

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.

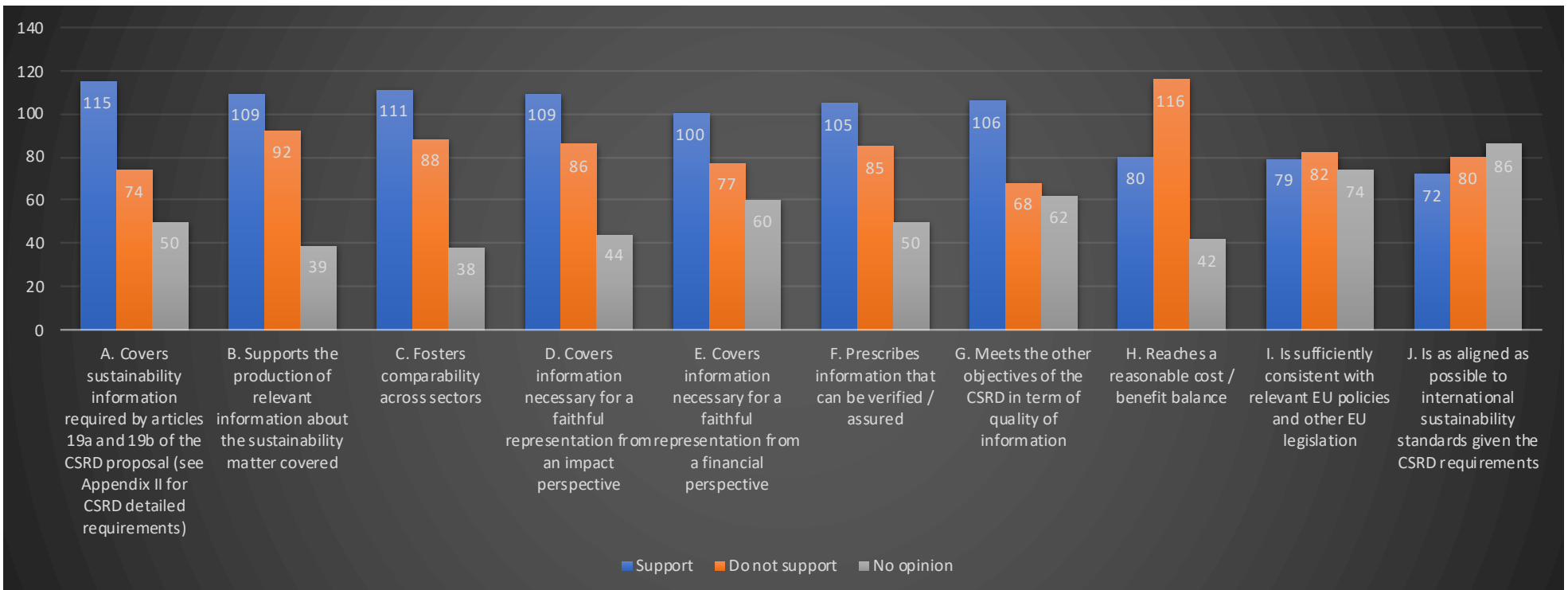
The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

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.

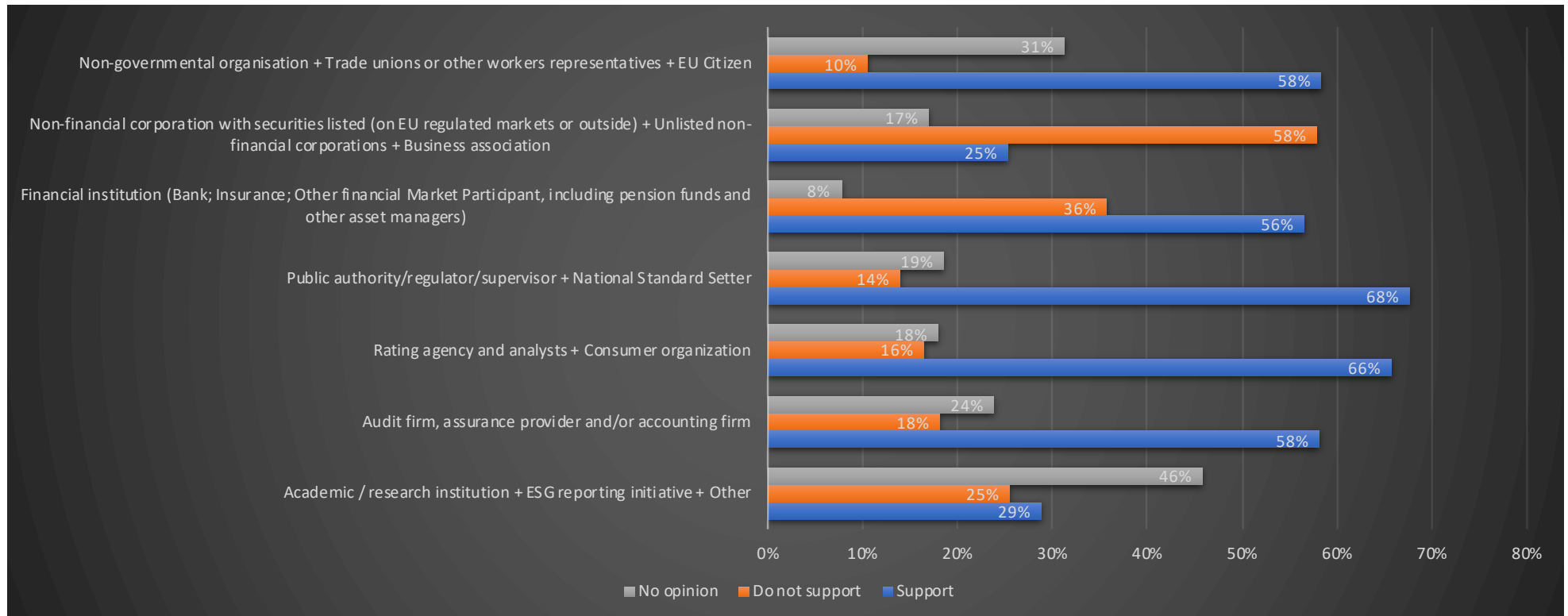
ESRS G2 Business conduct (overall ED relevance/content)

	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)	115	74	50
B. Supports the production of relevant information about the sustainability matter covered	109	92	39
C. Fosters comparability across sectors	111	88	38
D. Covers information necessary for a faithful representation from an impact perspective	109	86	44
E. Covers information necessary for a faithful representation from a financial perspective	100	77	60
F. Prescribes information that can be verified / assured	105	85	50
G. Meets the other objectives of the CSRD in term of quality of information	106	68	62
H. Reaches a reasonable cost / benefit balance	80	116	42
I. Is sufficiently consistent with relevant EU policies and other EU legislation	79	82	74
J. Is as aligned as possible to international sustainability standards given the CSRD requirements	72	80	86



ESRS G2 Business conduct (overall ED relevance/content)

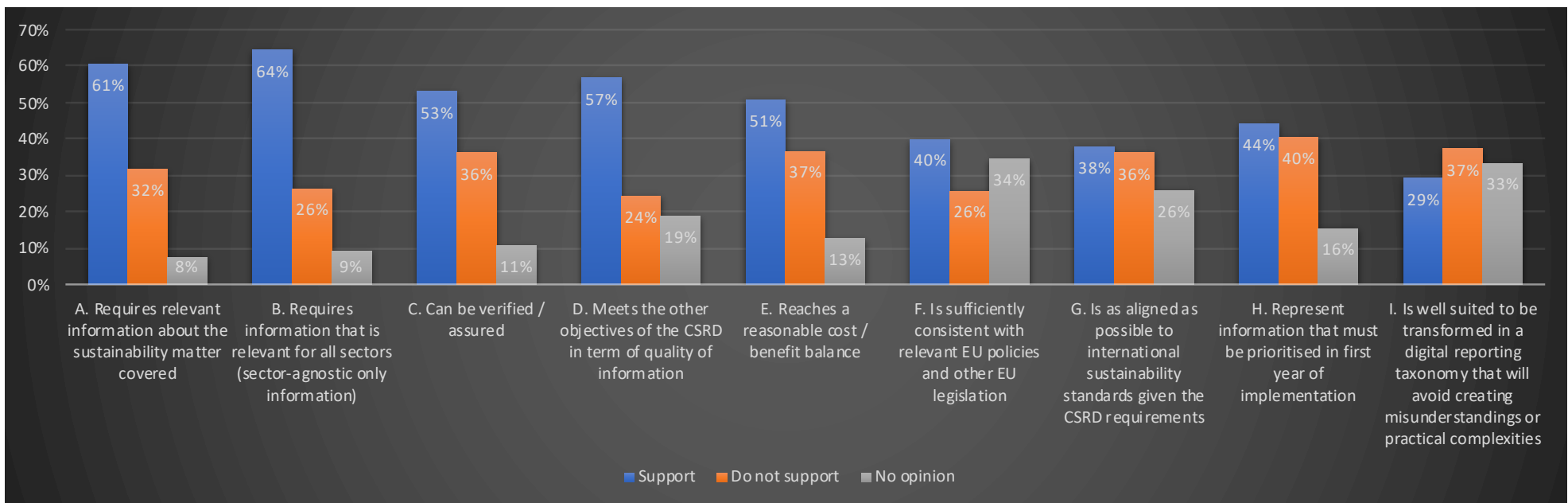
	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	29%	25%	46%
Audit firm, assurance provider and/or accounting firm	58%	18%	24%
Rating agency and analysts + Consumer organization	66%	16%	18%
Public authority/regulator/supervisor + National Standard Setter	68%	14%	19%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	56%	36%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	25%	58%	17%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	58%	10%	31%



Survey 2 results

ESRS G2 Business conduct

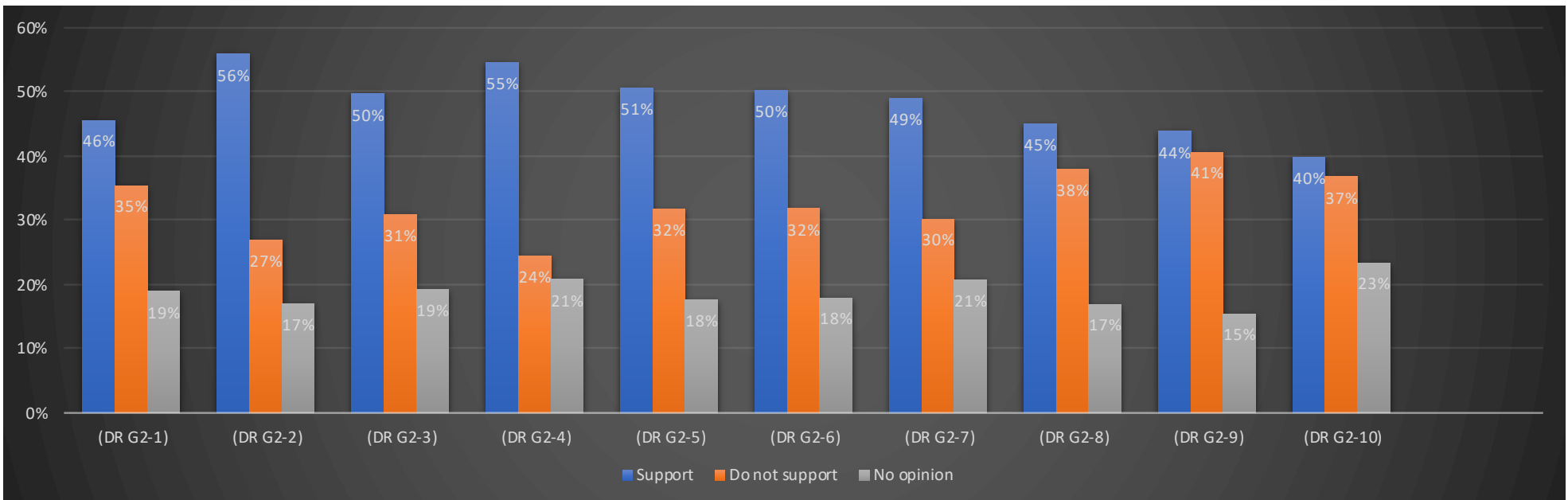
	Average across DRs				Across DRs		
	Support	Do not support	No opinion		Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	61%	32%	8%	100%	690	361	87
B. Requires information that is relevant for all sectors (sector-agnostic only information)	64%	26%	9%	100%	727	298	103
C. Can be verified / assured	53%	36%	11%	100%	603	412	121
D. Meets the other objectives of the CSRD in term of quality of information	57%	24%	19%	100%	636	273	212
E. Reaches a reasonable cost / benefit balance	51%	37%	13%	100%	576	415	143
F. Is sufficiently consistent with relevant EU policies and other EU legislation	40%	26%	34%	100%	438	284	380
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	38%	36%	26%	100%	421	404	288
H. Represent information that must be prioritised in first year of implementation	44%	40%	16%	100%	489	448	172
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	29%	37%	33%	100%	323	412	368



Survey 2 results

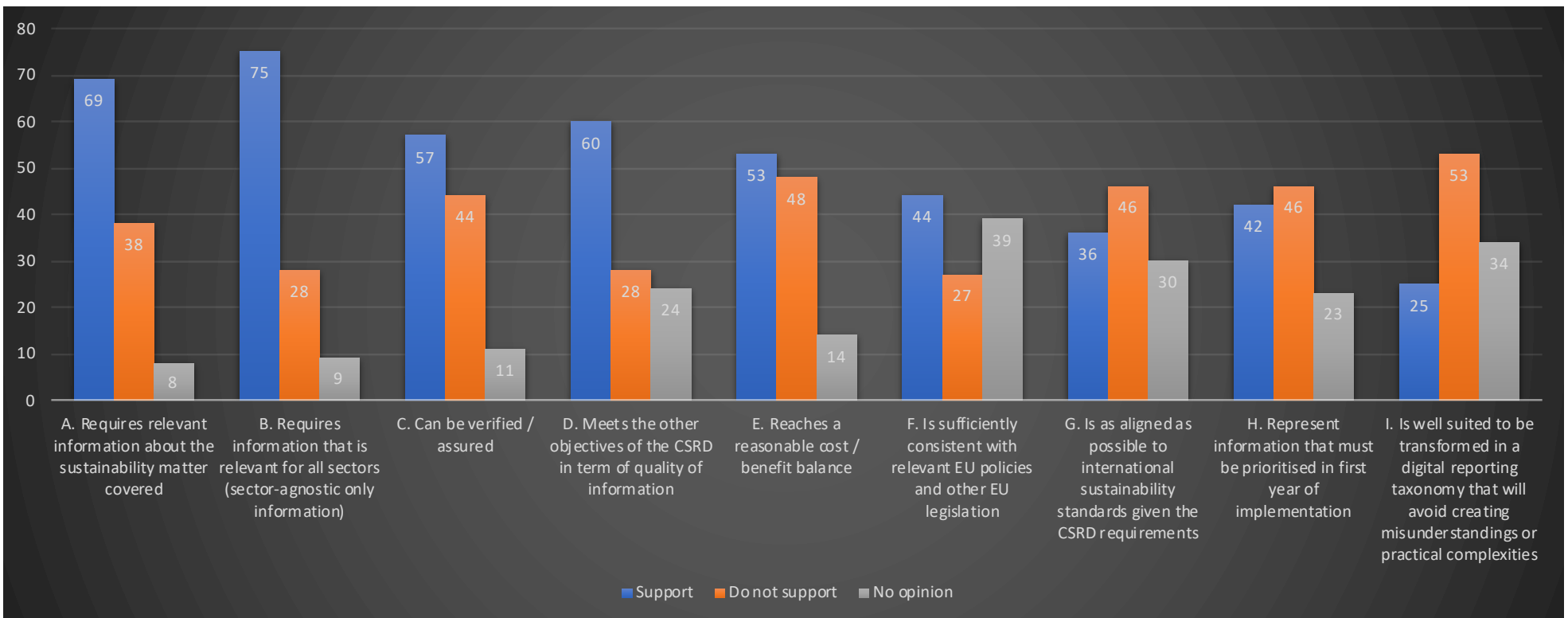
ESRS G2 Business conduct

	Average across A to J				Across A to J		
	Support	Do not support	No opinion		Support	Do not support	No opinion
(DR G2-1)	46%	35%	19%	100%	461	358	192
(DR G2-2)	56%	27%	17%	100%	587	283	179
(DR G2-3)	50%	31%	19%	100%	515	320	199
(DR G2-4)	55%	24%	21%	100%	558	250	213
(DR G2-5)	51%	32%	18%	100%	509	319	177
(DR G2-6)	50%	32%	18%	100%	514	326	183
(DR G2-7)	49%	30%	21%	100%	492	303	209
(DR G2-8)	45%	38%	17%	100%	426	359	160
(DR G2-9)	44%	41%	15%	100%	445	411	156
(DR G2-10)	40%	37%	23%	100%	465	430	273



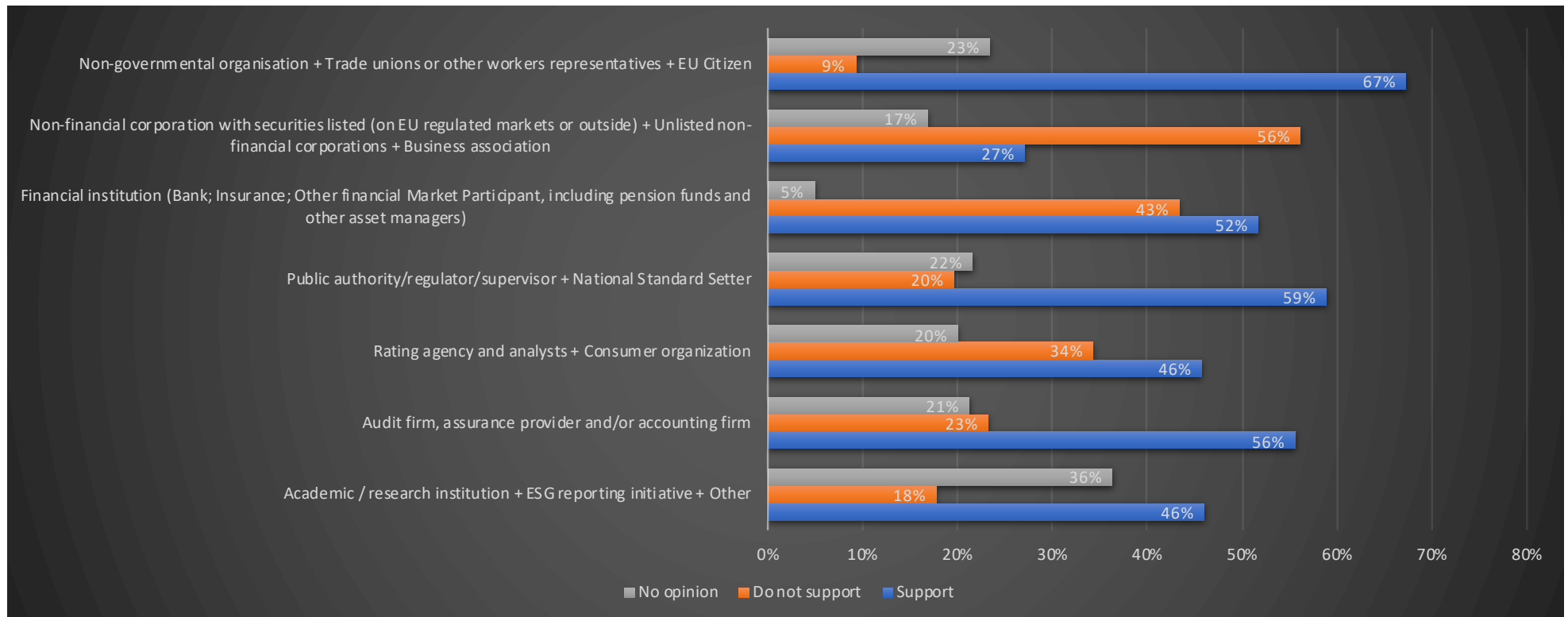
ESRS G2 Business conduct (DR G2-1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	69	38	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	75	28	9
C. Can be verified / assured	57	44	11
D. Meets the other objectives of the CSRD in term of quality of information	60	28	24
E. Reaches a reasonable cost / benefit balance	53	48	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	44	27	39
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	36	46	30
H. Represent information that must be prioritised in first year of implementation	42	46	23
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	25	53	34



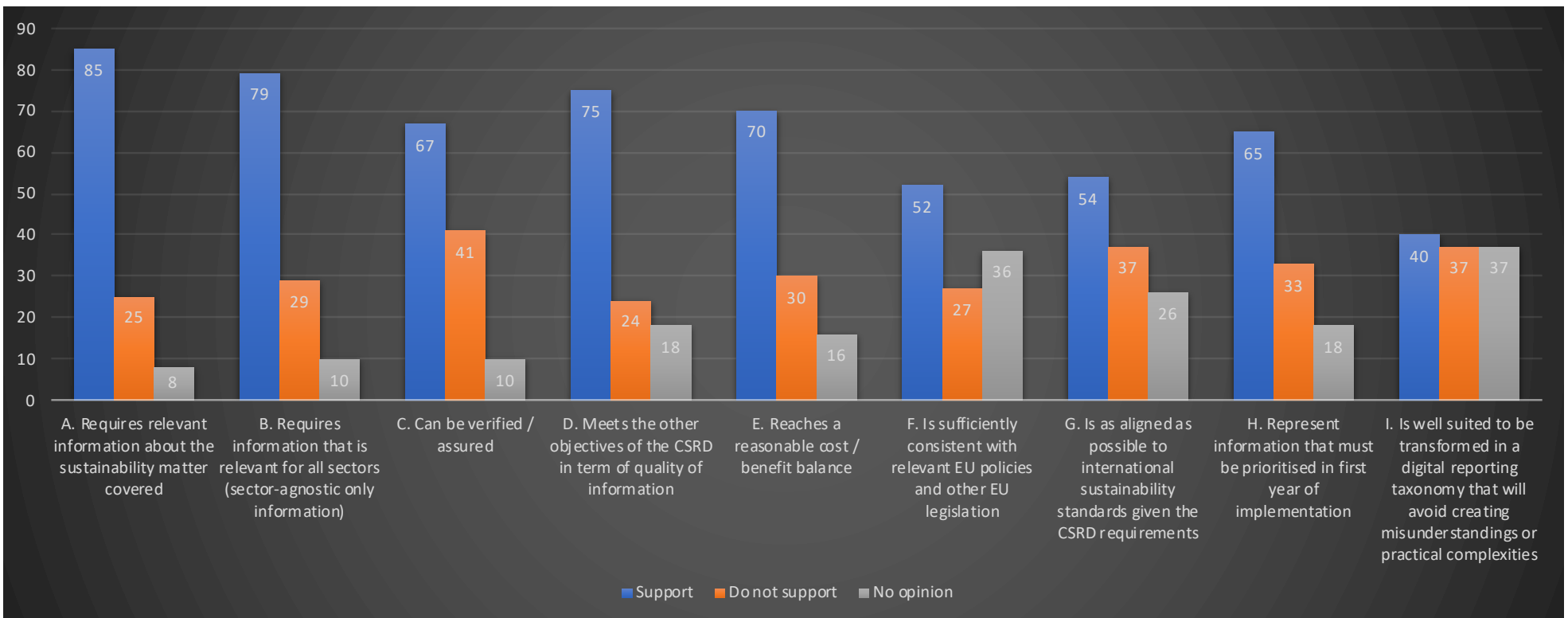
ESRS G2 Business conduct (DR G2-1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	46%	18%	36%
Audit firm, assurance provider and/or accounting firm	56%	23%	21%
Rating agency and analysts + Consumer organization	46%	34%	20%
Public authority/regulator/supervisor + National Standard Setter	59%	20%	22%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	52%	43%	5%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	27%	56%	17%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	67%	9%	23%



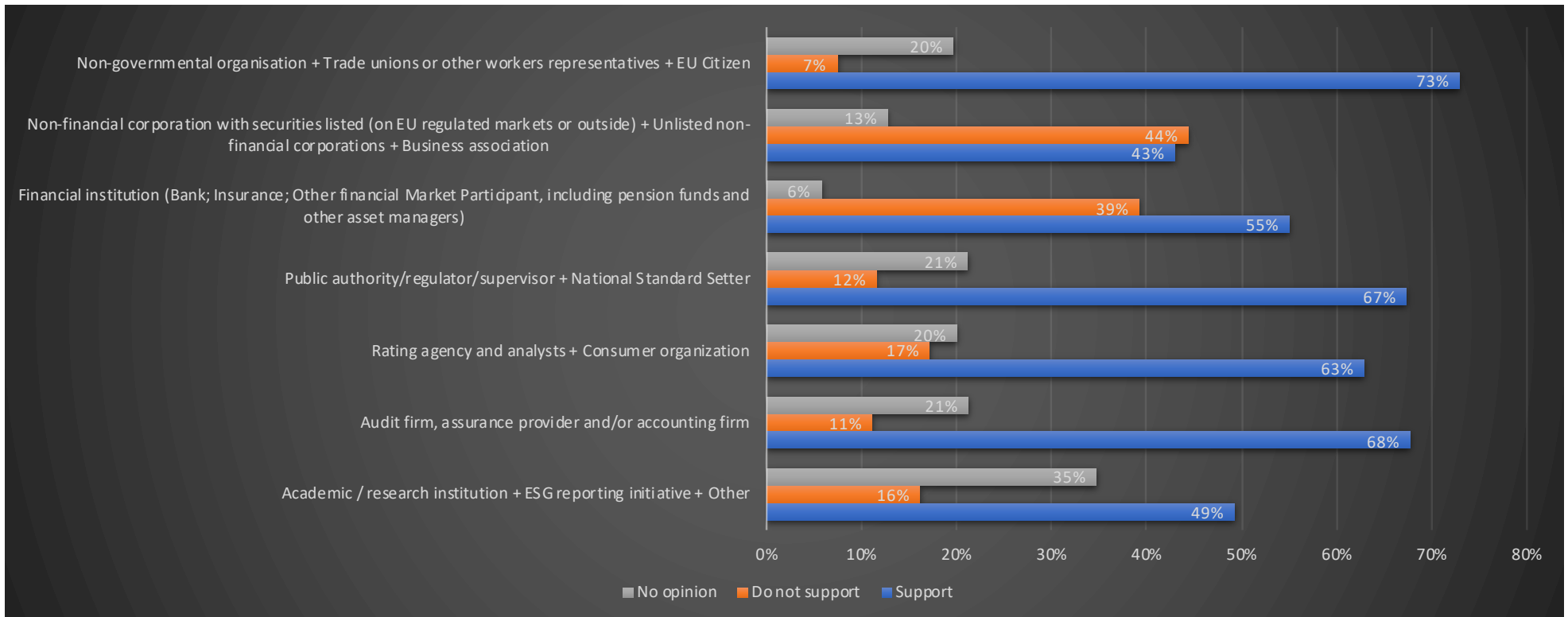
ESRS G2 Business conduct (DR G2-2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	85	25	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	79	29	10
C. Can be verified / assured	67	41	10
D. Meets the other objectives of the CSRD in term of quality of information	75	24	18
E. Reaches a reasonable cost / benefit balance	70	30	16
F. Is sufficiently consistent with relevant EU policies and other EU legislation	52	27	36
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	54	37	26
H. Represent information that must be prioritised in first year of implementation	65	33	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	40	37	37



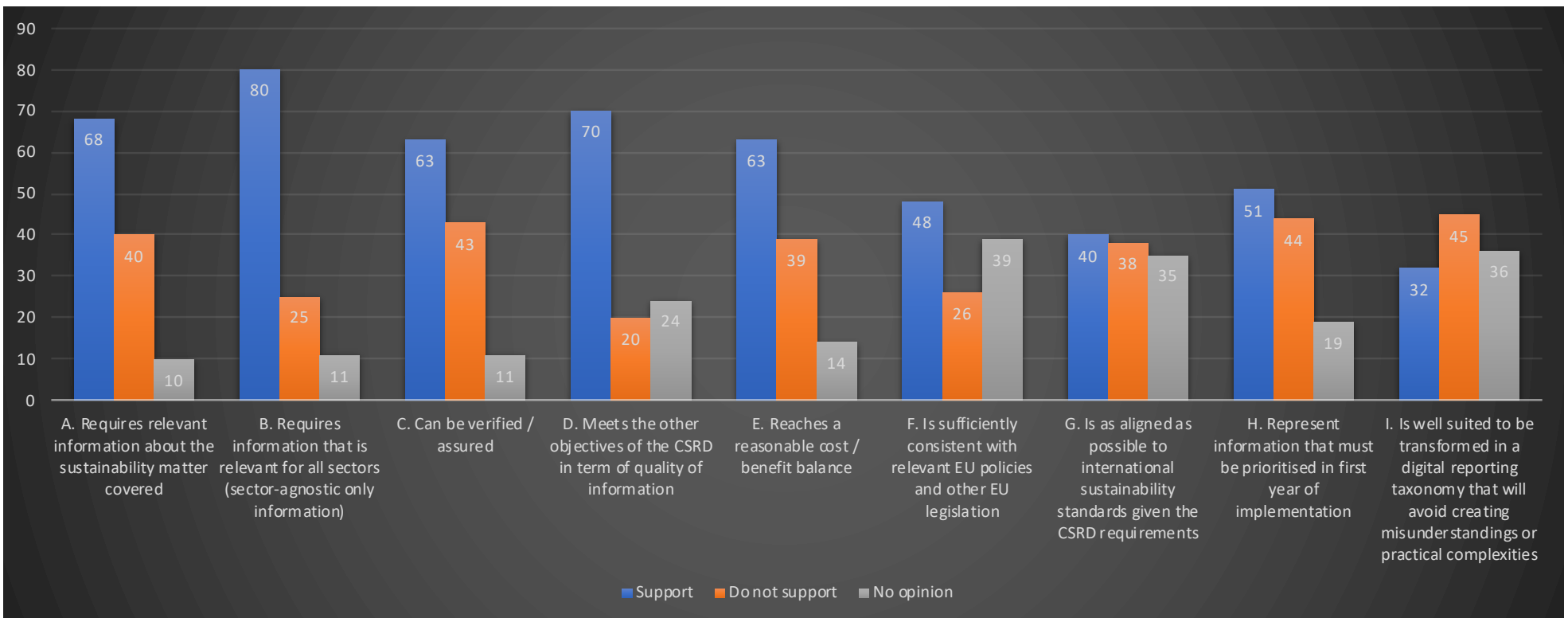
ESRS G2 Business conduct (DR G2-2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	49%	16%	35%
Audit firm, assurance provider and/or accounting firm	68%	11%	21%
Rating agency and analysts + Consumer organization	63%	17%	20%
Public authority/regulator/supervisor + National Standard Setter	67%	12%	21%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	55%	39%	6%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	43%	44%	13%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	73%	7%	20%



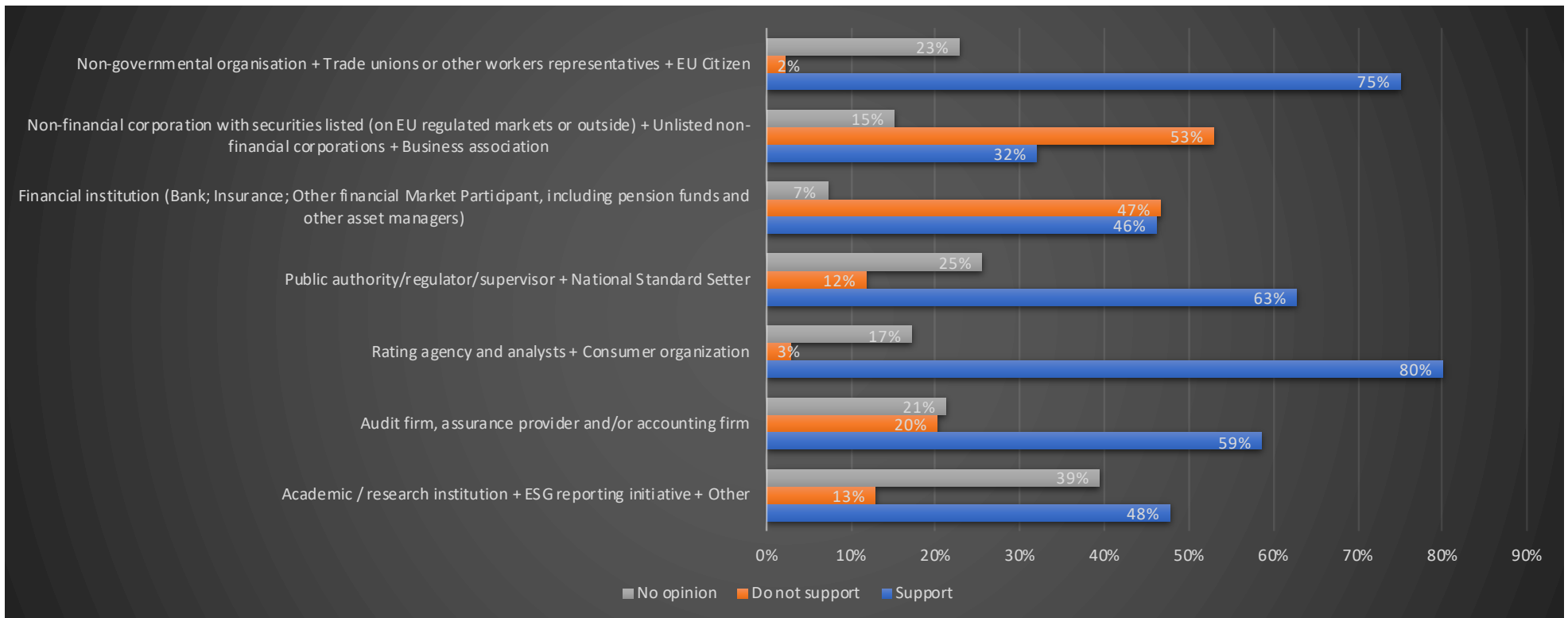
ESRS G2 Business conduct (DR G2-3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	68	40	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	80	25	11
C. Can be verified / assured	63	43	11
D. Meets the other objectives of the CSRD in term of quality of information	70	20	24
E. Reaches a reasonable cost / benefit balance	63	39	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	48	26	39
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	40	38	35
H. Represent information that must be prioritised in first year of implementation	51	44	19
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	32	45	36



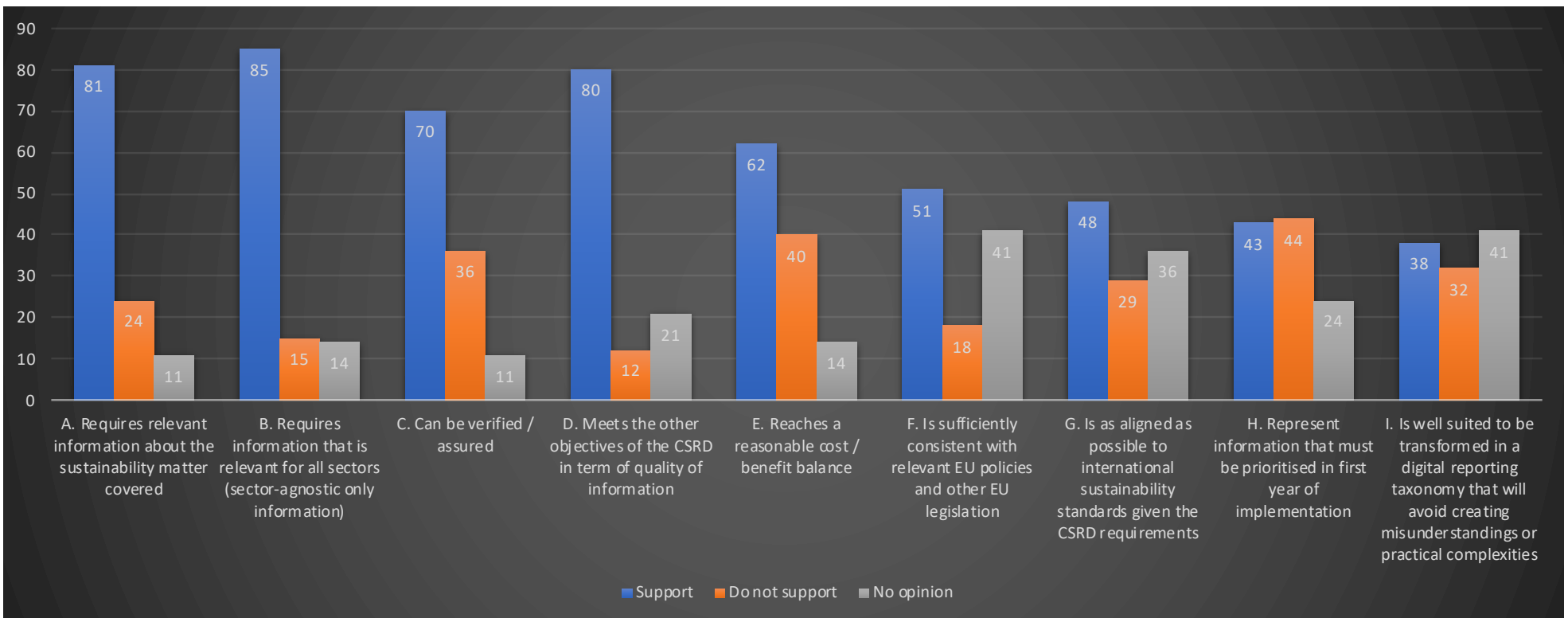
ESRS G2 Business conduct (DR G2-3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	48%	13%	39%
Audit firm, assurance provider and/or accounting firm	59%	20%	21%
Rating agency and analysts + Consumer organization	80%	3%	17%
Public authority/regulator/supervisor + National Standard Setter	63%	12%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	46%	47%	7%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	32%	53%	15%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	75%	2%	23%



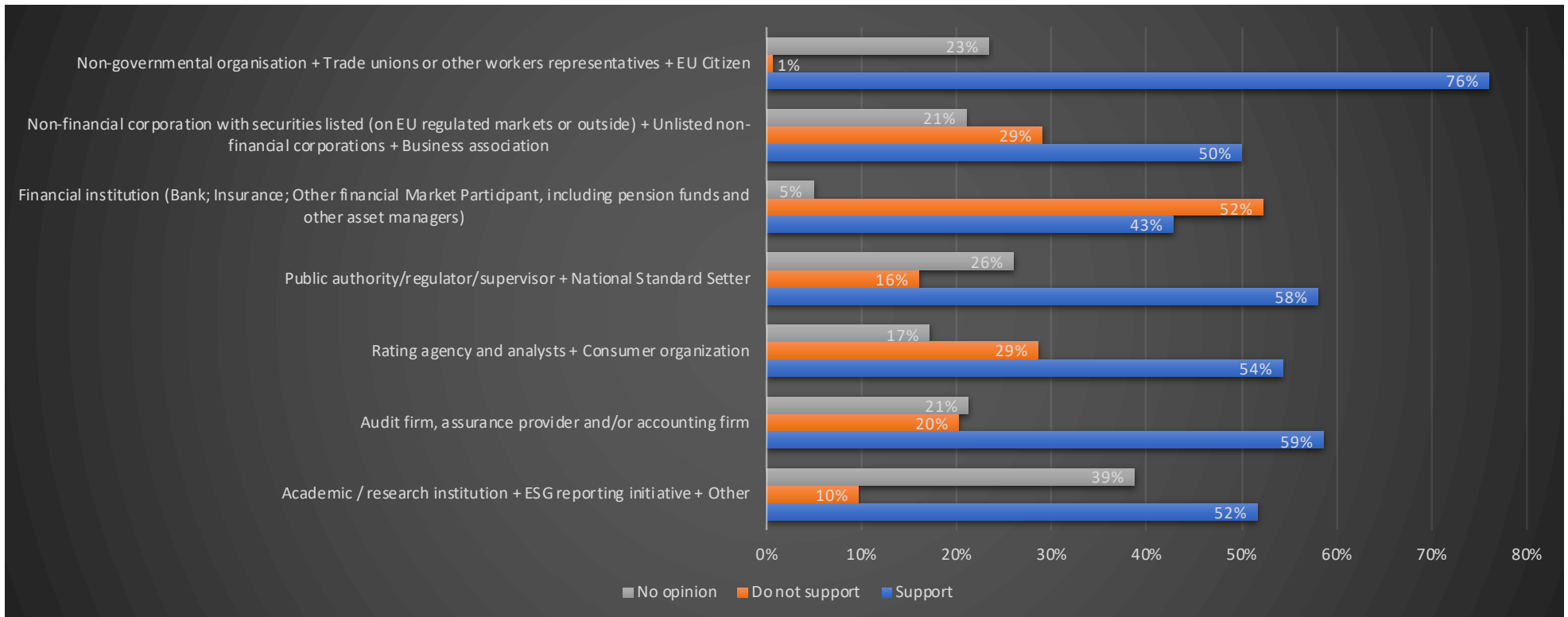
ESRS G2 Business conduct (DR G2-4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	81	24	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	85	15	14
C. Can be verified / assured	70	36	11
D. Meets the other objectives of the CSRD in term of quality of information	80	12	21
E. Reaches a reasonable cost / benefit balance	62	40	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	51	18	41
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	48	29	36
H. Represent information that must be prioritised in first year of implementation	43	44	24
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	38	32	41



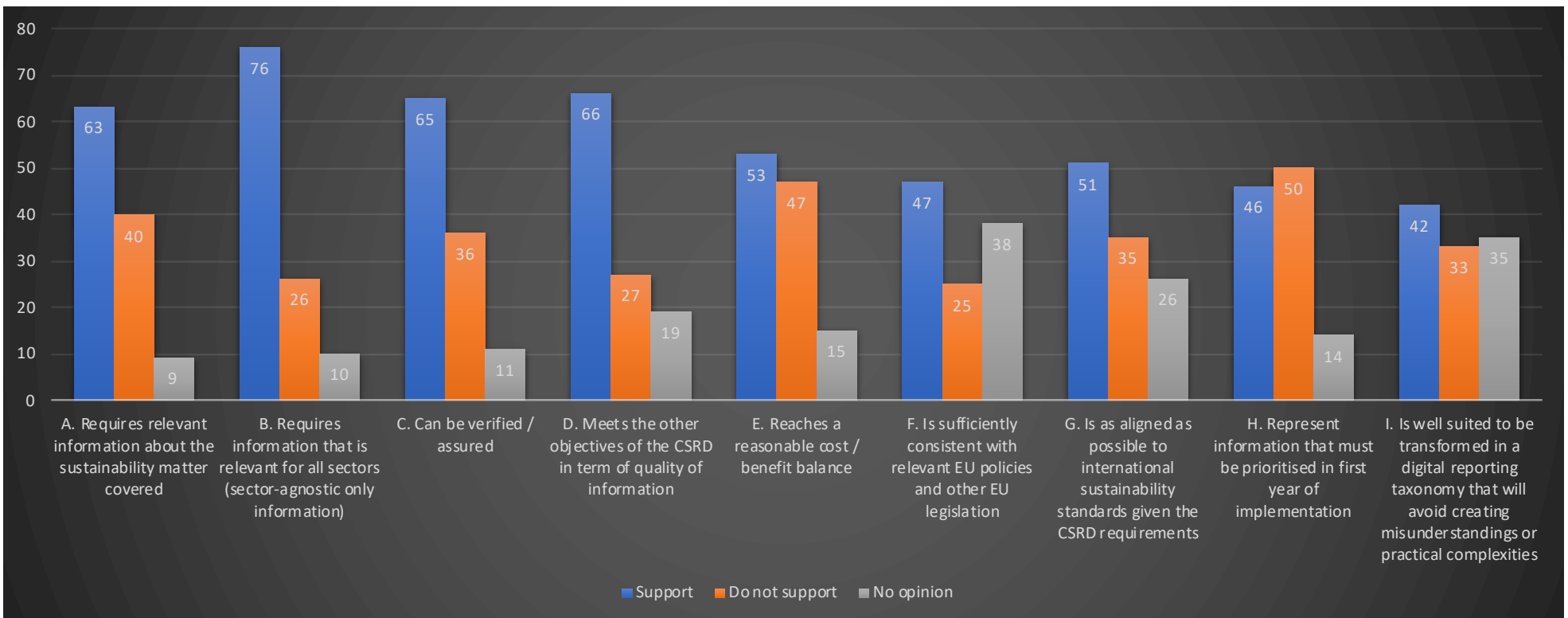
ESRS G2 Business conduct (DR G2-4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	52%	10%	39%
Audit firm, assurance provider and/or accounting firm	59%	20%	21%
Rating agency and analysts + Consumer organization	54%	29%	17%
Public authority/regulator/supervisor + National Standard Setter	58%	16%	26%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	43%	52%	5%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	50%	29%	21%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	76%	1%	23%



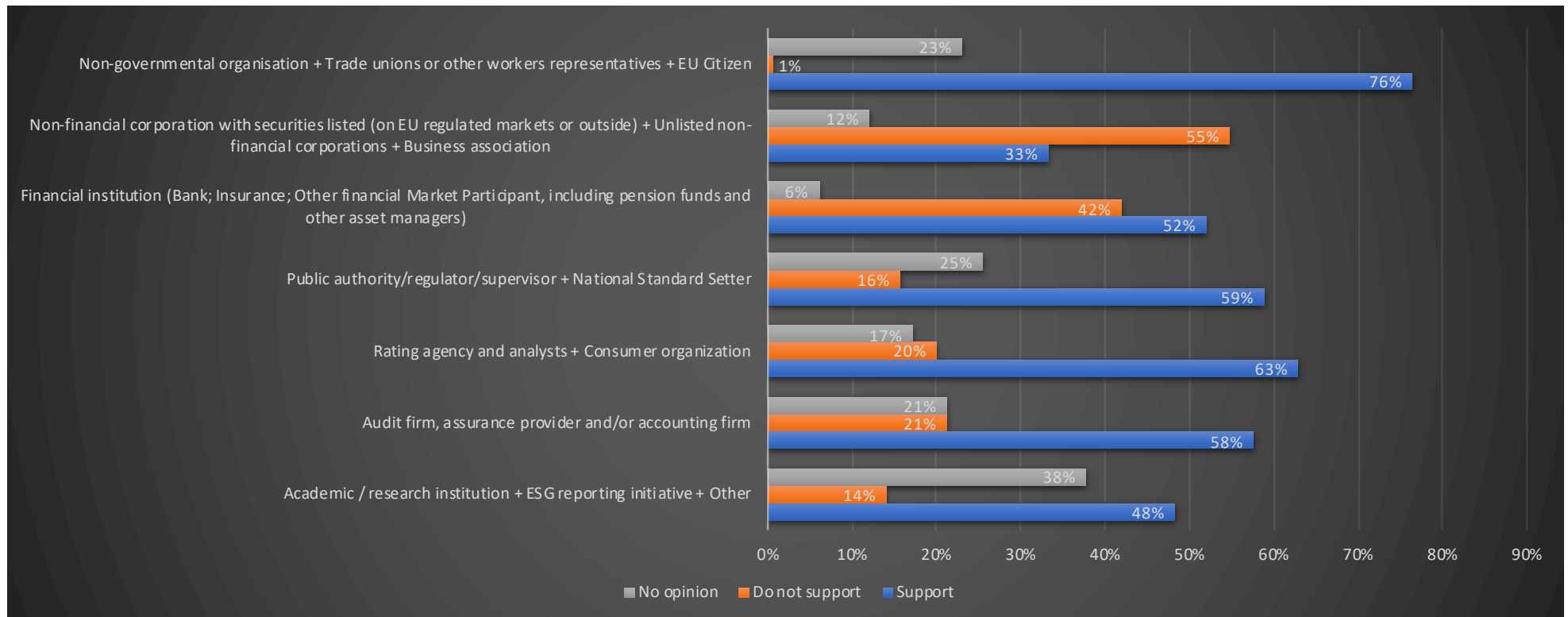
ESRS G2 Business conduct (DR G2-5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	63	40	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	76	26	10
C. Can be verified / assured	65	36	11
D. Meets the other objectives of the CSRD in term of quality of information	66	27	19
E. Reaches a reasonable cost / benefit balance	53	47	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	47	25	38
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	51	35	26
H. Represent information that must be prioritised in first year of implementation	46	50	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	42	33	35



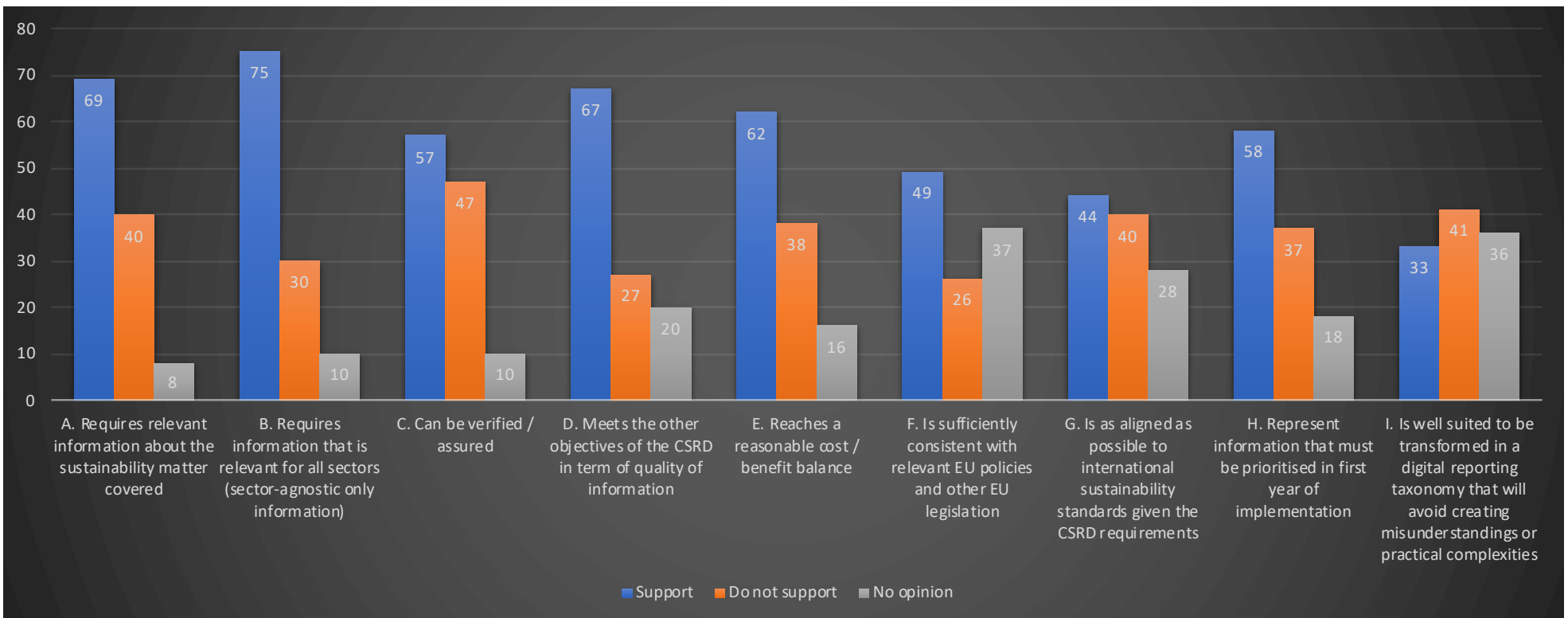
ESRS G2 Business conduct (DR G2-5)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	48%	14%	38%
Audit firm, assurance provider and/or accounting firm	58%	21%	21%
Rating agency and analysts + Consumer organization	63%	20%	17%
Public authority/regulator/supervisor + National Standard Setter	59%	16%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	52%	42%	6%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	33%	55%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	76%	1%	23%



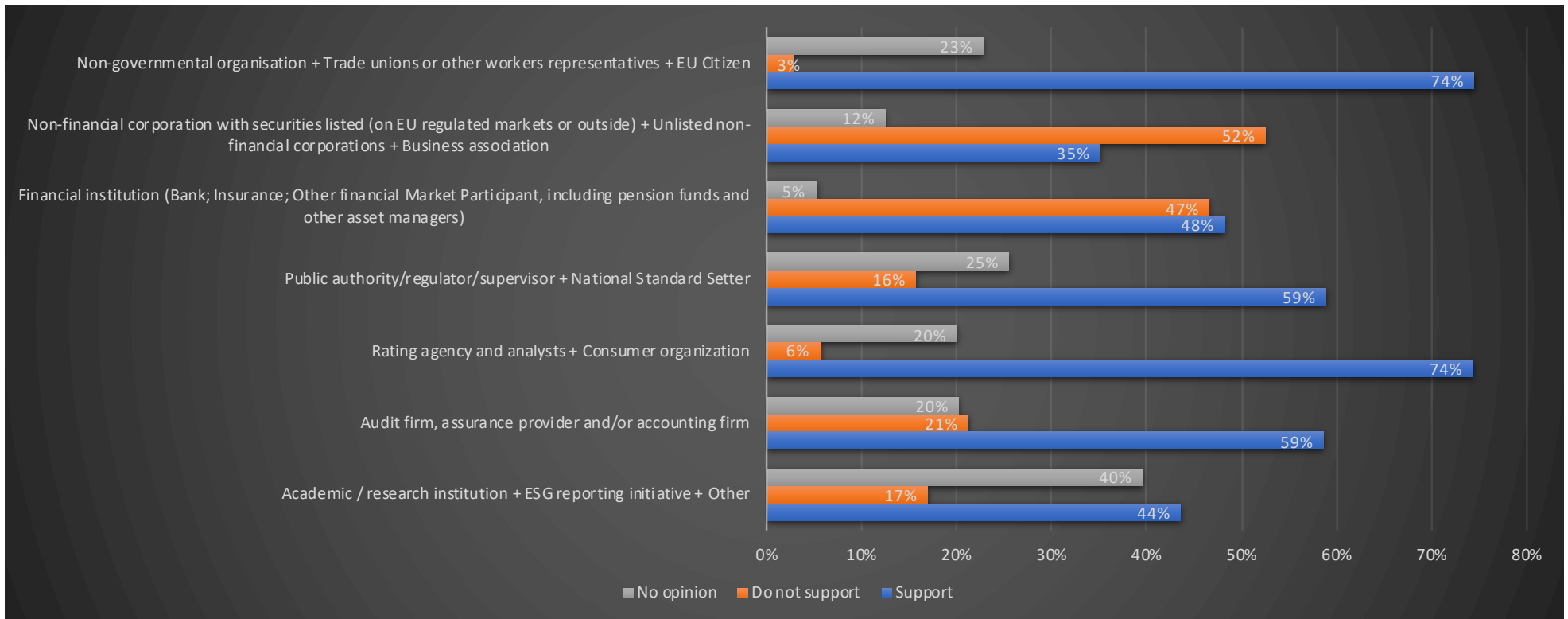
ESRS G2 Business conduct (DR G2-6)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	69	40	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	75	30	10
C. Can be verified / assured	57	47	10
D. Meets the other objectives of the CSRD in term of quality of information	67	27	20
E. Reaches a reasonable cost / benefit balance	62	38	16
F. Is sufficiently consistent with relevant EU policies and other EU legislation	49	26	37
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	44	40	28
H. Represent information that must be prioritised in first year of implementation	58	37	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	33	41	36



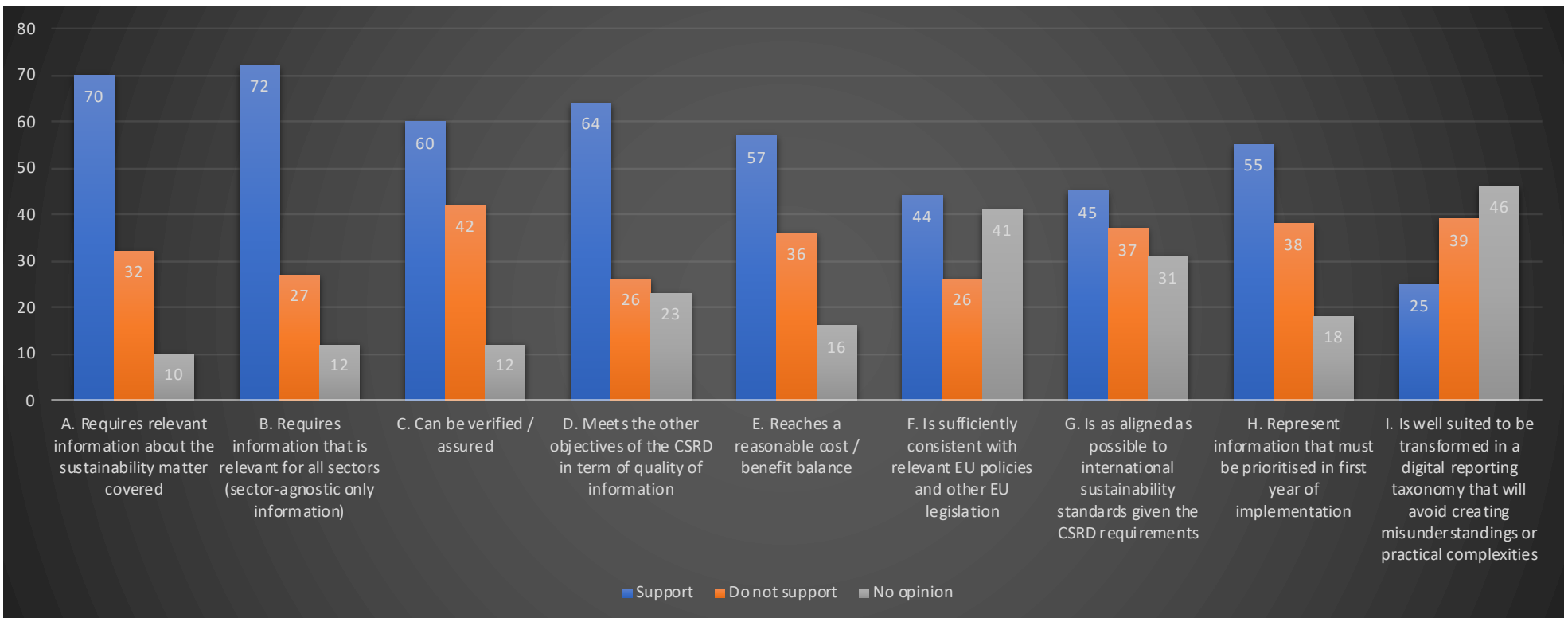
ESRS G2 Business conduct (DR G2-6)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	44%	17%	40%
Audit firm, assurance provider and/or accounting firm	59%	21%	20%
Rating agency and analysts + Consumer organization	74%	6%	20%
Public authority/regulator/supervisor + National Standard Setter	59%	16%	25%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	48%	47%	5%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	35%	52%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	74%	3%	23%



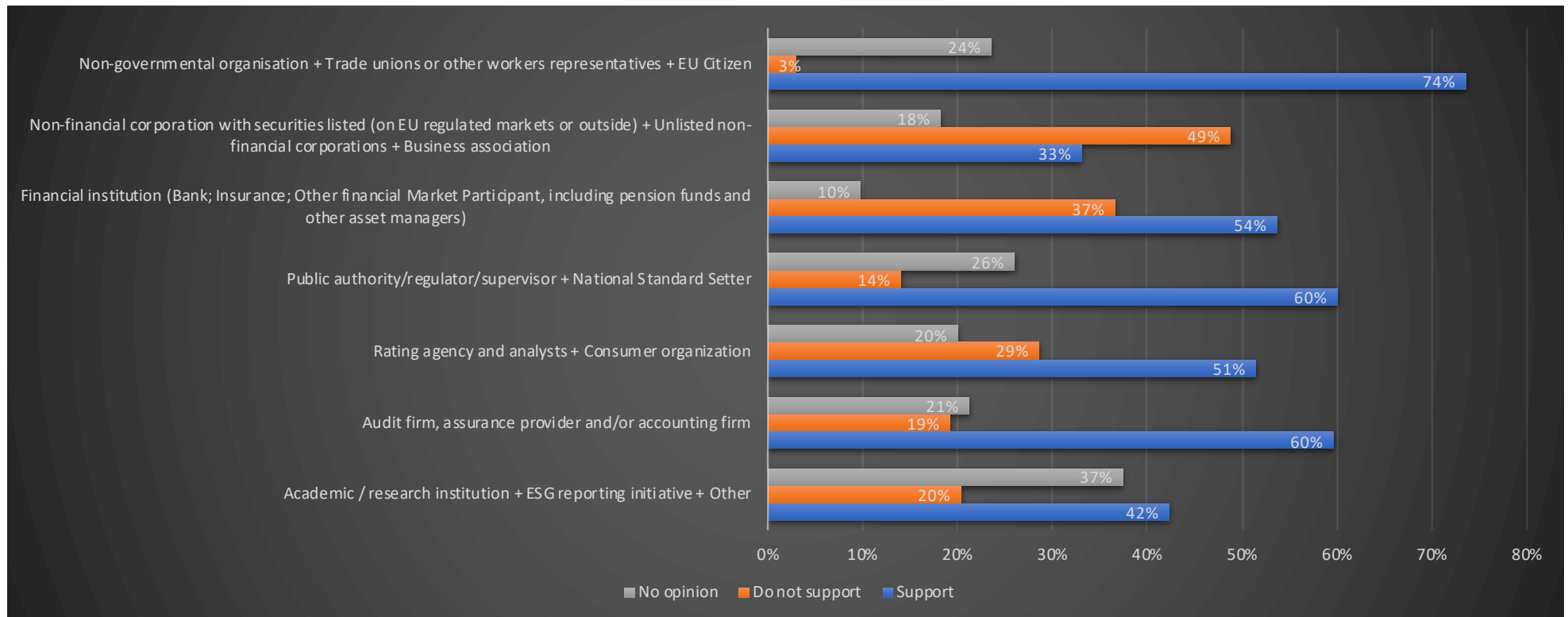
ESRS G2 Business conduct (DR G2-7)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	70	32	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	72	27	12
C. Can be verified / assured	60	42	12
D. Meets the other objectives of the CSRD in term of quality of information	64	26	23
E. Reaches a reasonable cost / benefit balance	57	36	16
F. Is sufficiently consistent with relevant EU policies and other EU legislation	44	26	41
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	45	37	31
H. Represent information that must be prioritised in first year of implementation	55	38	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	25	39	46



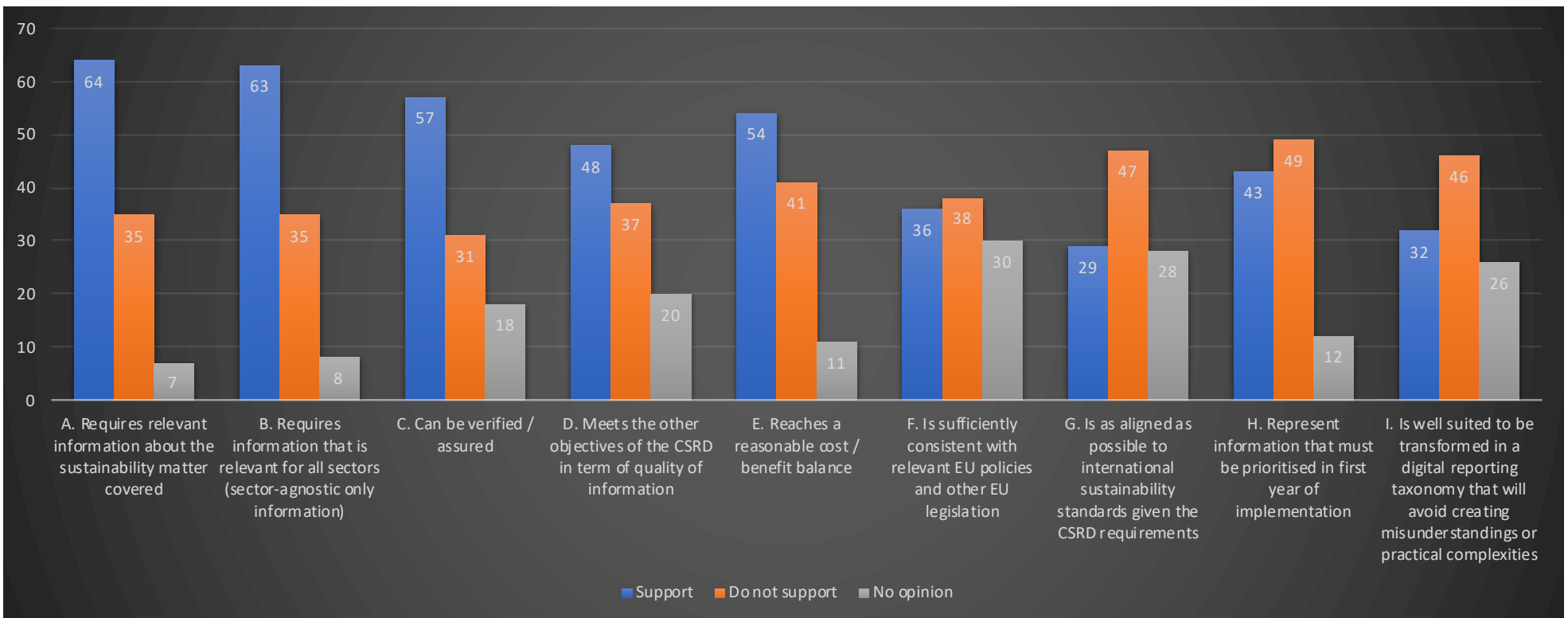
ESRS G2 Business conduct (DR G2-7)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	42%	20%	37%
Audit firm, assurance provider and/or accounting firm	60%	19%	21%
Rating agency and analysts + Consumer organization	51%	29%	20%
Public authority/regulator/supervisor + National Standard Setter	60%	14%	26%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	54%	37%	10%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	33%	49%	18%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	74%	3%	24%



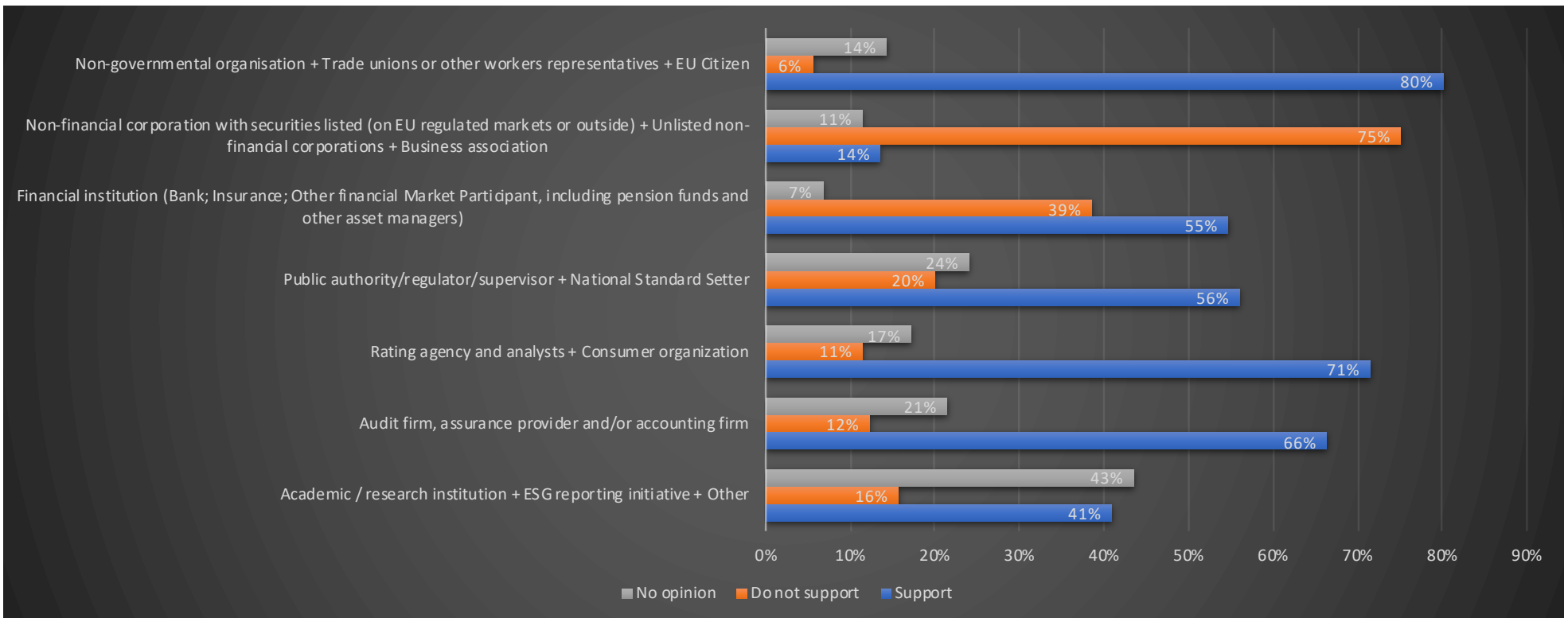
ESRS G2 Business conduct (DR G2-8)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	64	35	7
B. Requires information that is relevant for all sectors (sector-agnostic only information)	63	35	8
C. Can be verified / assured	57	31	18
D. Meets the other objectives of the CSRD in term of quality of information	48	37	20
E. Reaches a reasonable cost / benefit balance	54	41	11
F. Is sufficiently consistent with relevant EU policies and other EU legislation	36	38	30
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	29	47	28
H. Represent information that must be prioritised in first year of implementation	43	49	12
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	32	46	26



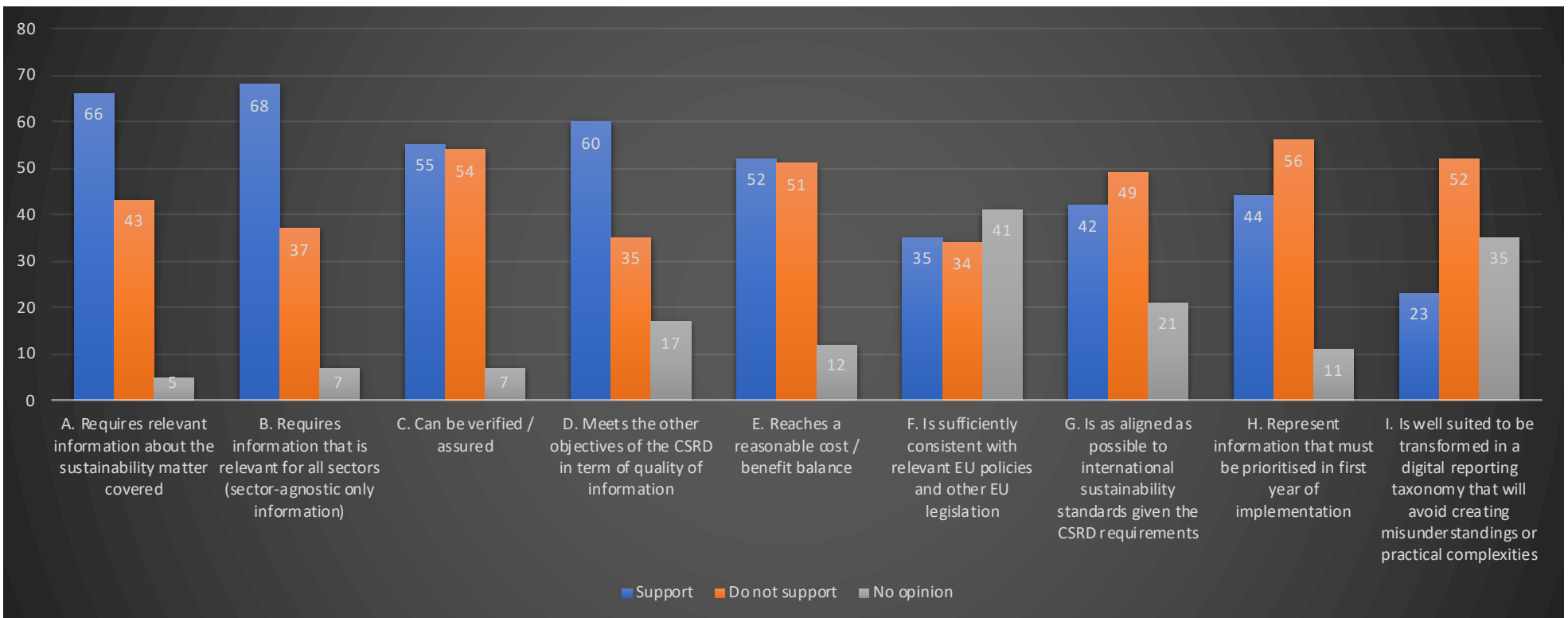
ESRS G2 Business conduct (DR G2-8)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	41%	16%	43%
Audit firm, assurance provider and/or accounting firm	66%	12%	21%
Rating agency and analysts + Consumer organization	71%	11%	17%
Public authority/regulator/supervisor + National Standard Setter	56%	20%	24%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	55%	39%	7%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	14%	75%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	80%	6%	14%



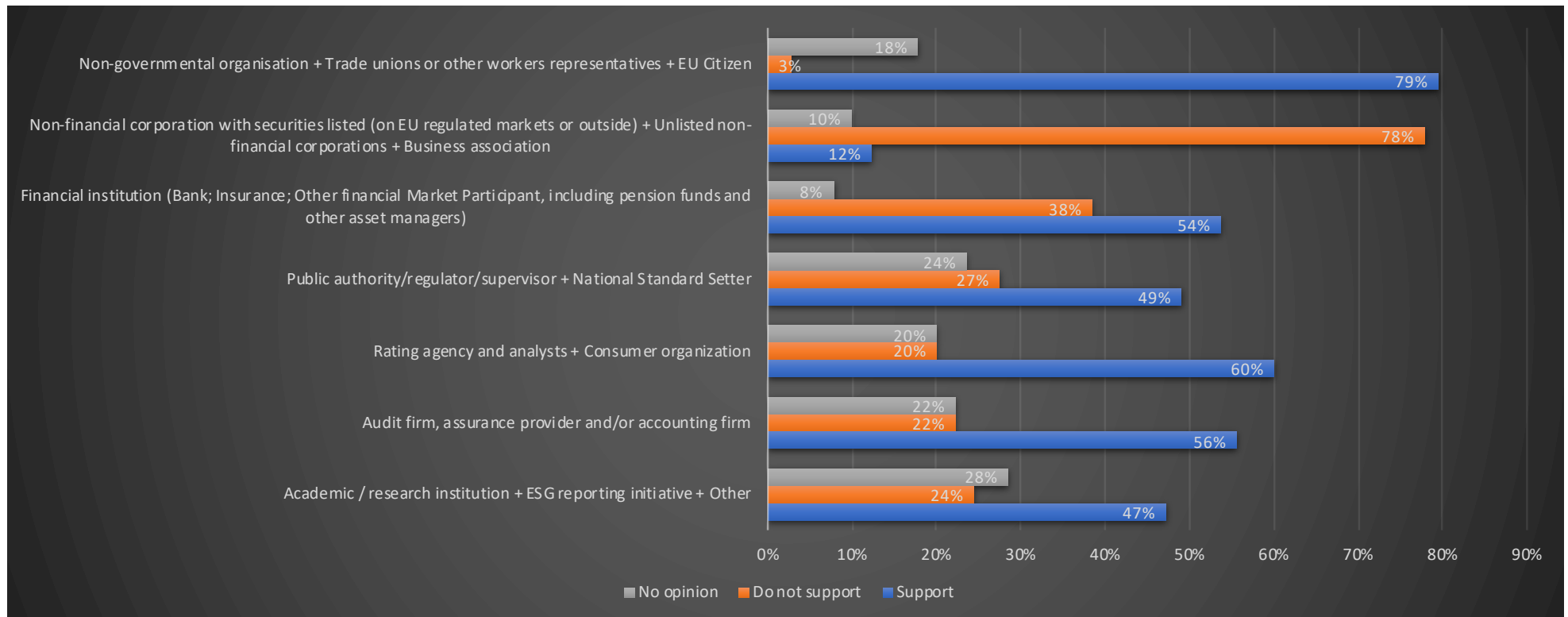
ESRS G2 Business conduct (DR G2-9)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	66	43	5
B. Requires information that is relevant for all sectors (sector-agnostic only information)	68	37	7
C. Can be verified / assured	55	54	7
D. Meets the other objectives of the CSRD in term of quality of information	60	35	17
E. Reaches a reasonable cost / benefit balance	52	51	12
F. Is sufficiently consistent with relevant EU policies and other EU legislation	35	34	41
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	42	49	21
H. Represent information that must be prioritised in first year of implementation	44	56	11
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	23	52	35



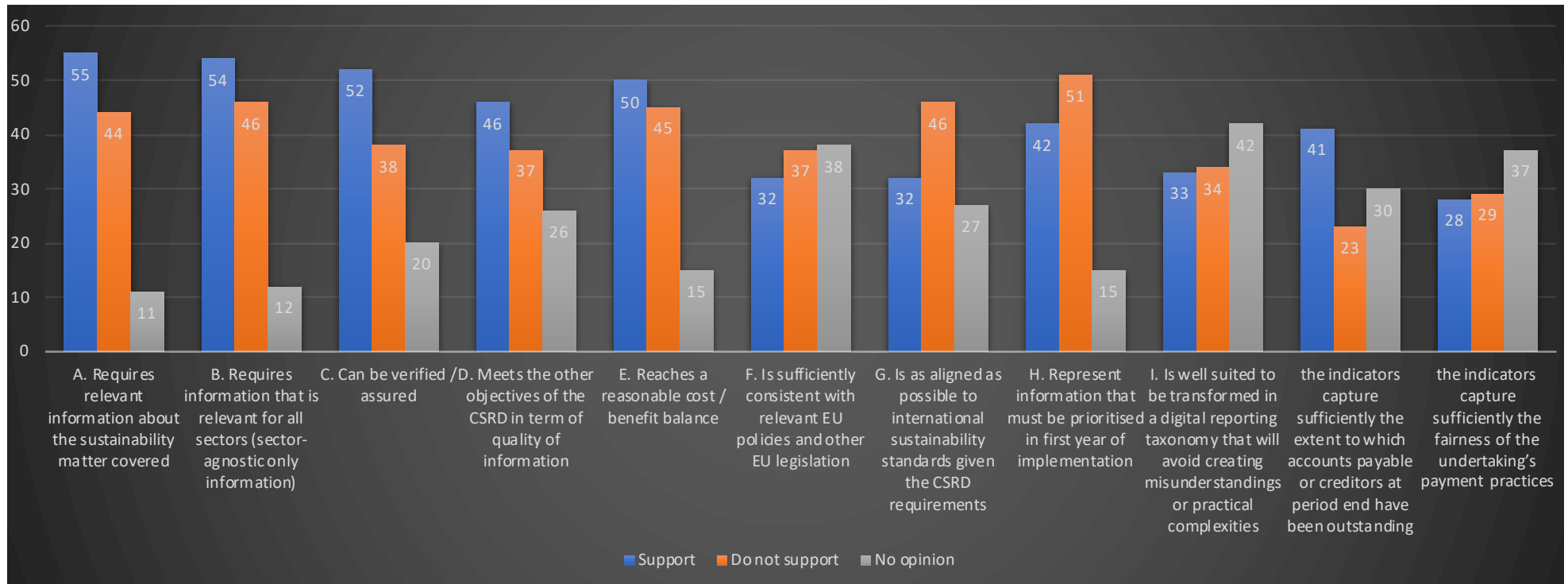
ESRS G2 Business conduct (DR G2-9)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	24%	28%
Audit firm, assurance provider and/or accounting firm	56%	22%	22%
Rating agency and analysts + Consumer organization	60%	20%	20%
Public authority/regulator/supervisor + National Standard Setter	49%	27%	24%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	54%	38%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	12%	78%	10%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	79%	3%	18%



ESRS G2 Business conduct (DR G2-10)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	55	44	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	54	46	12
C. Can be verified / assured	52	38	20
D. Meets the other objectives of the CSRD in term of quality of information	46	37	26
E. Reaches a reasonable cost / benefit balance	50	45	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	32	37	38
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	32	46	27
H. Represent information that must be prioritised in first year of implementation	42	51	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	33	34	42
the indicators capture sufficiently the extent to which accounts payable or creditors at period end have been outstanding	41	23	30
the indicators capture sufficiently the fairness of the undertaking's payment practices	28	29	37



ESRS G2 Business conduct (DR G2-10)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	40%	12%	47%
Audit firm, assurance provider and/or accounting firm	50%	29%	21%
Rating agency and analysts + Consumer organization	50%	22%	28%
Public authority/regulator/supervisor + National Standard Setter	47%	26%	27%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	49%	40%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	13%	67%	20%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	70%	5%	25%

