

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.

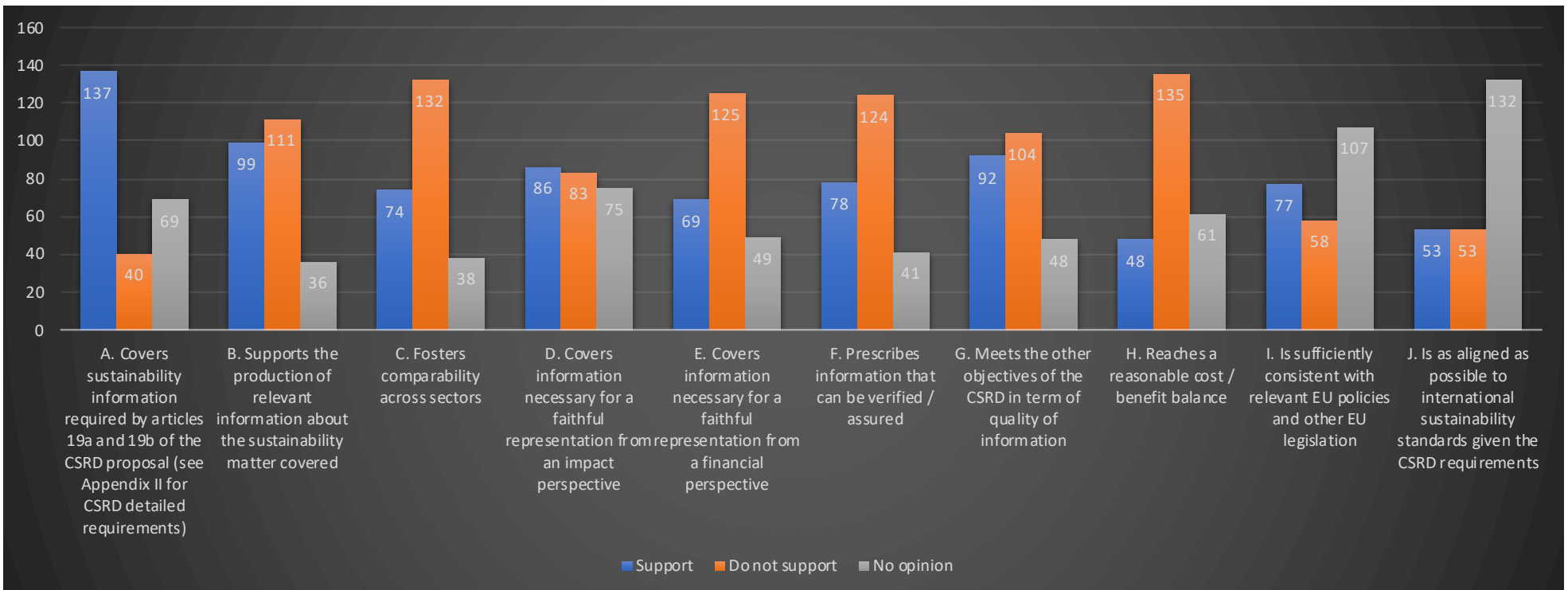
The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

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.

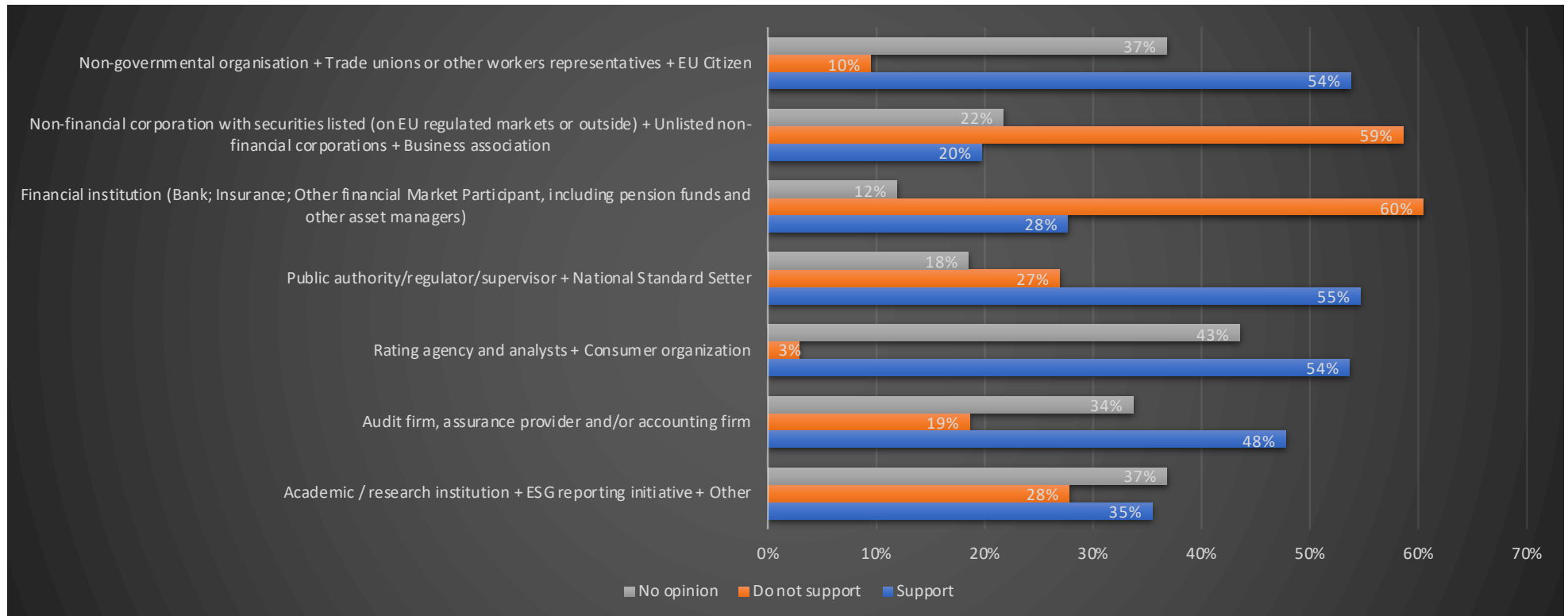
ESRS E2 Pollution (overall ED relevance/content)

	Support	Do not support	No opinion
A. Covers sustainability information required by articles 19a and 19b of the CSRD proposal (see Appendix II for CSRD detailed requirements)	137	40	69
B. Supports the production of relevant information about the sustainability matter covered	99	111	36
C. Fosters comparability across sectors	74	132	38
D. Covers information necessary for a faithful representation from an impact perspective	86	83	75
E. Covers information necessary for a faithful representation from a financial perspective	69	125	49
F. Prescribes information that can be verified / assured	78	124	41
G. Meets the other objectives of the CSRD in term of quality of information	92	104	48
H. Reaches a reasonable cost / benefit balance	48	135	61
I. Is sufficiently consistent with relevant EU policies and other EU legislation	77	58	107
J. Is as aligned as possible to international sustainability standards given the CSRD requirements	53	53	132



ESRS E2 Pollution (overall ED relevance/content)

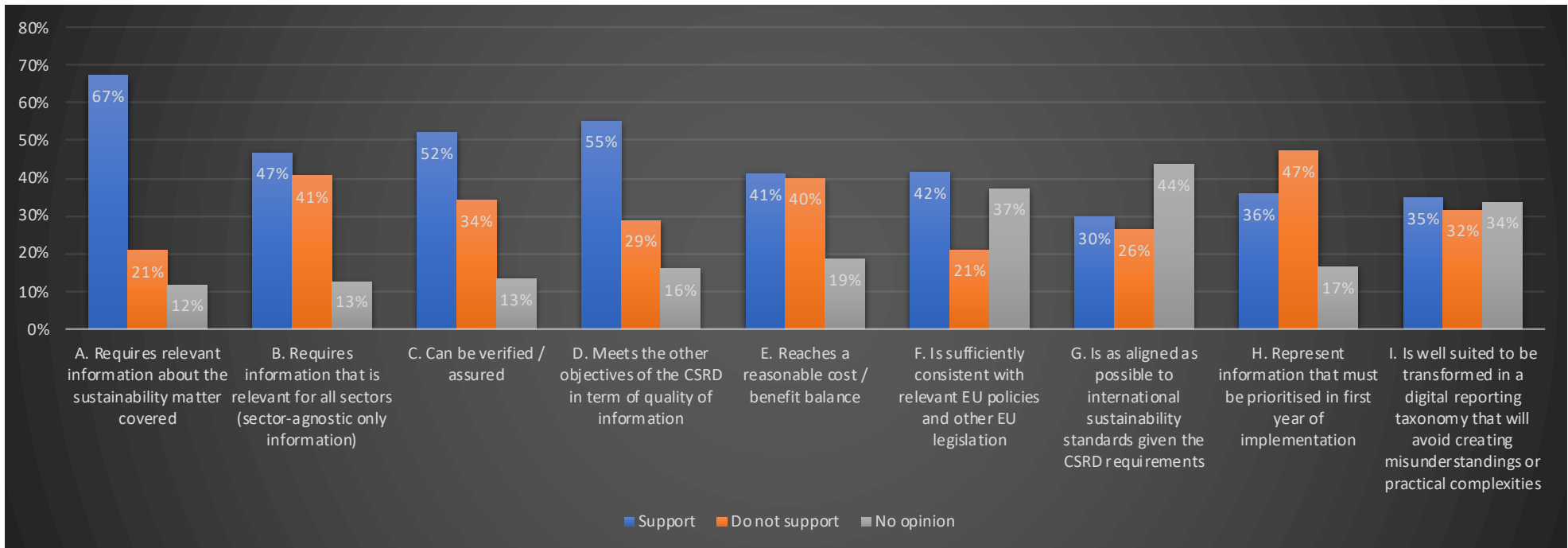
	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	35%	28%	37%
Audit firm, assurance provider and/or accounting firm	48%	19%	34%
Rating agency and analysts + Consumer organization	54%	3%	43%
Public authority/regulator/supervisor + National Standard Setter	55%	27%	18%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	28%	60%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	20%	59%	22%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	54%	10%	37%



Survey 2 results

ESRS E2 Pollution

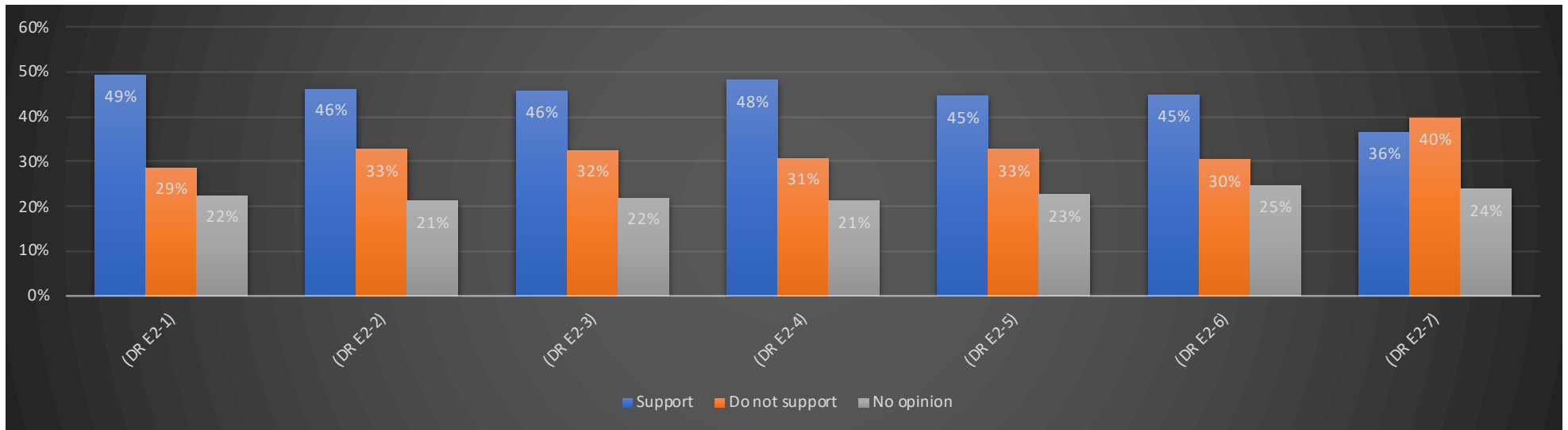
	Average across DRs				Across DRs		
	Support	Do not support	No opinion		Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	67%	21%	12%	100%	482	150	85
B. Requires information that is relevant for all sectors (sector-agnostic only information)	47%	41%	13%	100%	330	288	89
C. Can be verified / assured	52%	34%	13%	100%	372	245	96
D. Meets the other objectives of the CSRD in term of quality of information	55%	29%	16%	100%	390	204	114
E. Reaches a reasonable cost / benefit balance	41%	40%	19%	100%	294	284	134
F. Is sufficiently consistent with relevant EU policies and other EU legislation	42%	21%	37%	100%	288	146	257
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	30%	26%	44%	100%	204	182	301
H. Represent information that must be prioritised in first year of implementation	36%	47%	17%	100%	258	339	120
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	35%	32%	34%	100%	244	221	235



Survey 2 results

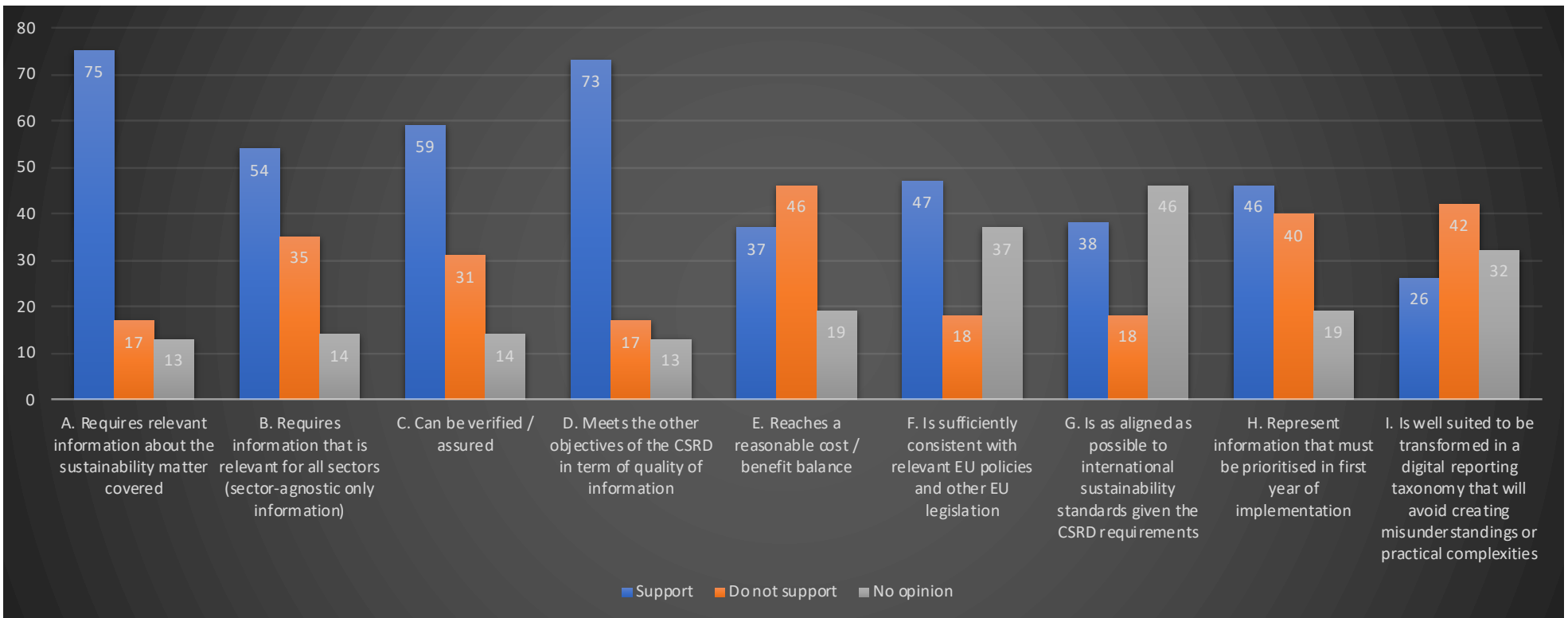
ESRS E2 Pollution

	Average across A to J				Across A to J		
	Support	Do not support	No opinion		Support	Do not support	No opinion
(DR E2-1)	49%	29%	22%	100%	455	264	207
(DR E2-2)	46%	33%	21%	100%	430	306	199
(DR E2-3)	46%	32%	22%	100%	419	298	200
(DR E2-4)	48%	31%	21%	100%	446	284	197
(DR E2-5)	45%	33%	23%	100%	402	295	204
(DR E2-6)	45%	30%	25%	100%	392	266	216
(DR E2-7)	36%	40%	24%	100%	318	346	208



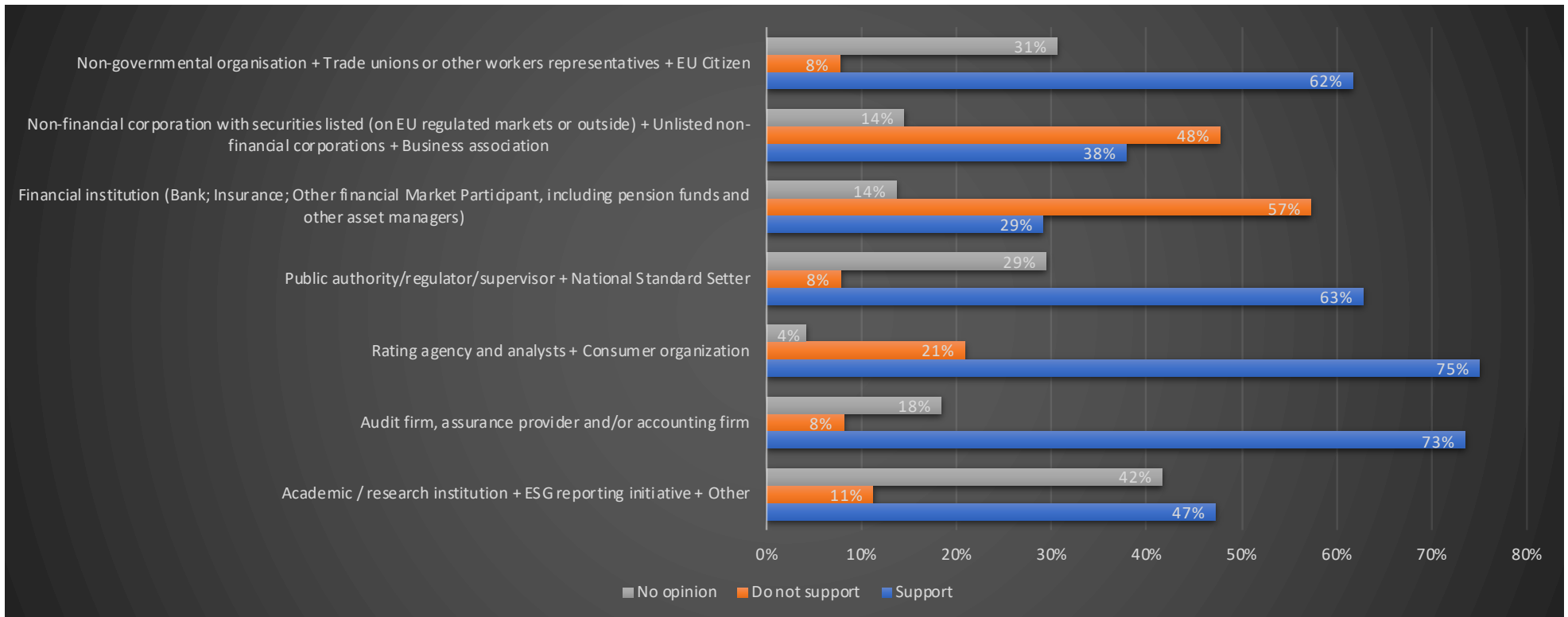
ESRS E2 Pollution (DR E2-1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	75	17	13
B. Requires information that is relevant for all sectors (sector-agnostic only information)	54	35	14
C. Can be verified / assured	59	31	14
D. Meets the other objectives of the CSRD in term of quality of information	73	17	13
E. Reaches a reasonable cost / benefit balance	37	46	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	47	18	37
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	38	18	46
H. Represent information that must be prioritised in first year of implementation	46	40	19
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	26	42	32



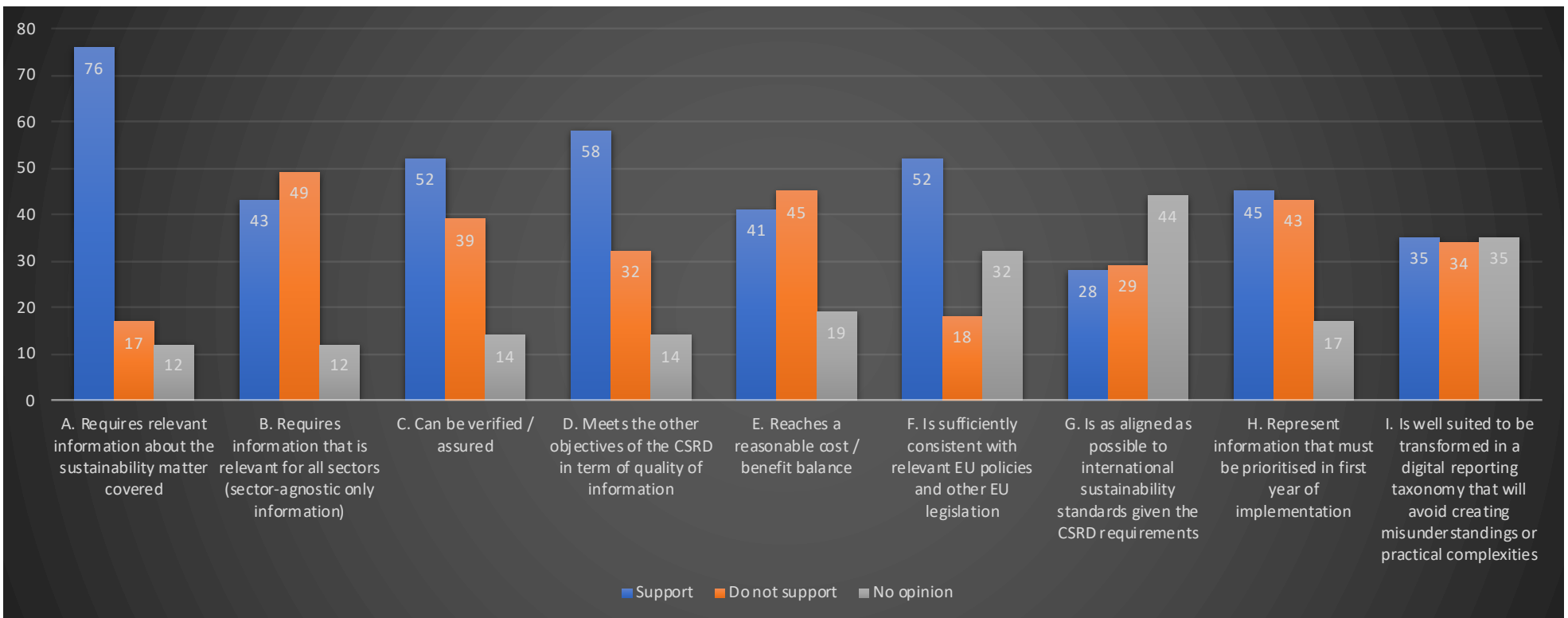
ESRS E2 Pollution (DR E2-1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	11%	42%
Audit firm, assurance provider and/or accounting firm	73%	8%	18%
Rating agency and analysts + Consumer organization	75%	21%	4%
Public authority/regulator/supervisor + National Standard Setter	63%	8%	29%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	29%	57%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	38%	48%	14%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	62%	8%	31%



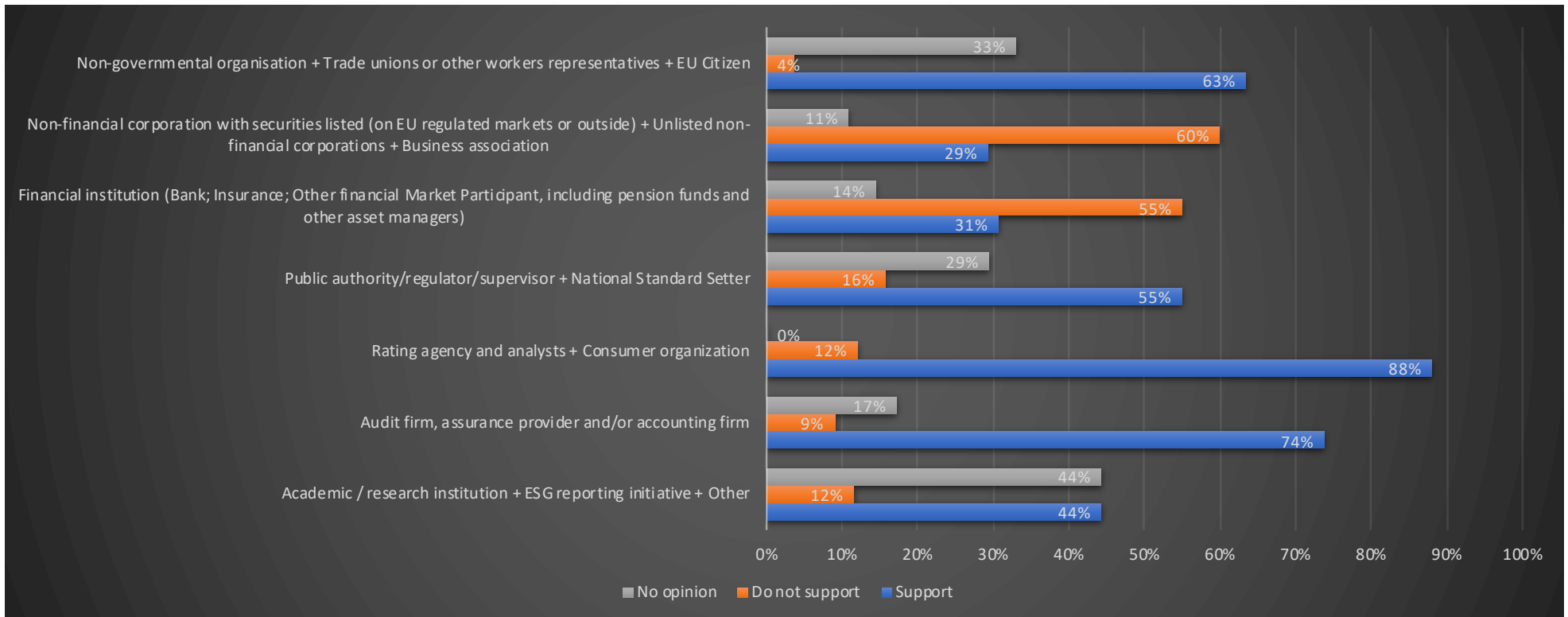
ESRS E2 Pollution (DR E2-2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	76	17	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	43	49	12
C. Can be verified / assured	52	39	14
D. Meets the other objectives of the CSRD in term of quality of information	58	32	14
E. Reaches a reasonable cost / benefit balance	41	45	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	52	18	32
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	28	29	44
H. Represent information that must be prioritised in first year of implementation	45	43	17
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	35	34	35



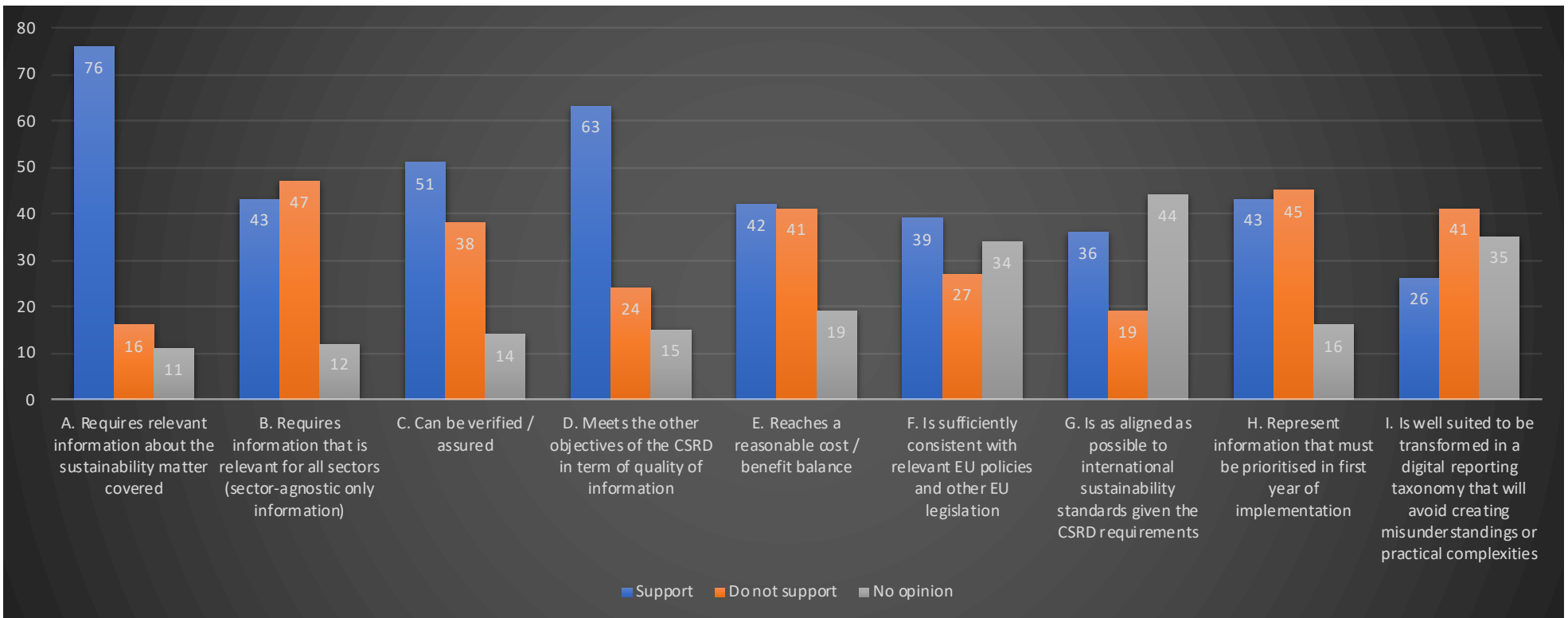
ESRS E2 Pollution (DR E2-2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	44%	12%	44%
Audit firm, assurance provider and/or accounting firm	74%	9%	17%
Rating agency and analysts + Consumer organization	88%	12%	0%
Public authority/regulator/supervisor + National Standard Setter	55%	16%	29%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	31%	55%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	29%	60%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	63%	4%	33%



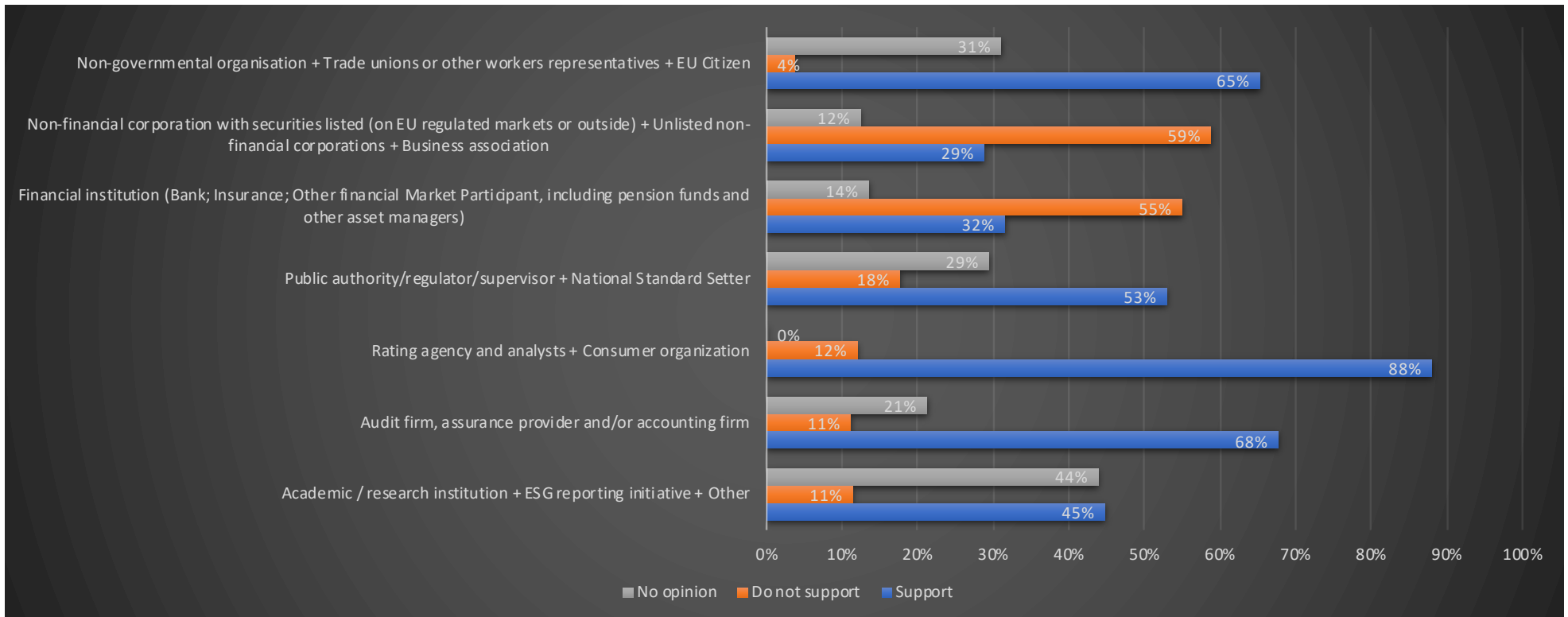
ESRS E2 Pollution (DR E2-3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	76	16	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	43	47	12
C. Can be verified / assured	51	38	14
D. Meets the other objectives of the CSRD in term of quality of information	63	24	15
E. Reaches a reasonable cost / benefit balance	42	41	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	39	27	34
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	36	19	44
H. Represent information that must be prioritised in first year of implementation	43	45	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	26	41	35



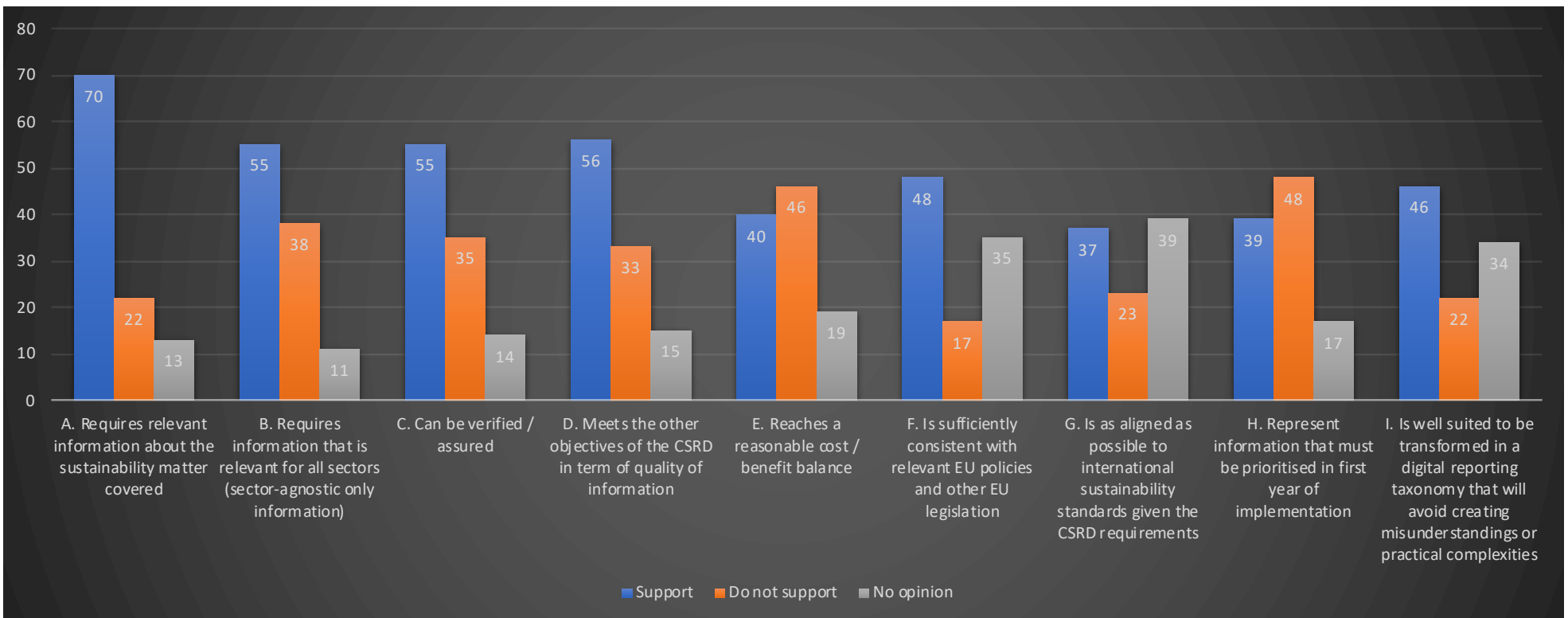
ESRS E2 Pollution (DR E2-3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	45%	11%	44%
Audit firm, assurance provider and/or accounting firm	68%	11%	21%
Rating agency and analysts + Consumer organization	88%	12%	0%
Public authority/regulator/supervisor + National Standard Setter	53%	18%	29%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	32%	55%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	29%	59%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	65%	4%	31%



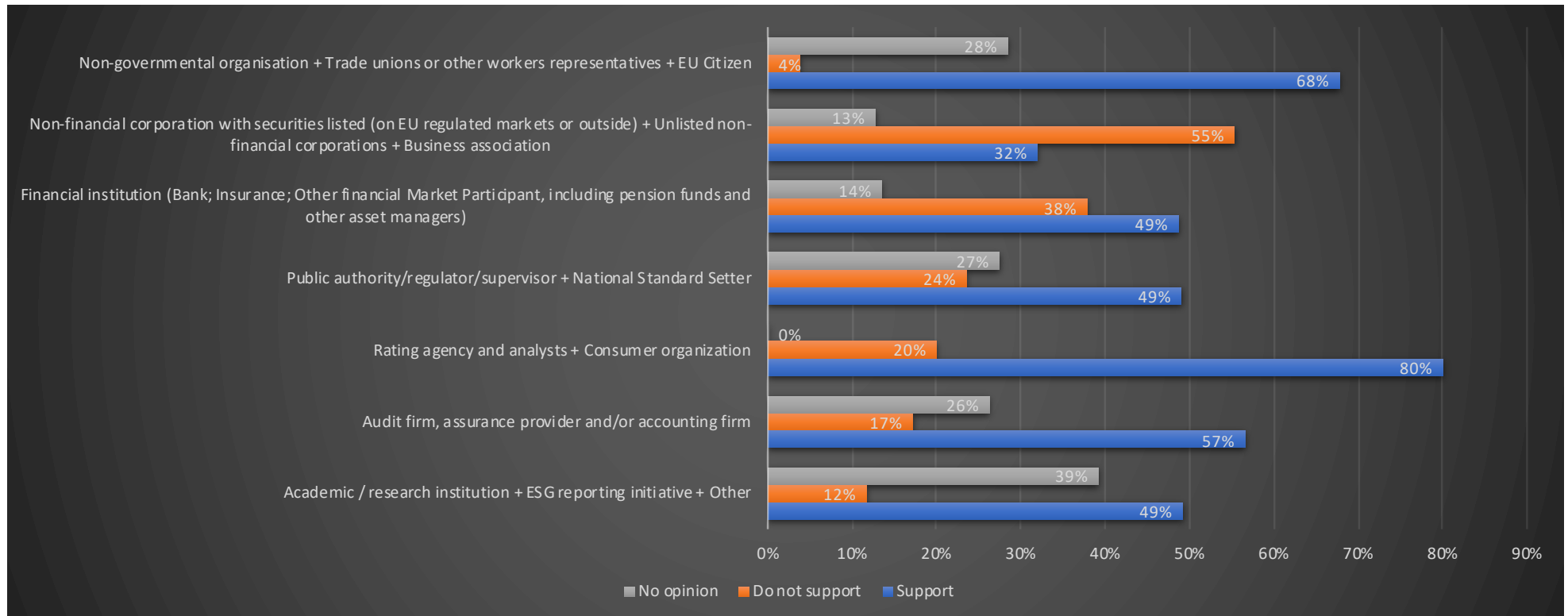
ESRS E2 Pollution (DR E2-4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	70	22	13
B. Requires information that is relevant for all sectors (sector-agnostic only information)	55	38	11
C. Can be verified / assured	55	35	14
D. Meets the other objectives of the CSRD in term of quality of information	56	33	15
E. Reaches a reasonable cost / benefit balance	40	46	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	48	17	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	37	23	39
H. Represent information that must be prioritised in first year of implementation	39	48	17
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	46	22	34



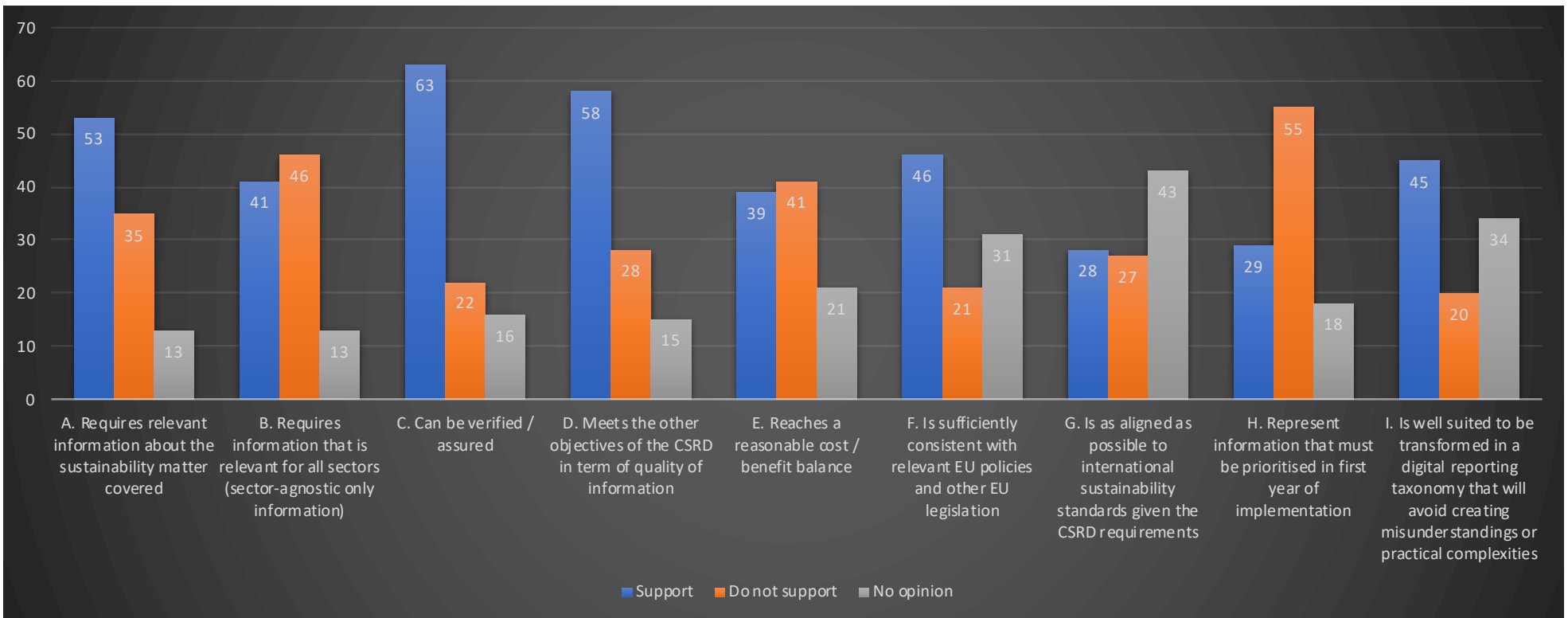
ESRS E2 Pollution (DR E2-4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	49%	12%	39%
Audit firm, assurance provider and/or accounting firm	57%	17%	26%
Rating agency and analysts + Consumer organization	80%	20%	0%
Public authority/regulator/supervisor + National Standard Setter	49%	24%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	49%	38%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	32%	55%	13%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	68%	4%	28%



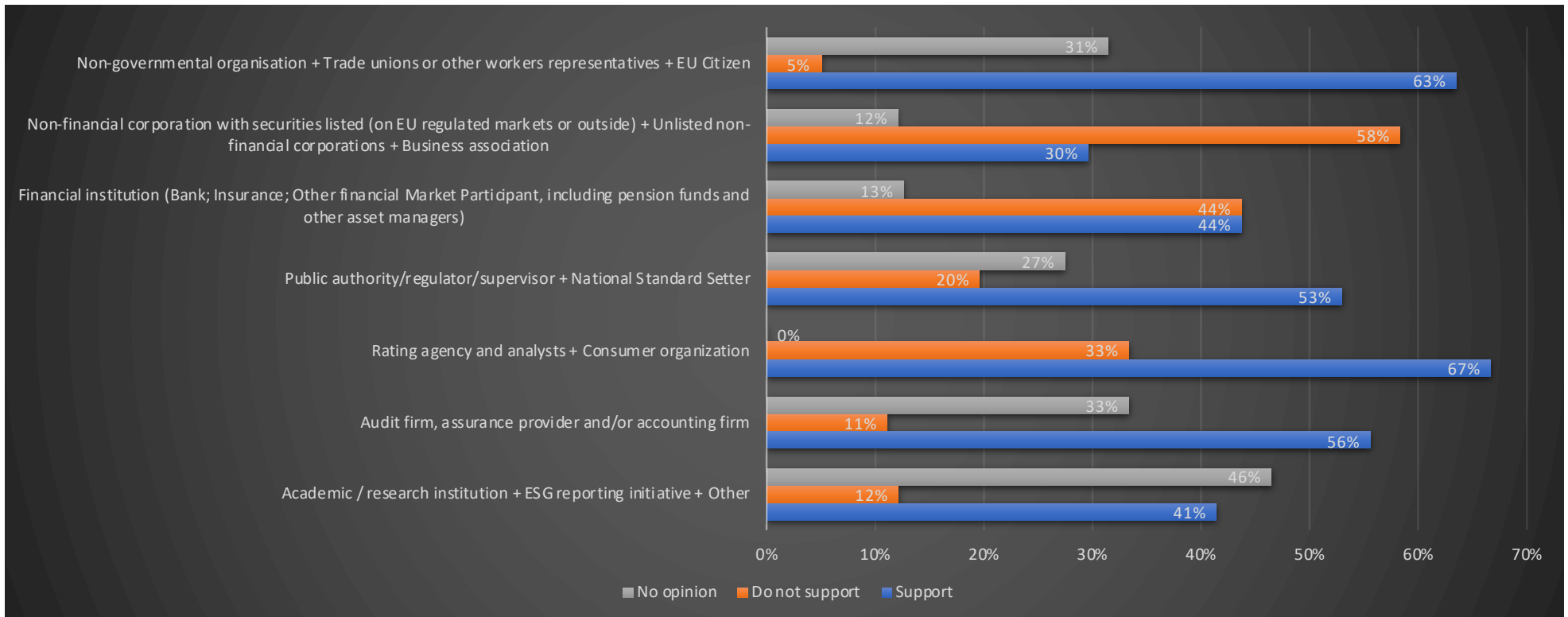
ESRS E2 Pollution (DR E2-5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	53	35	13
B. Requires information that is relevant for all sectors (sector-agnostic only information)	41	46	13
C. Can be verified / assured	63	22	16
D. Meets the other objectives of the CSRD in term of quality of information	58	28	15
E. Reaches a reasonable cost / benefit balance	39	41	21
F. Is sufficiently consistent with relevant EU policies and other EU legislation	46	21	31
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	28	27	43
H. Represent information that must be prioritised in first year of implementation	29	55	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	45	20	34



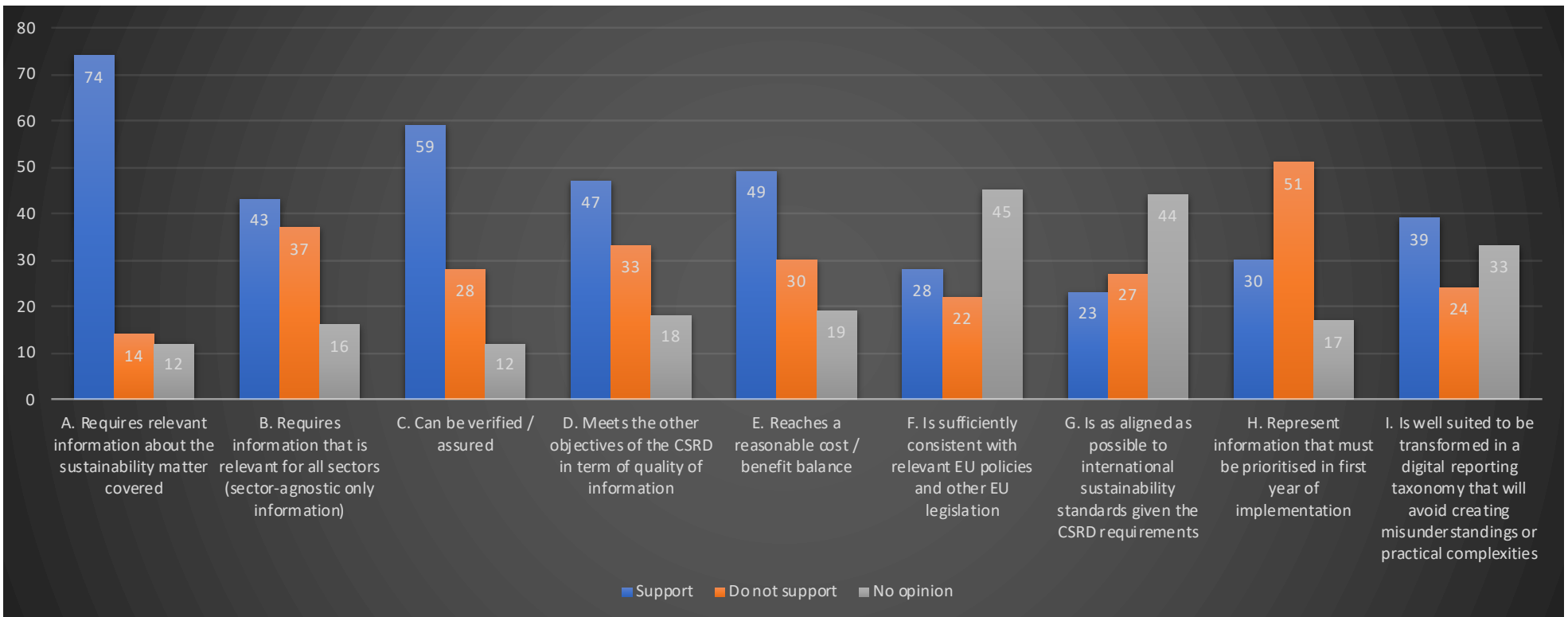
ESRS E2 Pollution (DR E2-5)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	41%	12%	46%
Audit firm, assurance provider and/or accounting firm	56%	11%	33%
Rating agency and analysts + Consumer organization	67%	33%	0%
Public authority/regulator/supervisor + National Standard Setter	53%	20%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	44%	44%	13%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	30%	58%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	63%	5%	31%



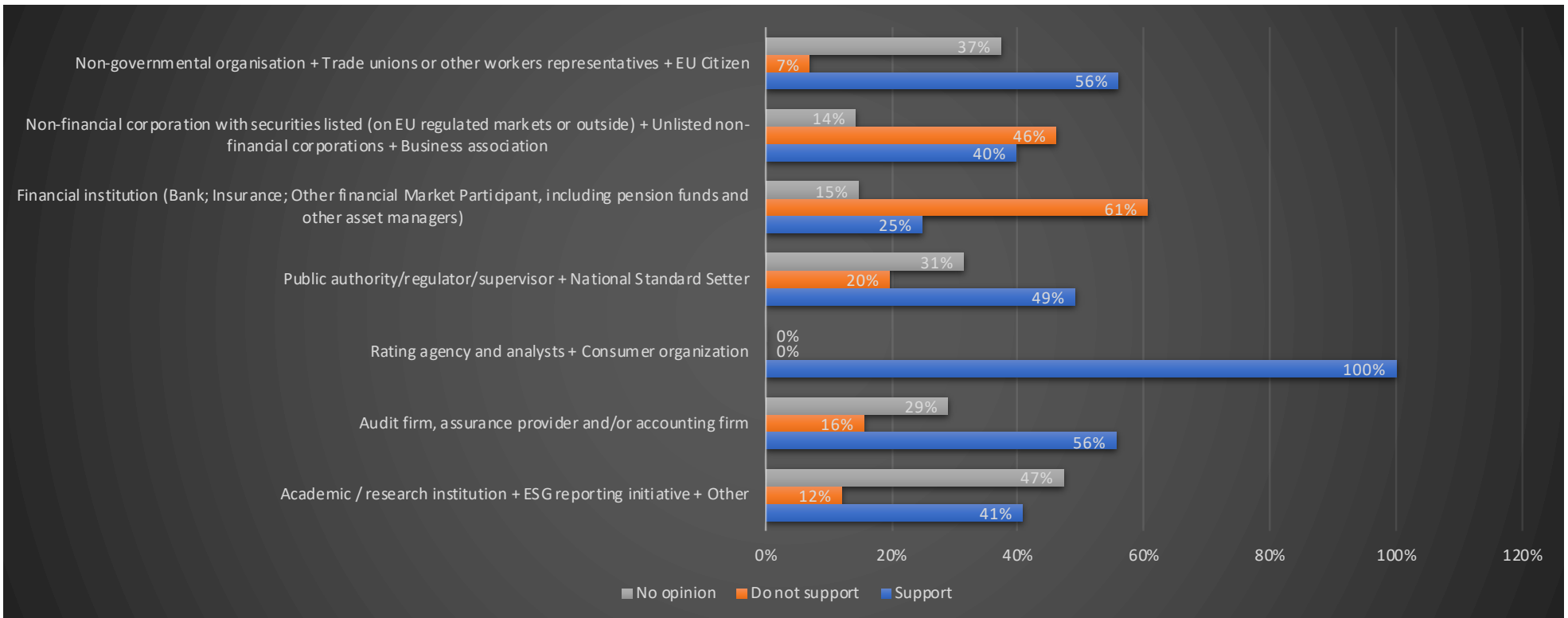
ESRS E2 Pollution (DR E2-6)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	74	14	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	43	37	16
C. Can be verified / assured	59	28	12
D. Meets the other objectives of the CSRD in term of quality of information	47	33	18
E. Reaches a reasonable cost / benefit balance	49	30	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	28	22	45
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	23	27	44
H. Represent information that must be prioritised in first year of implementation	30	51	17
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	39	24	33



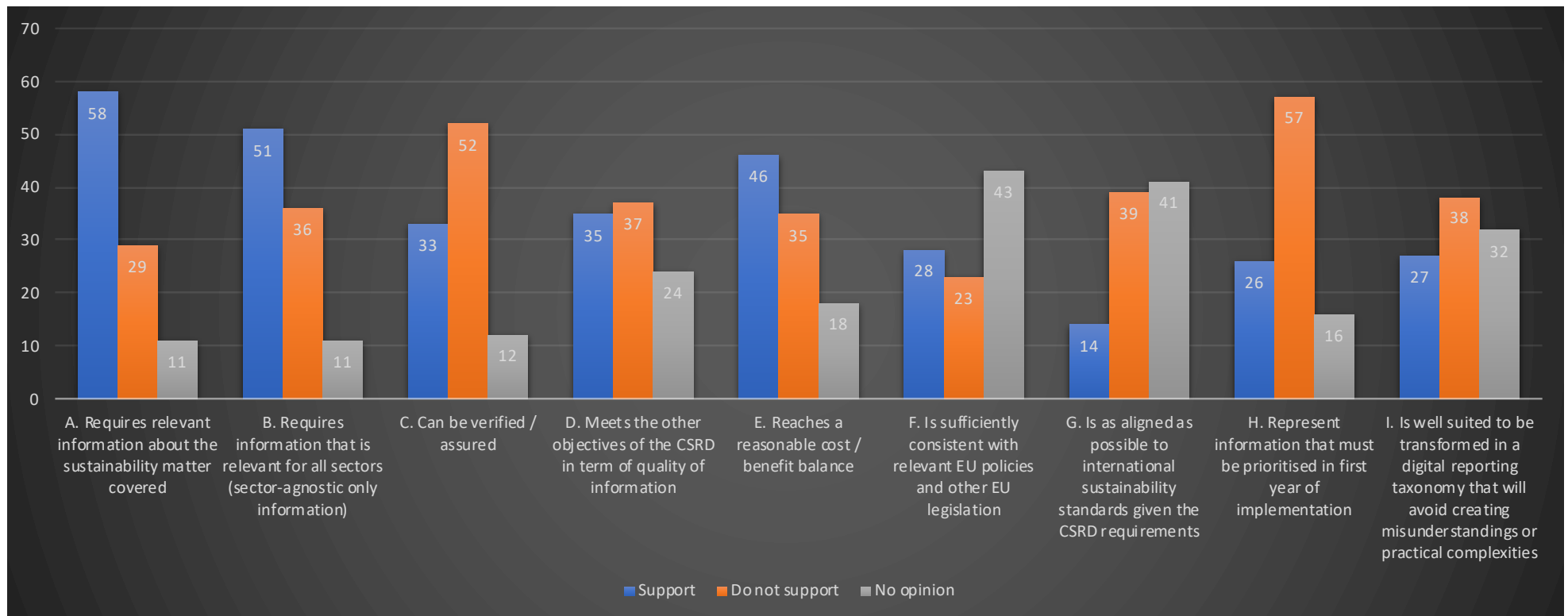
ESRS E2 Pollution (DR E2-6)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	41%	12%	47%
Audit firm, assurance provider and/or accounting firm	56%	16%	29%
Rating agency and analysts + Consumer organization	100%	0%	0%
Public authority/regulator/supervisor + National Standard Setter	49%	20%	31%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	25%	61%	15%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	40%	46%	14%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	56%	7%	37%



ESRS E2 Pollution (DR E2-7)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	58	29	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	51	36	11
C. Can be verified / assured	33	52	12
D. Meets the other objectives of the CSRD in term of quality of information	35	37	24
E. Reaches a reasonable cost / benefit balance	46	35	18
F. Is sufficiently consistent with relevant EU policies and other EU legislation	28	23	43
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	14	39	41
H. Represent information that must be prioritised in first year of implementation	26	57	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	27	38	32



ESRS E2 Pollution (DR E2-7)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	40%	12%	48%
Audit firm, assurance provider and/or accounting firm	50%	28%	22%
Rating agency and analysts + Consumer organization	100%	0%	0%
Public authority/regulator/supervisor + National Standard Setter	47%	25%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	16%	69%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	26%	62%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	49%	7%	44%

