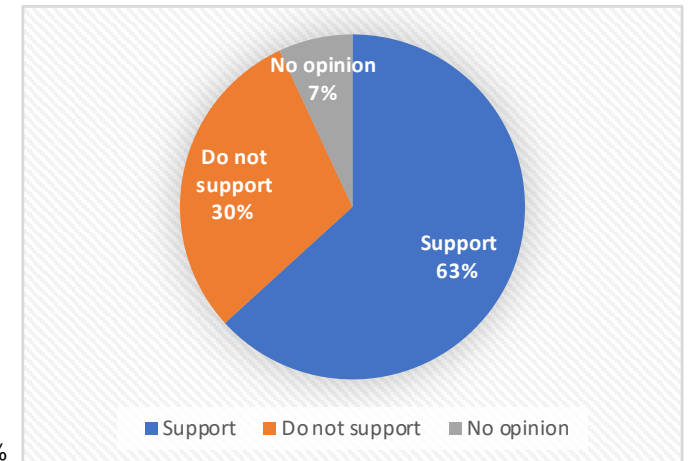
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	18	17	7	
Audit firm, assurance provider and/or accounting firm	19	6	0	
Rating agency and analysts + Consumer organization	7	1	2	
Public authority/regulator/supervisor + National Standard Setter	13	4	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	30	10	2	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	52	51	11	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	36	14	6	
<b>TOTAL</b>	<b>175</b>	<b>103</b>	<b>29</b>	<b>307</b>
	<b>57%</b>	<b>34%</b>	<b>9%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q17: to what extent do you think that the principle of understandability of sustainability information is adequately defined and prescribed?

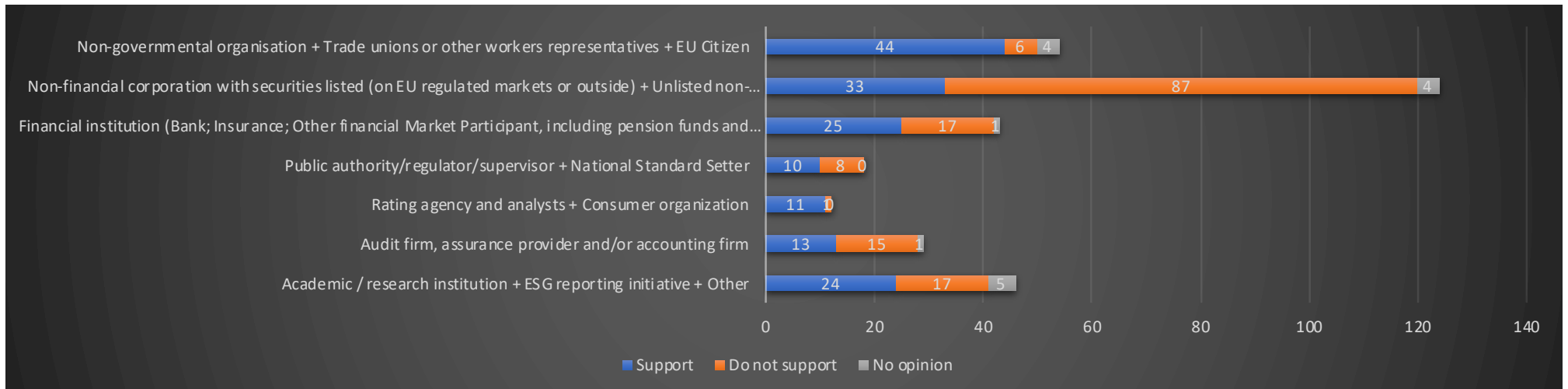
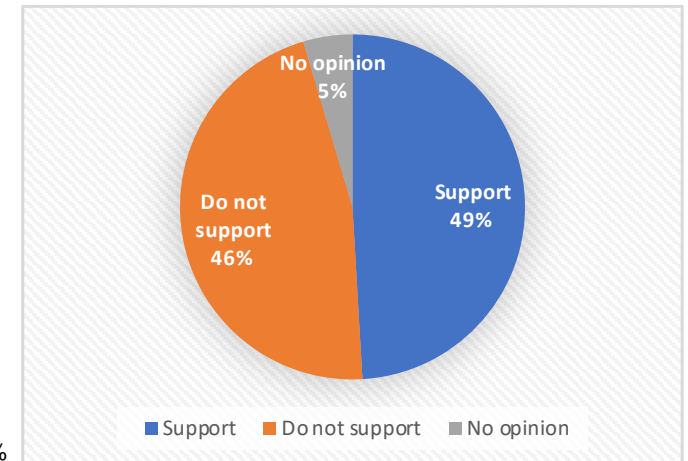
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	19	17	5	
Audit firm, assurance provider and/or accounting firm	21	2	1	
Rating agency and analysts + Consumer organization	9	1	0	
Public authority/regulator/supervisor + National Standard Setter	14	3	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	34	6	2	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	56	50	8	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	38	11	4	
<b>TOTAL</b>	<b>191</b>	<b>90</b>	<b>21</b>	<b>302</b>
	63%	30%	7%	100%



## ESRS 1 General principles

Count of Q18: in your opinion, to what extent does the definition of double materiality (as per ESRS 1 paragraph 46) foster the identification of sustainability information that would meet the needs of all stakeholders?

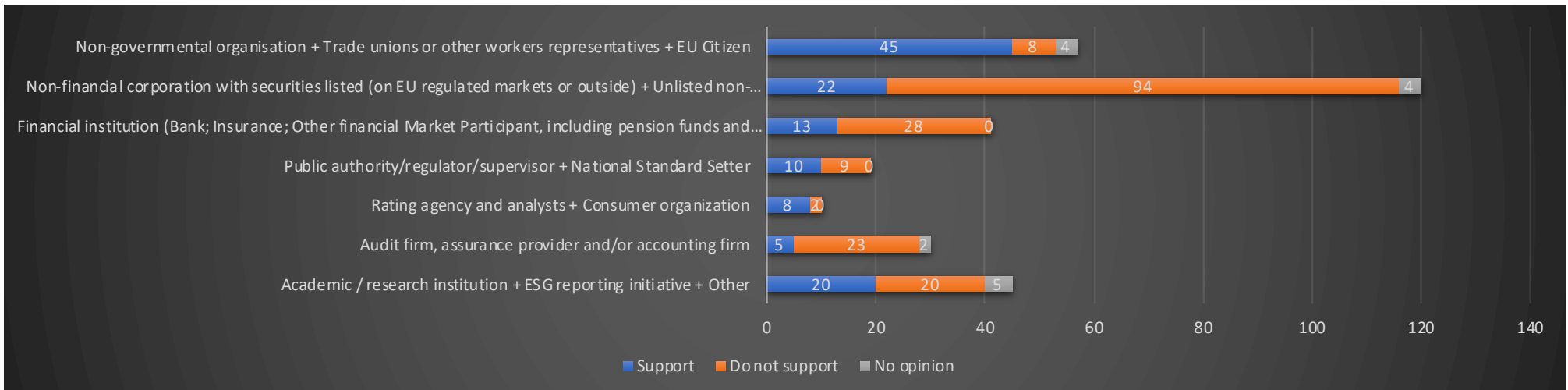
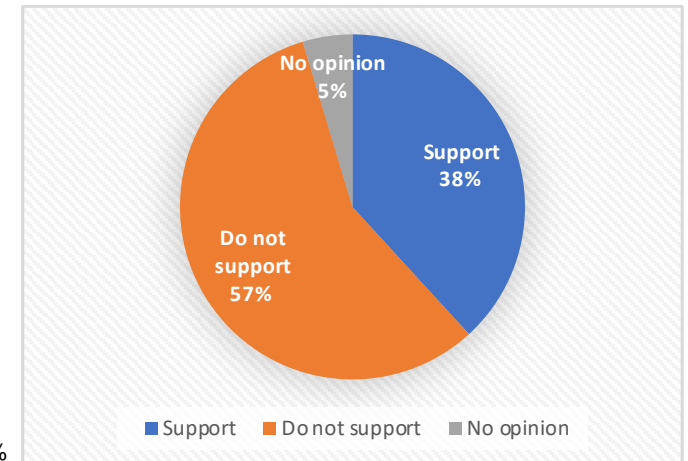
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	24	17	5	
Audit firm, assurance provider and/or accounting firm	13	15	1	
Rating agency and analysts + Consumer organization	11	1	0	
Public authority/regulator/supervisor + National Standard Setter	10	8	0	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	25	17	1	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	33	87	4	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	44	6	4	
<b>TOTAL</b>	<b>160</b>	<b>151</b>	<b>15</b>	<b>326</b>
	49%	46%	5%	100%



## ESRS 1 General principles

Count of Q19: to what extent do you think that the proposed implementation of double materiality (as per ESRS 2-IRO 1, paragraph 74b(iii) and AG 61) is practically feasible?

	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	20	20	5	
Audit firm, assurance provider and/or accounting firm	5	23	2	
Rating agency and analysts + Consumer organization	8	2	0	
Public authority/regulator/supervisor + National Standard Setter	10	9	0	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	13	28	0	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	22	94	4	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	45	8	4	
<b>TOTAL</b>	<b>123</b>	<b>184</b>	<b>15</b>	<b>322</b>
	<b>38%</b>	<b>57%</b>	<b>5%</b>	<b>100%</b>

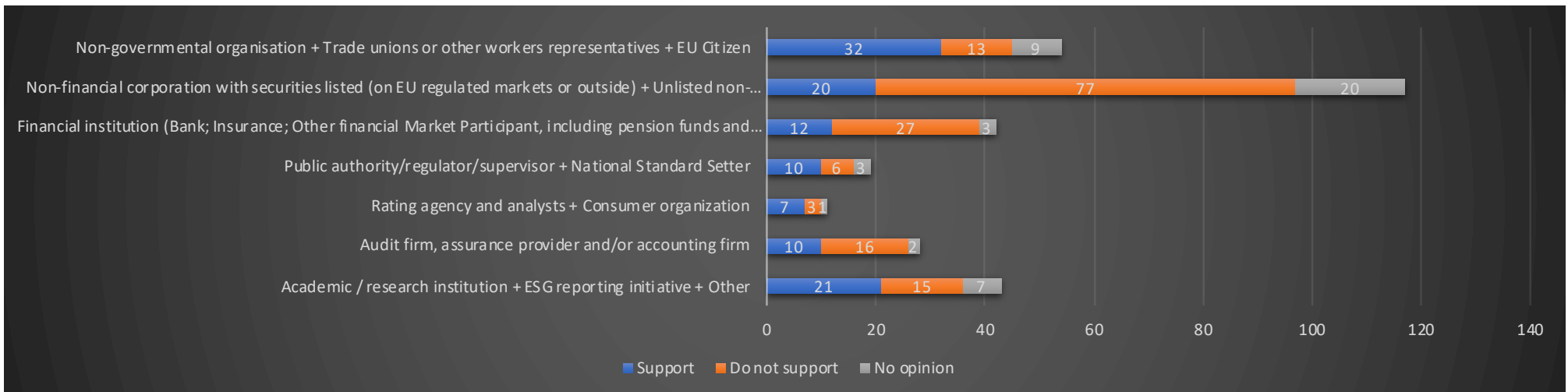
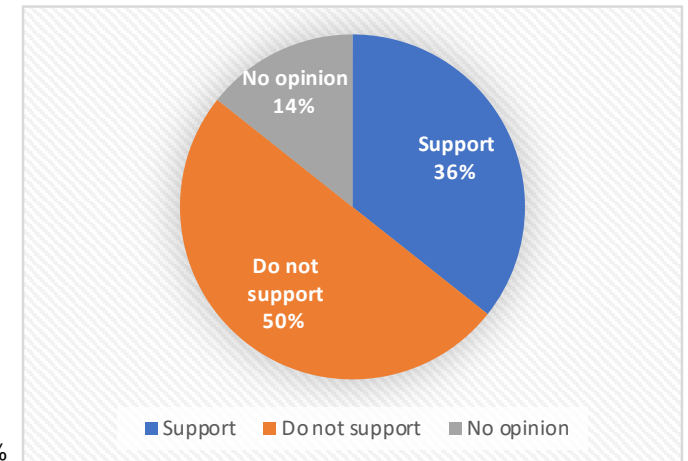




## ESRS 1 General principles

Count of Q20: in your opinion, to what extent is the definition of impact materiality (as per ESRS 1 paragraph 49) aligned with that of international standards?

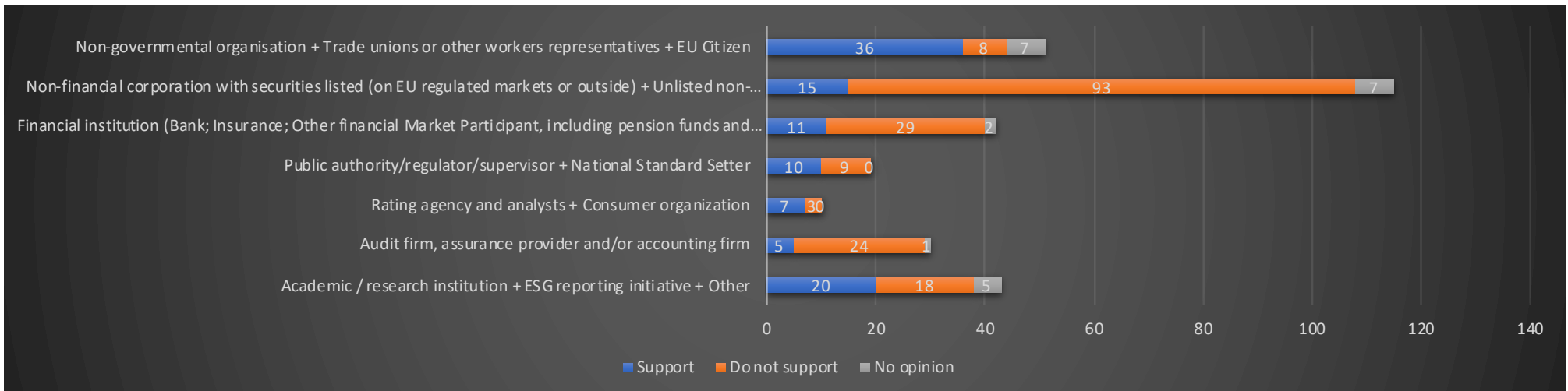
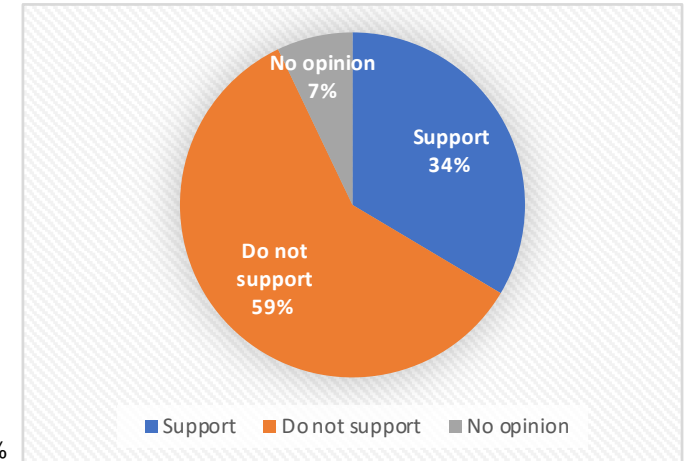
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	21	15	7	
Audit firm, assurance provider and/or accounting firm	10	16	2	
Rating agency and analysts + Consumer organization	7	3	1	
Public authority/regulator/supervisor + National Standard Setter	10	6	3	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	12	27	3	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	20	77	20	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	32	13	9	
<b>TOTAL</b>	<b>112</b>	<b>157</b>	<b>45</b>	<b>314</b>
	36%	50%	14%	100%



## ESRS 1 General principles

Count of Q21: to what extent do you think that the determination and implementation of impact materiality (as proposed by ESRS 1 paragraph 51) is practically feasible?

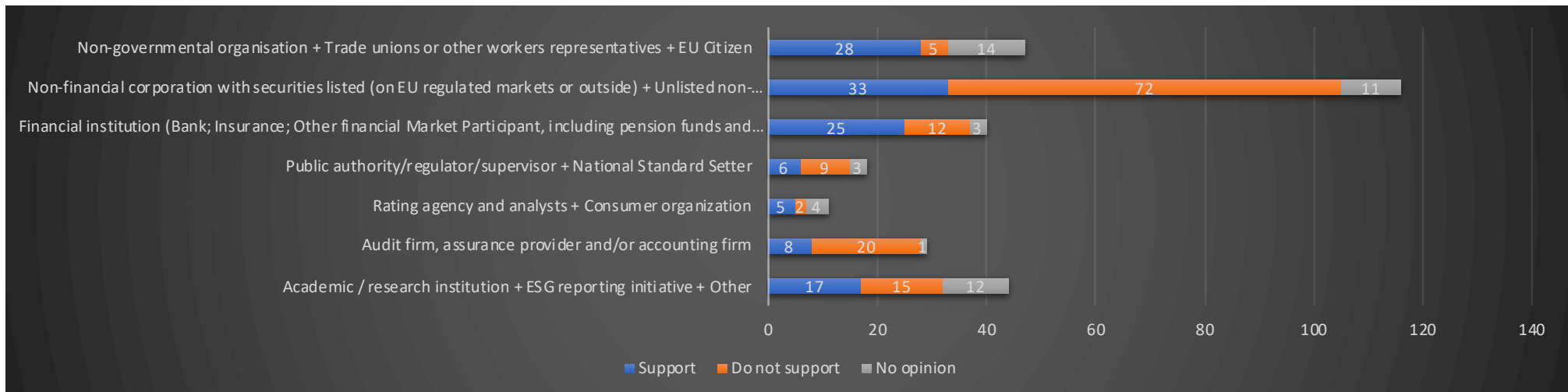
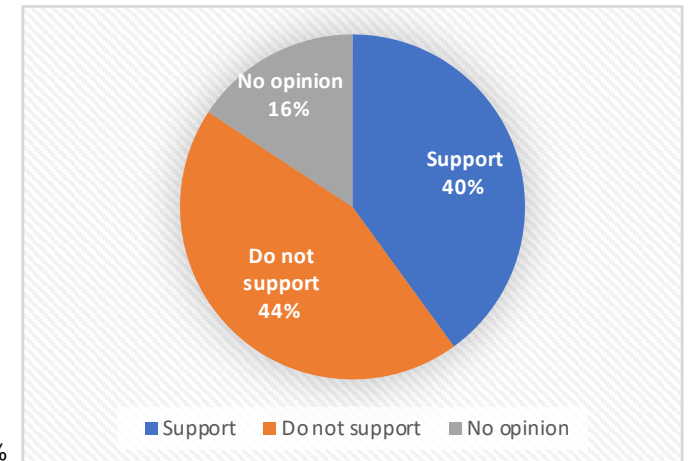
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	20	18	5	
Audit firm, assurance provider and/or accounting firm	5	24	1	
Rating agency and analysts + Consumer organization	7	3	0	
Public authority/regulator/supervisor + National Standard Setter	10	9	0	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	11	29	2	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	15	93	7	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	36	8	7	
<b>TOTAL</b>	<b>104</b>	<b>184</b>	<b>22</b>	<b>310</b>
	<b>34%</b>	<b>59%</b>	<b>7%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q22: in your opinion, to what extent is the definition of financial materiality (as per ESRS 1 paragraph 53) aligned with that of international standards?

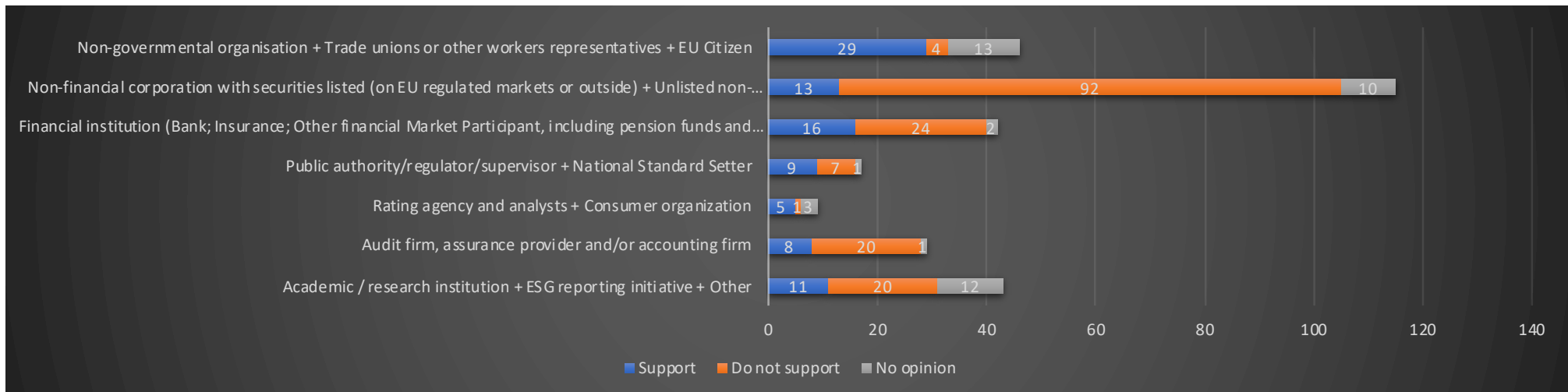
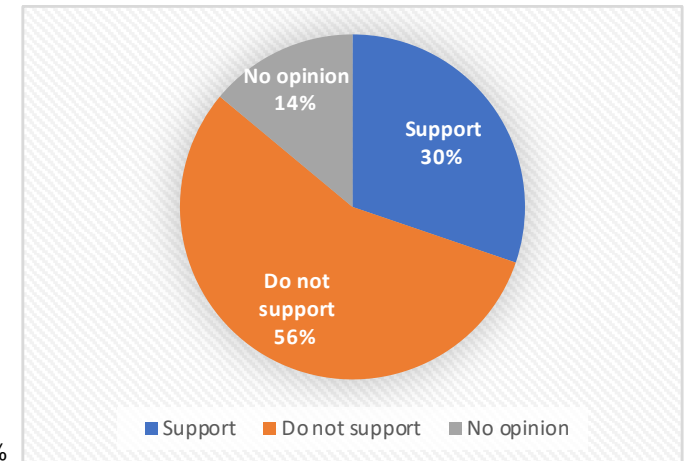
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	17	15	12	
Audit firm, assurance provider and/or accounting firm	8	20	1	
Rating agency and analysts + Consumer organization	5	2	4	
Public authority/regulator/supervisor + National Standard Setter	6	9	3	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	25	12	3	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	33	72	11	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	28	5	14	
<b>TOTAL</b>	<b>122</b>	<b>135</b>	<b>48</b>	<b>305</b>
	40%	44%	16%	100%



## ESRS 1 General principles

Count of Q23: to what extent do you think that the determination and implementation of financial materiality (as proposed by ESRS 1 paragraphs 54 to 56) is practically feasible?

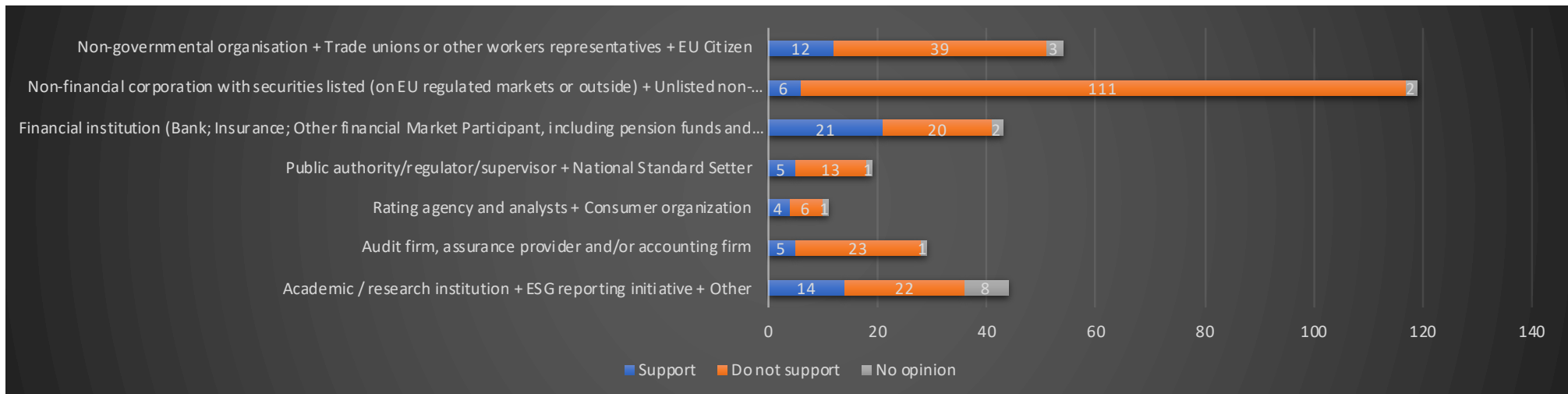
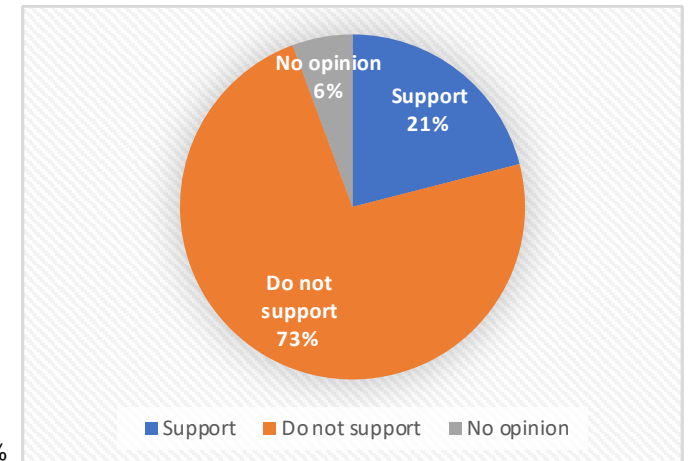
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	11	20	12	
Audit firm, assurance provider and/or accounting firm	8	20	1	
Rating agency and analysts + Consumer organization	5	1	3	
Public authority/regulator/supervisor + National Standard Setter	9	7	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	16	24	2	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	13	92	10	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	29	4	13	
<b>TOTAL</b>	<b>91</b>	<b>168</b>	<b>42</b>	<b>301</b>
	<b>30%</b>	<b>56%</b>	<b>14%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q24: to what extent do you think that the (materiality) rebuttable presumption and its proposed implementation will support relevant, accurate and efficient documentation of the results of the materiality

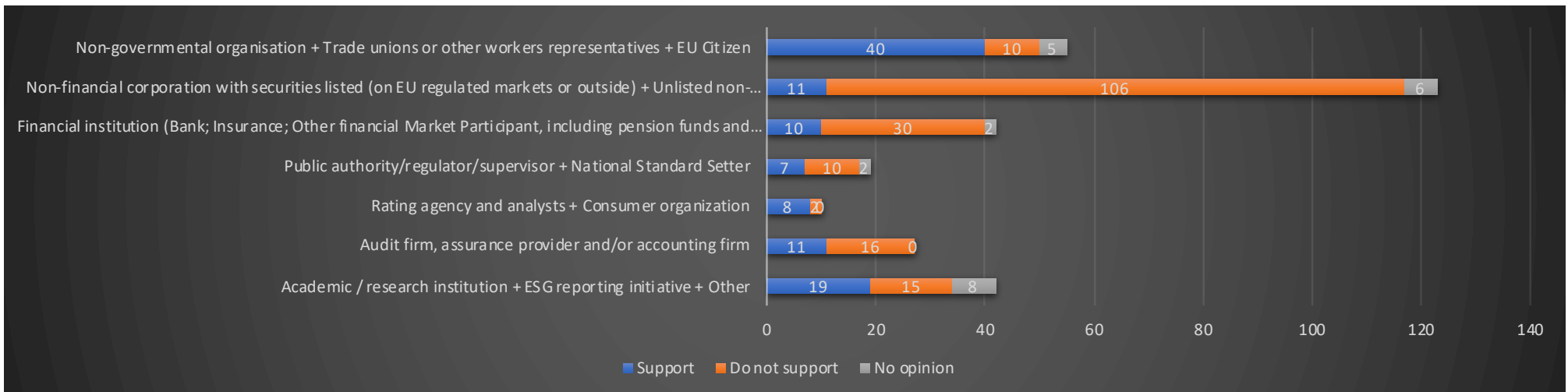
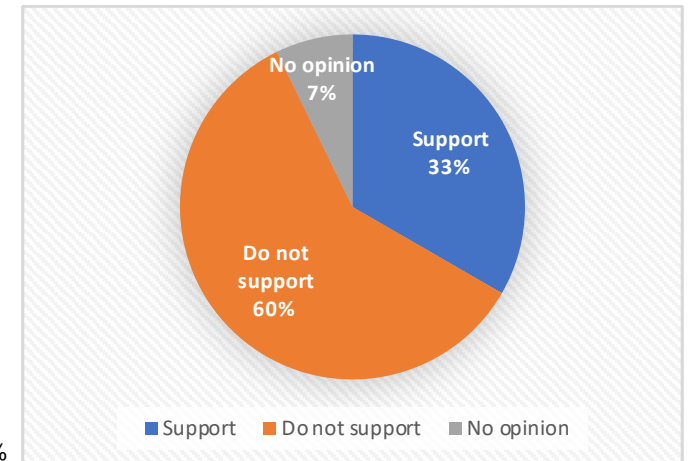
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	14	22	8	
Audit firm, assurance provider and/or accounting firm	5	23	1	
Rating agency and analysts + Consumer organization	4	6	1	
Public authority/regulator/supervisor + National Standard Setter	5	13	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	21	20	2	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	6	111	2	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	12	39	3	
<b>TOTAL</b>	<b>67</b>	<b>234</b>	<b>18</b>	<b>319</b>
	<b>21%</b>	<b>73%</b>	<b>6%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q28: in your opinion, to what extent would approximation of information on the value chain that cannot (practically) be collected contribute to the reporting of understandable, relevant, verifiable, comparable, and faithfully

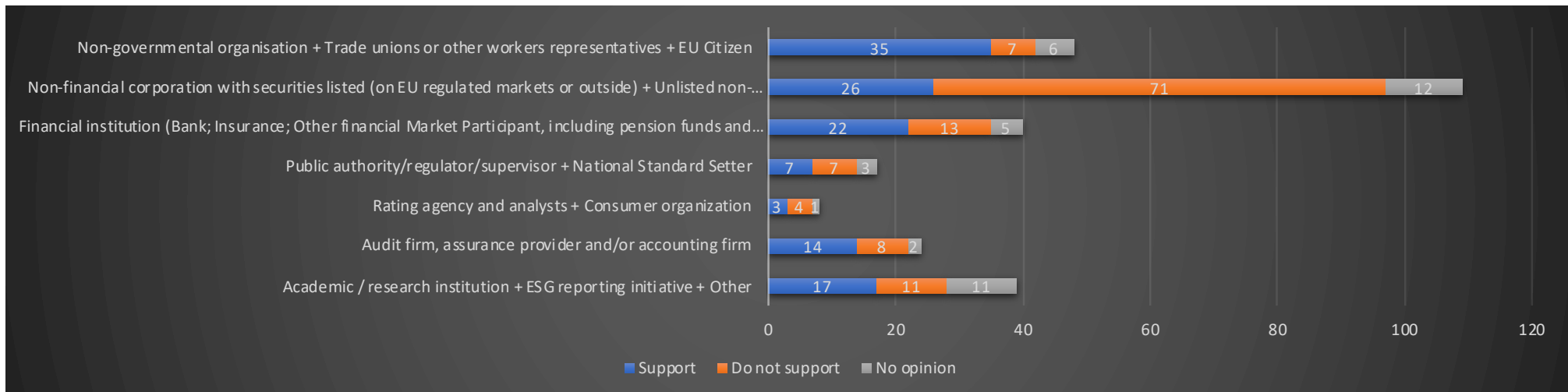
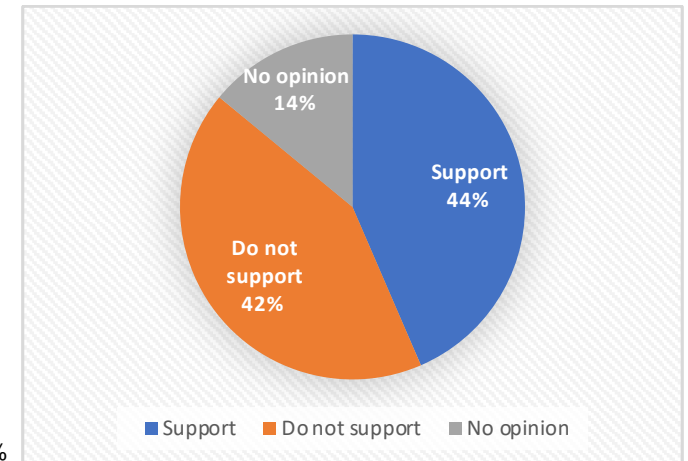
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	19	15	8	
Audit firm, assurance provider and/or accounting firm	11	16	0	
Rating agency and analysts + Consumer organization	8	2	0	
Public authority/regulator/supervisor + National Standard Setter	7	10	2	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	10	30	2	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	11	106	6	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	40	10	5	
<b>TOTAL</b>	<b>106</b>	<b>189</b>	<b>23</b>	<b>318</b>
	33%	59%	7%	100%



## ESRS 1 General principles

Count of Q30: in your opinion, to what extent will the choice of disaggregation level by the undertaking as per ESRS 1 paragraphs 72 to 77 contribute to the reporting of understandable, relevant, verifiable, comparable and faithfully

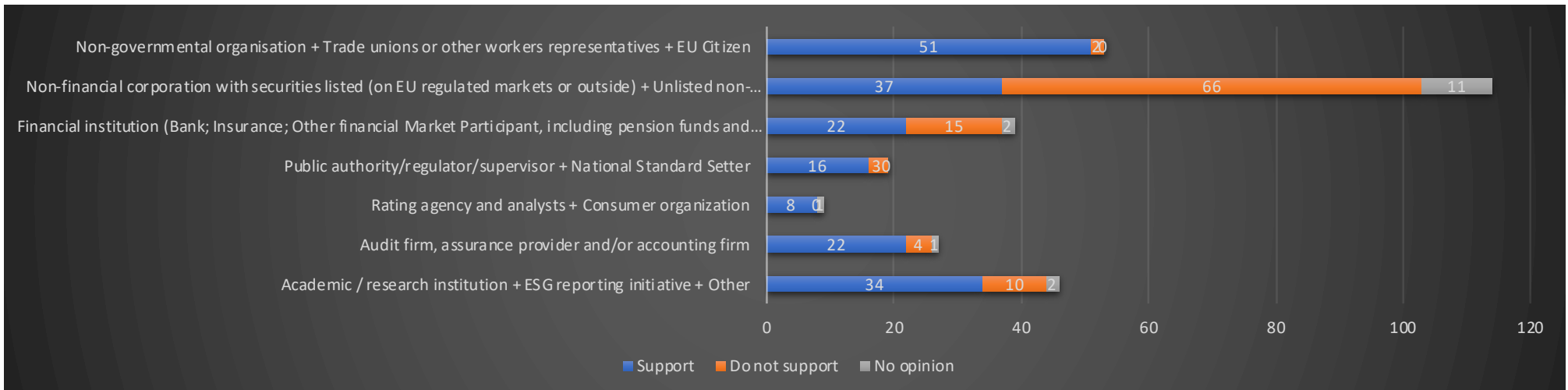
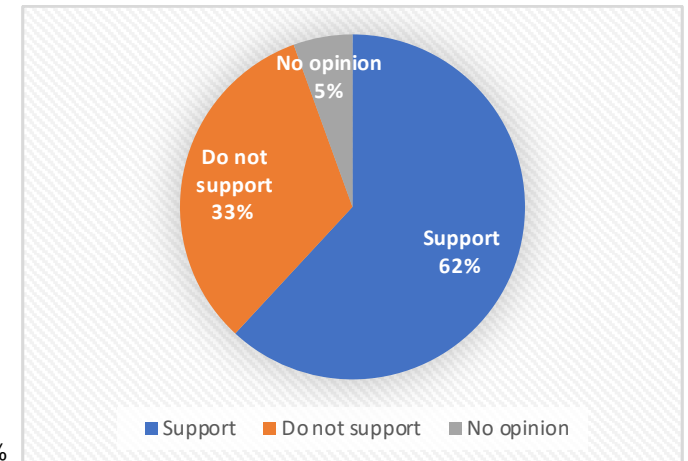
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	17	11	11	
Audit firm, assurance provider and/or accounting firm	14	8	2	
Rating agency and analysts + Consumer organization	3	4	1	
Public authority/regulator/supervisor + National Standard Setter	7	7	3	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	22	13	5	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	26	71	12	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	35	7	6	
<b>TOTAL</b>	<b>124</b>	<b>121</b>	<b>40</b>	<b>285</b>
	44%	42%	14%	100%



## ESRS 1 General principles

Count of Q31: do you think it is relevant to define short-, medium- and long-term horizon for sustainability reporting purposes?

	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	34	10	2	
Audit firm, assurance provider and/or accounting firm	22	4	1	
Rating agency and analysts + Consumer organization	8	0	1	
Public authority/regulator/supervisor + National Standard Setter	16	3	0	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	22	15	2	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	37	66	11	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	51	2	0	
<b>TOTAL</b>	<b>190</b>	<b>100</b>	<b>17</b>	<b>307</b>
	<b>62%</b>	<b>33%</b>	<b>6%</b>	<b>100%</b>

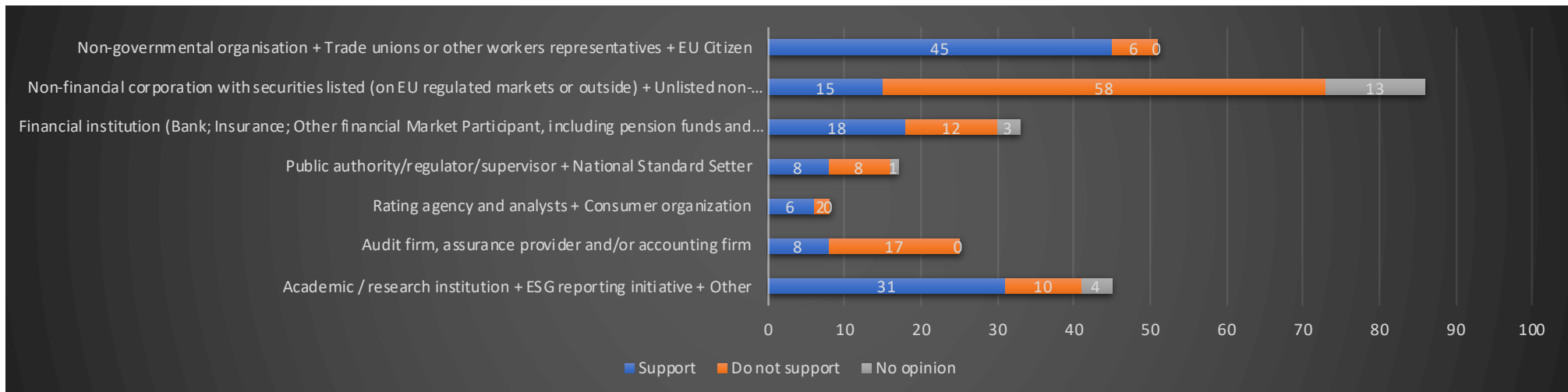
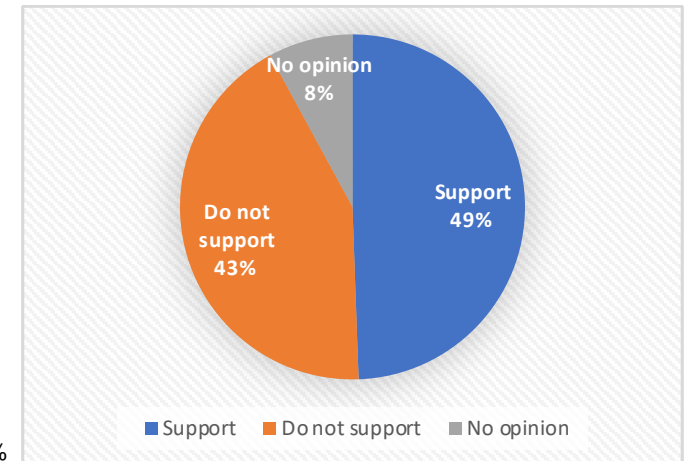




## ESRS 1 General principles

Count of Q32: if yes, do you agree with the proposed time horizons?

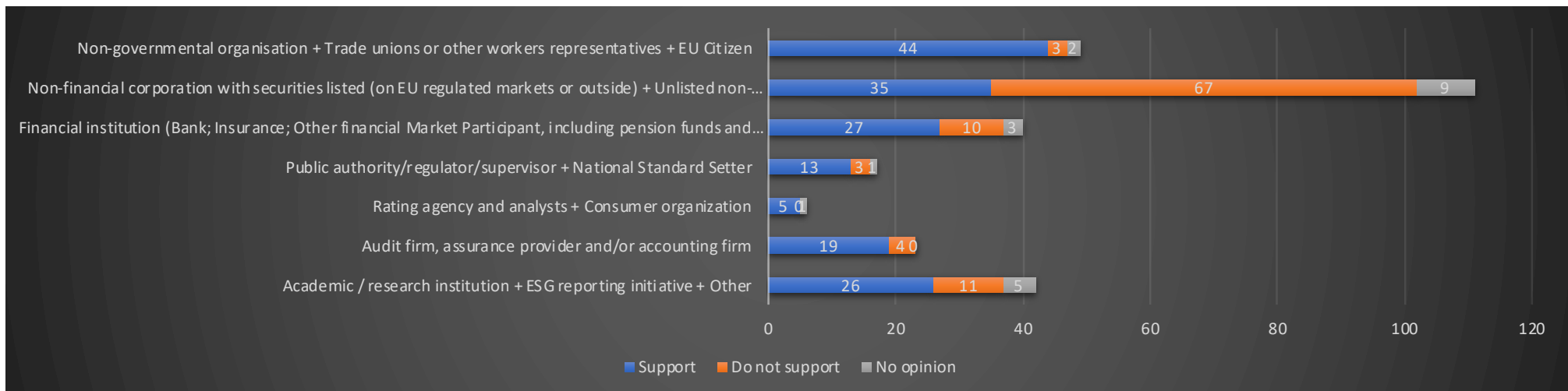
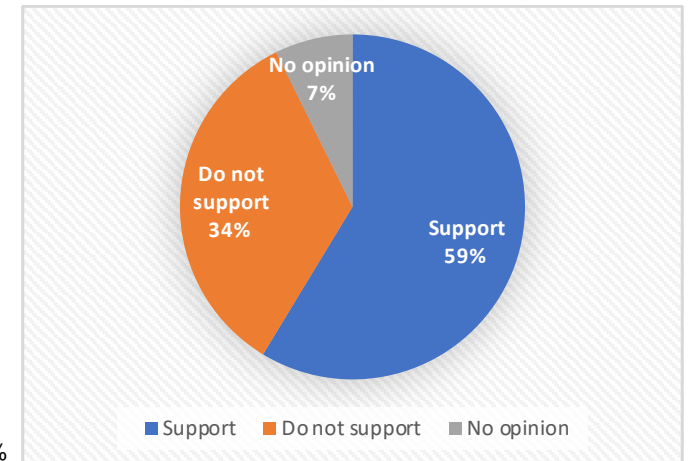
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	31	10	4	
Audit firm, assurance provider and/or accounting firm	8	17	0	
Rating agency and analysts + Consumer organization	6	2	0	
Public authority/regulator/supervisor + National Standard Setter	8	8	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	18	12	3	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	15	58	13	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	45	6	0	
<b>TOTAL</b>	<b>131</b>	<b>113</b>	<b>21</b>	<b>265</b>
	<b>49%</b>	<b>43%</b>	<b>8%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q34: in your opinion, to what extent will DP 1-1 contribute to the reporting of understandable, relevant, verifiable, comparable and faithfully represented information on sustainability related policies?

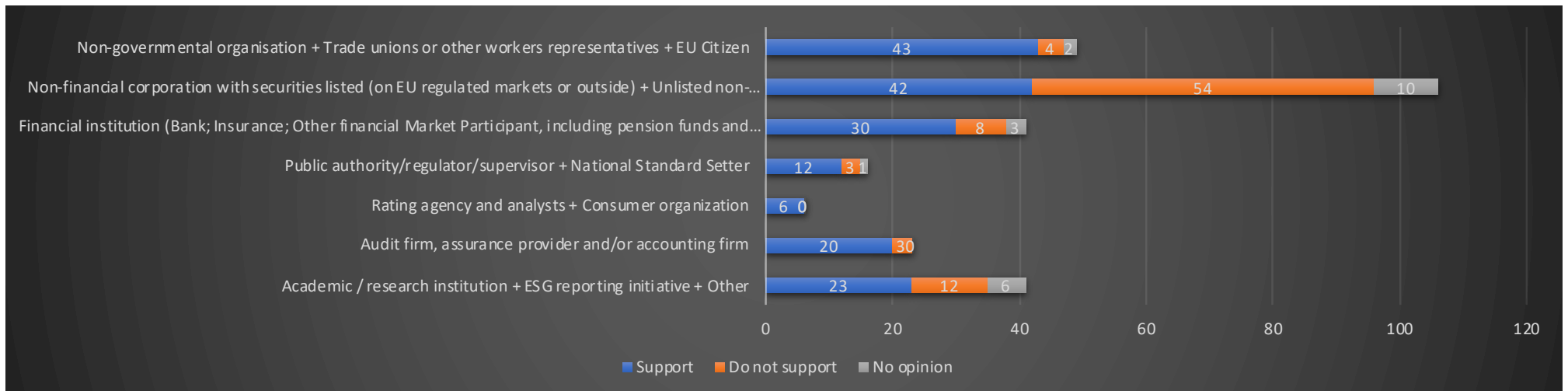
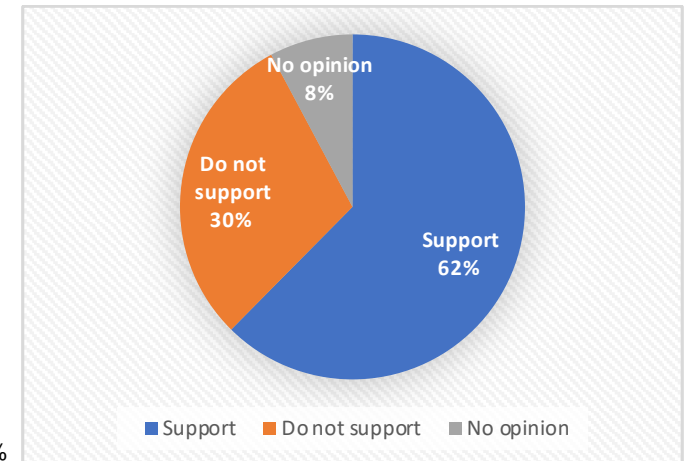
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	26	11	5	
Audit firm, assurance provider and/or accounting firm	19	4	0	
Rating agency and analysts + Consumer organization	5	0	1	
Public authority/regulator/supervisor + National Standard Setter	13	3	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	27	10	3	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	35	67	9	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	44	3	2	
<b>TOTAL</b>	<b>169</b>	<b>98</b>	<b>21</b>	<b>288</b>
	<b>59%</b>	<b>34%</b>	<b>7%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q35: in your opinion, to what extent will DP 1-2 contribute to the reporting of understandable, relevant, verifiable, comparable, and faithfully represented information on sustainability-related targets and their monitoring?

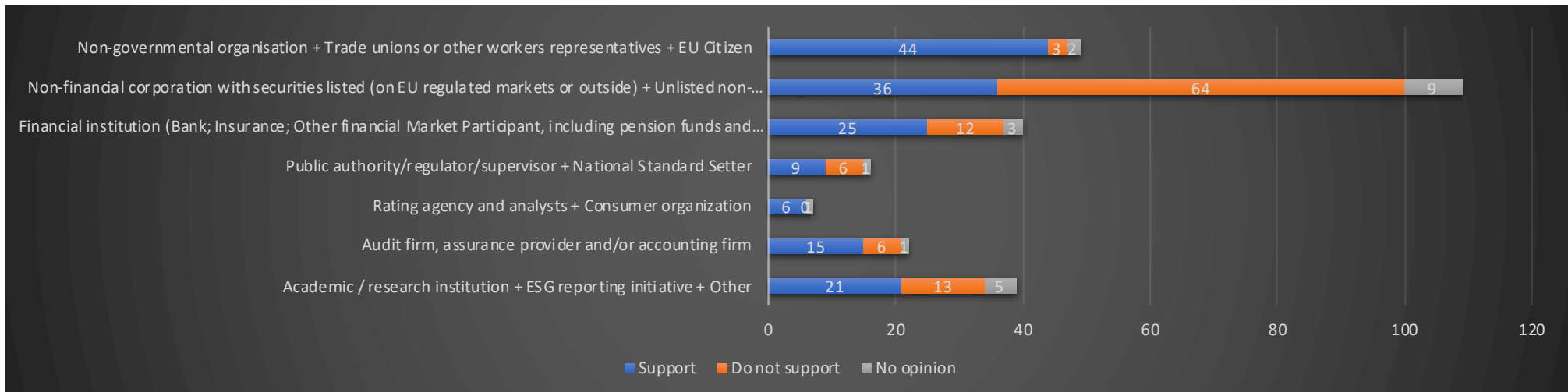
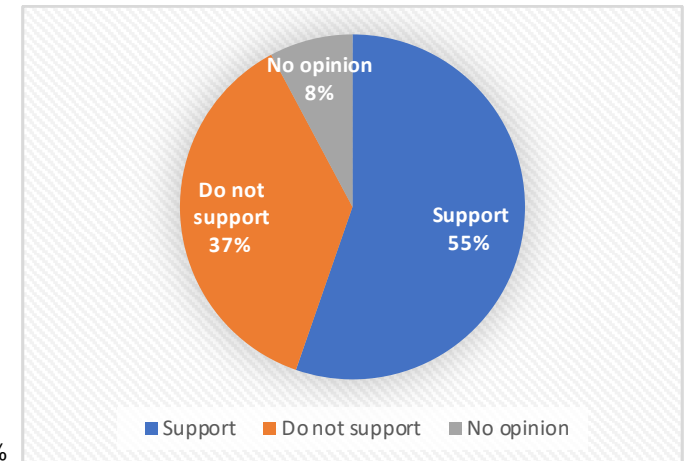
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	23	12	6	
Audit firm, assurance provider and/or accounting firm	20	3	0	
Rating agency and analysts + Consumer organization	6	0	0	
Public authority/regulator/supervisor + National Standard Setter	12	3	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	30	8	3	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	42	54	10	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	43	4	2	
<b>TOTAL</b>	<b>176</b>	<b>84</b>	<b>22</b>	<b>282</b>
	62%	30%	8%	100%



## ESRS 1 General principles

Count of Q36: in your opinion, to what extent will DP 1-3 contribute to the reporting of understandable, relevant, verifiable, comparable, and faithfully represented information on sustainability-related action plans and allocated

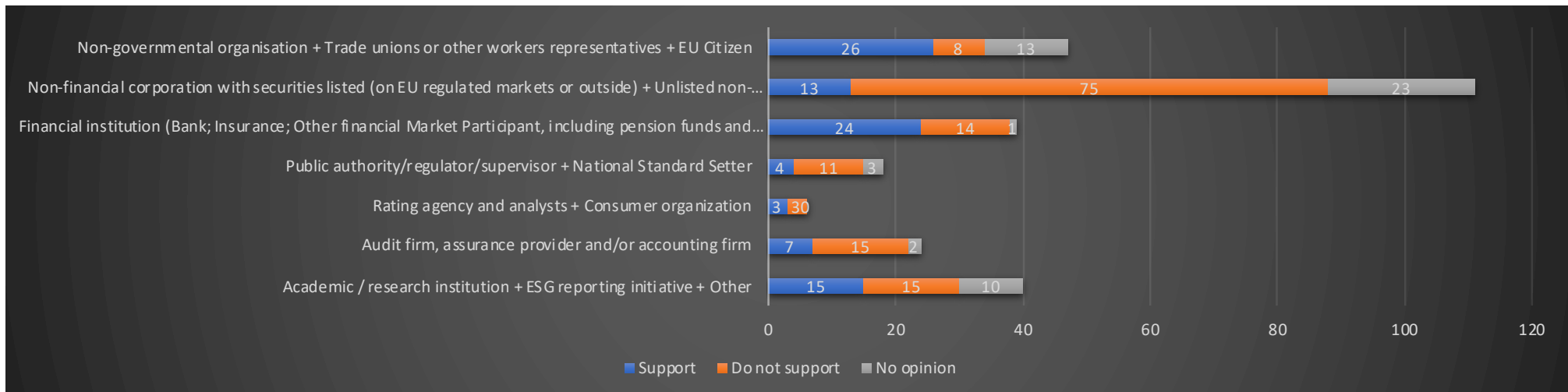
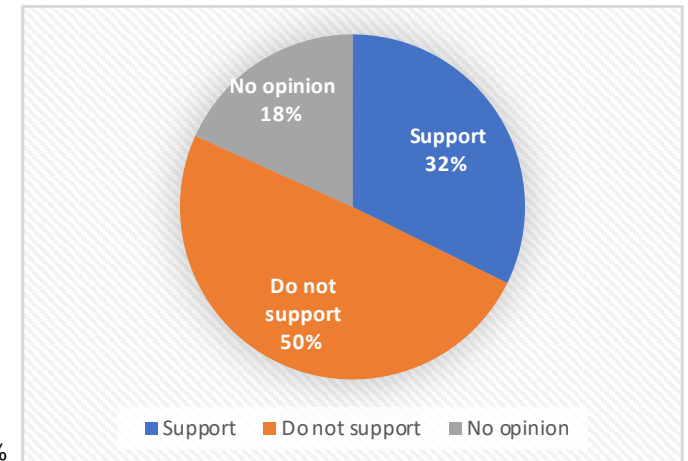
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	21	13	5	
Audit firm, assurance provider and/or accounting firm	15	6	1	
Rating agency and analysts + Consumer organization	6	0	1	
Public authority/regulator/supervisor + National Standard Setter	9	6	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	25	12	3	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	36	64	9	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	44	3	2	
<b>TOTAL</b>	<b>156</b>	<b>104</b>	<b>22</b>	<b>282</b>
	55%	37%	8%	100%



## ESRS 1 General principles

Count of Q37: is anything important missing in the aspects covered by the bases for preparation?

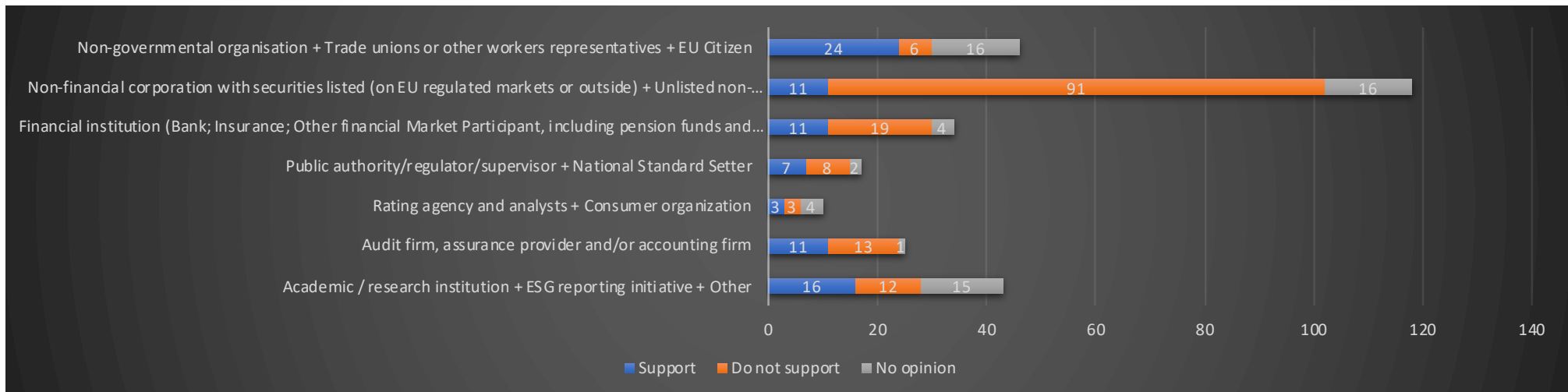
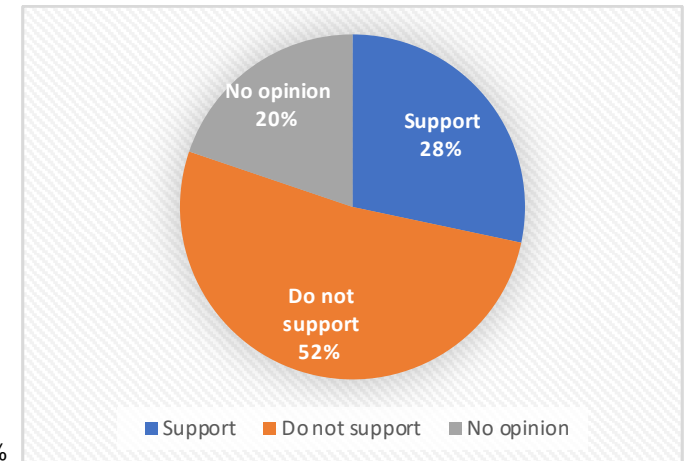
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	15	15	10	
Audit firm, assurance provider and/or accounting firm	7	15	2	
Rating agency and analysts + Consumer organization	3	3	0	
Public authority/regulator/supervisor + National Standard Setter	4	11	3	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	24	14	1	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	13	75	23	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	26	8	13	
<b>TOTAL</b>	<b>92</b>	<b>141</b>	<b>52</b>	<b>285</b>
	<b>32%</b>	<b>49%</b>	<b>18%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q38: in your opinion, to what extent can ESRS 1 – General principles foster alignment with international sustainability reporting standards (in particular IFRS Sustainability Reporting S1 Exposure draft)?

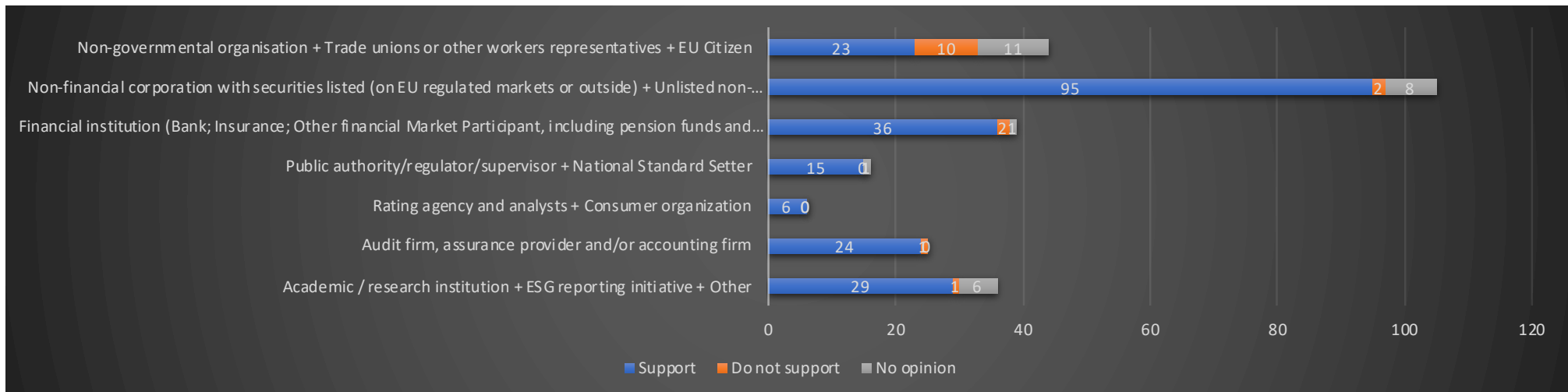
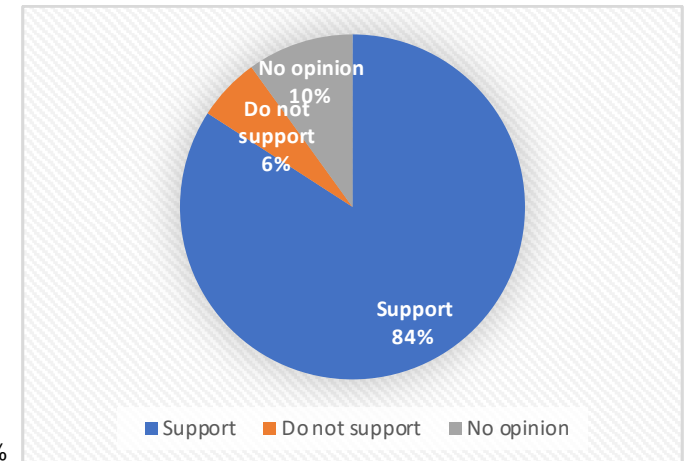
	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	16	12	15	
Audit firm, assurance provider and/or accounting firm	11	13	1	
Rating agency and analysts + Consumer organization	3	3	4	
Public authority/regulator/supervisor + National Standard Setter	7	8	2	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	11	19	4	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	11	91	16	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	24	6	16	
<b>TOTAL</b>	<b>83</b>	<b>152</b>	<b>58</b>	<b>293</b>
	<b>28%</b>	<b>52%</b>	<b>20%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q51: to what extent do you support the implementation of Application Provision AP1?

	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	29	1	6	
Audit firm, assurance provider and/or accounting firm	24	1	0	
Rating agency and analysts + Consumer organization	6	0	0	
Public authority/regulator/supervisor + National Standard Setter	15	0	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	36	2	1	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	95	2	8	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	23	10	11	
<b>TOTAL</b>	<b>228</b>	<b>16</b>	<b>27</b>	<b>271</b>
	<b>84%</b>	<b>6%</b>	<b>10%</b>	<b>100%</b>



## ESRS 1 General principles

Count of Q52: to what extent do you support the implementation of Application Provision AP2?

	Support	Do not support	No opinion	
Academic / research institution + ESG reporting initiative + Other	20	4	11	
Audit firm, assurance provider and/or accounting firm	20	2	2	
Rating agency and analysts + Consumer organization	5	1	0	
Public authority/regulator/supervisor + National Standard Setter	13	1	1	
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	33	2	1	
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business association	87	6	9	
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	21	10	13	
<b>TOTAL</b>	<b>199</b>	<b>26</b>	<b>37</b>	<b>262</b>
	<b>76%</b>	<b>10%</b>	<b>14%</b>	<b>100%</b>

