

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.

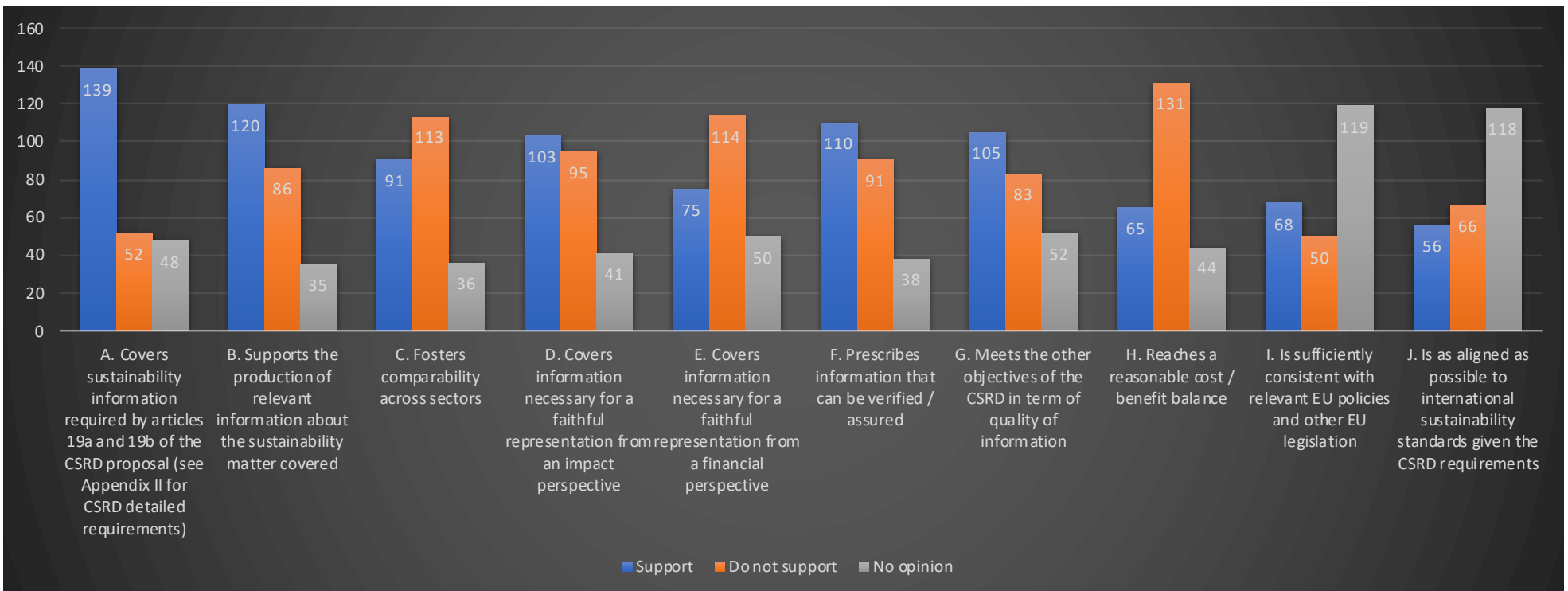
The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

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.

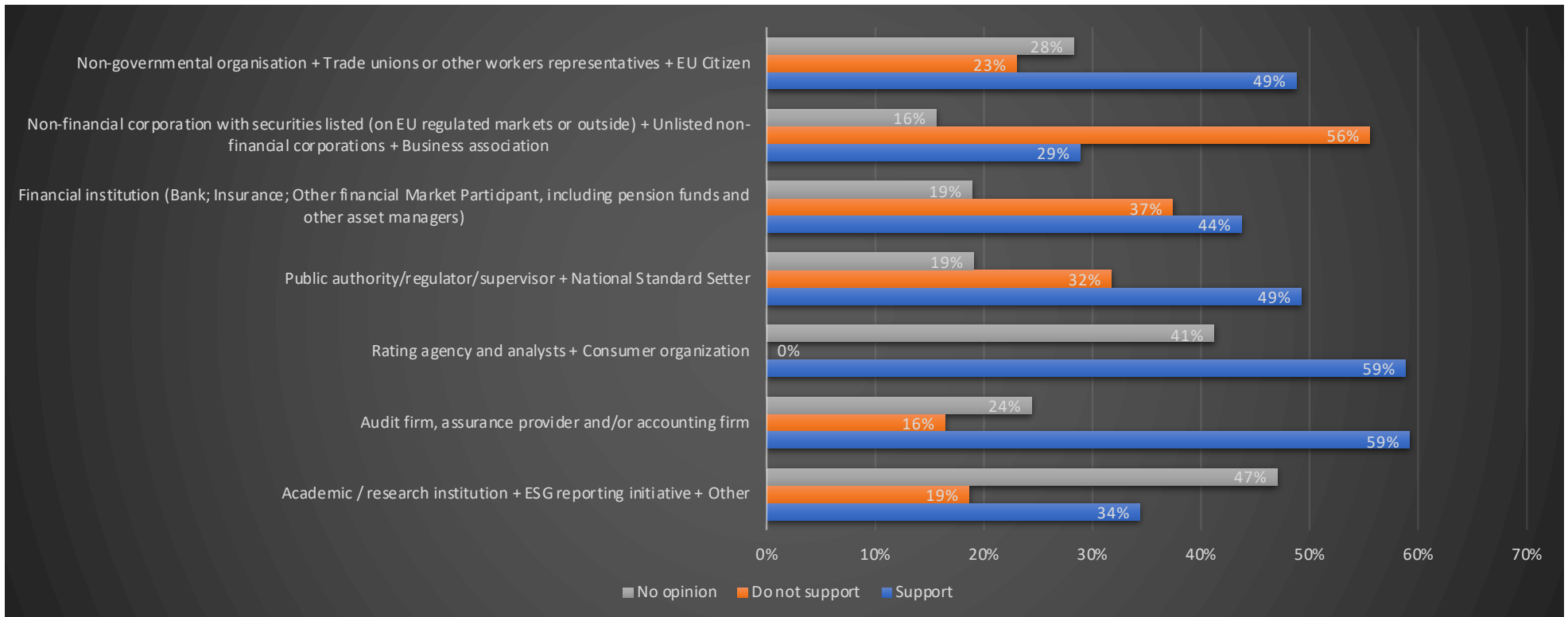
ESRS E5 Resource use and circular economy (overall ED relevance/content)

	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)	139	52	48
B. Supports the production of relevant information about the sustainability matter covered	120	86	35
C. Fosters comparability across sectors	91	113	36
D. Covers information necessary for a faithful representation from an impact perspective	103	95	41
E. Covers information necessary for a faithful representation from a financial perspective	75	114	50
F. Prescribes information that can be verified / assured	110	91	38
G. Meets the other objectives of the CSRD in term of quality of information	105	83	52
H. Reaches a reasonable cost / benefit balance	65	131	44
I. Is sufficiently consistent with relevant EU policies and other EU legislation	68	50	119
J. Is as aligned as possible to international sustainability standards given the CSRD requirements	56	66	118



ESRS E5 Resource use and circular economy (overall ED relevance/content)

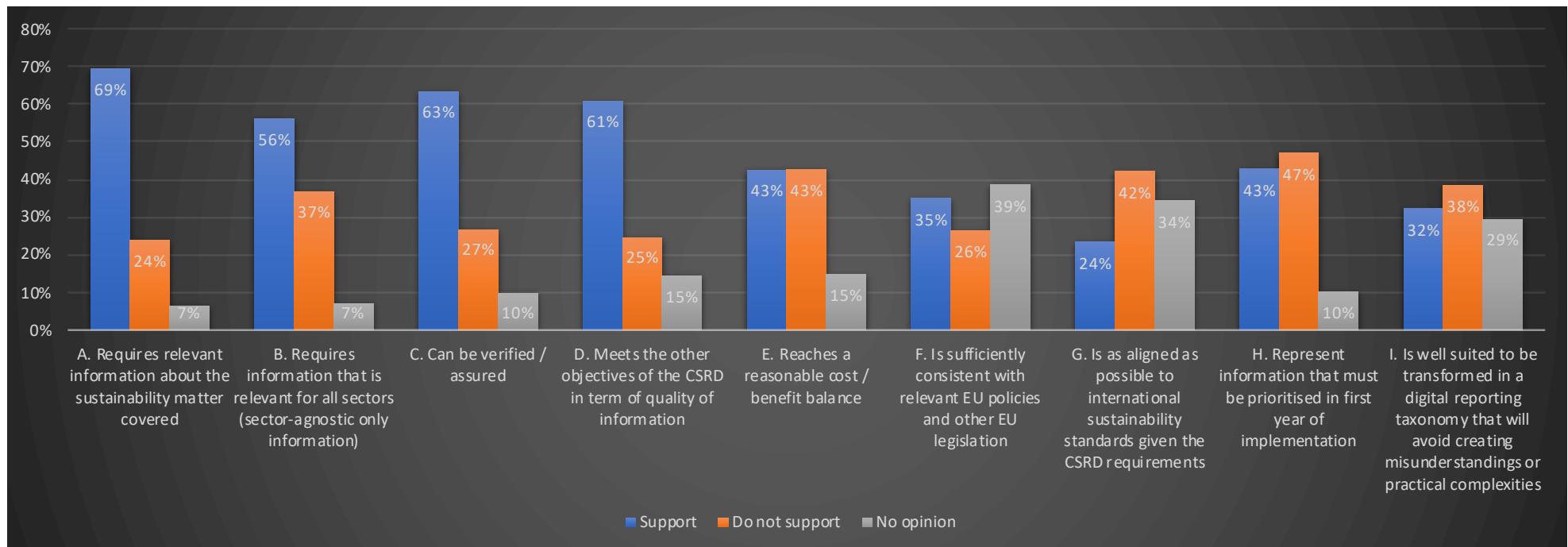
	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	34%	19%	47%
Audit firm, assurance provider and/or accounting firm	59%	16%	24%
Rating agency and analysts + Consumer organization	59%	0%	41%
Public authority/regulator/supervisor + National Standard Setter	49%	32%	19%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	44%	37%	19%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	29%	56%	16%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	49%	23%	28%



Survey 2 results

ESRS E5 Resource use and circular economy

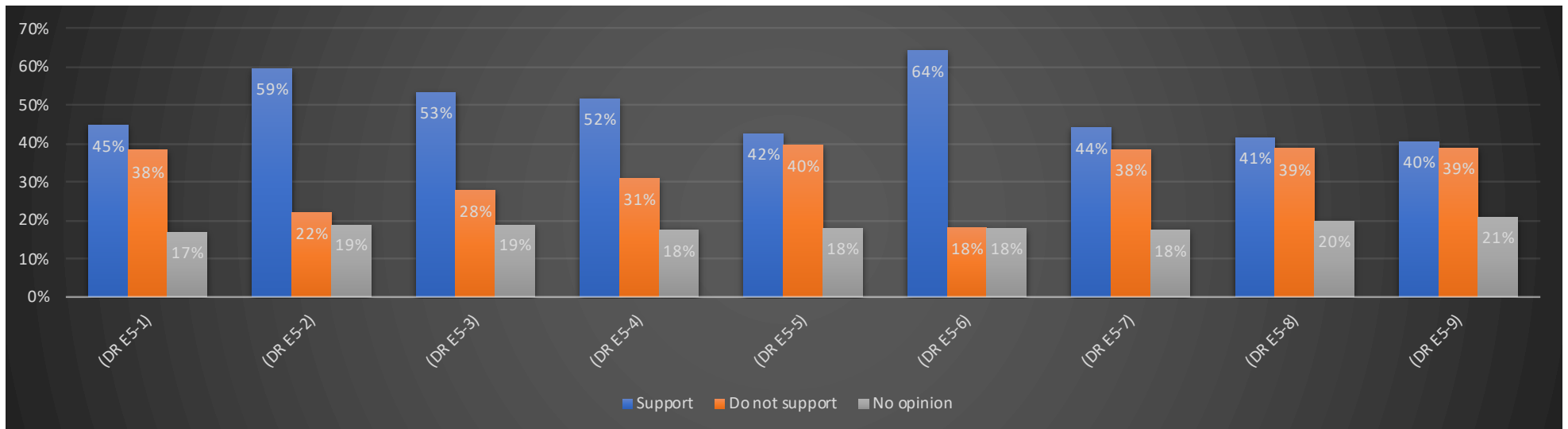
	Average across DRs				Across DRs		
	Support	Do not support	No opinion		Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	69%	24%	7%	100%	605	209	58
B. Requires information that is relevant for all sectors (sector-agnostic only information)	56%	37%	7%	100%	489	320	62
C. Can be verified / assured	63%	27%	10%	100%	543	229	86
D. Meets the other objectives of the CSRD in term of quality of information	61%	25%	15%	100%	521	211	125
E. Reaches a reasonable cost / benefit balance	43%	43%	15%	100%	365	366	127
F. Is sufficiently consistent with relevant EU policies and other EU legislation	35%	26%	39%	100%	295	223	325
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	24%	42%	34%	100%	201	360	294
H. Represent information that must be prioritised in first year of implementation	43%	47%	10%	100%	368	404	88
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	32%	38%	29%	100%	265	316	242



Survey 2 results

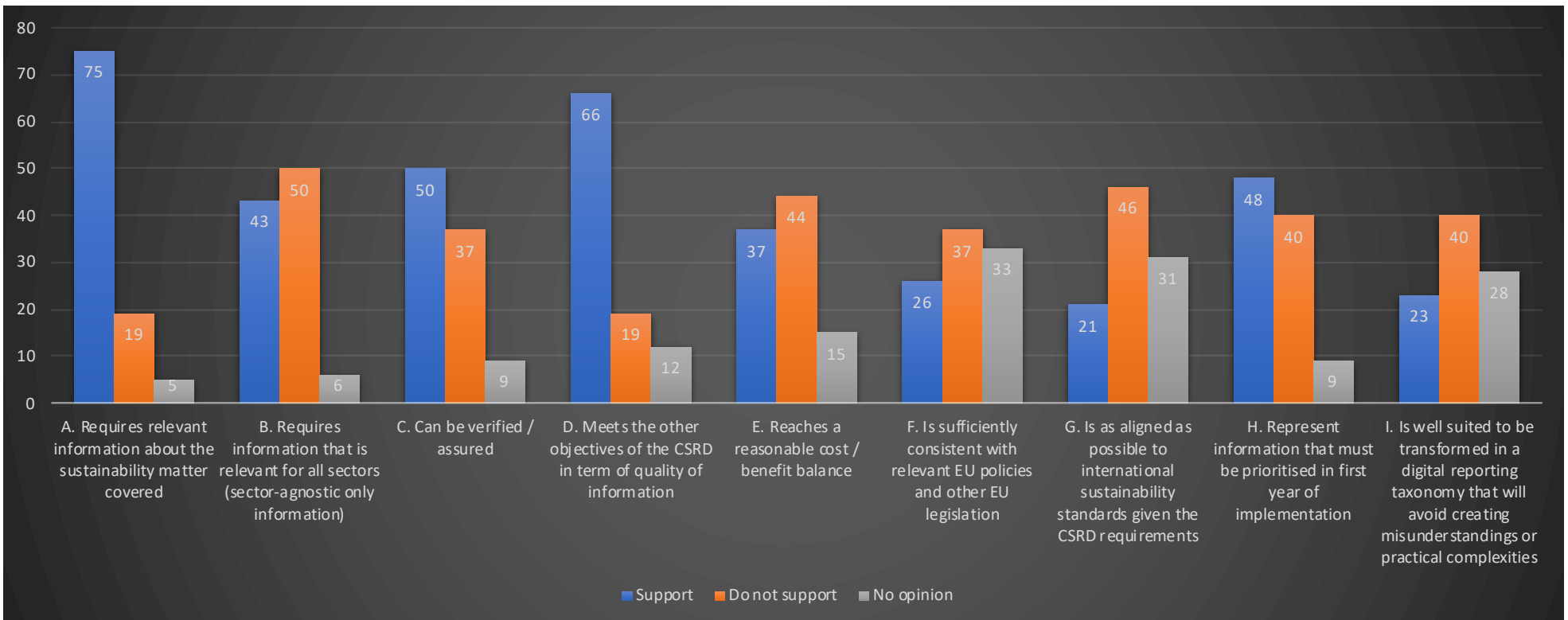
ESRS E5 Resource use and circular economy

	Average across A to J				Across A to J		
	Support	Do not support	No opinion		Support	Do not support	No opinion
(DR E5-1)	45%	38%	17%	100%	389	332	148
(DR E5-2)	59%	22%	19%	100%	512	189	162
(DR E5-3)	53%	28%	19%	100%	457	239	162
(DR E5-4)	52%	31%	18%	100%	450	269	154
(DR E5-5)	42%	40%	18%	100%	362	337	153
(DR E5-6)	64%	18%	18%	100%	545	154	152
(DR E5-7)	44%	38%	18%	100%	367	319	146
(DR E5-8)	41%	39%	20%	100%	349	326	167
(DR E5-9)	40%	39%	21%	100%	344	330	177



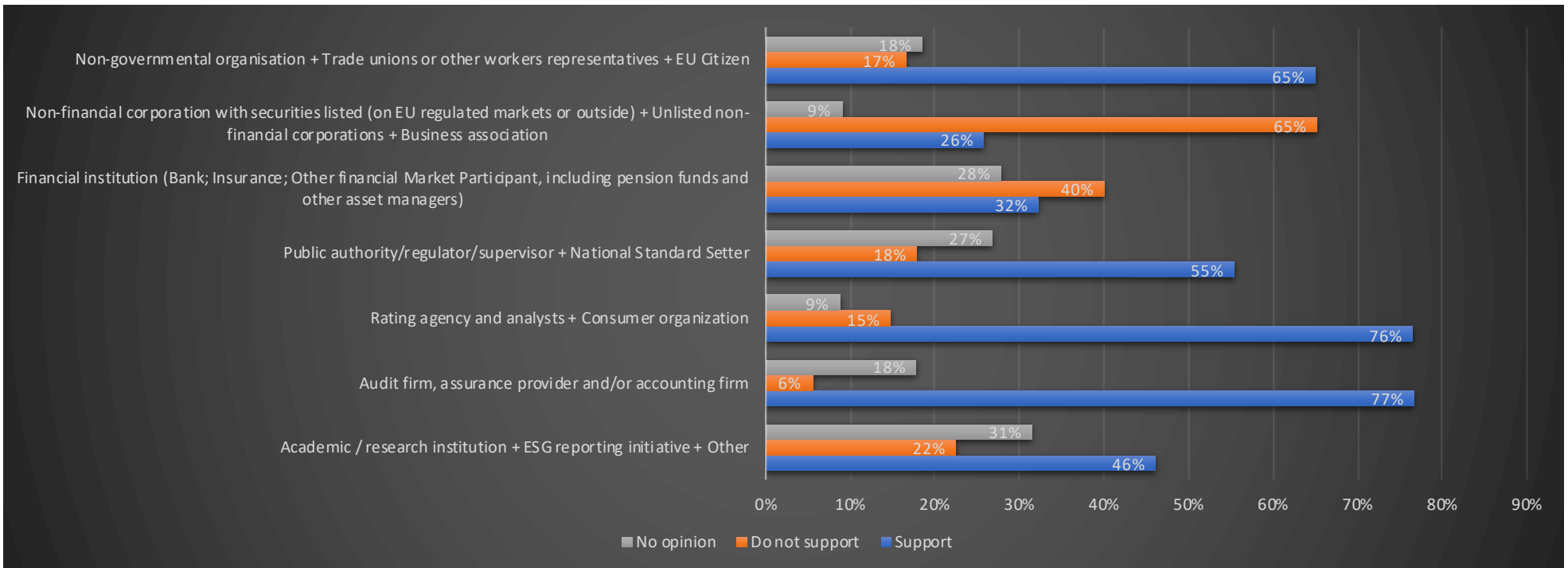
ESRS E5 Resource use and circular economy (DR E5-1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	75	19	5
B. Requires information that is relevant for all sectors (sector-agnostic only information)	43	50	6
C. Can be verified / assured	50	37	9
D. Meets the other objectives of the CSRD in term of quality of information	66	19	12
E. Reaches a reasonable cost / benefit balance	37	44	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	26	37	33
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	21	46	31
H. Represent information that must be prioritised in first year of implementation	48	40	9
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	23	40	28



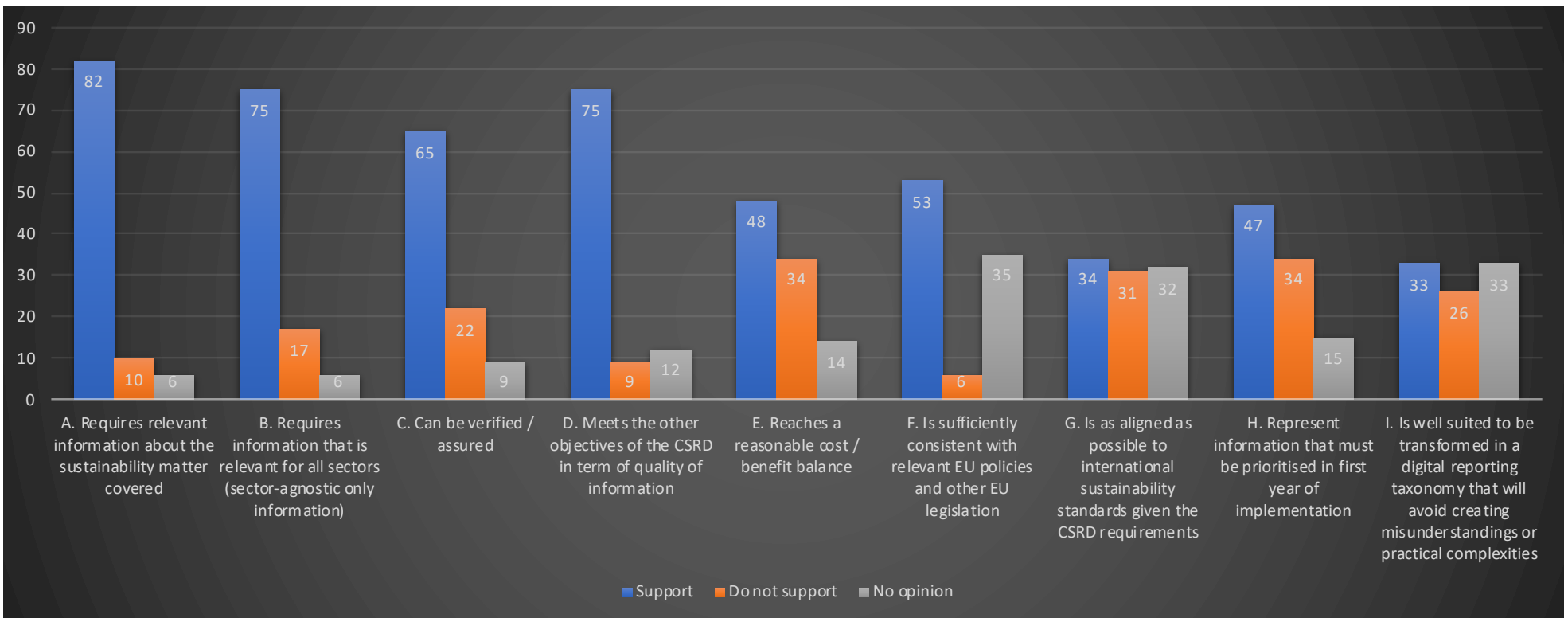
ESRS E5 Resource use and circular economy (DR E5-1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	46%	22%	31%
Audit firm, assurance provider and/or accounting firm	77%	6%	18%
Rating agency and analysts + Consumer organization	76%	15%	9%
Public authority/regulator/supervisor + National Standard Setter	55%	18%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	32%	40%	28%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	26%	65%	9%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	65%	17%	18%



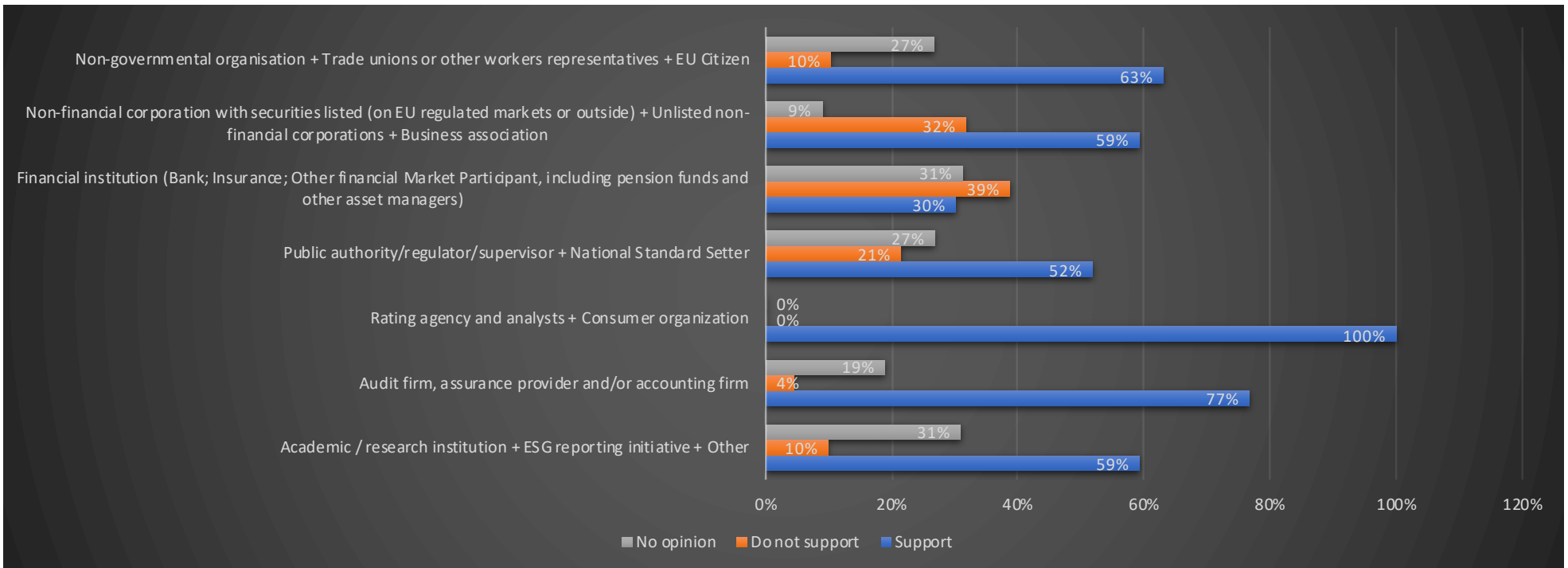
ESRS E5 Resource use and circular economy (DR E5-2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	82	10	6
B. Requires information that is relevant for all sectors (sector-agnostic only information)	75	17	6
C. Can be verified / assured	65	22	9
D. Meets the other objectives of the CSRD in term of quality of information	75	9	12
E. Reaches a reasonable cost / benefit balance	48	34	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	53	6	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	34	31	32
H. Represent information that must be prioritised in first year of implementation	47	34	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	33	26	33



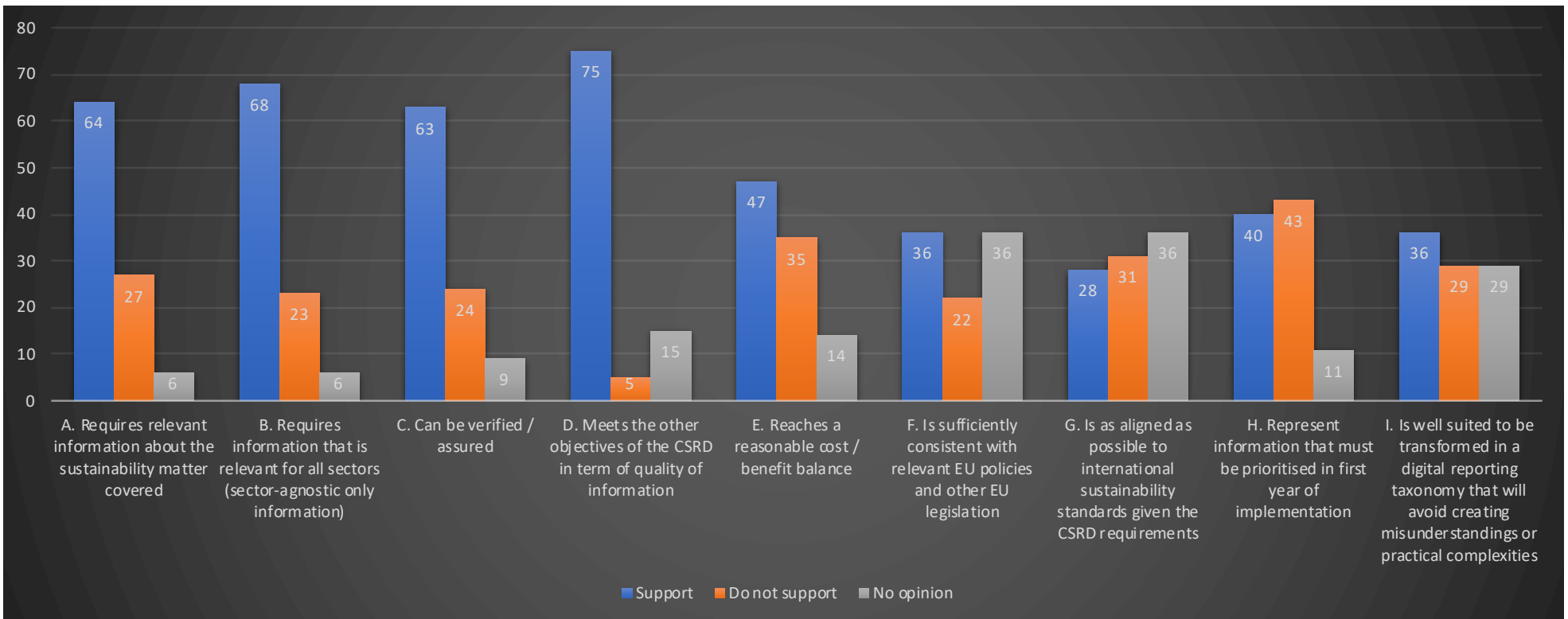
ESRS E5 Resource use and circular economy (DR E5-2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	59%	10%	31%
Audit firm, assurance provider and/or accounting firm	77%	4%	19%
Rating agency and analysts + Consumer organization	100%	0%	0%
Public authority/regulator/supervisor + National Standard Setter	52%	21%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	30%	39%	31%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	59%	32%	9%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	63%	10%	27%



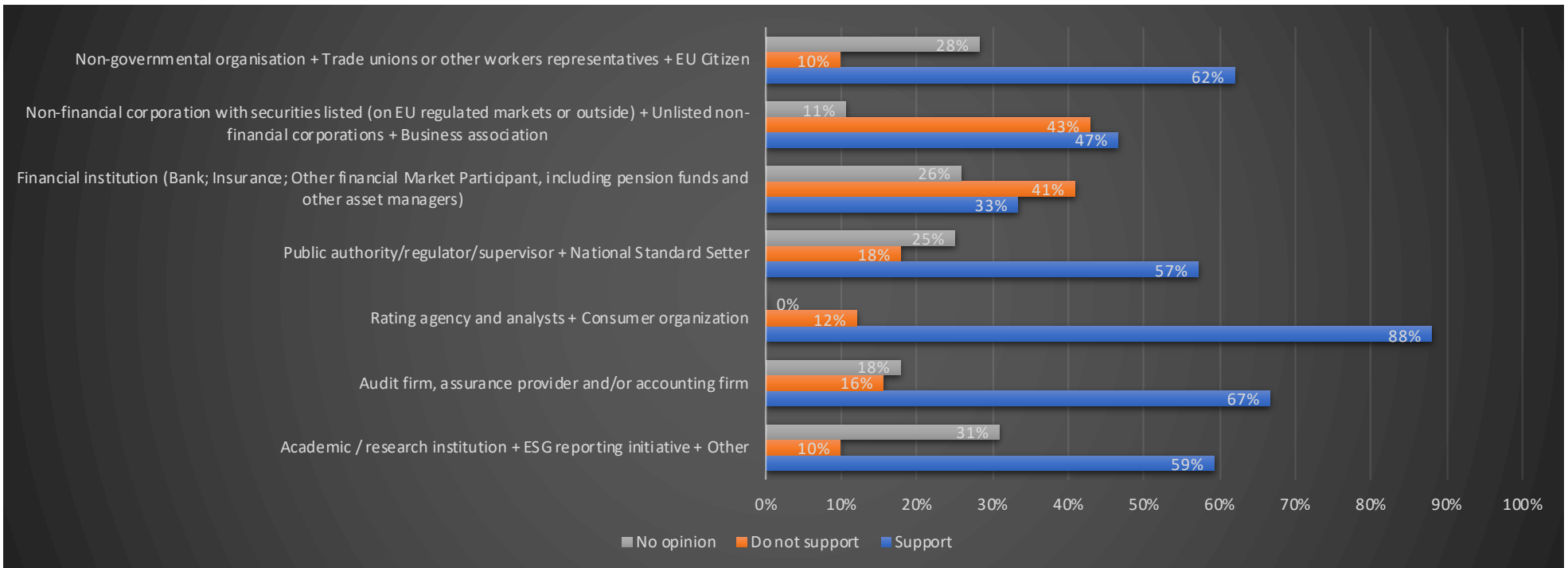
ESRS E5 Resource use and circular economy (DR E5-3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	64	27	6
B. Requires information that is relevant for all sectors (sector-agnostic only information)	68	23	6
C. Can be verified / assured	63	24	9
D. Meets the other objectives of the CSRD in term of quality of information	75	5	15
E. Reaches a reasonable cost / benefit balance	47	35	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	36	22	36
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	28	31	36
H. Represent information that must be prioritised in first year of implementation	40	43	11
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	36	29	29



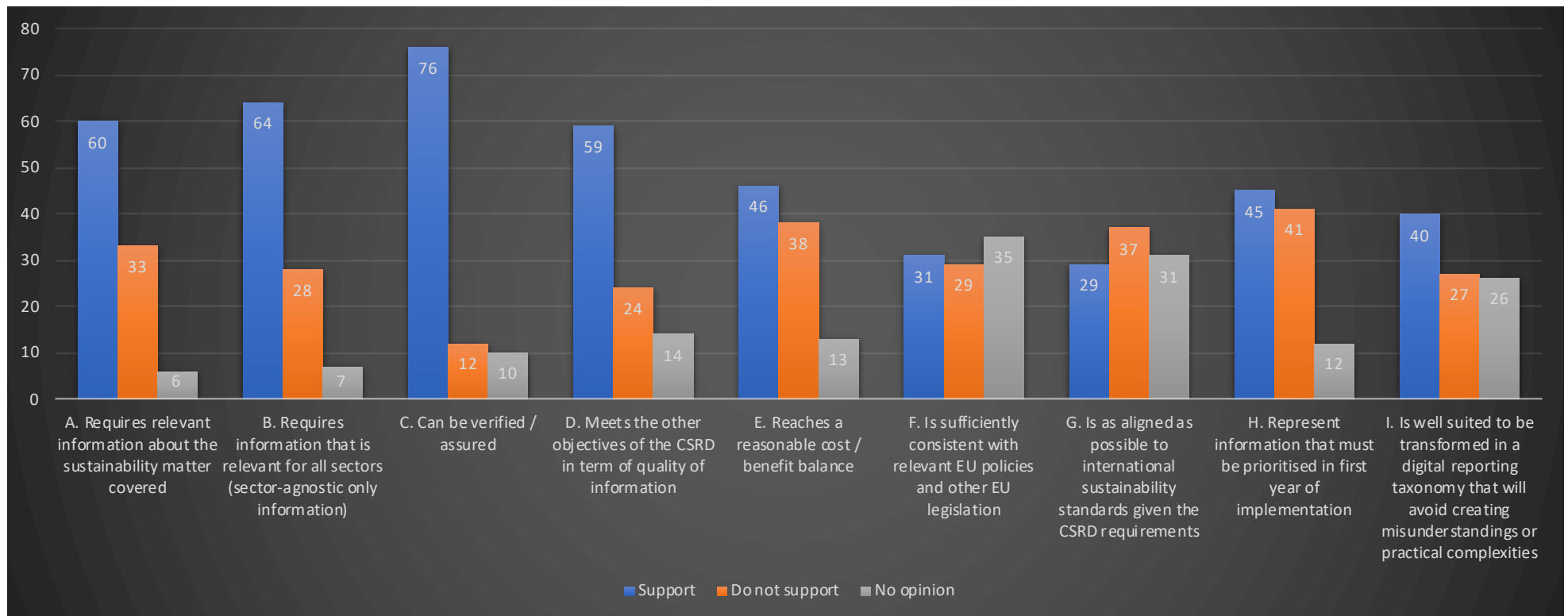
ESRS E5 Resource use and circular economy (DR E5-3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	59%	10%	31%
Audit firm, assurance provider and/or accounting firm	67%	16%	18%
Rating agency and analysts + Consumer organization	88%	12%	0%
Public authority/regulator/supervisor + National Standard Setter	57%	18%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	33%	41%	26%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	47%	43%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	62%	10%	28%



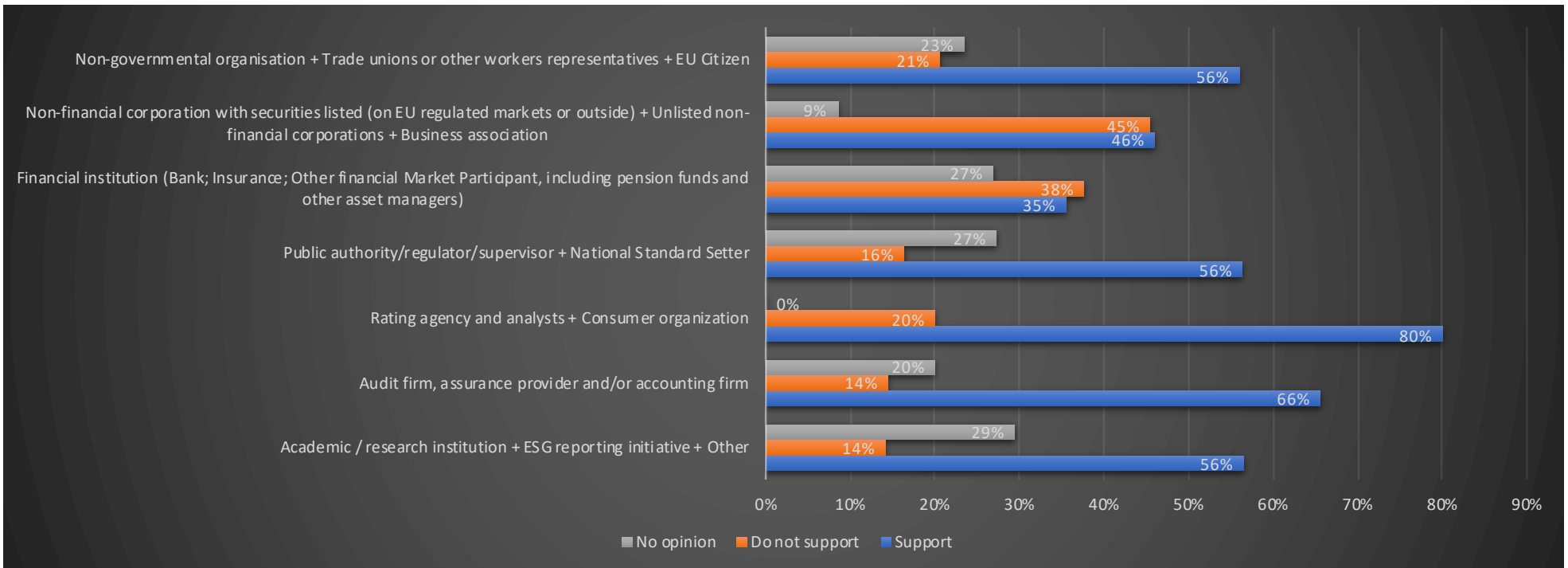
ESRS E5 Resource use and circular economy (DR E5-4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	60	33	6
B. Requires information that is relevant for all sectors (sector-agnostic only information)	64	28	7
C. Can be verified / assured	76	12	10
D. Meets the other objectives of the CSRD in term of quality of information	59	24	14
E. Reaches a reasonable cost / benefit balance	46	38	13
F. Is sufficiently consistent with relevant EU policies and other EU legislation	31	29	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	29	37	31
H. Represent information that must be prioritised in first year of implementation	45	41	12
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	40	27	26



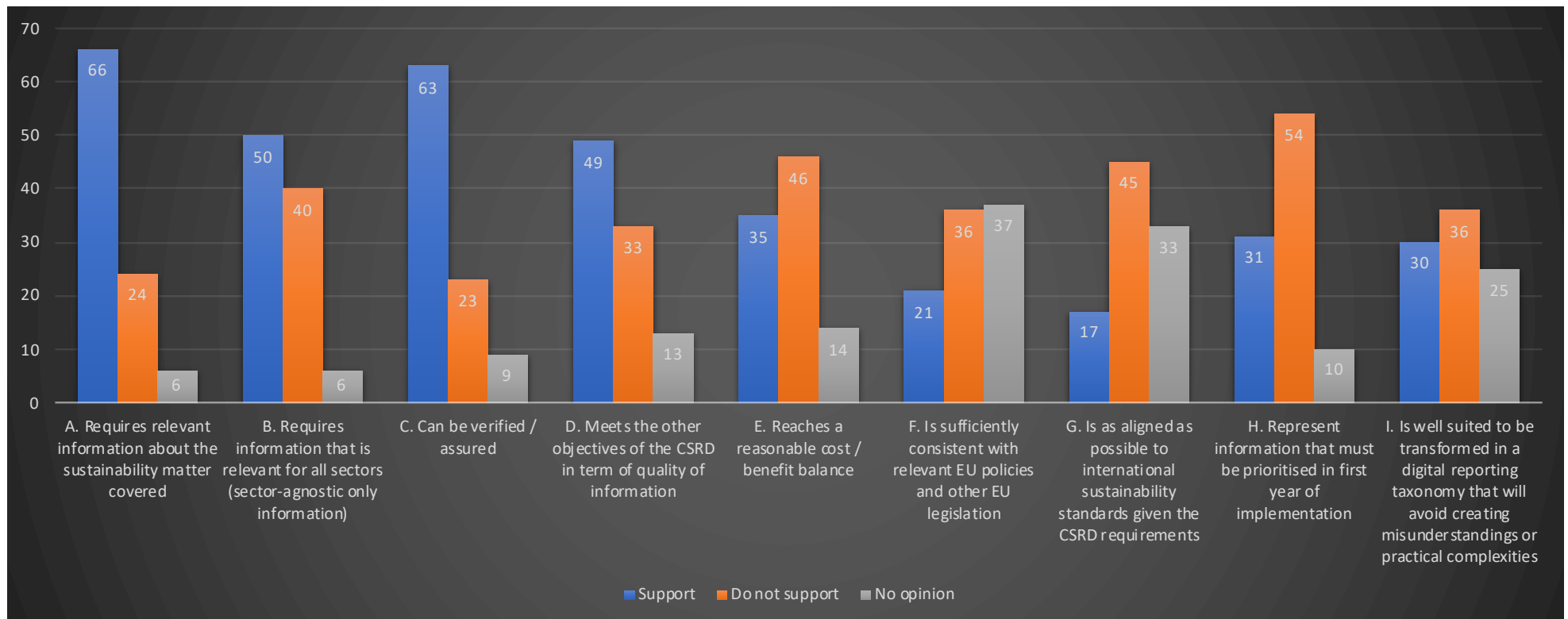
ESRS E5 Resource use and circular economy (DR E5-4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	56%	14%	29%
Audit firm, assurance provider and/or accounting firm	66%	14%	20%
Rating agency and analysts + Consumer organization	80%	20%	0%
Public authority/regulator/supervisor + National Standard Setter	56%	16%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	35%	38%	27%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	46%	45%	9%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	56%	21%	23%



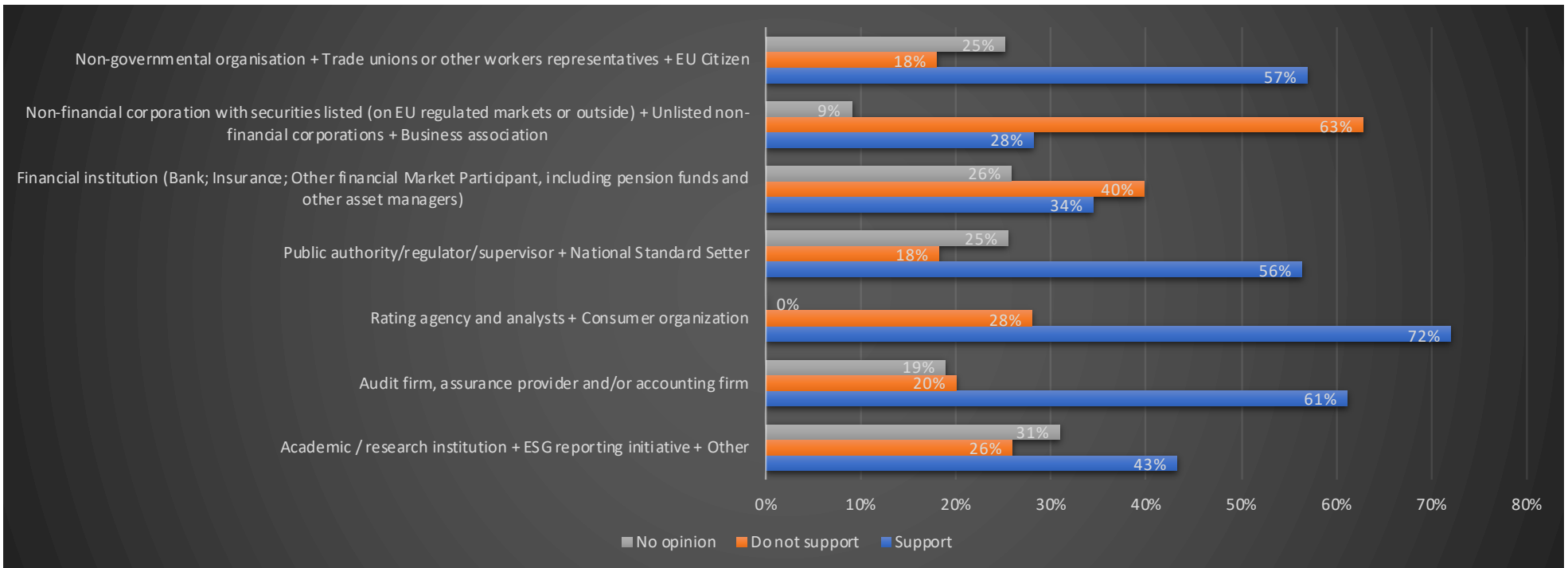
ESRS E5 Resource use and circular economy (DR E5-5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	66	24	6
B. Requires information that is relevant for all sectors (sector-agnostic only information)	50	40	6
C. Can be verified / assured	63	23	9
D. Meets the other objectives of the CSRD in term of quality of information	49	33	13
E. Reaches a reasonable cost / benefit balance	35	46	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	21	36	37
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	17	45	33
H. Represent information that must be prioritised in first year of implementation	31	54	10
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	30	36	25



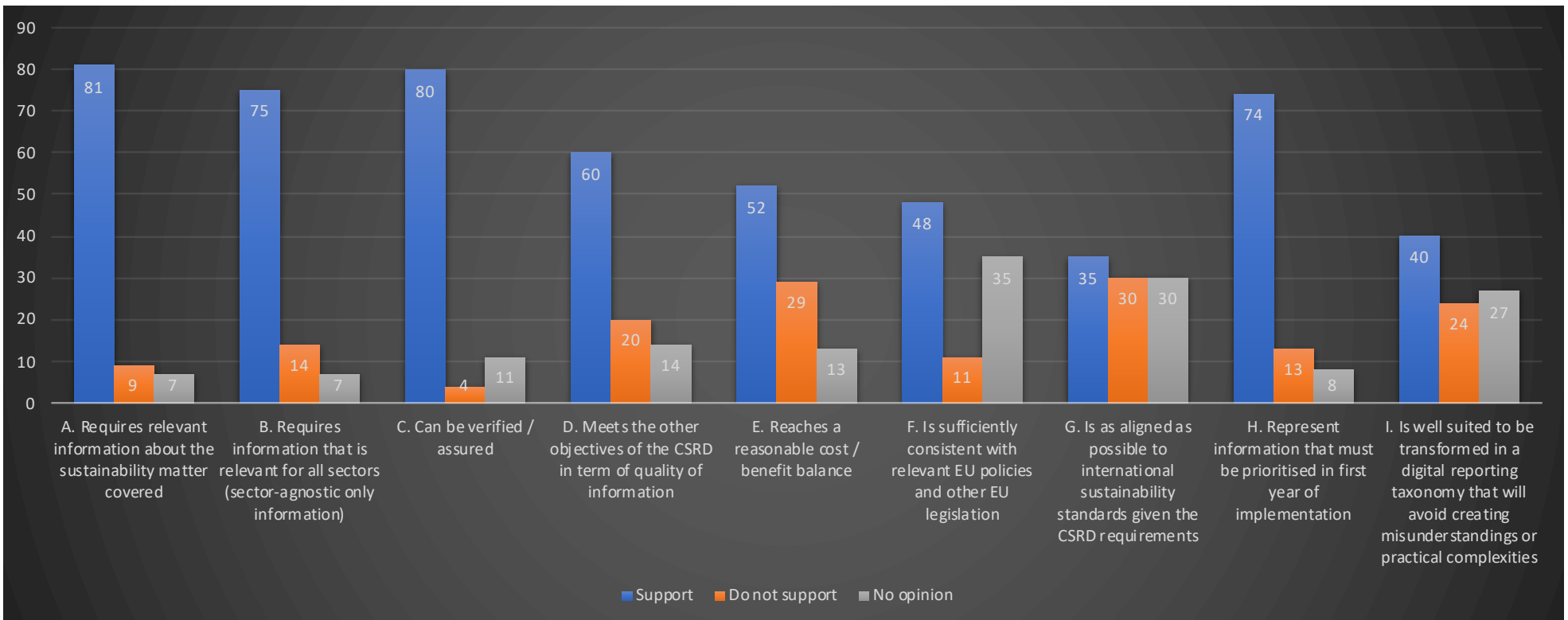
ESRS E5 Resource use and circular economy (DR E5-5)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	43%	26%	31%
Audit firm, assurance provider and/or accounting firm	61%	20%	19%
Rating agency and analysts + Consumer organization	72%	28%	0%
Public authority/regulator/supervisor + National Standard Setter	56%	18%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	34%	40%	26%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	28%	63%	9%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	57%	18%	25%



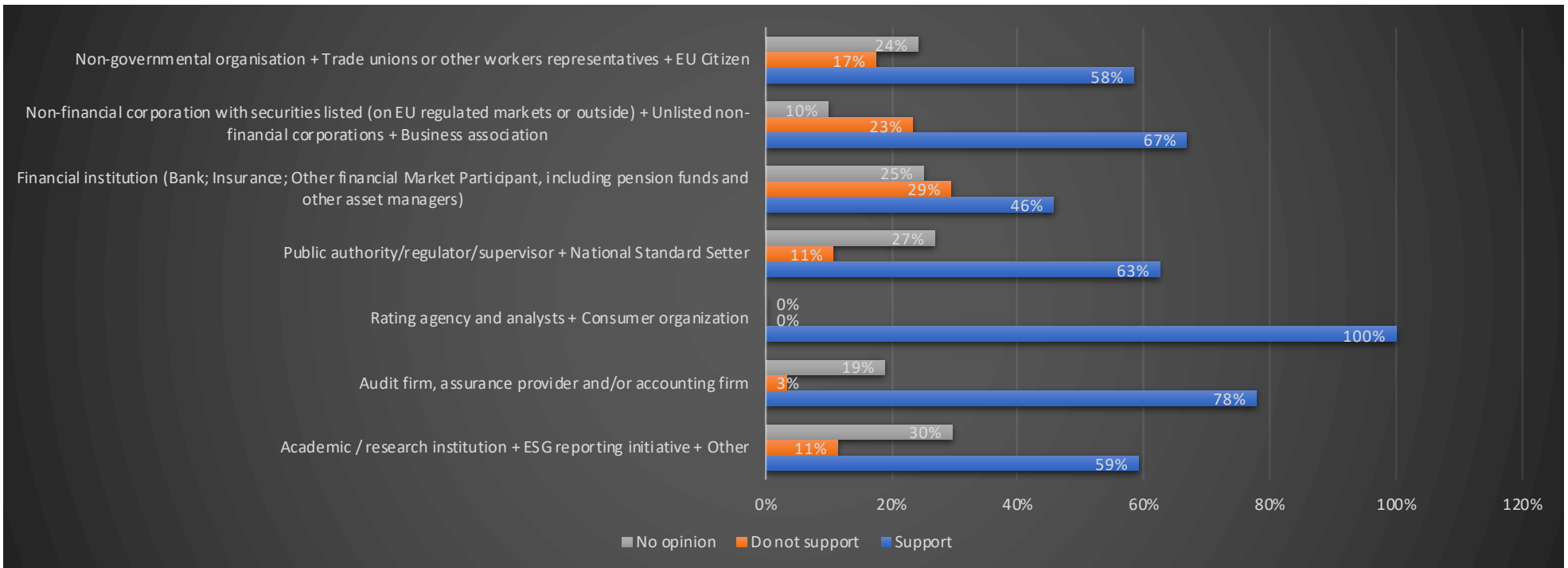
ESRS E5 Resource use and circular economy (DR E5-6)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	81	9	7
B. Requires information that is relevant for all sectors (sector-agnostic only information)	75	14	7
C. Can be verified / assured	80	4	11
D. Meets the other objectives of the CSRD in term of quality of information	60	20	14
E. Reaches a reasonable cost / benefit balance	52	29	13
F. Is sufficiently consistent with relevant EU policies and other EU legislation	48	11	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	35	30	30
H. Represent information that must be prioritised in first year of implementation	74	13	8
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	40	24	27



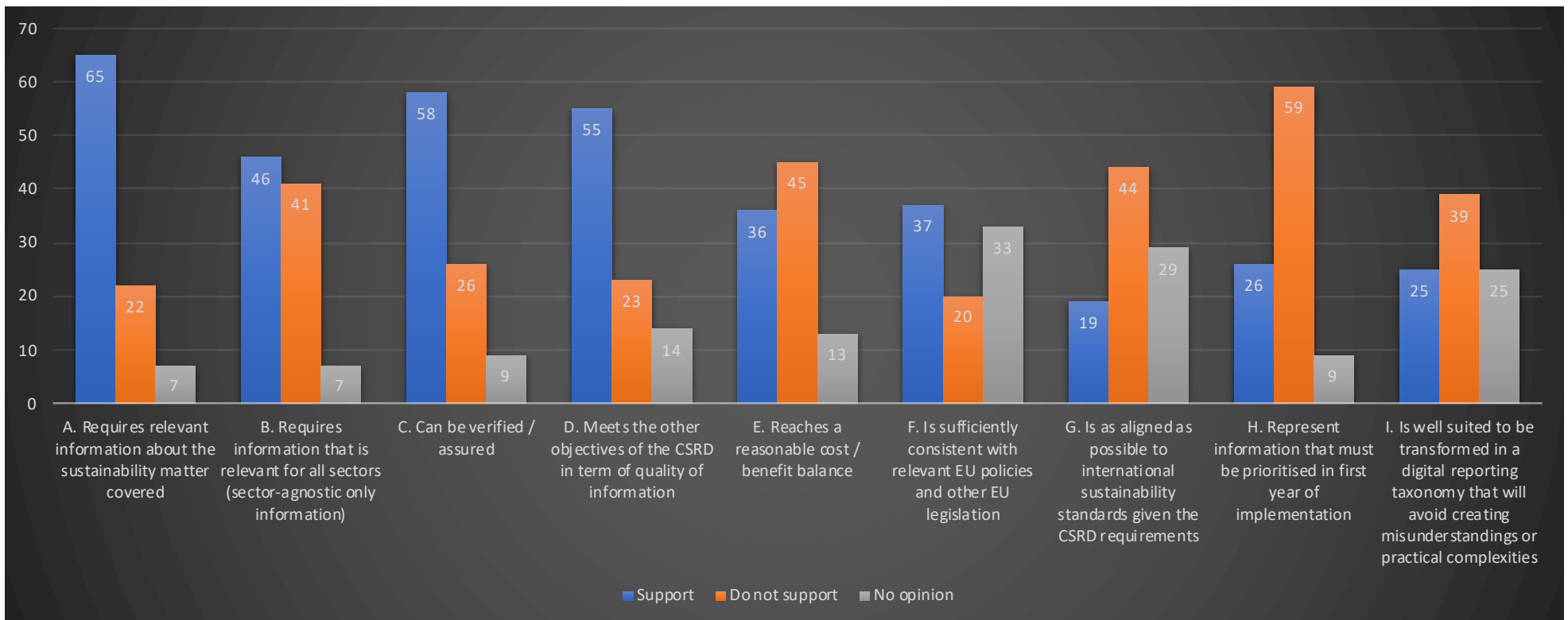
ESRS E5 Resource use and circular economy (DR E5-6)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	59%	11%	30%
Audit firm, assurance provider and/or accounting firm	78%	3%	19%
Rating agency and analysts + Consumer organization	100%	0%	0%
Public authority/regulator/supervisor + National Standard Setter	63%	11%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	46%	29%	25%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	67%	23%	10%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	58%	17%	24%



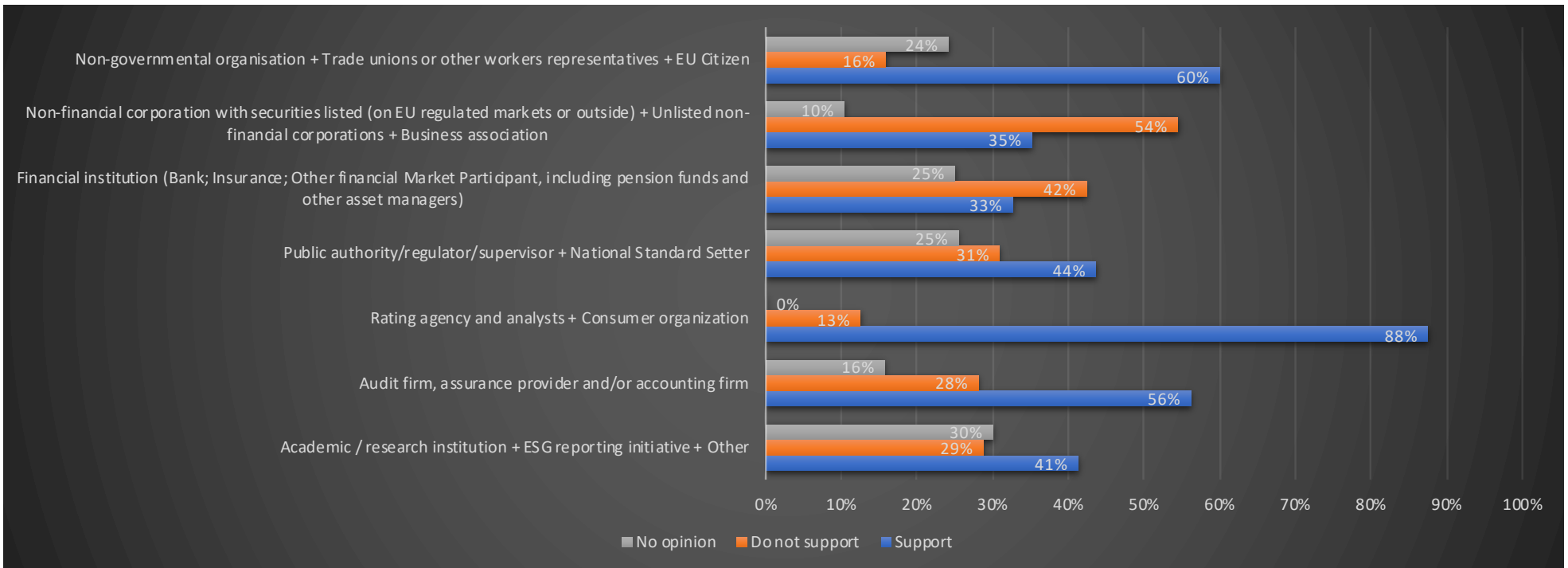
ESRS E5 Resource use and circular economy (DR E5-7)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	65	22	7
B. Requires information that is relevant for all sectors (sector-agnostic only information)	46	41	7
C. Can be verified / assured	58	26	9
D. Meets the other objectives of the CSRD in term of quality of information	55	23	14
E. Reaches a reasonable cost / benefit balance	36	45	13
F. Is sufficiently consistent with relevant EU policies and other EU legislation	37	20	33
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	19	44	29
H. Represent information that must be prioritised in first year of implementation	26	59	9
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	25	39	25



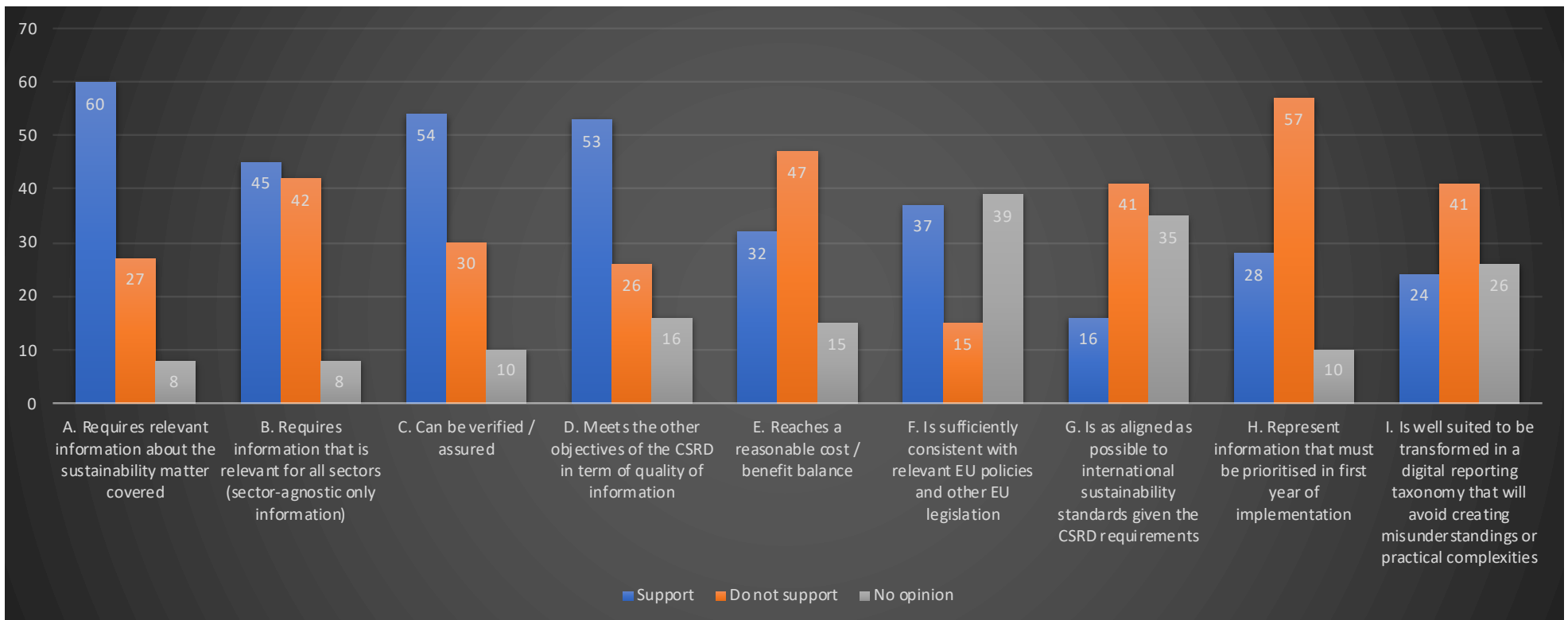
ESRS E5 Resource use and circular economy (DR E5-7)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	41%	29%	30%
Audit firm, assurance provider and/or accounting firm	56%	28%	16%
Rating agency and analysts + Consumer organization	88%	13%	0%
Public authority/regulator/supervisor + National Standard Setter	44%	31%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	33%	42%	25%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	35%	54%	10%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	60%	16%	24%



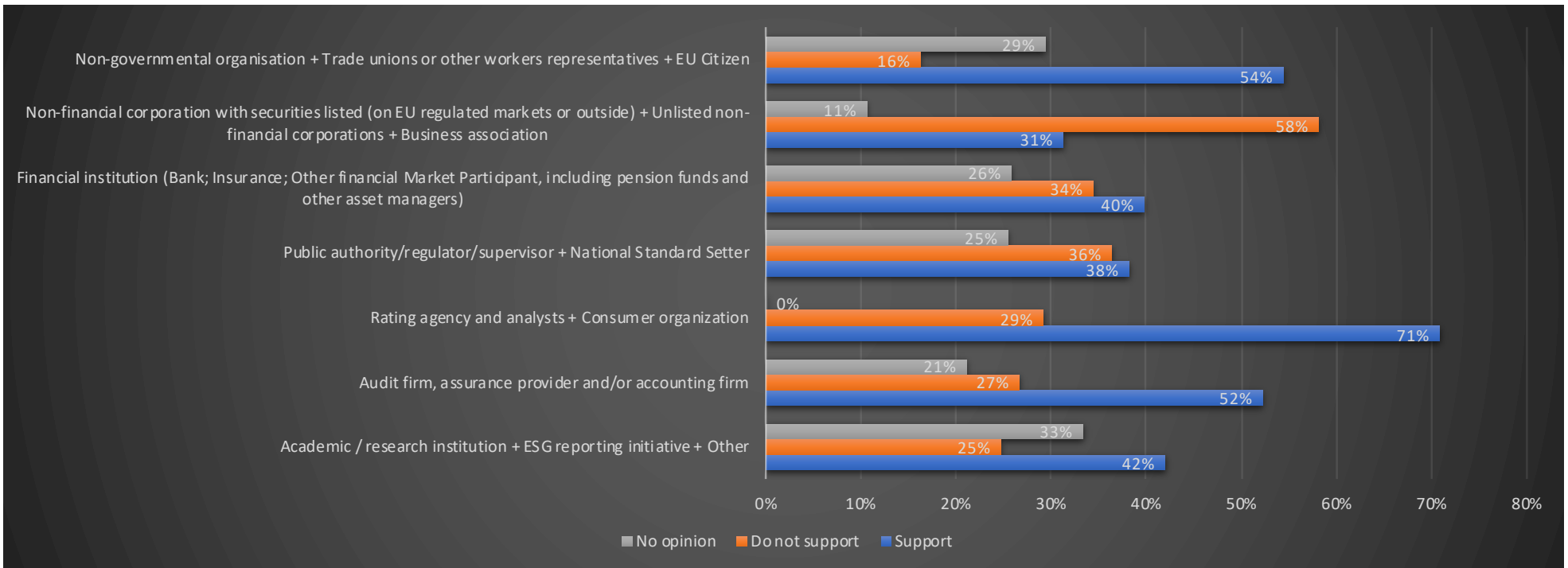
ESRS E5 Resource use and circular economy (DR E5-8)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	60	27	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	45	42	8
C. Can be verified / assured	54	30	10
D. Meets the other objectives of the CSRD in term of quality of information	53	26	16
E. Reaches a reasonable cost / benefit balance	32	47	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	37	15	39
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	16	41	35
H. Represent information that must be prioritised in first year of implementation	28	57	10
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	24	41	26



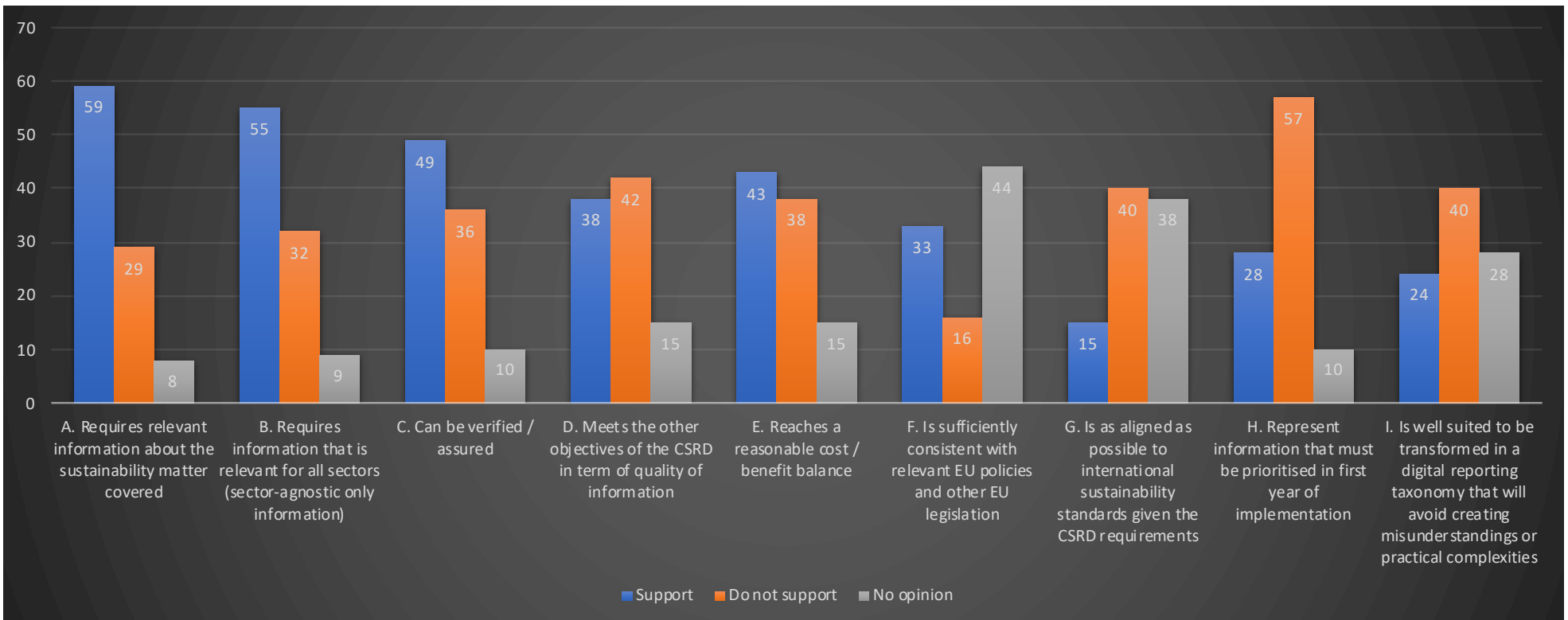
ESRS E5 Resource use and circular economy (DR E5-8)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	42%	25%	33%
Audit firm, assurance provider and/or accounting firm	52%	27%	21%
Rating agency and analysts + Consumer organization	71%	29%	0%
Public authority/regulator/supervisor + National Standard Setter	38%	36%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	40%	34%	26%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	31%	58%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	54%	16%	29%



ESRS E5 Resource use and circular economy (DR E5-9)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	59	29	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	55	32	9
C. Can be verified / assured	49	36	10
D. Meets the other objectives of the CSRD in term of quality of information	38	42	15
E. Reaches a reasonable cost / benefit balance	43	38	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	33	16	44
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	15	40	38
H. Represent information that must be prioritised in first year of implementation	28	57	10
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	24	40	28



ESRS E5 Resource use and circular economy (DR E5-9)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	43%	25%	32%
Audit firm, assurance provider and/or accounting firm	47%	28%	26%
Rating agency and analysts + Consumer organization	79%	21%	0%
Public authority/regulator/supervisor + National Standard Setter	32%	41%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	39%	35%	26%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	26%	63%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	65%	1%	33%

