

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.

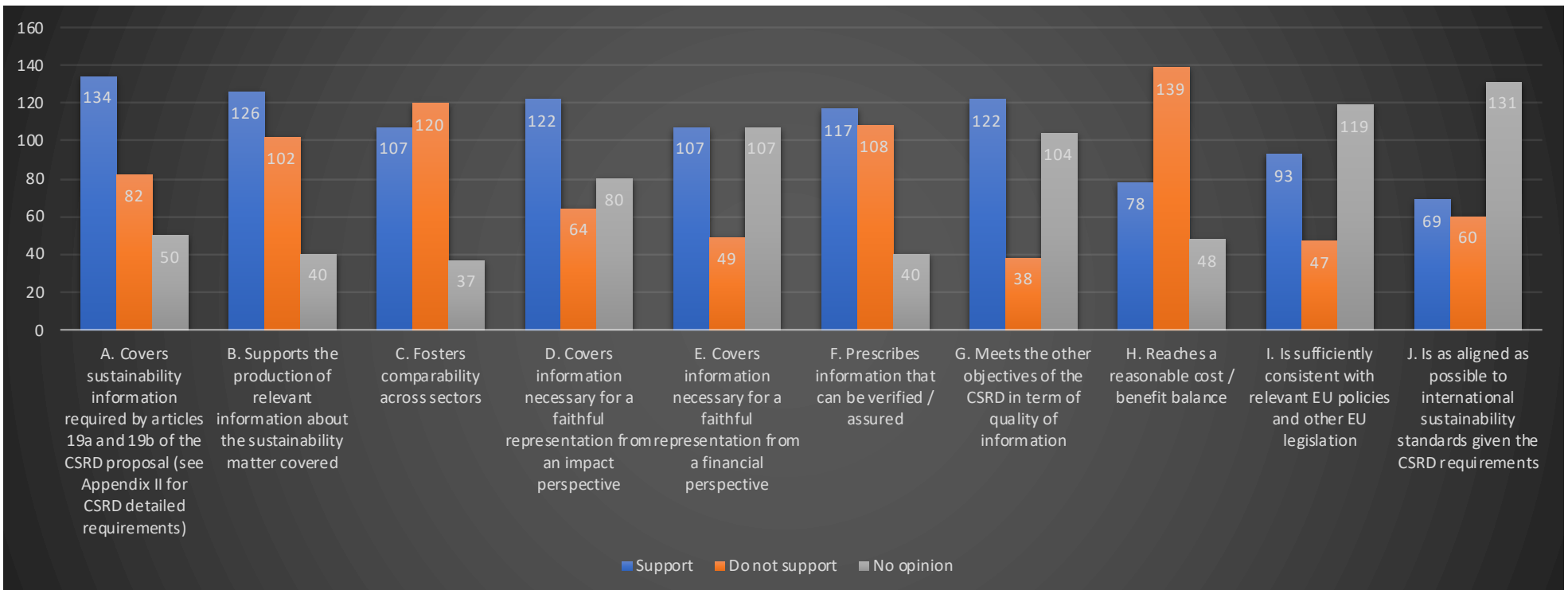
The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

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.

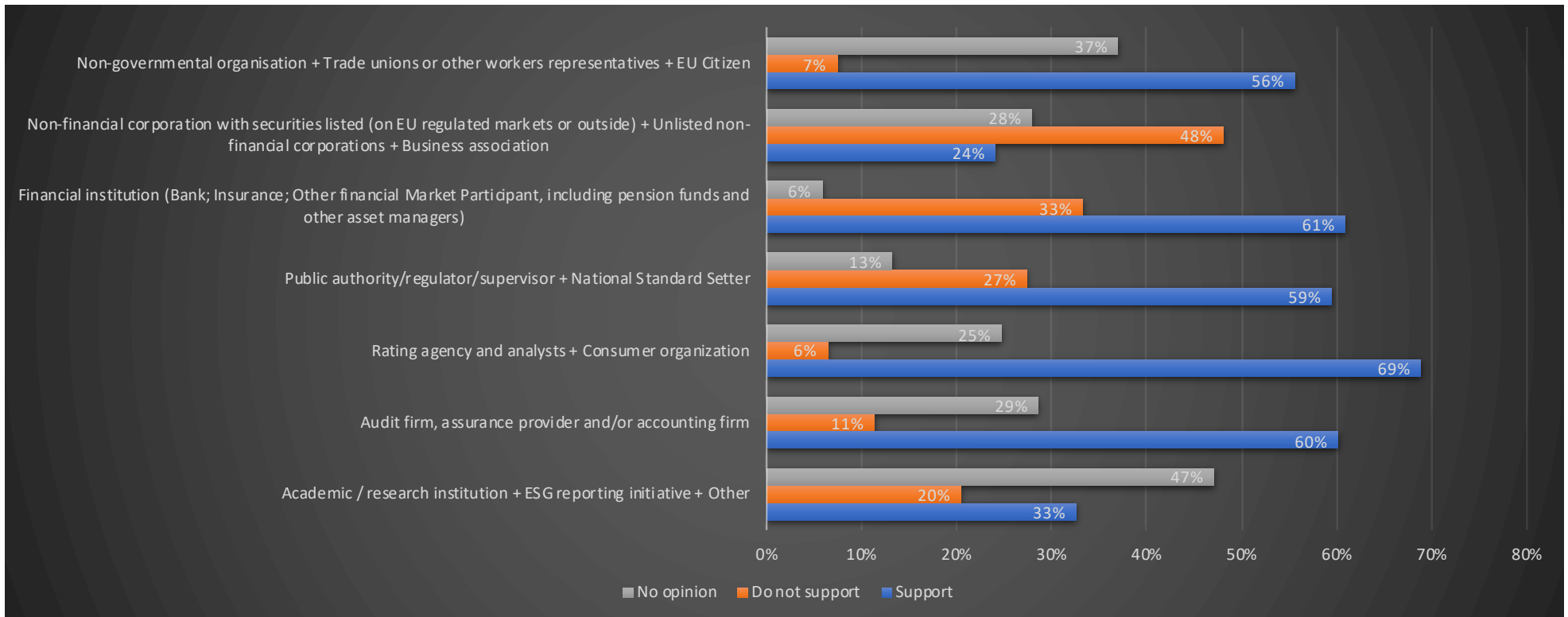
ESRS S1 Own workforce (overall ED relevance/content)

	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)	134	82	50
B. Supports the production of relevant information about the sustainability matter covered	126	102	40
C. Fosters comparability across sectors	107	120	37
D. Covers information necessary for a faithful representation from an impact perspective	122	64	80
E. Covers information necessary for a faithful representation from a financial perspective	107	49	107
F. Prescribes information that can be verified / assured	117	108	40
G. Meets the other objectives of the CSRD in term of quality of information	122	38	104
H. Reaches a reasonable cost / benefit balance	78	139	48
I. Is sufficiently consistent with relevant EU policies and other EU legislation	93	47	119
J. Is as aligned as possible to international sustainability standards given the CSRD requirements	69	60	131



ESRS S1 Own workforce (overall ED relevance/content)

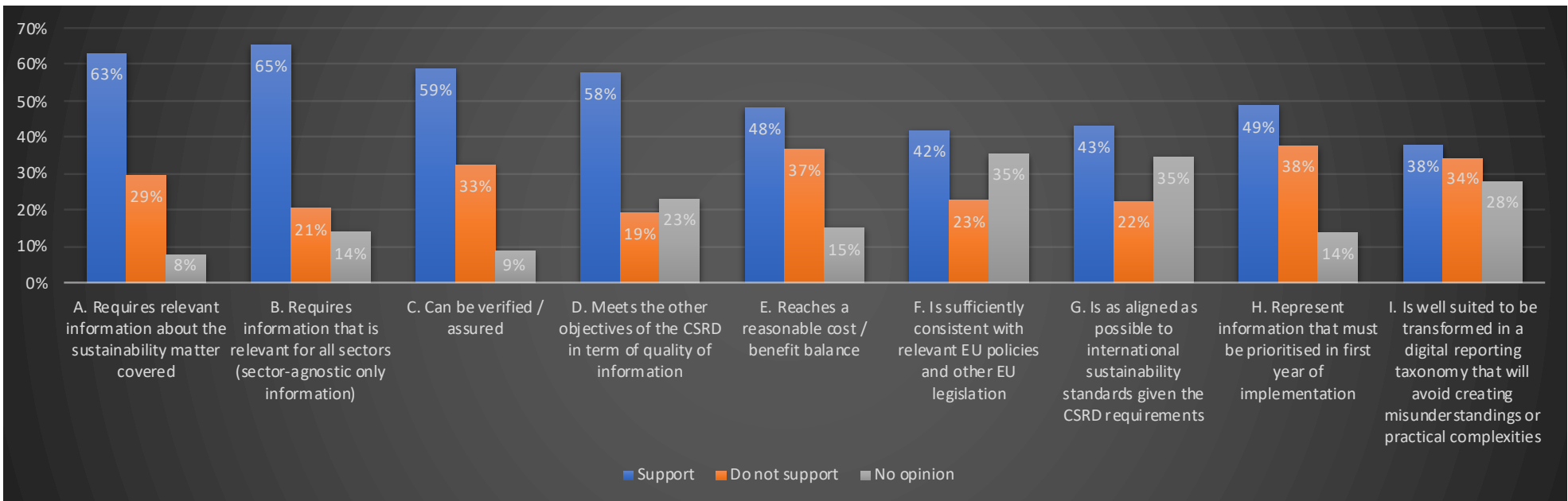
	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	33%	20%	47%
Audit firm, assurance provider and/or accounting firm	60%	11%	29%
Rating agency and analysts + Consumer organization	69%	6%	25%
Public authority/regulator/supervisor + National Standard Setter	59%	27%	13%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	61%	33%	6%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	24%	48%	28%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	56%	7%	37%



Survey 2 results

ESRS S1 Own workforce

	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	63%	29%	8%	100%	1994	934	239
B. Requires information that is relevant for all sectors (sector-agnostic only information)	65%	21%	14%	100%	2031	640	438
C. Can be verified / assured	59%	33%	9%	100%	1845	1022	275
D. Meets the other objectives of the CSRD in term of quality of information	58%	19%	23%	100%	1784	596	711
E. Reaches a reasonable cost / benefit balance	48%	37%	15%	100%	1479	1126	465
F. Is sufficiently consistent with relevant EU policies and other EU legislation	42%	23%	35%	100%	1205	656	1020
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	43%	22%	35%	100%	1265	654	1016
H. Represent information that must be prioritised in first year of implementation	49%	38%	14%	100%	1524	1173	427
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	38%	34%	28%	100%	1164	1052	854



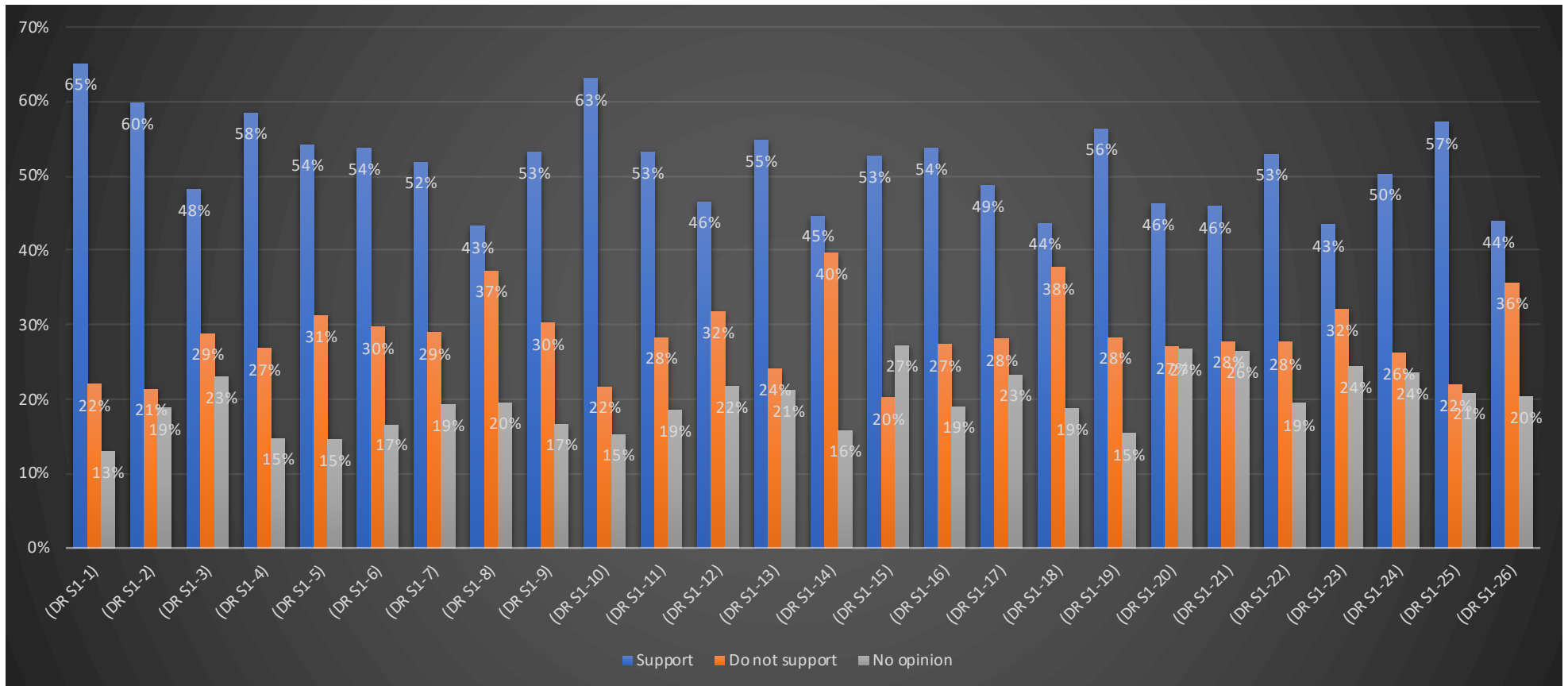
Survey 2 results

ESRS S1 Own workforce

	Average across A to J				Across A to J		
	Support	Do not support	No opinion		Support	Do not support	No opinion
(DR S1-1)	65%	22%	13%	100%	714	242	142
(DR S1-2)	60%	21%	19%	100%	648	231	205
(DR S1-3)	48%	29%	23%	100%	525	313	251
(DR S1-4)	58%	27%	15%	100%	625	287	157
(DR S1-5)	54%	31%	15%	100%	567	327	152
(DR S1-6)	54%	30%	17%	100%	581	322	179
(DR S1-7)	52%	29%	19%	100%	553	309	206
(DR S1-8)	43%	37%	20%	100%	429	369	194
(DR S1-9)	53%	30%	17%	100%	573	326	179
(DR S1-10)	63%	22%	15%	100%	666	229	161
(DR S1-11)	53%	28%	19%	100%	572	303	200
(DR S1-12)	46%	32%	22%	100%	491	335	230
(DR S1-13)	55%	24%	21%	100%	576	253	223
(DR S1-14)	45%	40%	16%	100%	492	437	174
(DR S1-15)	53%	20%	27%	100%	557	214	287
(DR S1-16)	54%	27%	19%	100%	591	301	209
(DR S1-17)	49%	28%	23%	100%	530	306	253
(DR S1-18)	44%	38%	19%	100%	446	386	192
(DR S1-19)	56%	28%	15%	100%	608	305	167
(DR S1-20)	46%	27%	27%	100%	483	283	279
(DR S1-21)	46%	28%	26%	100%	494	298	284
(DR S1-22)	53%	28%	19%	100%	574	300	211
(DR S1-23)	43%	32%	24%	100%	413	305	232
(DR S1-24)	50%	26%	24%	100%	541	282	254
(DR S1-25)	57%	22%	21%	100%	594	227	216
(DR S1-26)	44%	36%	20%	100%	448	363	208

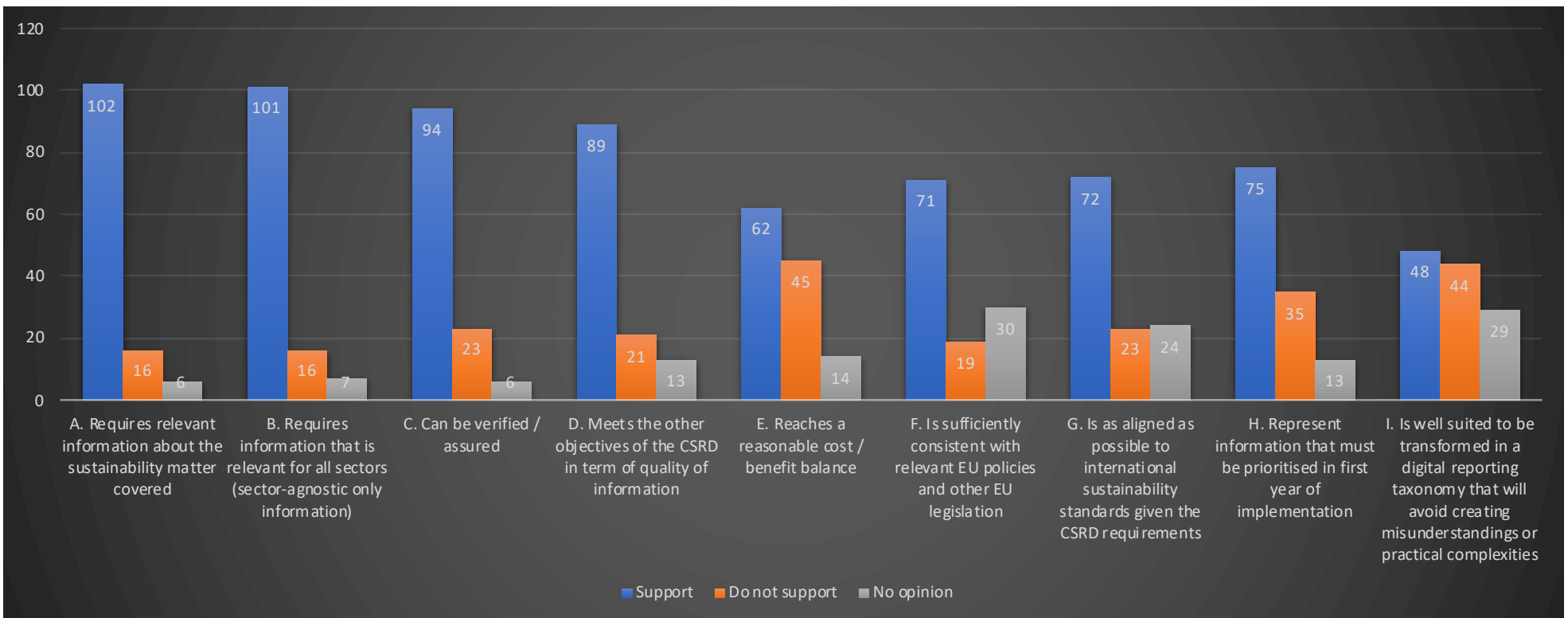
Survey 2 results

ESRS S1 Own workforce



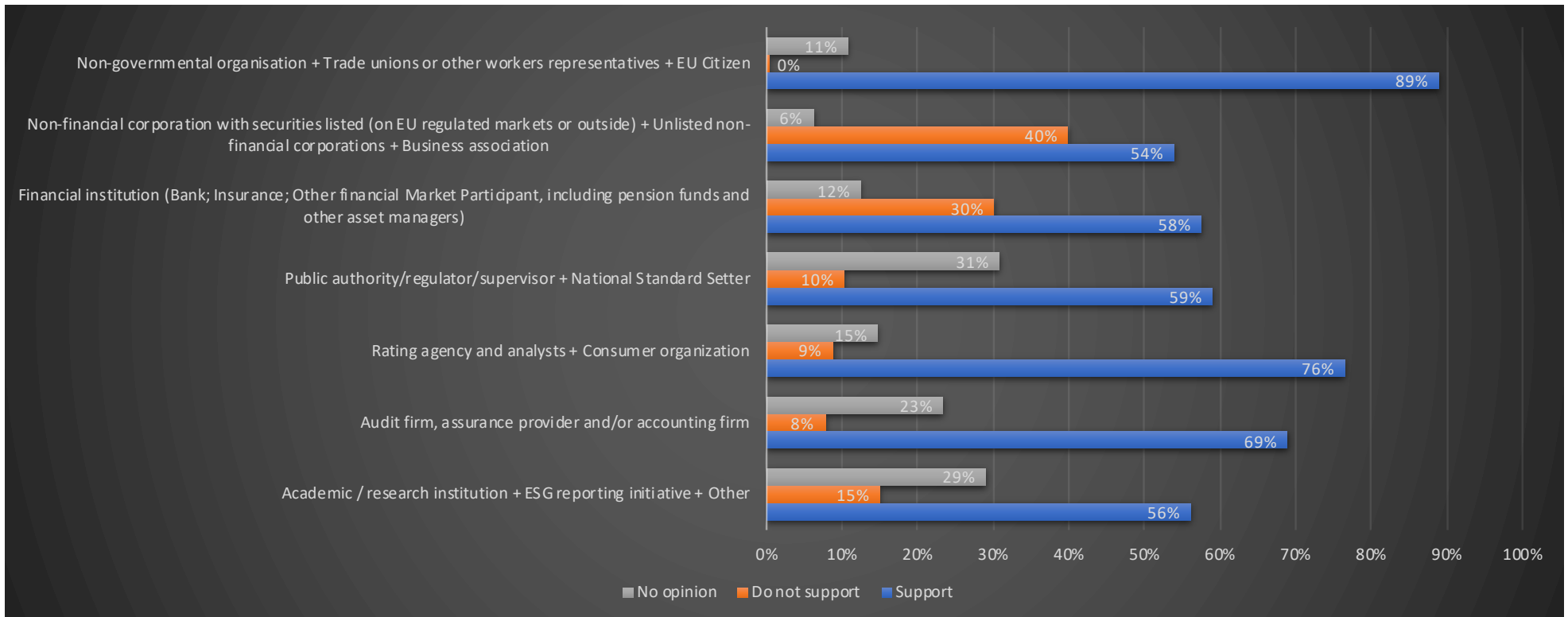
ESRS S1 Own workforce (DR S1-1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	102	16	6
B. Requires information that is relevant for all sectors (sector-agnostic only information)	101	16	7
C. Can be verified / assured	94	23	6
D. Meets the other objectives of the CSRD in term of quality of information	89	21	13
E. Reaches a reasonable cost / benefit balance	62	45	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	71	19	30
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	72	23	24
H. Represent information that must be prioritised in first year of implementation	75	35	13
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	48	44	29



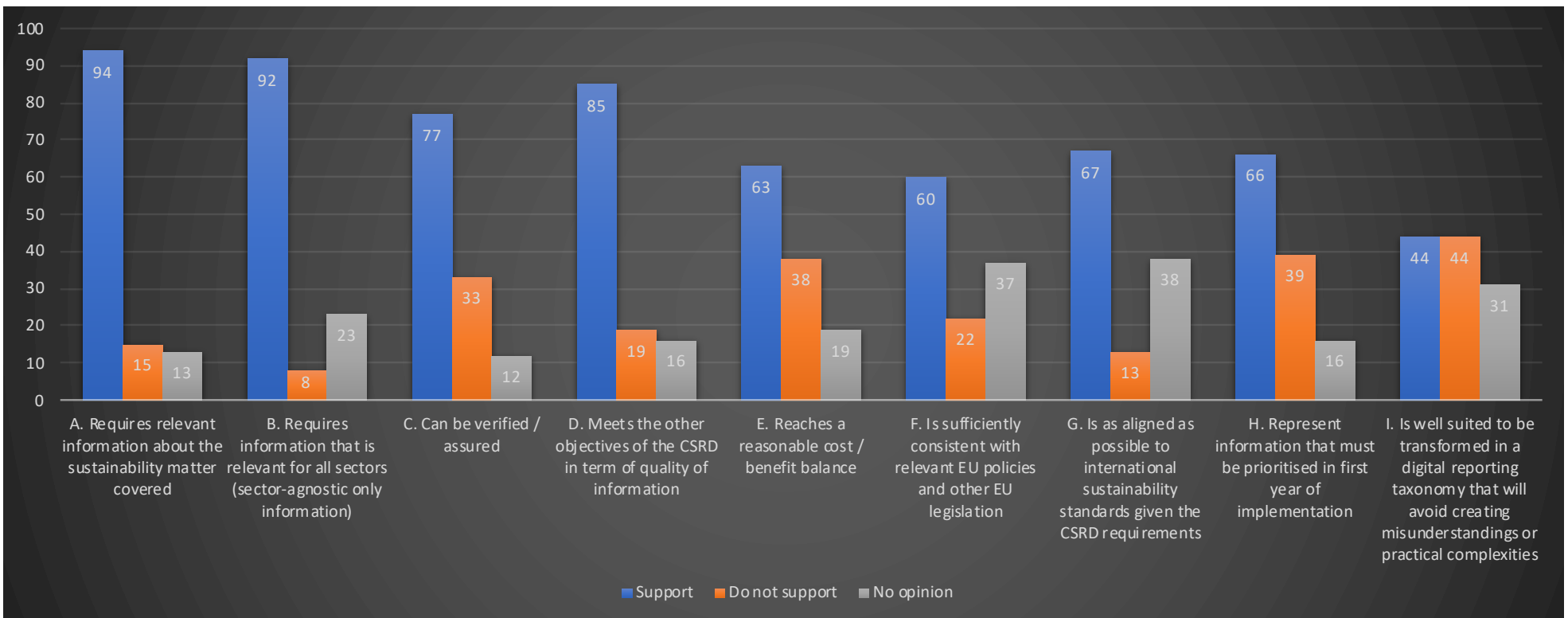
ESRS S1 Own workforce (DR S1-1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	56%	15%	29%
Audit firm, assurance provider and/or accounting firm	69%	8%	23%
Rating agency and analysts + Consumer organization	76%	9%	15%
Public authority/regulator/supervisor + National Standard Setter	59%	10%	31%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	58%	30%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	54%	40%	6%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	89%	0%	11%



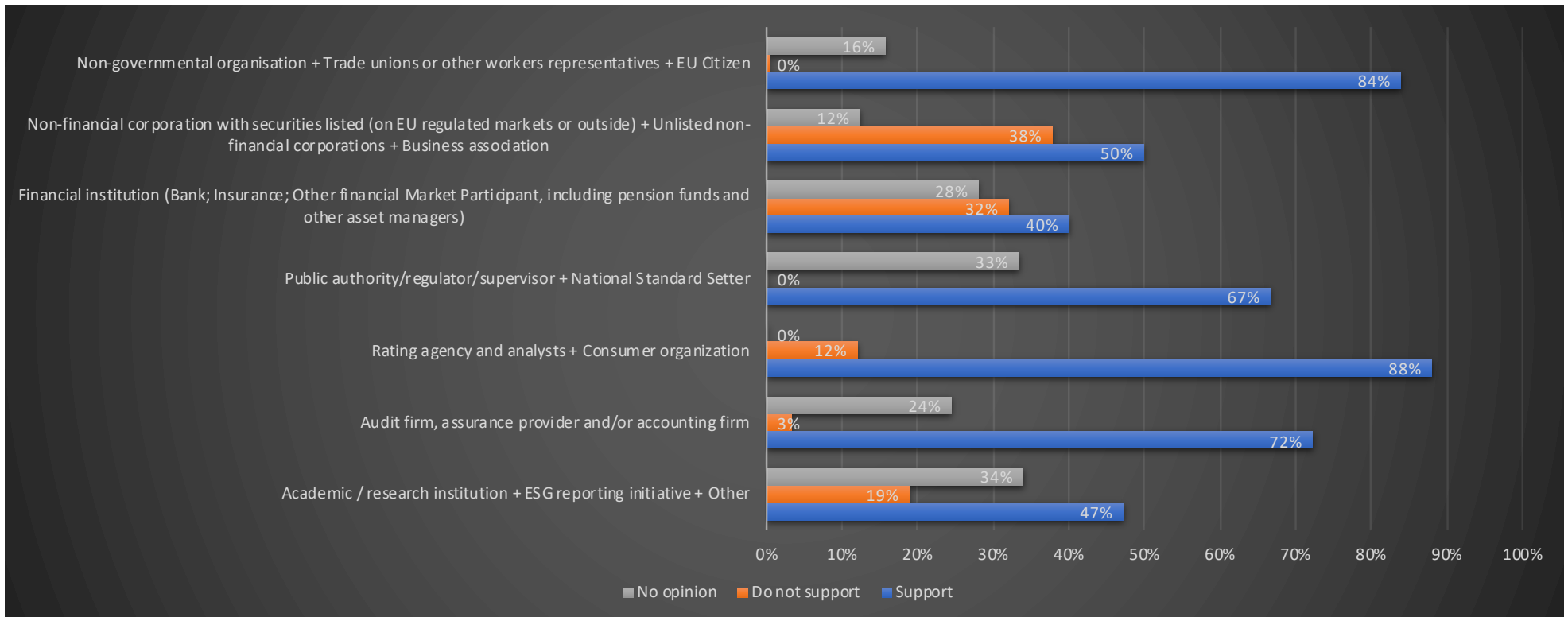
ESRS S1 Own workforce (DR S1-2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	94	15	13
B. Requires information that is relevant for all sectors (sector-agnostic only information)	92	8	23
C. Can be verified / assured	77	33	12
D. Meets the other objectives of the CSRD in term of quality of information	85	19	16
E. Reaches a reasonable cost / benefit balance	63	38	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	60	22	37
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	67	13	38
H. Represent information that must be prioritised in first year of implementation	66	39	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	44	44	31



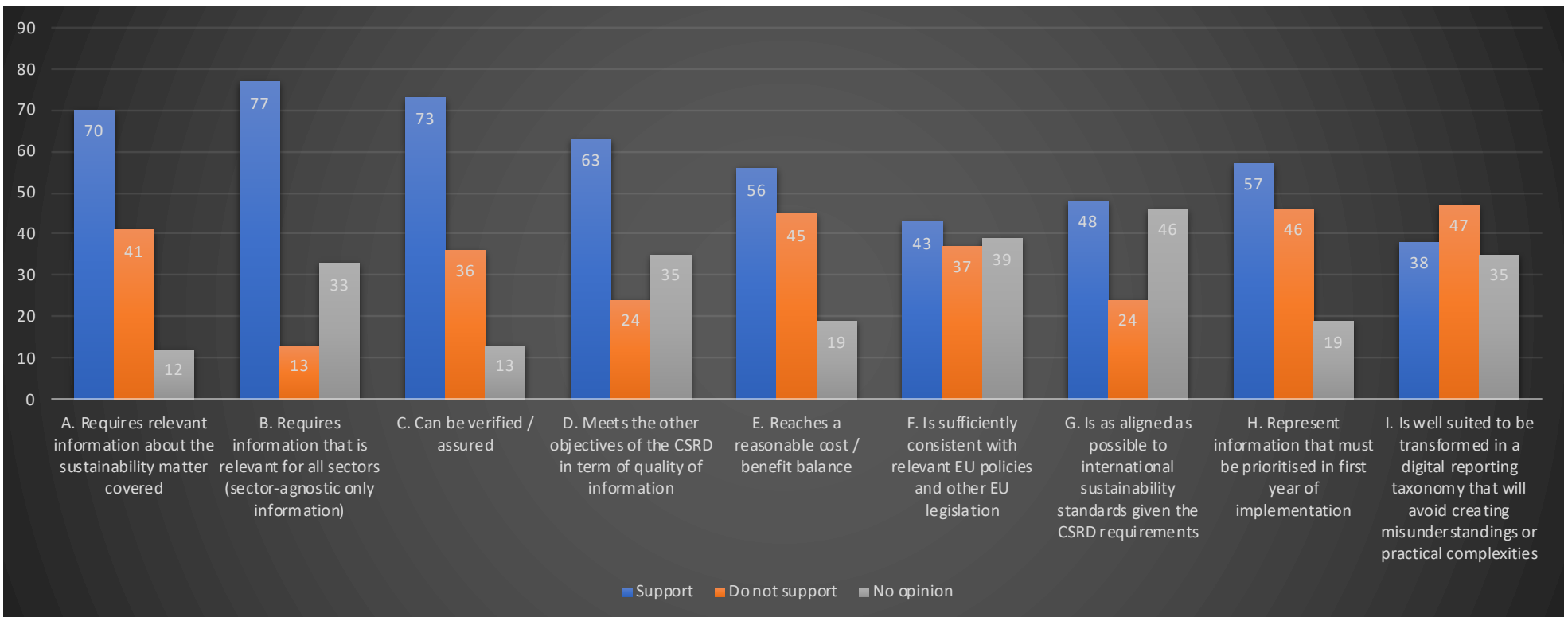
ESRS S1 Own workforce (DR S1-2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	19%	34%
Audit firm, assurance provider and/or accounting firm	72%	3%	24%
Rating agency and analysts + Consumer organization	88%	12%	0%
Public authority/regulator/supervisor + National Standard Setter	67%	0%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	40%	32%	28%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	50%	38%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	84%	0%	16%



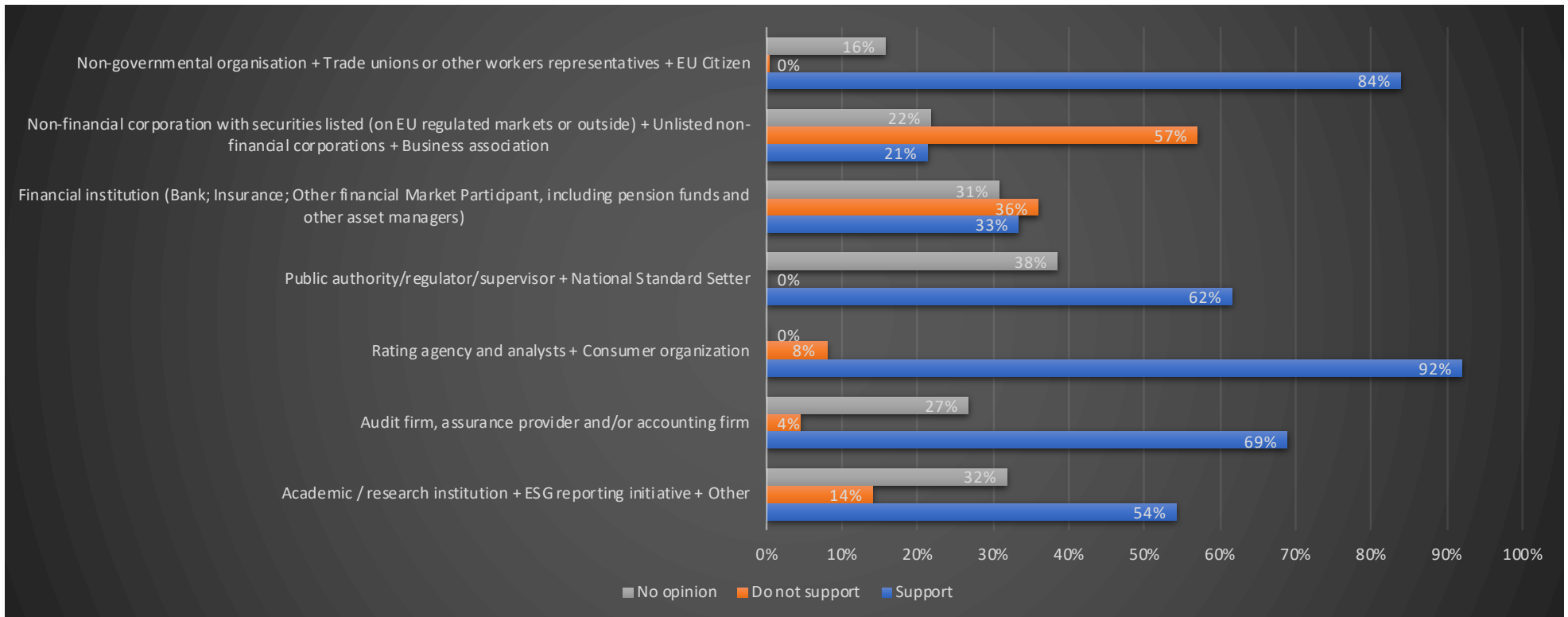
ESRS S1 Own workforce (DR S1-3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	70	41	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	77	13	33
C. Can be verified / assured	73	36	13
D. Meets the other objectives of the CSRD in term of quality of information	63	24	35
E. Reaches a reasonable cost / benefit balance	56	45	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	43	37	39
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	48	24	46
H. Represent information that must be prioritised in first year of implementation	57	46	19
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	38	47	35



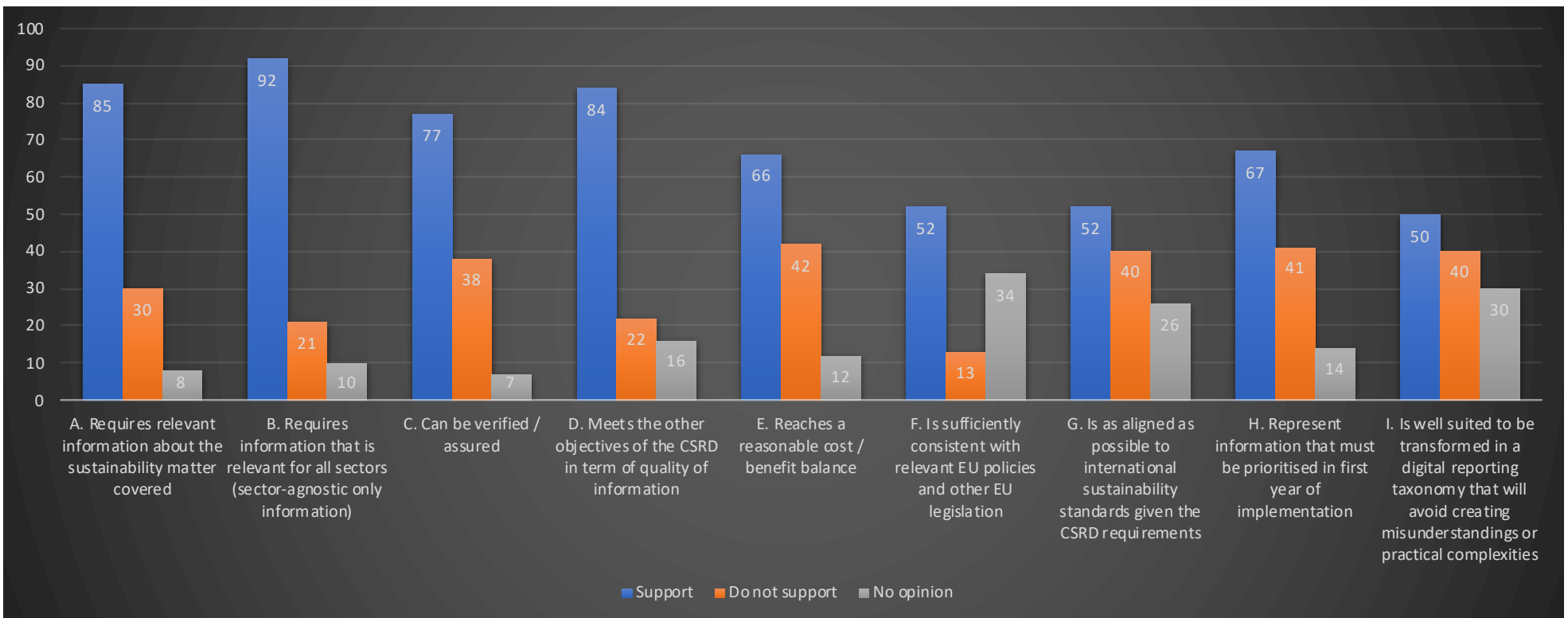
ESRS S1 Own workforce (DR S1-3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	54%	14%	32%
Audit firm, assurance provider and/or accounting firm	69%	4%	27%
Rating agency and analysts + Consumer organization	92%	8%	0%
Public authority/regulator/supervisor + National Standard Setter	62%	0%	38%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	33%	36%	31%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	21%	57%	22%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	84%	0%	16%



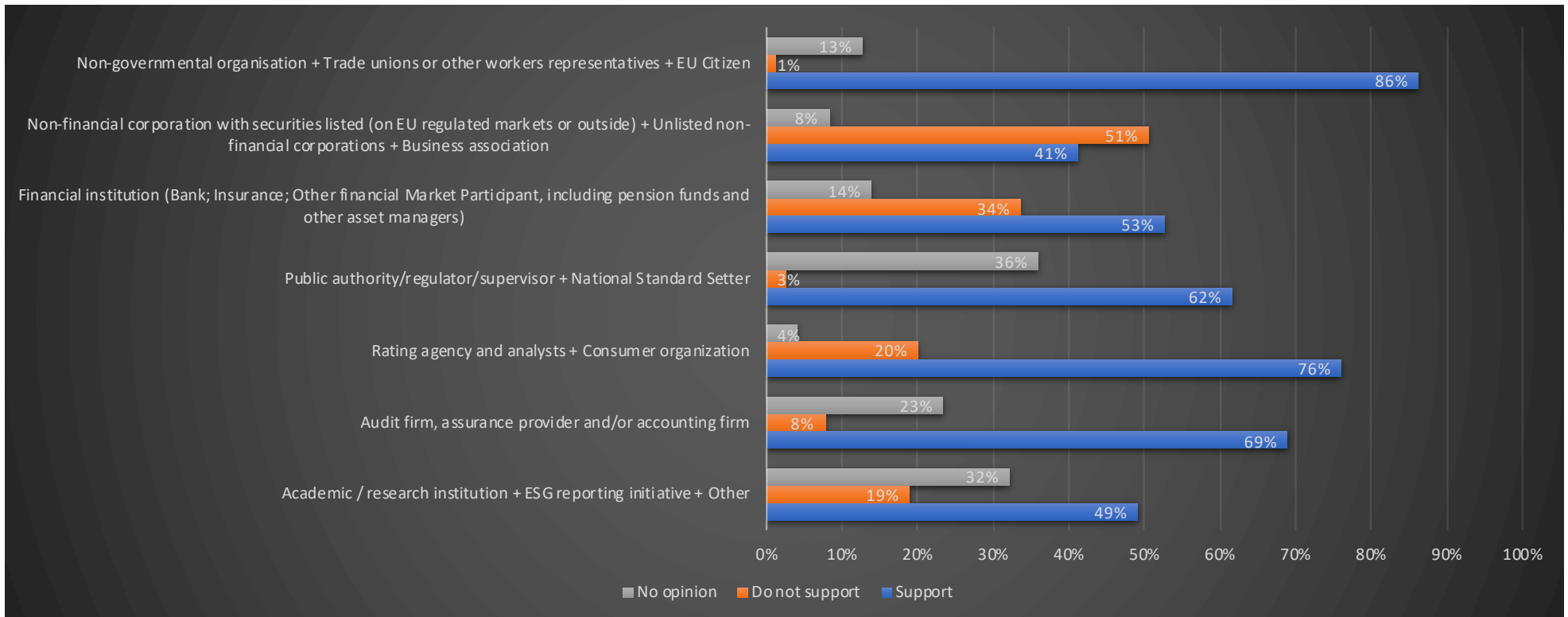
ESRS S1 Own workforce (DR S1-4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	85	30	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	92	21	10
C. Can be verified / assured	77	38	7
D. Meets the other objectives of the CSRD in term of quality of information	84	22	16
E. Reaches a reasonable cost / benefit balance	66	42	12
F. Is sufficiently consistent with relevant EU policies and other EU legislation	52	13	34
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	52	40	26
H. Represent information that must be prioritised in first year of implementation	67	41	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	50	40	30



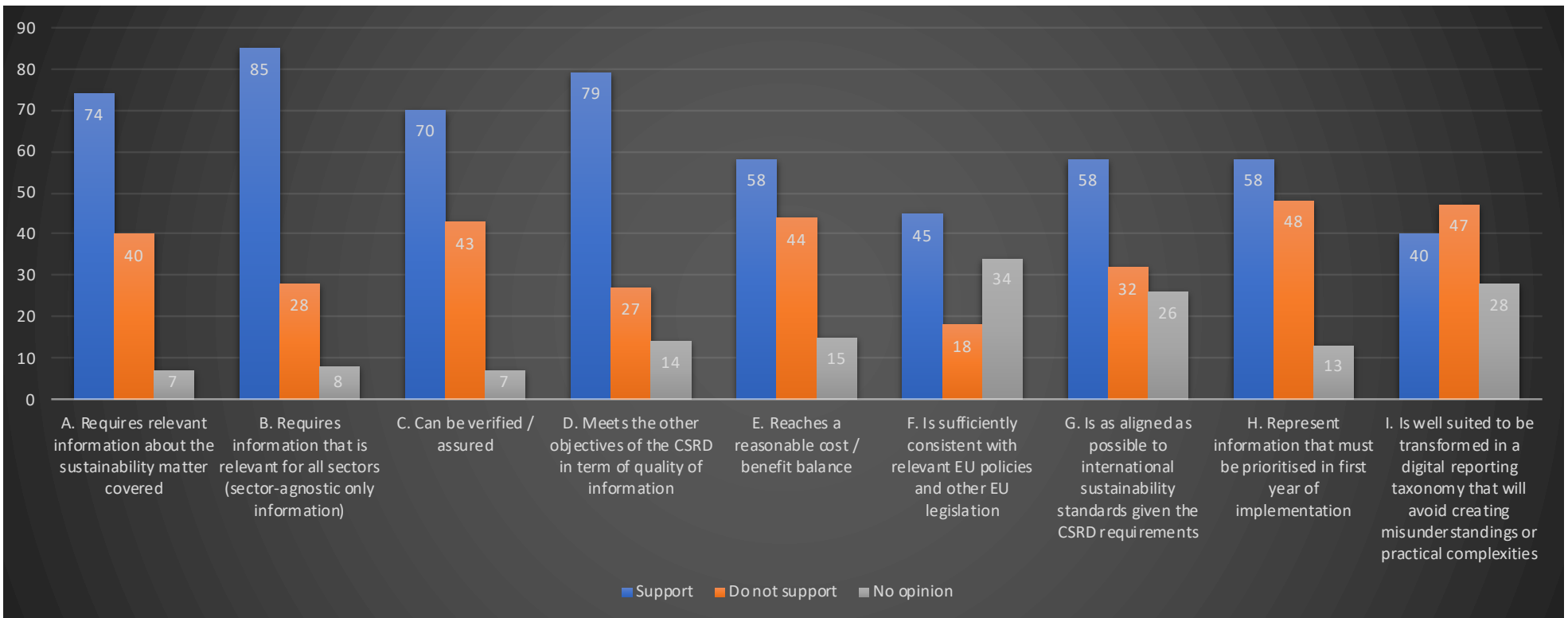
ESRS S1 Own workforce (DR S1-4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	49%	19%	32%
Audit firm, assurance provider and/or accounting firm	69%	8%	23%
Rating agency and analysts + Consumer organization	76%	20%	4%
Public authority/regulator/supervisor + National Standard Setter	62%	3%	36%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	53%	34%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	41%	51%	8%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	86%	1%	13%



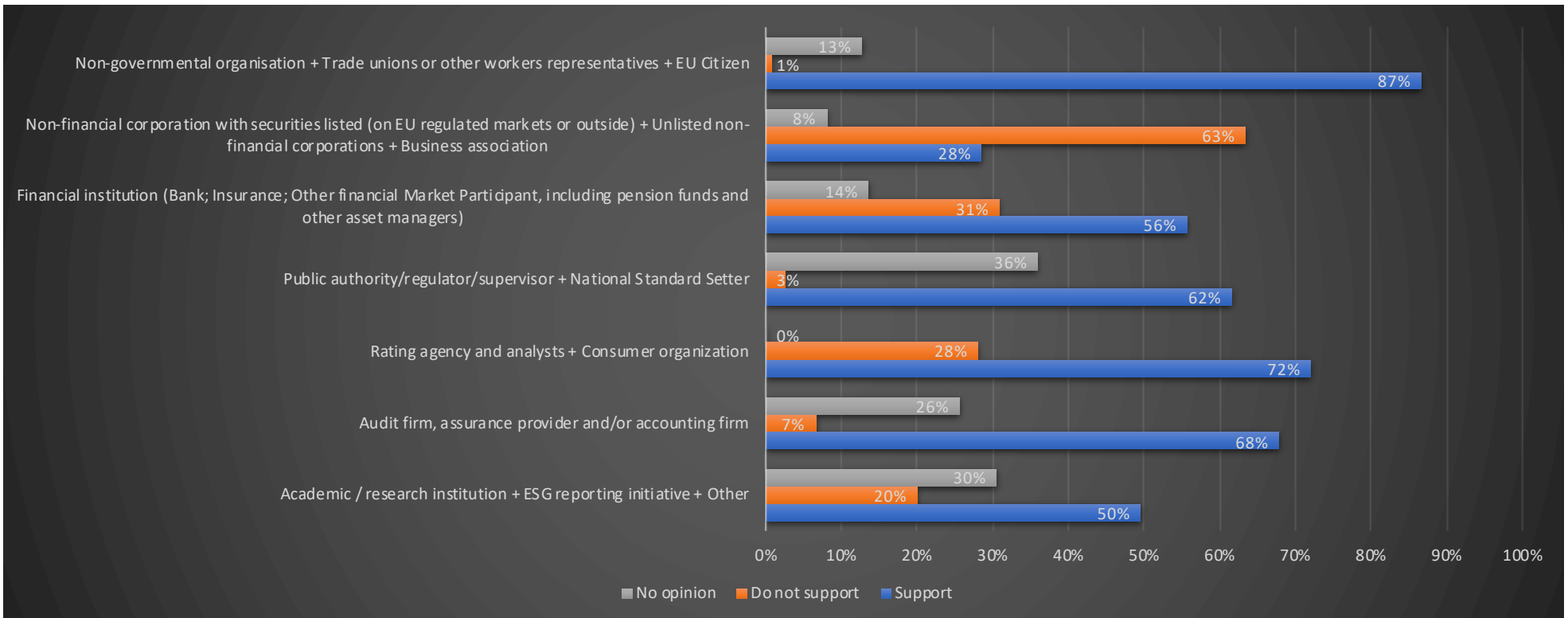
ESRS S1 Own workforce (DR S1-5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	74	40	7
B. Requires information that is relevant for all sectors (sector-agnostic only information)	85	28	8
C. Can be verified / assured	70	43	7
D. Meets the other objectives of the CSRD in term of quality of information	79	27	14
E. Reaches a reasonable cost / benefit balance	58	44	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	45	18	34
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	58	32	26
H. Represent information that must be prioritised in first year of implementation	58	48	13
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	40	47	28



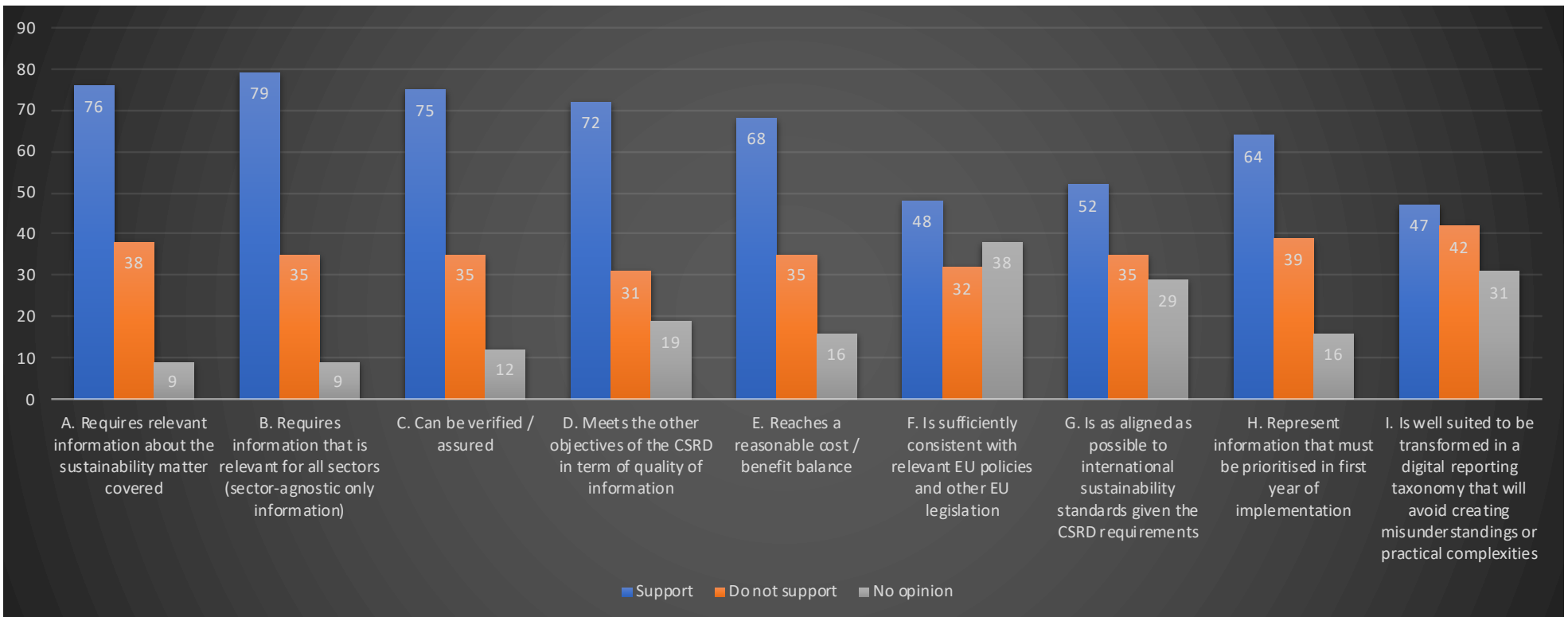
ESRS S1 Own workforce (DR S1-5)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	50%	20%	30%
Audit firm, assurance provider and/or accounting firm	68%	7%	26%
Rating agency and analysts + Consumer organization	72%	28%	0%
Public authority/regulator/supervisor + National Standard Setter	62%	3%	36%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	56%	31%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	28%	63%	8%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	87%	1%	13%



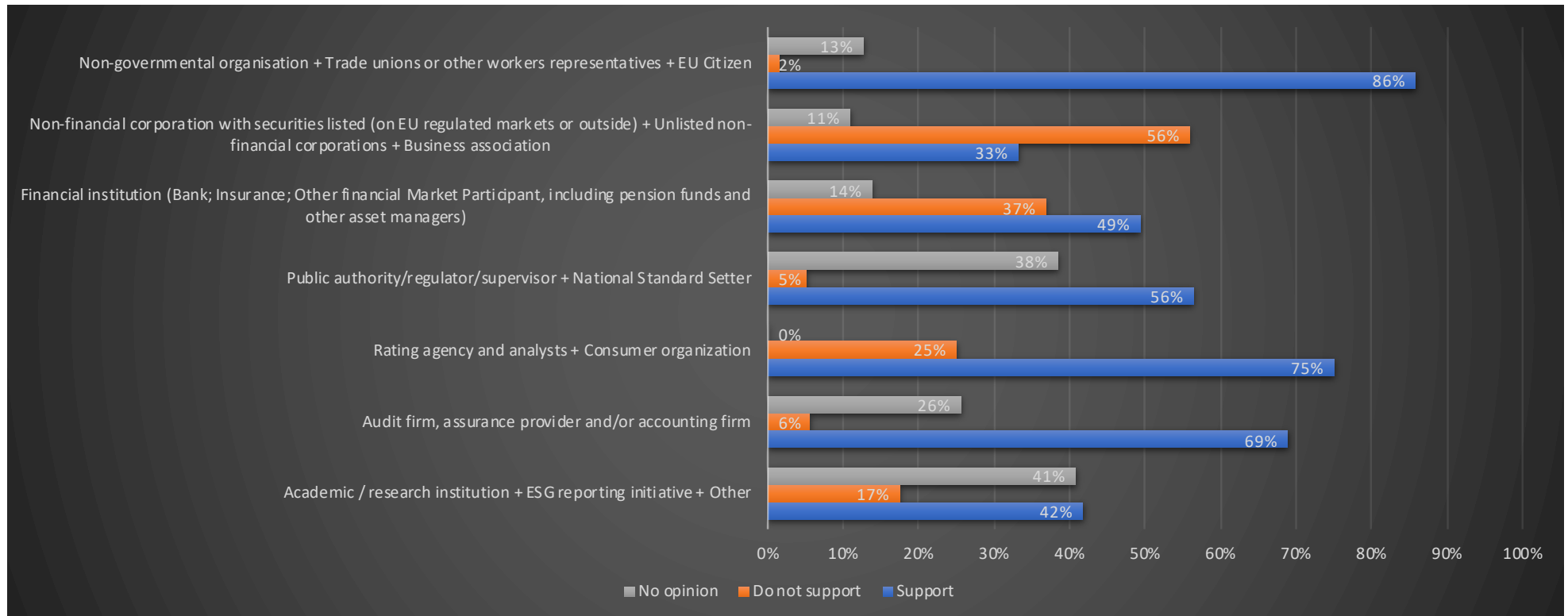
ESRS S1 Own workforce (DR S1-6)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	76	38	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	79	35	9
C. Can be verified / assured	75	35	12
D. Meets the other objectives of the CSRD in term of quality of information	72	31	19
E. Reaches a reasonable cost / benefit balance	68	35	16
F. Is sufficiently consistent with relevant EU policies and other EU legislation	48	32	38
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	52	35	29
H. Represent information that must be prioritised in first year of implementation	64	39	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	47	42	31



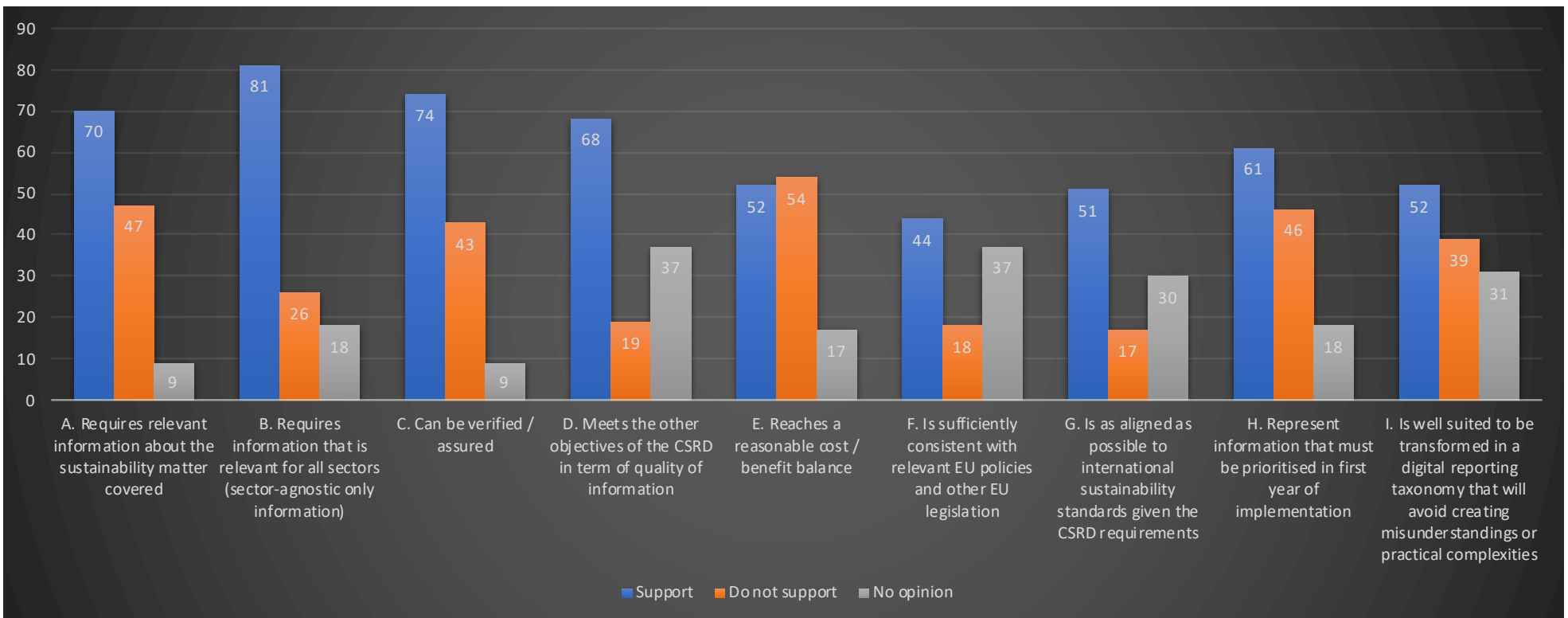
ESRS S1 Own workforce (DR S1-6)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	42%	17%	41%
Audit firm, assurance provider and/or accounting firm	69%	6%	26%
Rating agency and analysts + Consumer organization	75%	25%	0%
Public authority/regulator/supervisor + National Standard Setter	56%	5%	38%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	49%	37%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	33%	56%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	86%	2%	13%



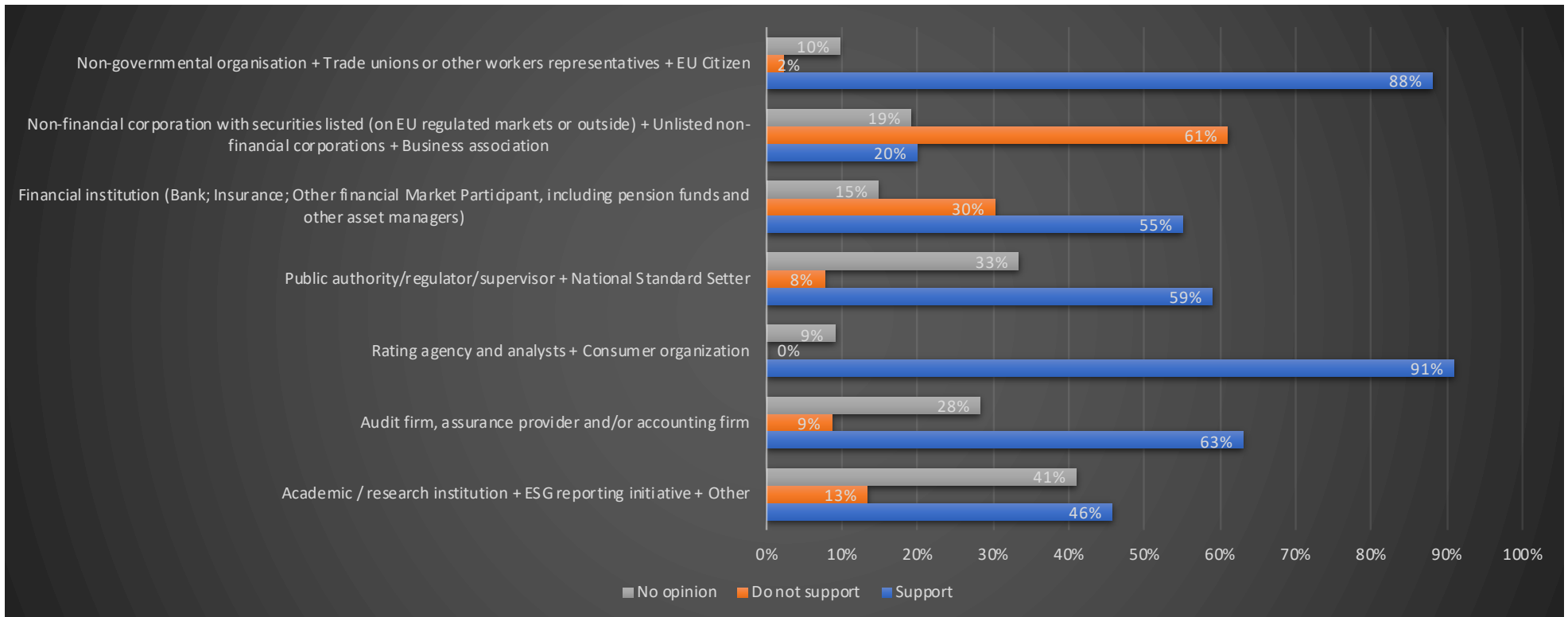
ESRS S1 Own workforce (DR S1-7)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	70	47	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	81	26	18
C. Can be verified / assured	74	43	9
D. Meets the other objectives of the CSRD in term of quality of information	68	19	37
E. Reaches a reasonable cost / benefit balance	52	54	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	44	18	37
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	51	17	30
H. Represent information that must be prioritised in first year of implementation	61	46	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	52	39	31



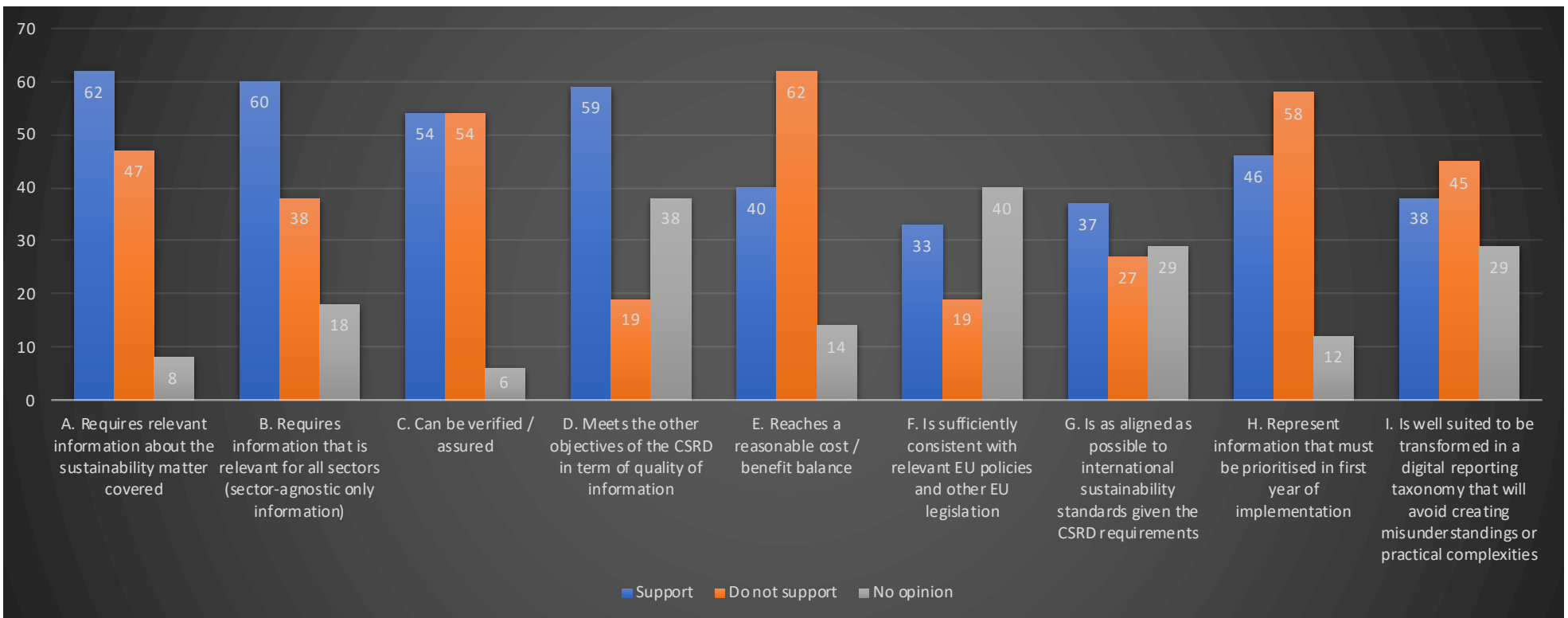
ESRS S1 Own workforce (DR S1-7)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	46%	13%	41%
Audit firm, assurance provider and/or accounting firm	63%	9%	28%
Rating agency and analysts + Consumer organization	91%	0%	9%
Public authority/regulator/supervisor + National Standard Setter	59%	8%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	55%	30%	15%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	20%	61%	19%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	88%	2%	10%



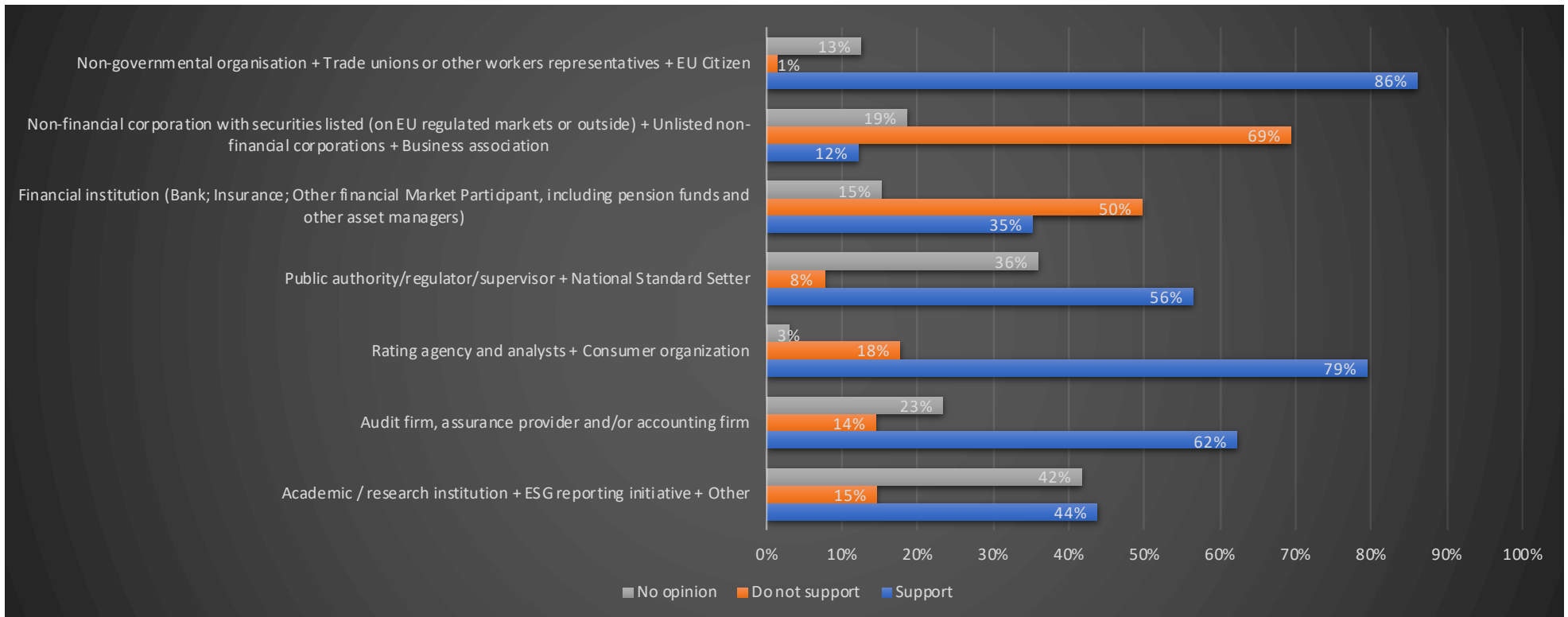
ESRS S1 Own workforce (DR S1-8)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	62	47	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	60	38	18
C. Can be verified / assured	54	54	6
D. Meets the other objectives of the CSRD in term of quality of information	59	19	38
E. Reaches a reasonable cost / benefit balance	40	62	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	33	19	40
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	37	27	29
H. Represent information that must be prioritised in first year of implementation	46	58	12
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	38	45	29



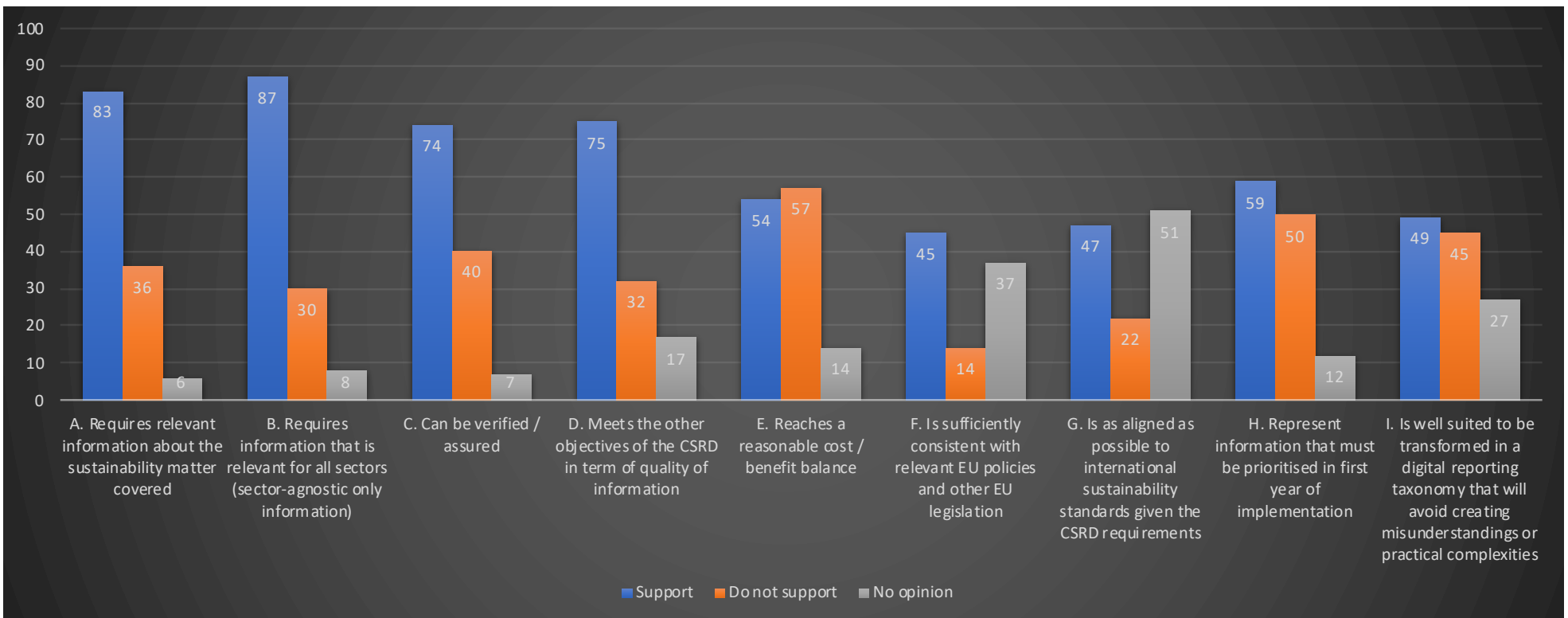
ESRS S1 Own workforce (DR S1-8)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	44%	15%	42%
Audit firm, assurance provider and/or accounting firm	62%	14%	23%
Rating agency and analysts + Consumer organization	79%	18%	3%
Public authority/regulator/supervisor + National Standard Setter	56%	8%	36%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	35%	50%	15%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	12%	69%	19%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	86%	1%	13%



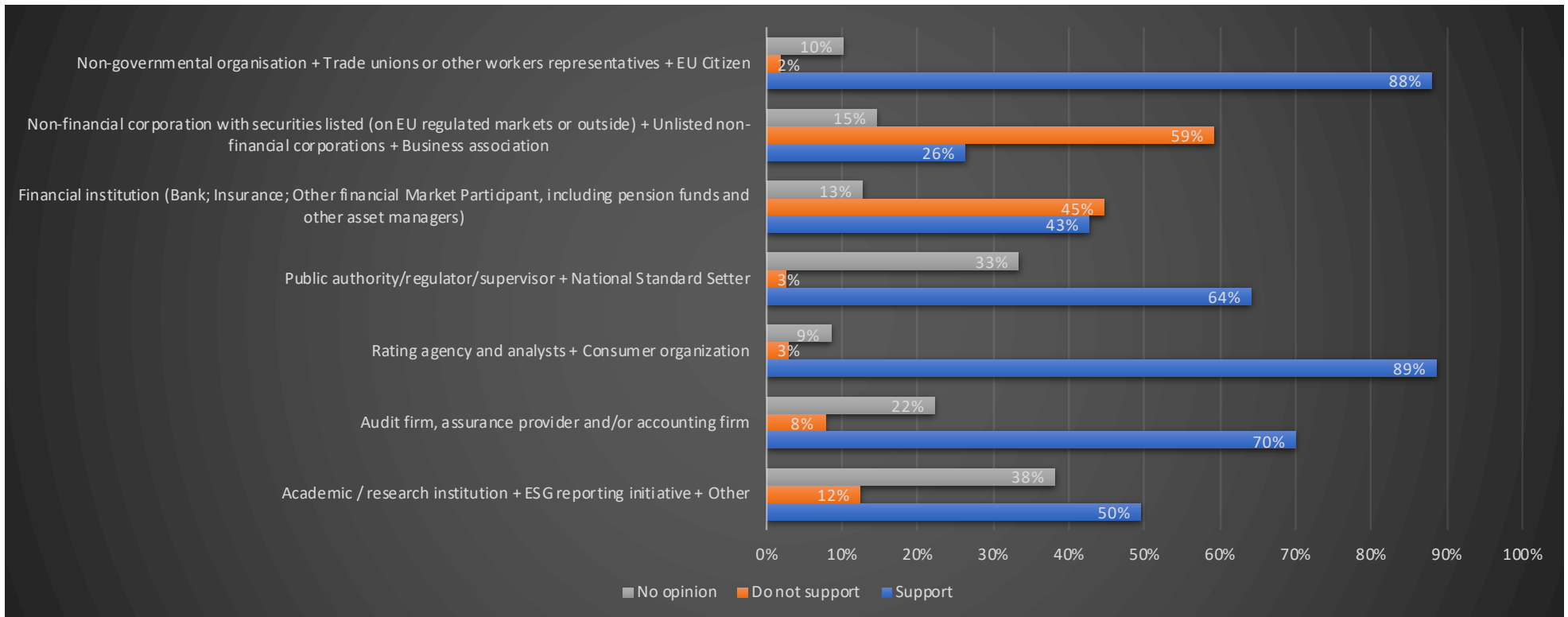
ESRS S1 Own workforce (DR S1-9)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	83	36	6
B. Requires information that is relevant for all sectors (sector-agnostic only information)	87	30	8
C. Can be verified / assured	74	40	7
D. Meets the other objectives of the CSRD in term of quality of information	75	32	17
E. Reaches a reasonable cost / benefit balance	54	57	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	45	14	37
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	47	22	51
H. Represent information that must be prioritised in first year of implementation	59	50	12
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	49	45	27



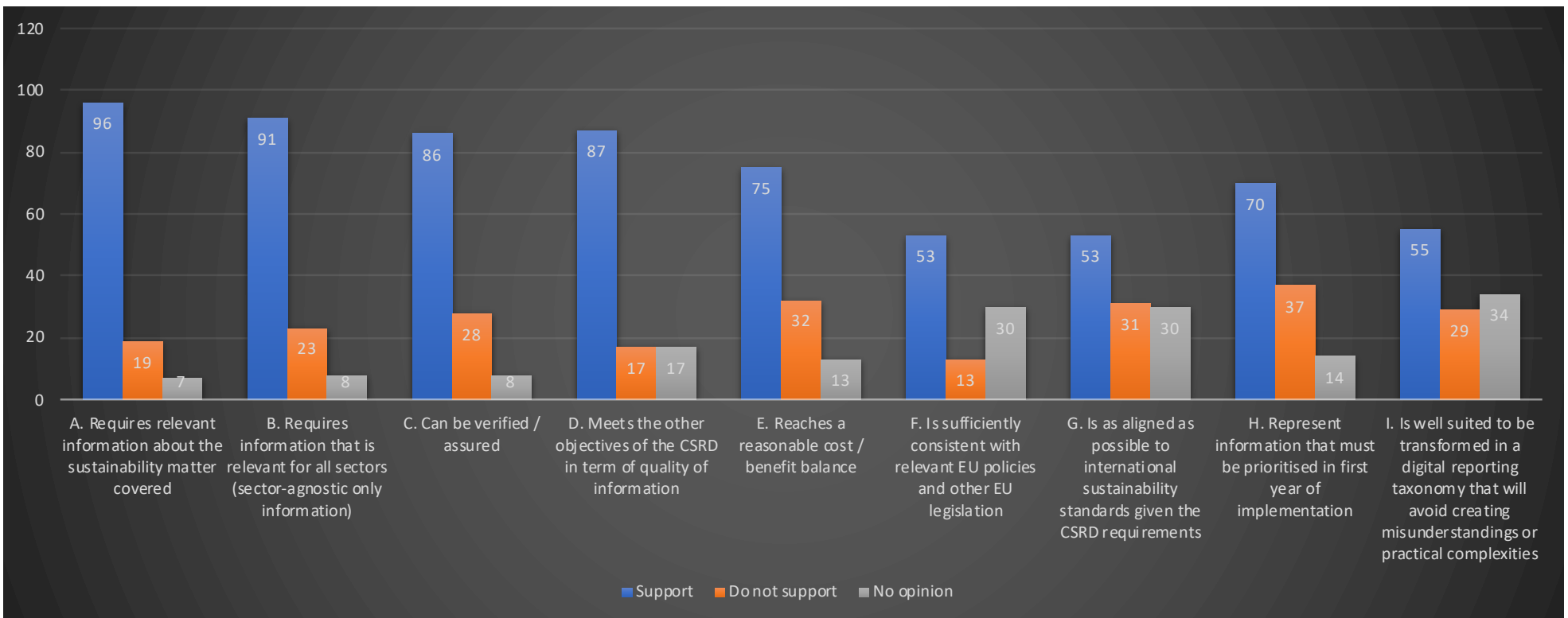
ESRS S1 Own workforce (DR S1-9)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	50%	12%	38%
Audit firm, assurance provider and/or accounting firm	70%	8%	22%
Rating agency and analysts + Consumer organization	89%	3%	9%
Public authority/regulator/supervisor + National Standard Setter	64%	3%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	43%	45%	13%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	26%	59%	15%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	88%	2%	10%



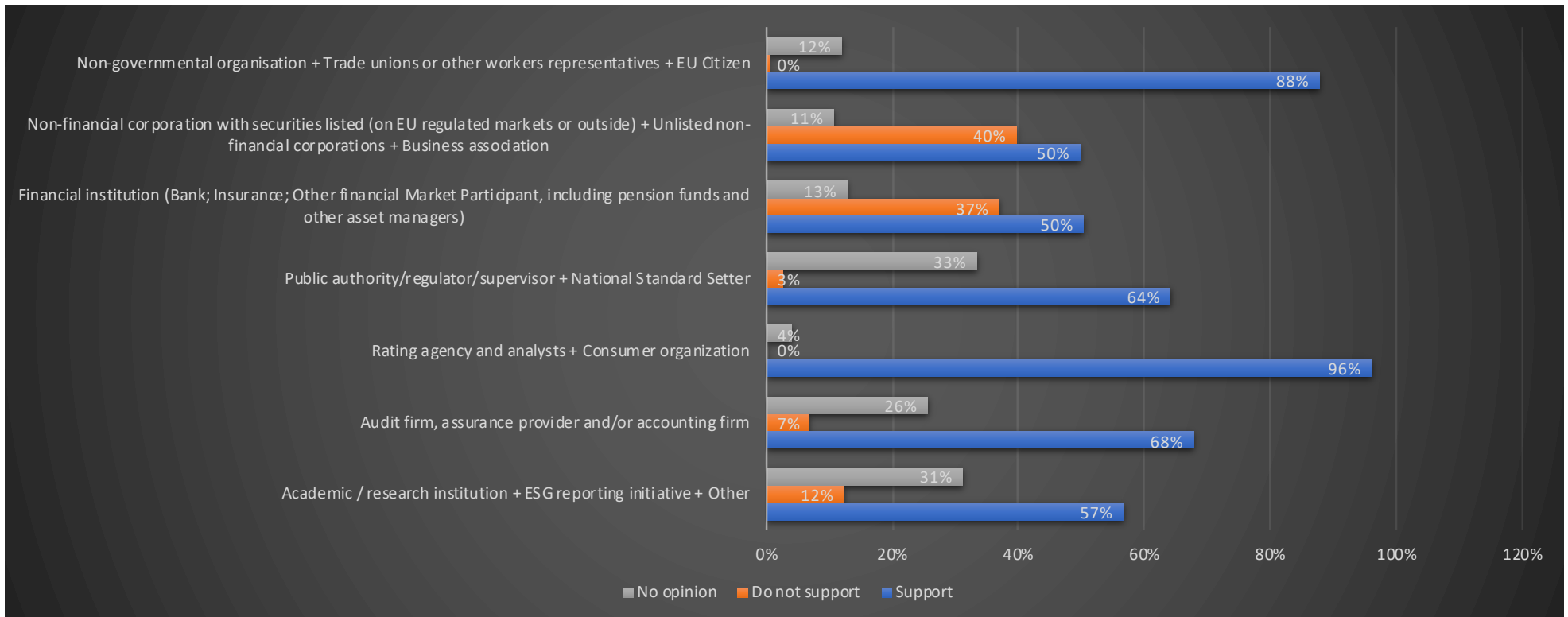
ESRS S1 Own workforce (DR S1-10)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	96	19	7
B. Requires information that is relevant for all sectors (sector-agnostic only information)	91	23	8
C. Can be verified / assured	86	28	8
D. Meets the other objectives of the CSRD in term of quality of information	87	17	17
E. Reaches a reasonable cost / benefit balance	75	32	13
F. Is sufficiently consistent with relevant EU policies and other EU legislation	53	13	30
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	53	31	30
H. Represent information that must be prioritised in first year of implementation	70	37	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	55	29	34



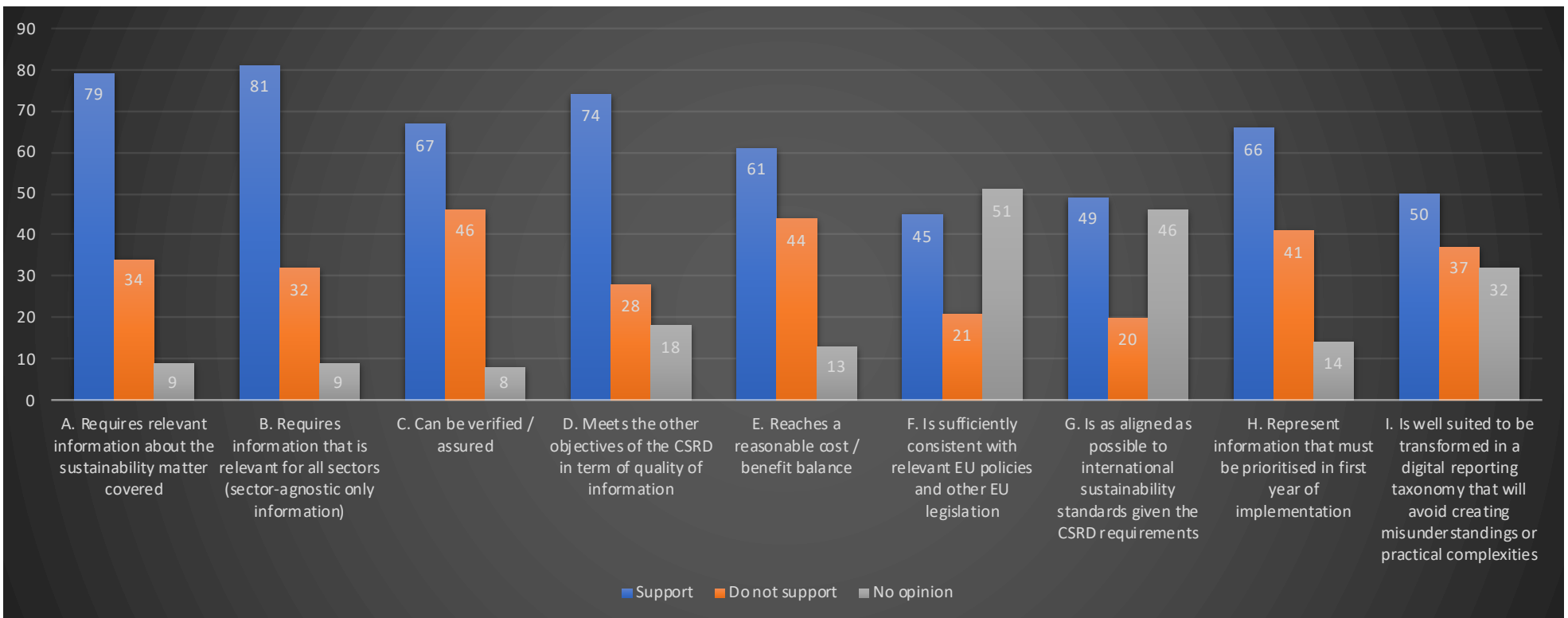
ESRS S1 Own workforce (DR S1-10)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	57%	12%	31%
Audit firm, assurance provider and/or accounting firm	68%	7%	26%
Rating agency and analysts + Consumer organization	96%	0%	4%
Public authority/regulator/supervisor + National Standard Setter	64%	3%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	50%	37%	13%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	50%	40%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	88%	0%	12%



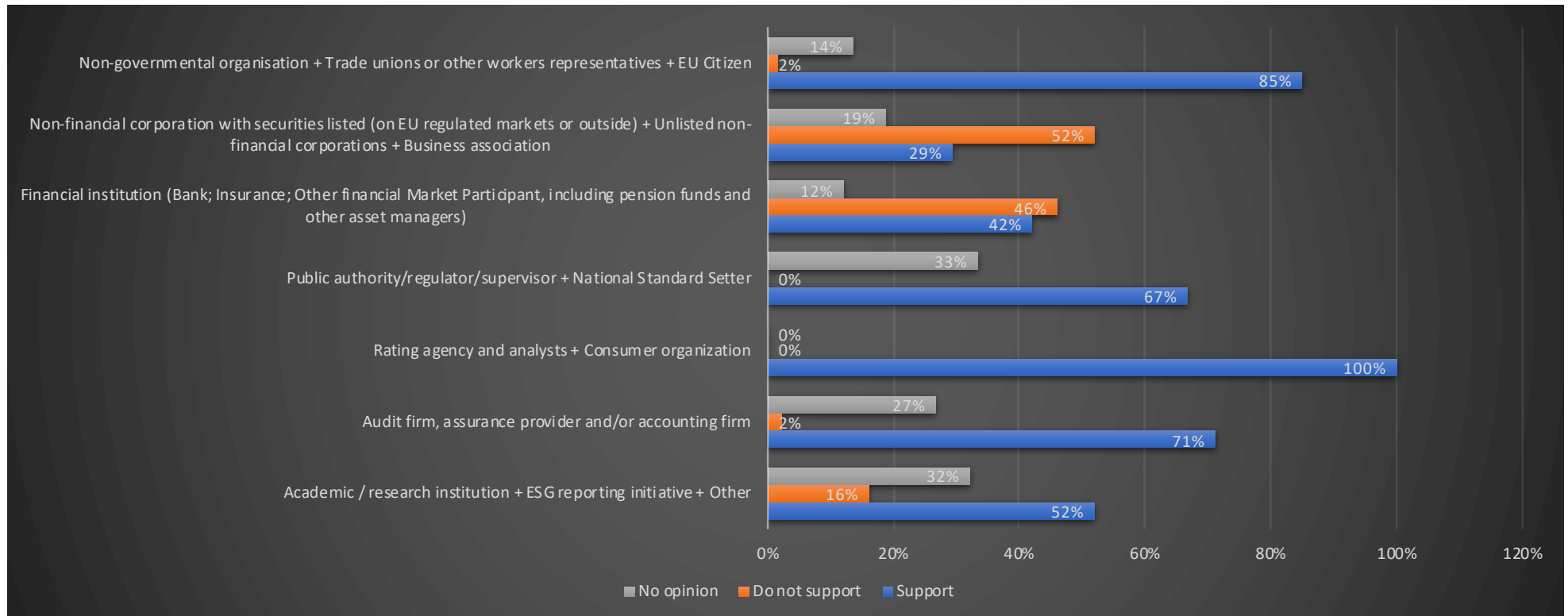
ESRS S1 Own workforce (DR S1-11)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	79	34	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	81	32	9
C. Can be verified / assured	67	46	8
D. Meets the other objectives of the CSRD in term of quality of information	74	28	18
E. Reaches a reasonable cost / benefit balance	61	44	13
F. Is sufficiently consistent with relevant EU policies and other EU legislation	45	21	51
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	49	20	46
H. Represent information that must be prioritised in first year of implementation	66	41	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	50	37	32



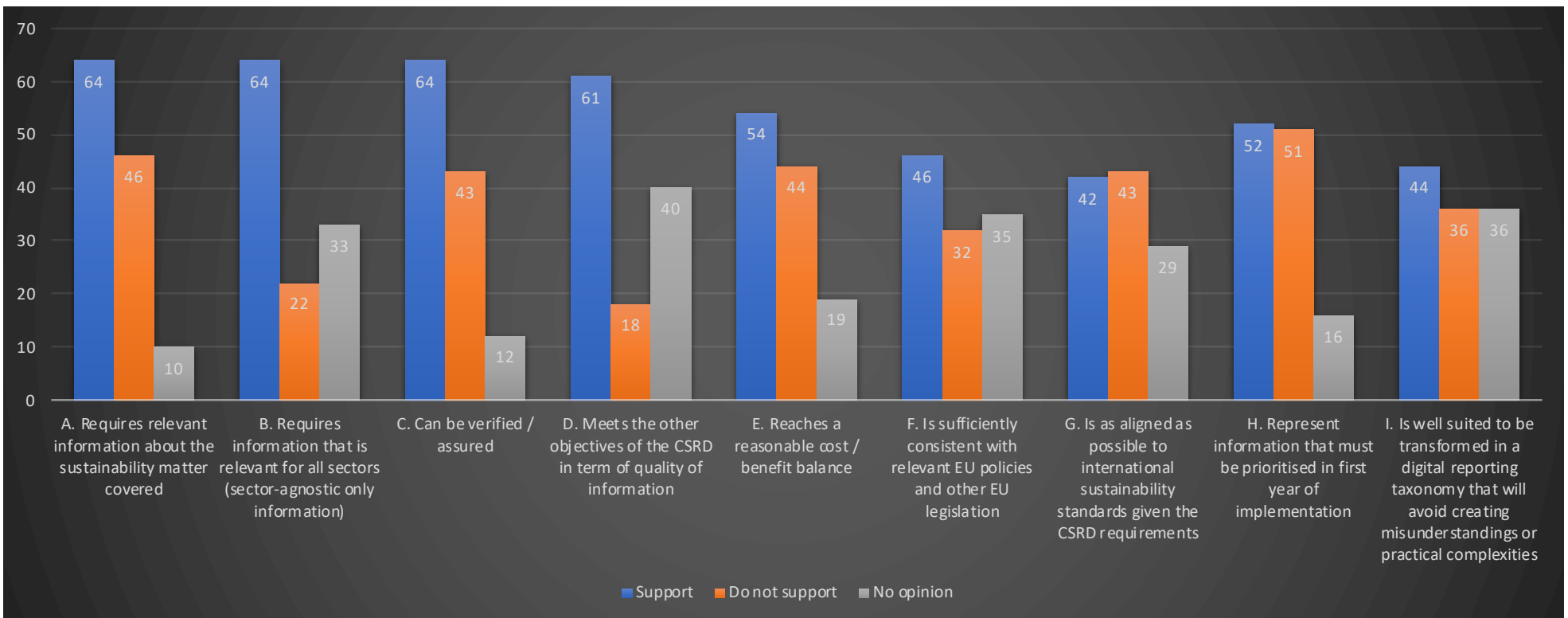
ESRS S1 Own workforce (DR S1-11)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	52%	16%	32%
Audit firm, assurance provider and/or accounting firm	71%	2%	27%
Rating agency and analysts + Consumer organization	100%	0%	0%
Public authority/regulator/supervisor + National Standard Setter	67%	0%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	42%	46%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	29%	52%	19%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	85%	2%	14%



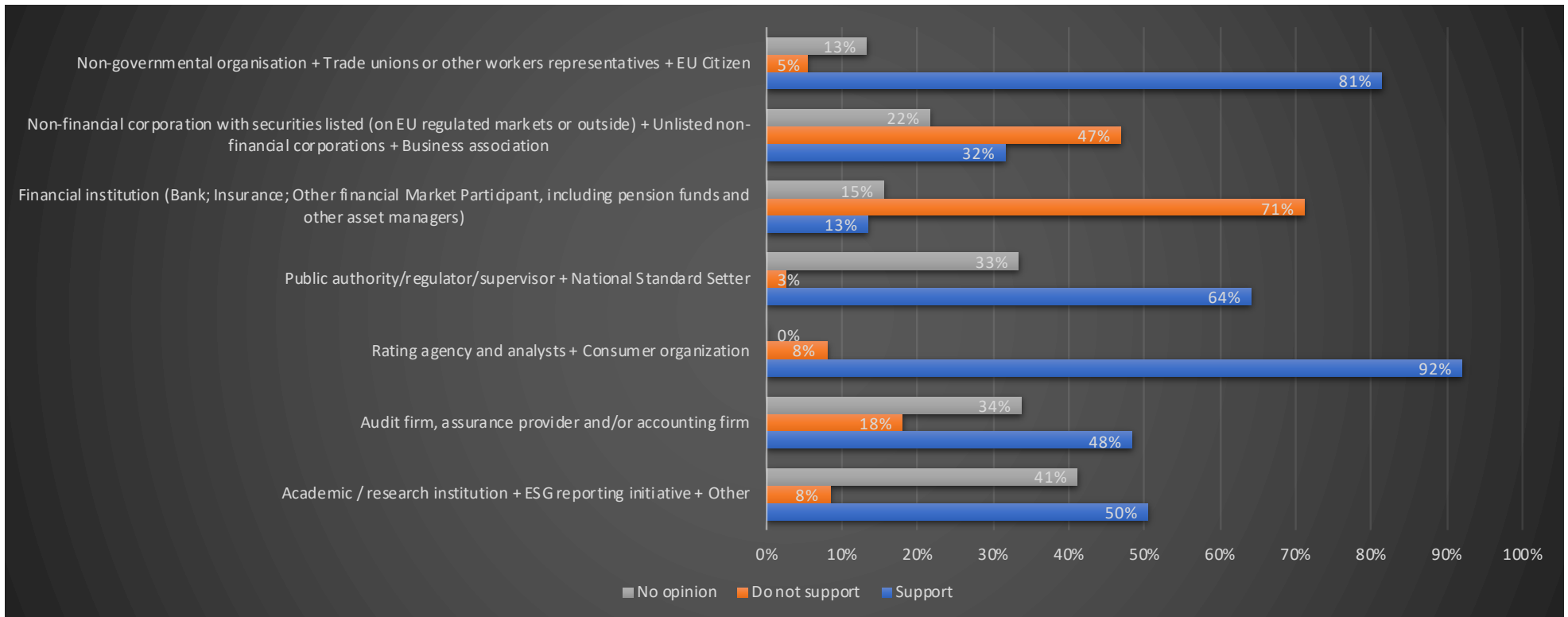
ESRS S1 Own workforce (DR S1-12)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	64	46	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	64	22	33
C. Can be verified / assured	64	43	12
D. Meets the other objectives of the CSRD in term of quality of information	61	18	40
E. Reaches a reasonable cost / benefit balance	54	44	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	46	32	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	42	43	29
H. Represent information that must be prioritised in first year of implementation	52	51	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	44	36	36



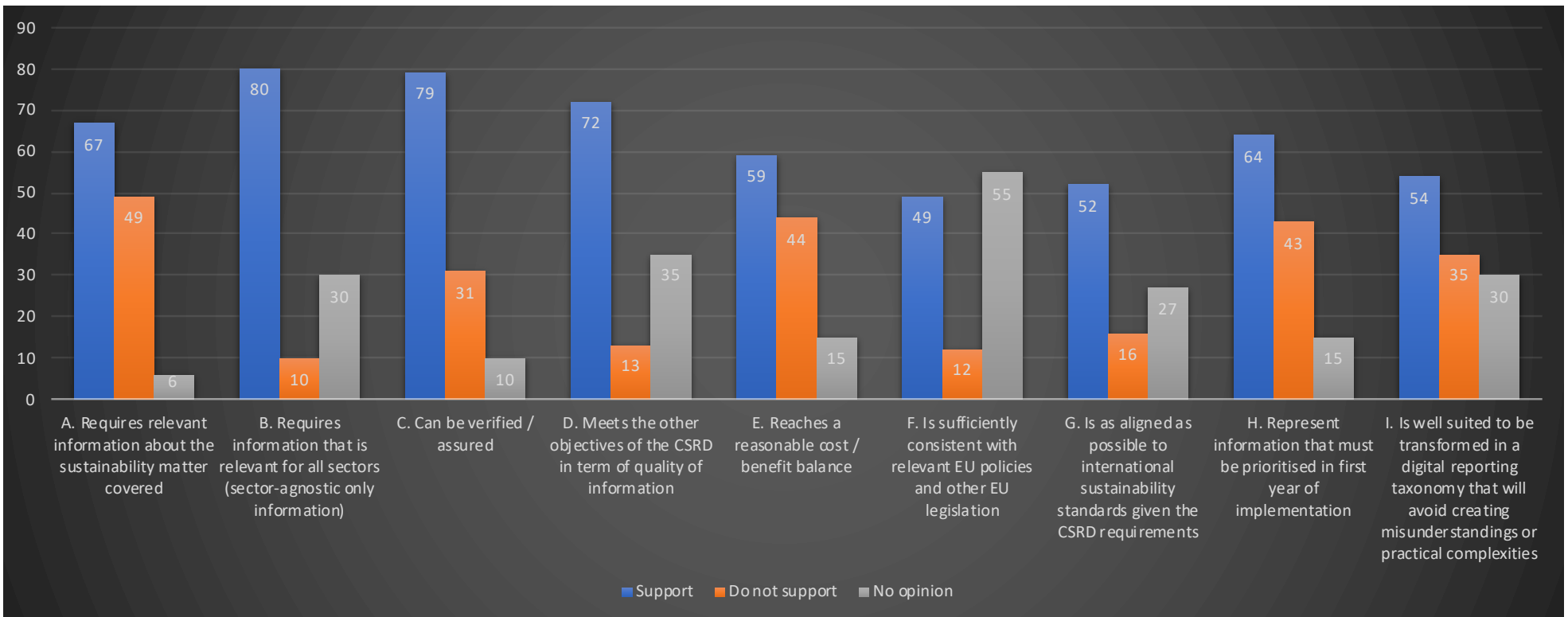
ESRS S1 Own workforce (DR S1-12)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	50%	8%	41%
Audit firm, assurance provider and/or accounting firm	48%	18%	34%
Rating agency and analysts + Consumer organization	92%	8%	0%
Public authority/regulator/supervisor + National Standard Setter	64%	3%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	13%	71%	15%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	32%	47%	22%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	81%	5%	13%



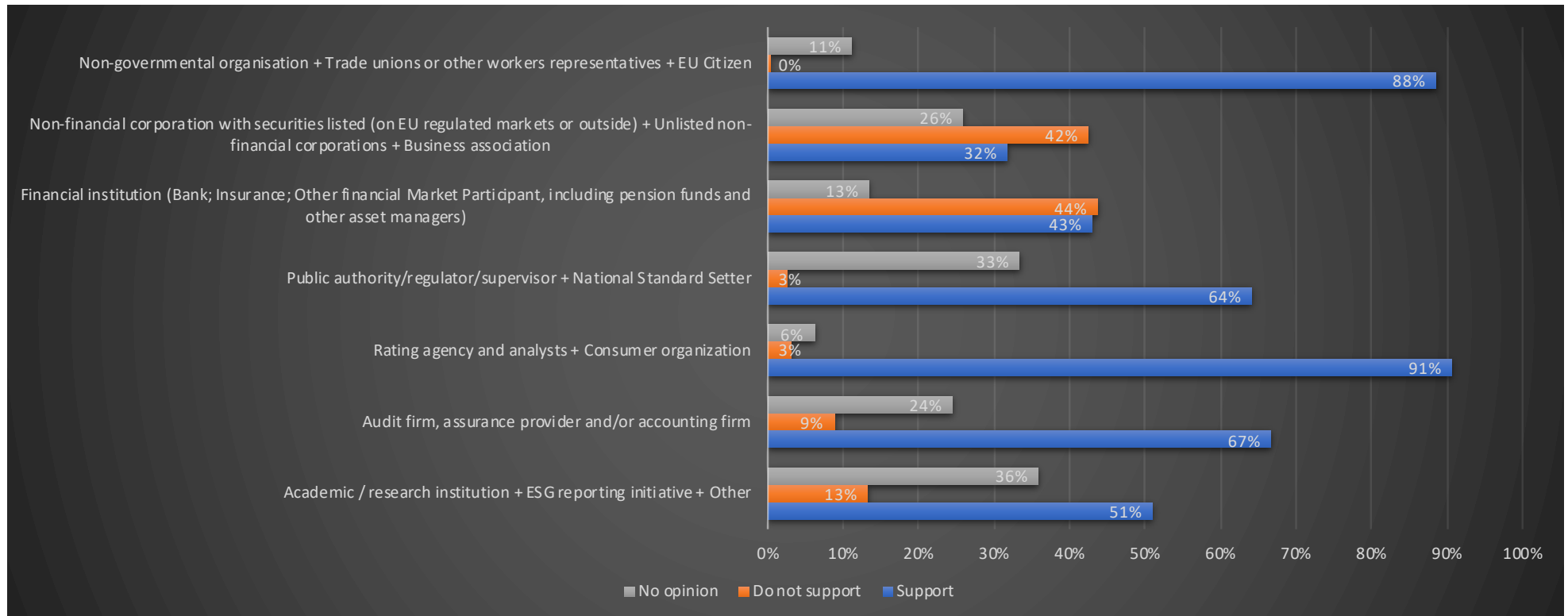
ESRS S1 Own workforce (DR S1-13)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	67	49	6
B. Requires information that is relevant for all sectors (sector-agnostic only information)	80	10	30
C. Can be verified / assured	79	31	10
D. Meets the other objectives of the CSRD in term of quality of information	72	13	35
E. Reaches a reasonable cost / benefit balance	59	44	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	49	12	55
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	52	16	27
H. Represent information that must be prioritised in first year of implementation	64	43	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	54	35	30



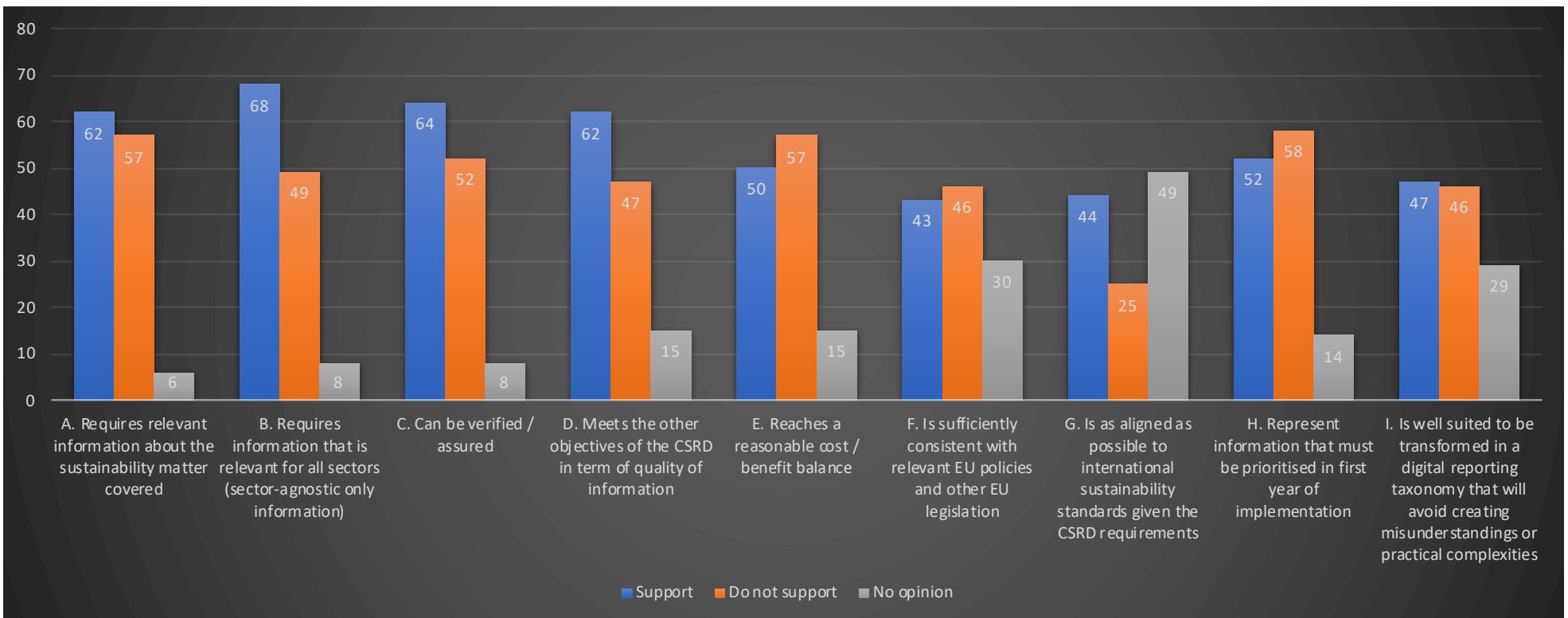
ESRS S1 Own workforce (DR S1-13)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	51%	13%	36%
Audit firm, assurance provider and/or accounting firm	67%	9%	24%
Rating agency and analysts + Consumer organization	91%	3%	6%
Public authority/regulator/supervisor + National Standard Setter	64%	3%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	43%	44%	13%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	32%	42%	26%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	88%	0%	11%



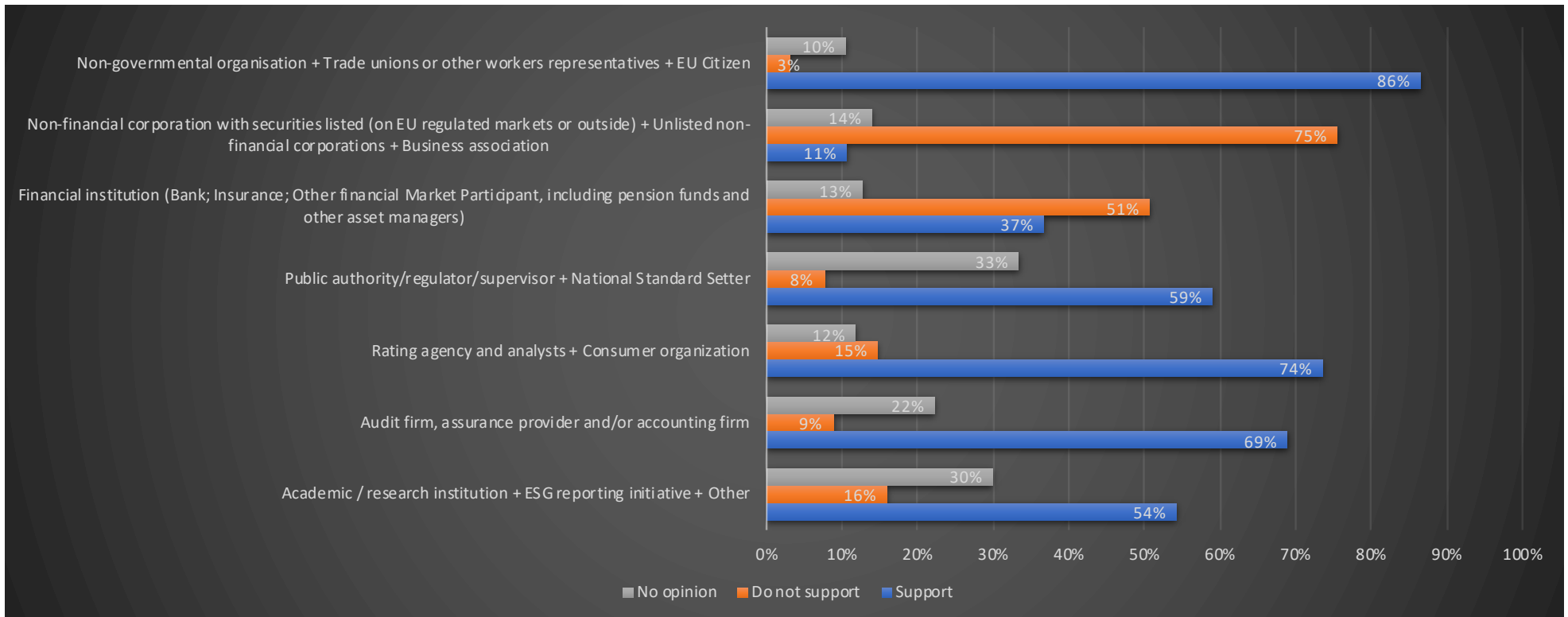
ESRS S1 Own workforce (DR S1-14)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	62	57	6
B. Requires information that is relevant for all sectors (sector-agnostic only information)	68	49	8
C. Can be verified / assured	64	52	8
D. Meets the other objectives of the CSRD in term of quality of information	62	47	15
E. Reaches a reasonable cost / benefit balance	50	57	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	43	46	30
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	44	25	49
H. Represent information that must be prioritised in first year of implementation	52	58	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	47	46	29



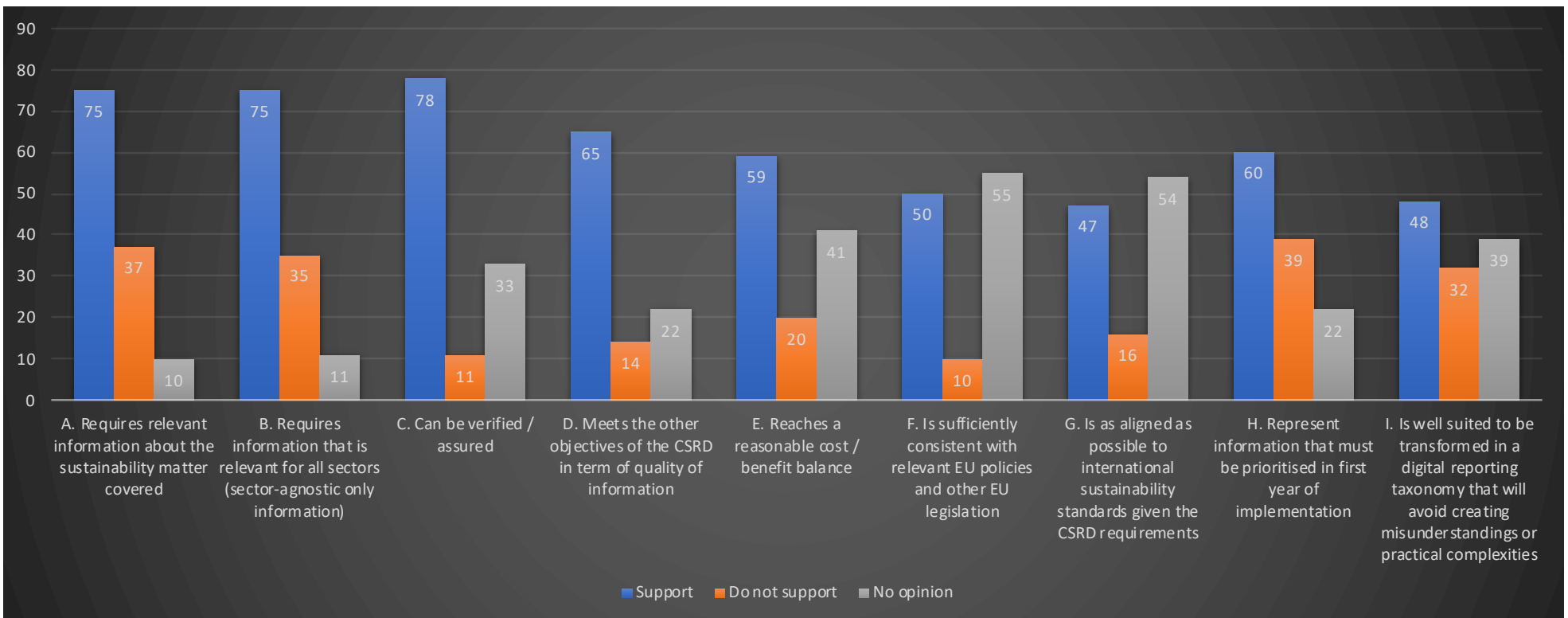
ESRS S1 Own workforce (DR S1-14)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	54%	16%	30%
Audit firm, assurance provider and/or accounting firm	69%	9%	22%
Rating agency and analysts + Consumer organization	74%	15%	12%
Public authority/regulator/supervisor + National Standard Setter	59%	8%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	37%	51%	13%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	11%	75%	14%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	86%	3%	10%



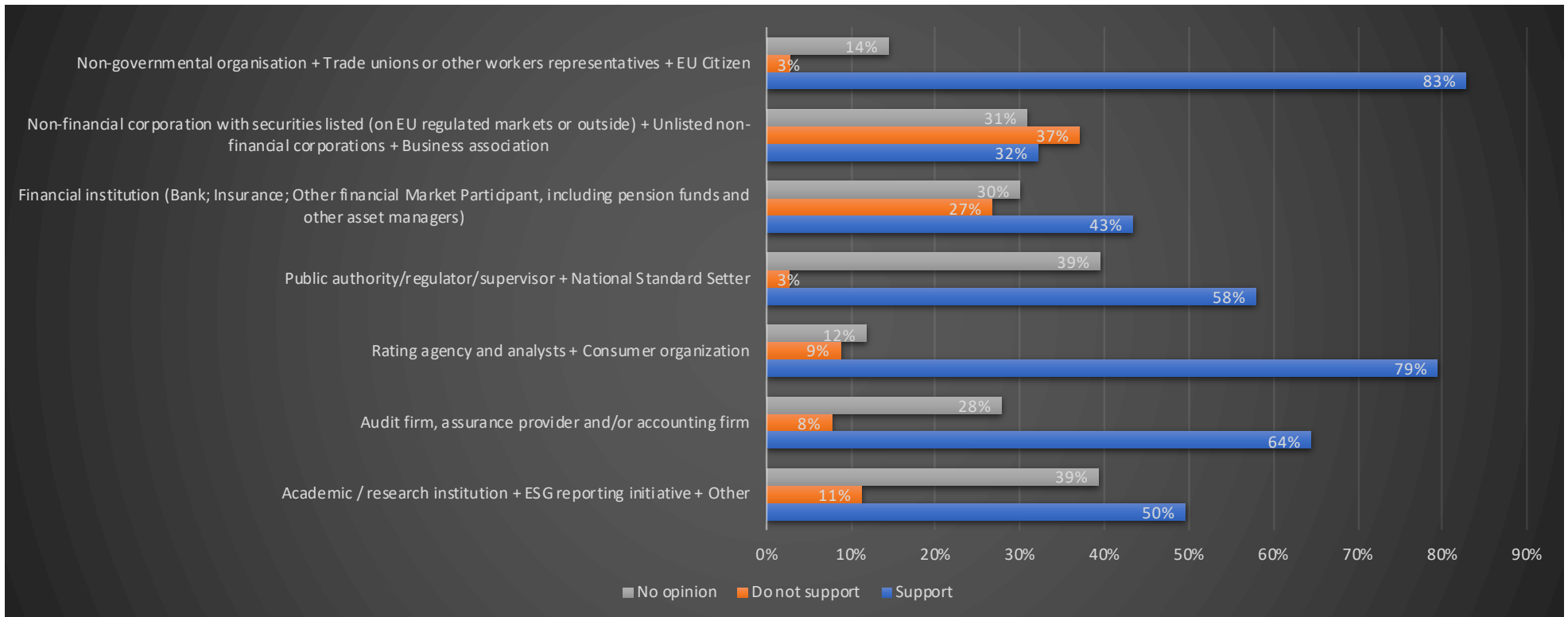
ESRS S1 Own workforce (DR S1-15)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	75	37	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	75	35	11
C. Can be verified / assured	78	11	33
D. Meets the other objectives of the CSRD in term of quality of information	65	14	22
E. Reaches a reasonable cost / benefit balance	59	20	41
F. Is sufficiently consistent with relevant EU policies and other EU legislation	50	16	55
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	47	39	22
H. Represent information that must be prioritised in first year of implementation	60	39	22
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	48	32	39



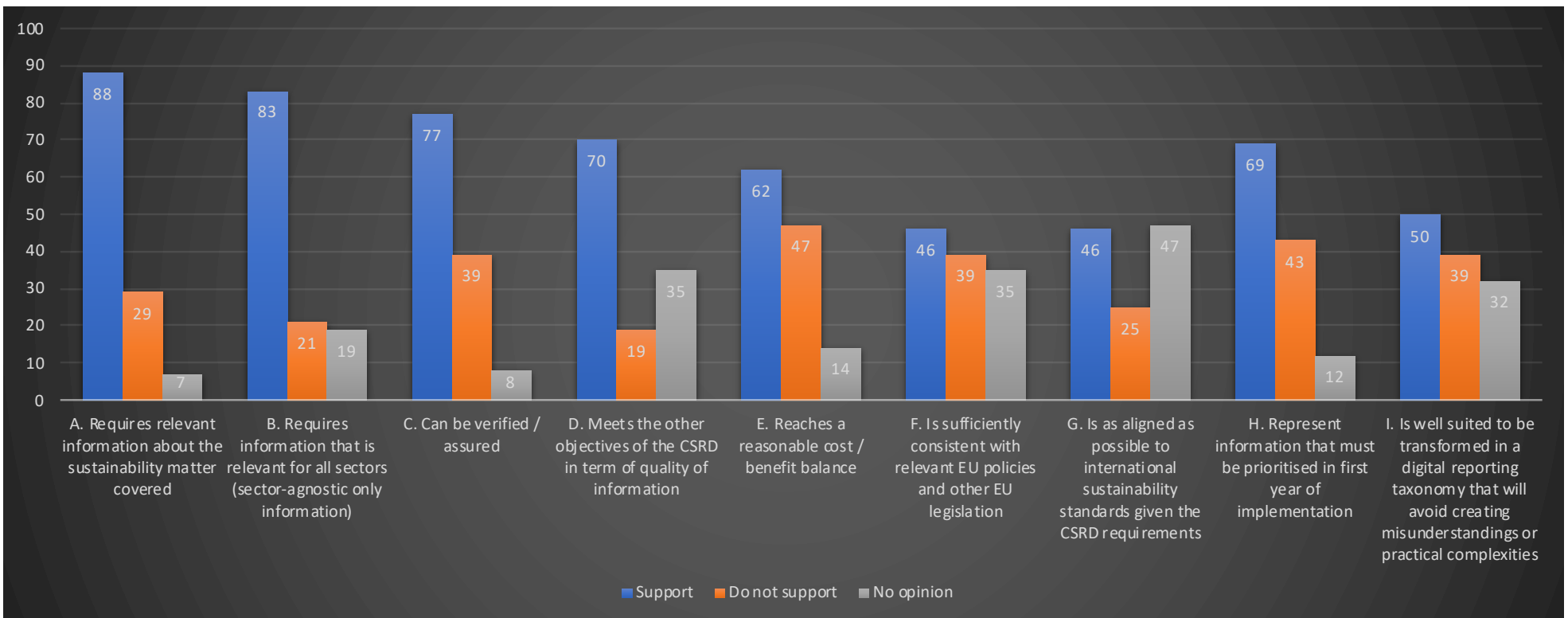
ESRS S1 Own workforce (DR S1-15)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	50%	11%	39%
Audit firm, assurance provider and/or accounting firm	64%	8%	28%
Rating agency and analysts + Consumer organization	79%	9%	12%
Public authority/regulator/supervisor + National Standard Setter	58%	3%	39%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	43%	27%	30%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	32%	37%	31%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	83%	3%	14%



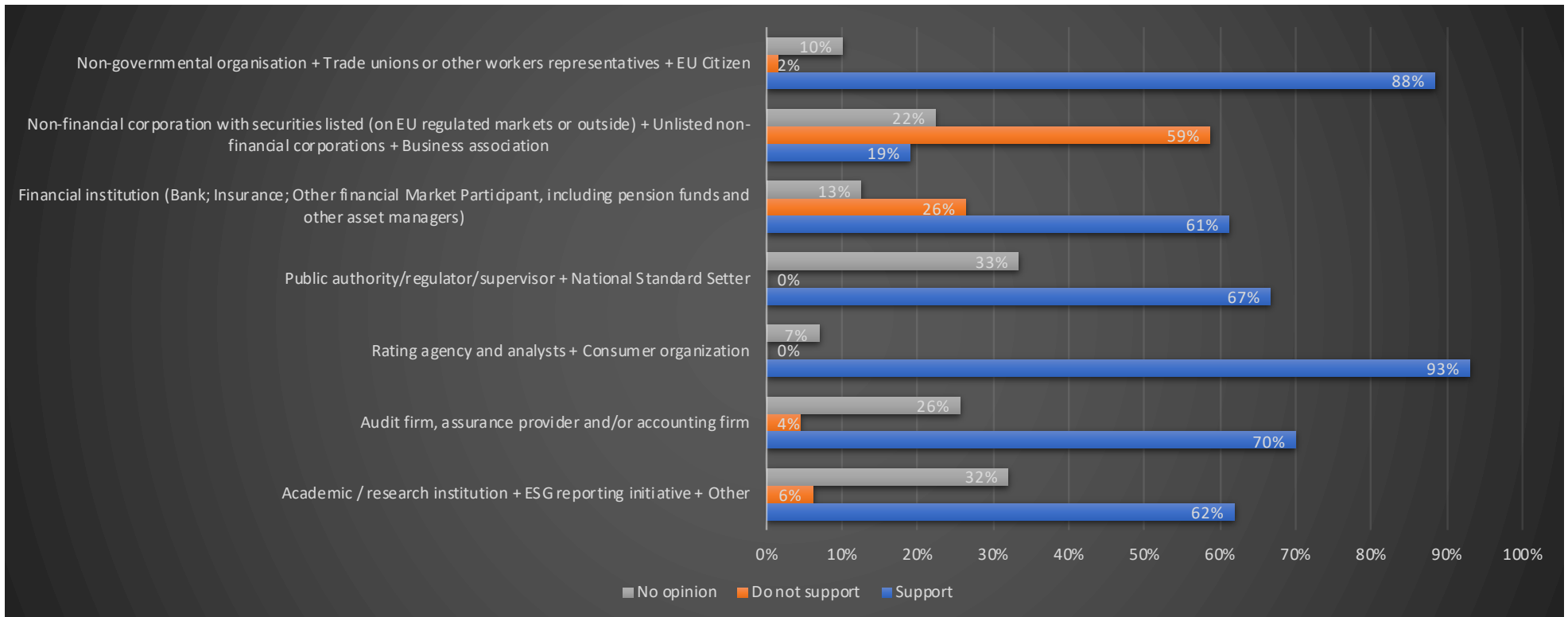
ESRS S1 Own workforce (DR S1-16)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	88	29	7
B. Requires information that is relevant for all sectors (sector-agnostic only information)	83	21	19
C. Can be verified / assured	77	39	8
D. Meets the other objectives of the CSRD in term of quality of information	70	19	35
E. Reaches a reasonable cost / benefit balance	62	47	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	46	39	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	46	25	47
H. Represent information that must be prioritised in first year of implementation	69	43	12
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	50	39	32



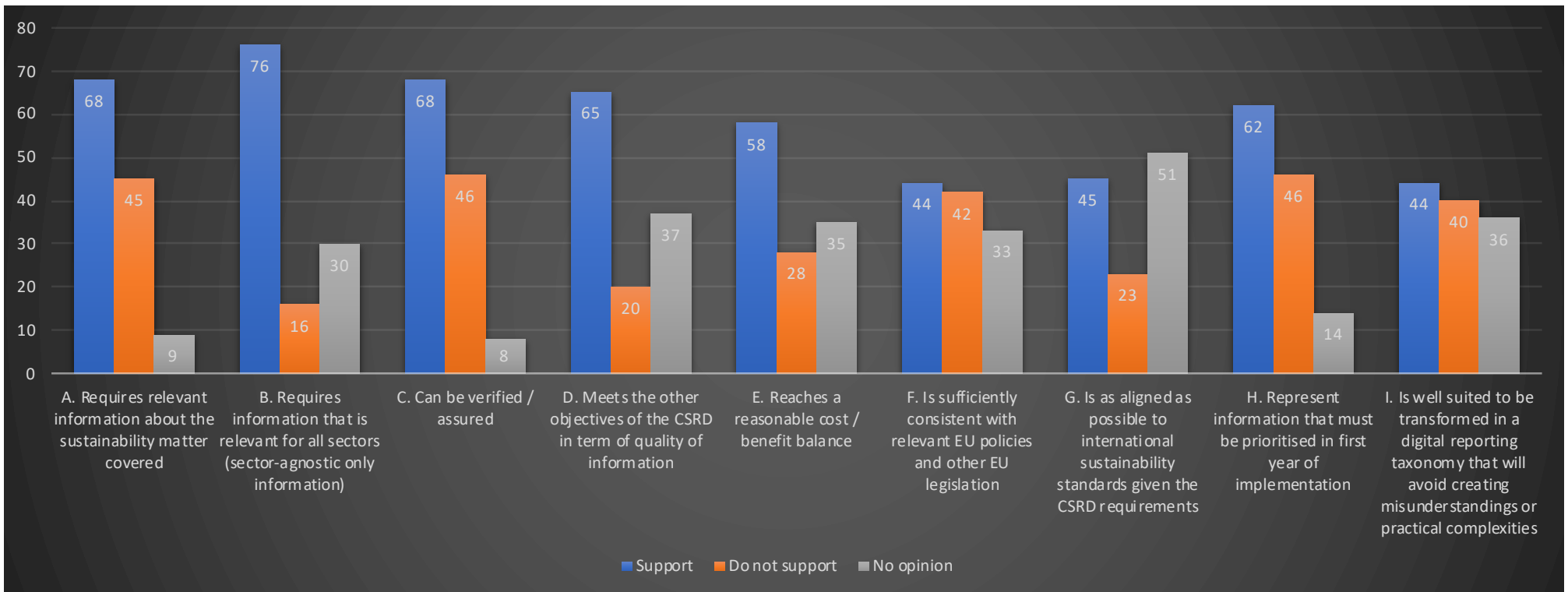
ESRS S1 Own workforce (DR S1-16)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	62%	6%	32%
Audit firm, assurance provider and/or accounting firm	70%	4%	26%
Rating agency and analysts + Consumer organization	93%	0%	7%
Public authority/regulator/supervisor + National Standard Setter	67%	0%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	61%	26%	13%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	19%	59%	22%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	88%	2%	10%



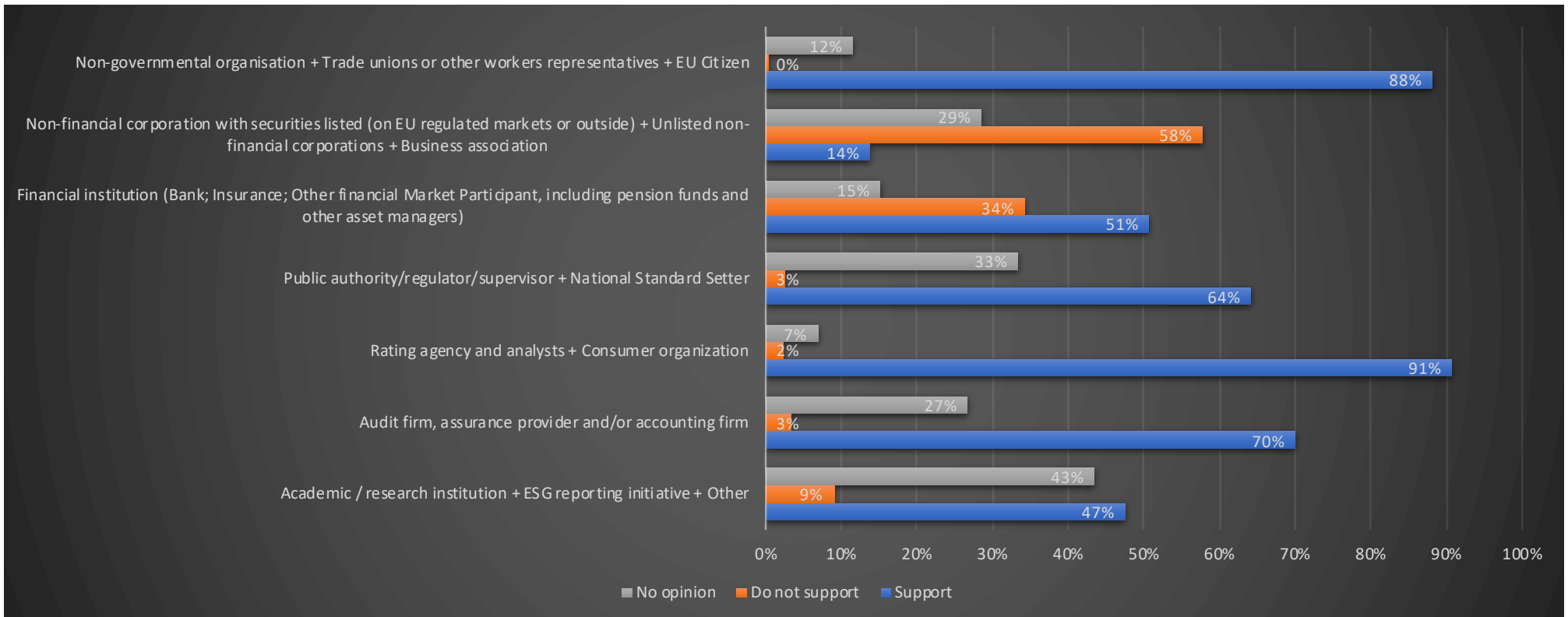
ESRS S1 Own workforce (DR S1-17)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	68	45	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	76	16	30
C. Can be verified / assured	68	46	8
D. Meets the other objectives of the CSRD in term of quality of information	65	20	37
E. Reaches a reasonable cost / benefit balance	58	28	35
F. Is sufficiently consistent with relevant EU policies and other EU legislation	44	42	33
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	45	23	51
H. Represent information that must be prioritised in first year of implementation	62	46	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	44	40	36



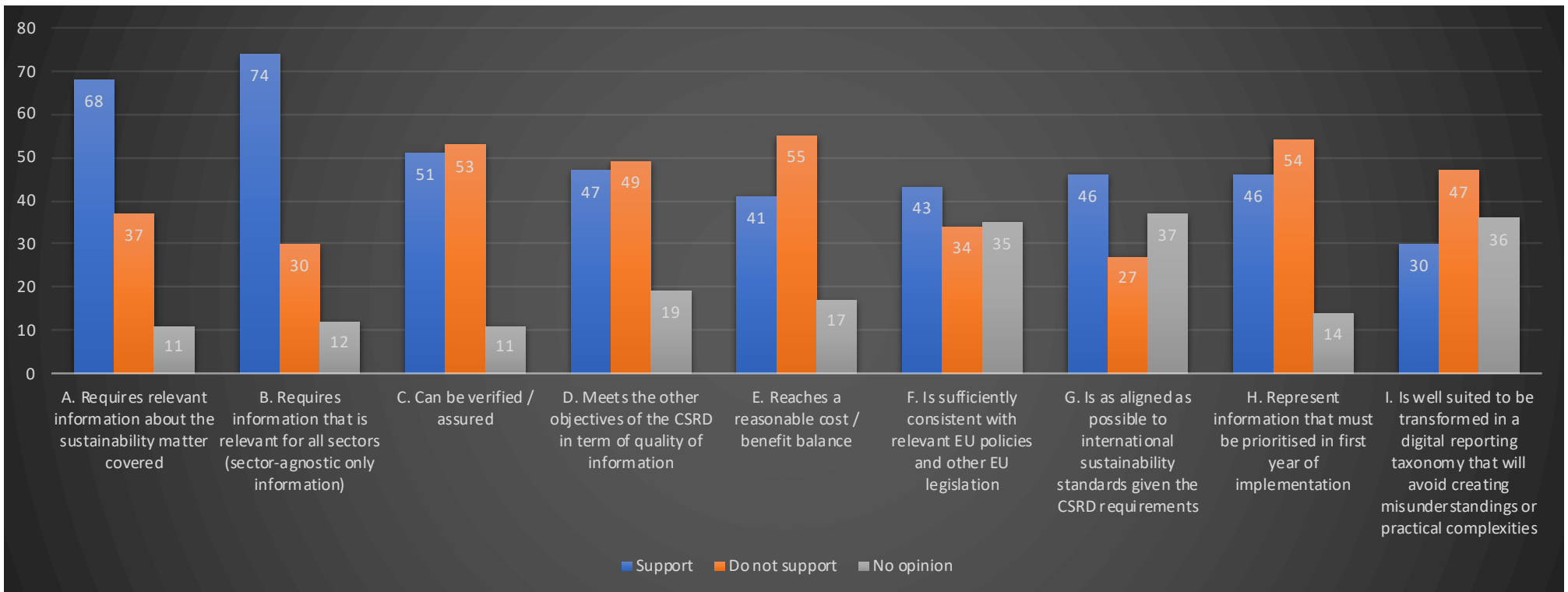
ESRS S1 Own workforce (DR S1-17)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	9%	43%
Audit firm, assurance provider and/or accounting firm	70%	3%	27%
Rating agency and analysts + Consumer organization	91%	2%	7%
Public authority/regulator/supervisor + National Standard Setter	64%	3%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	51%	34%	15%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	14%	58%	29%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	88%	0%	12%



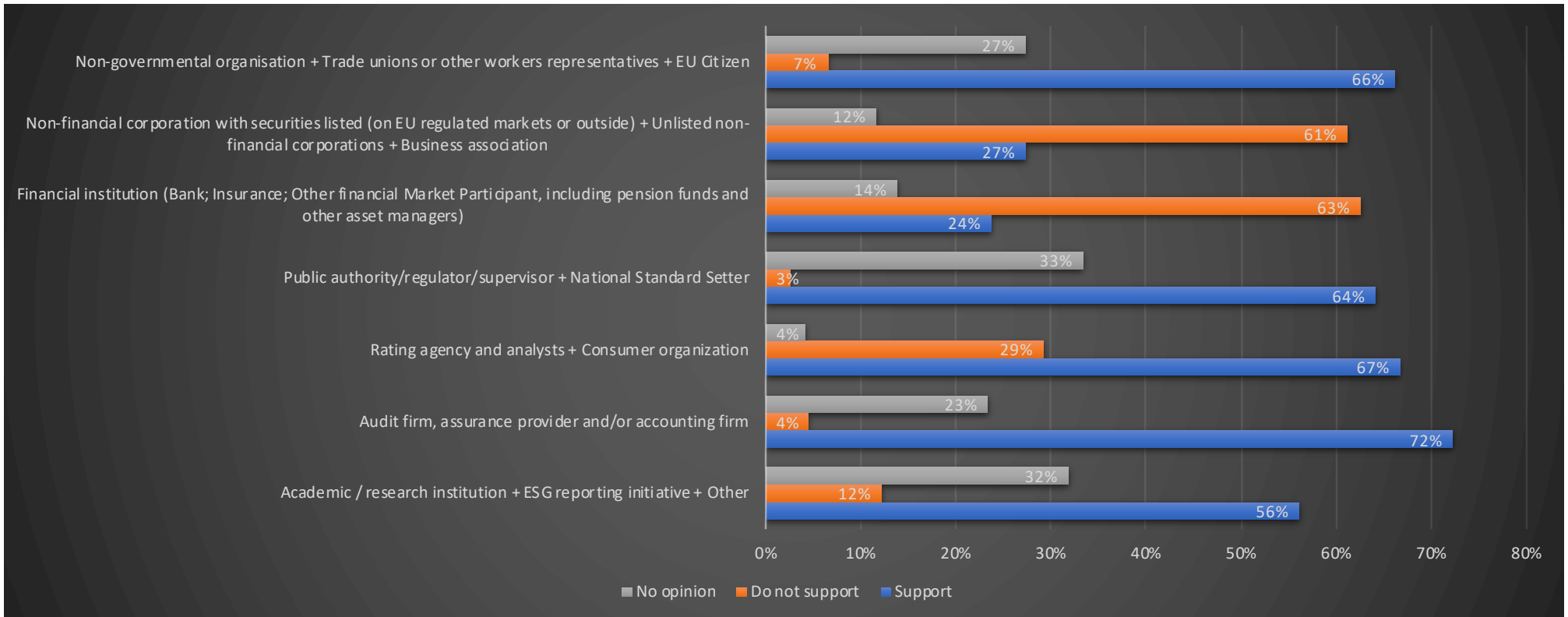
ESRS S1 Own workforce (DR S1-18)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	68	37	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	74	30	12
C. Can be verified / assured	51	53	11
D. Meets the other objectives of the CSRD in term of quality of information	47	49	19
E. Reaches a reasonable cost / benefit balance	41	55	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	43	34	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	46	27	37
H. Represent information that must be prioritised in first year of implementation	46	54	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	30	47	36



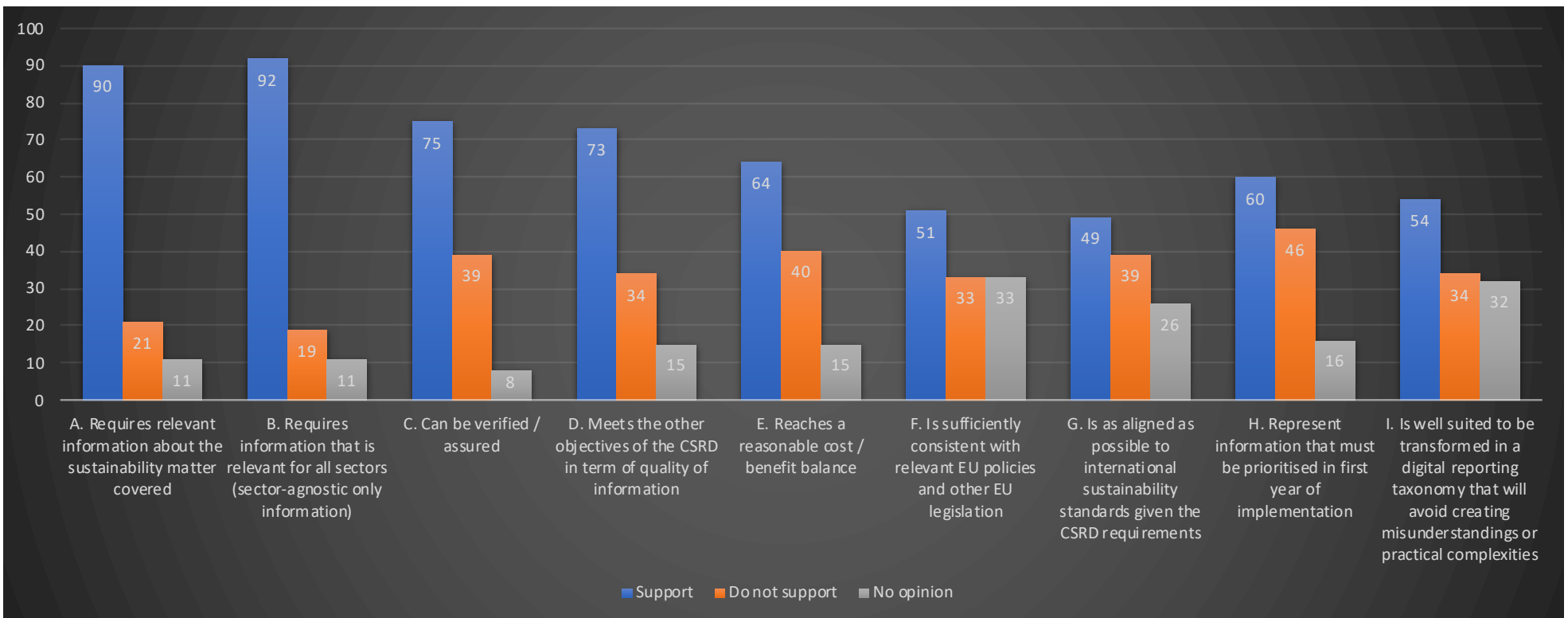
ESRS S1 Own workforce (DR S1-18)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	56%	12%	32%
Audit firm, assurance provider and/or accounting firm	72%	4%	23%
Rating agency and analysts + Consumer organization	67%	29%	4%
Public authority/regulator/supervisor + National Standard Setter	64%	3%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	24%	63%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	27%	61%	12%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	66%	7%	27%



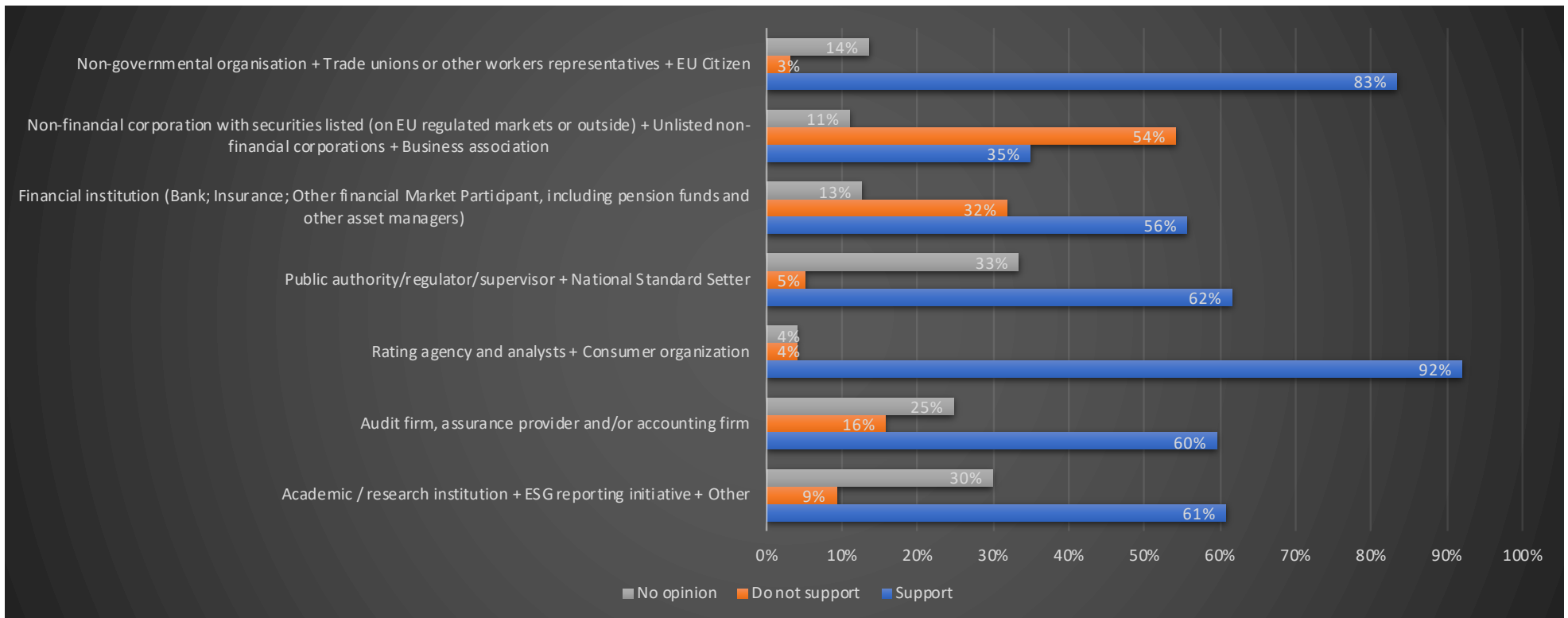
ESRS S1 Own workforce (DR S1-19)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	90	21	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	92	19	11
C. Can be verified / assured	75	39	8
D. Meets the other objectives of the CSRD in term of quality of information	73	34	15
E. Reaches a reasonable cost / benefit balance	64	40	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	51	33	33
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	49	39	26
H. Represent information that must be prioritised in first year of implementation	60	46	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	54	34	32



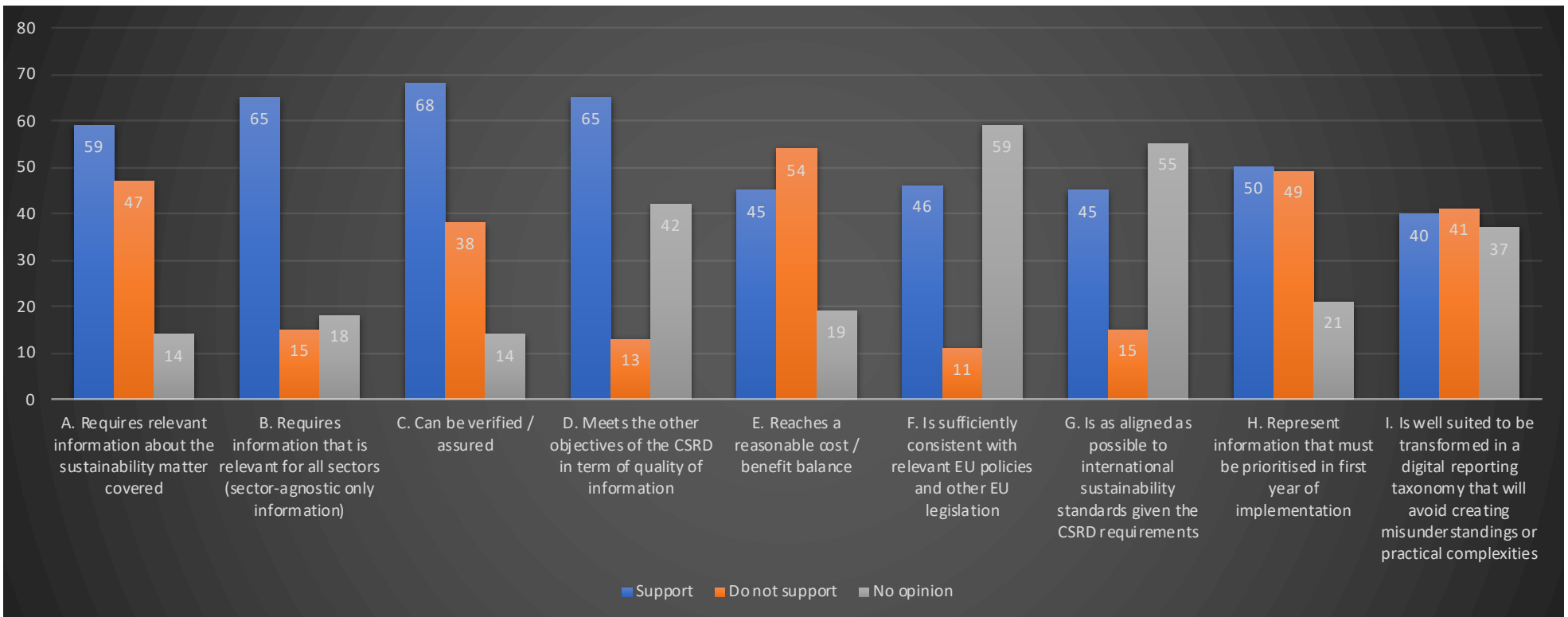
ESRS S1 Own workforce (DR S1-19)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	61%	9%	30%
Audit firm, assurance provider and/or accounting firm	60%	16%	25%
Rating agency and analysts + Consumer organization	92%	4%	4%
Public authority/regulator/supervisor + National Standard Setter	62%	5%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	56%	32%	13%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	35%	54%	11%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	83%	3%	14%



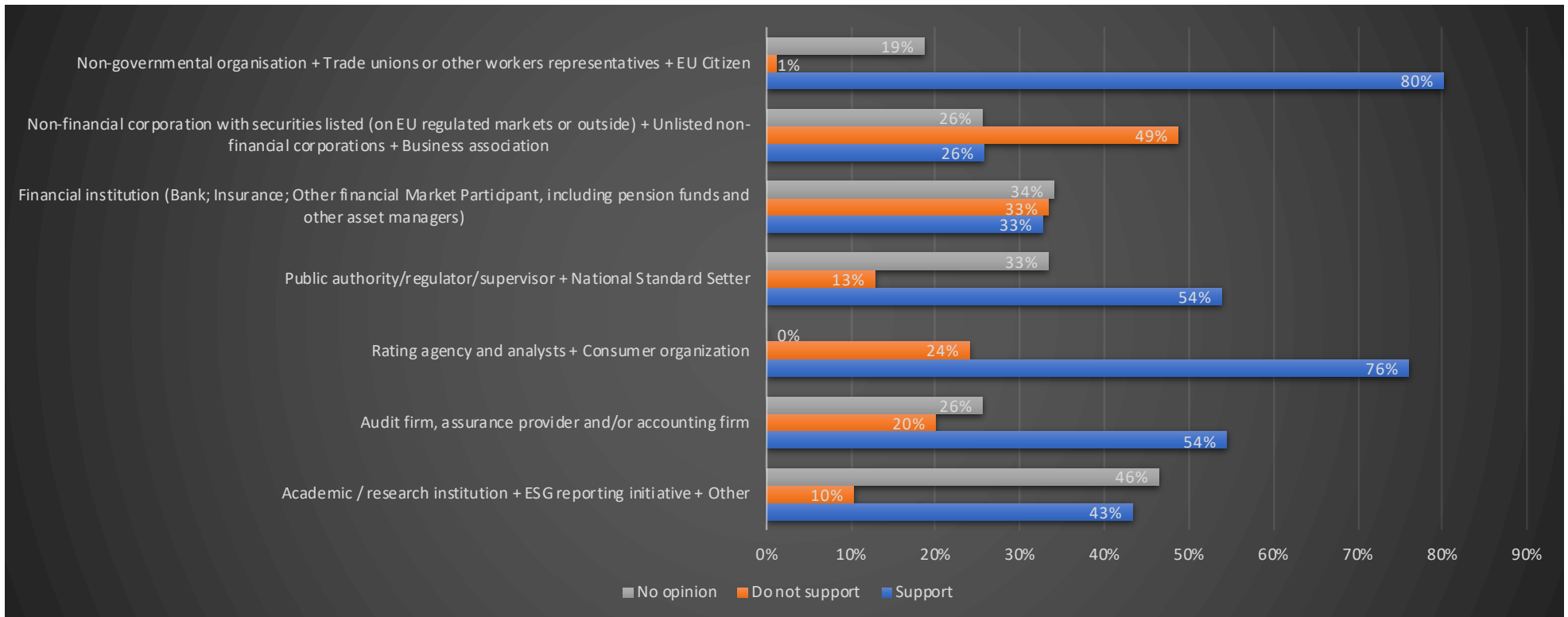
ESRS S1 Own workforce (DR S1-20)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	59	47	14
B. Requires information that is relevant for all sectors (sector-agnostic only information)	65	15	18
C. Can be verified / assured	68	38	14
D. Meets the other objectives of the CSRD in term of quality of information	65	13	42
E. Reaches a reasonable cost / benefit balance	45	54	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	46	11	59
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	45	15	55
H. Represent information that must be prioritised in first year of implementation	50	49	21
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	40	41	37



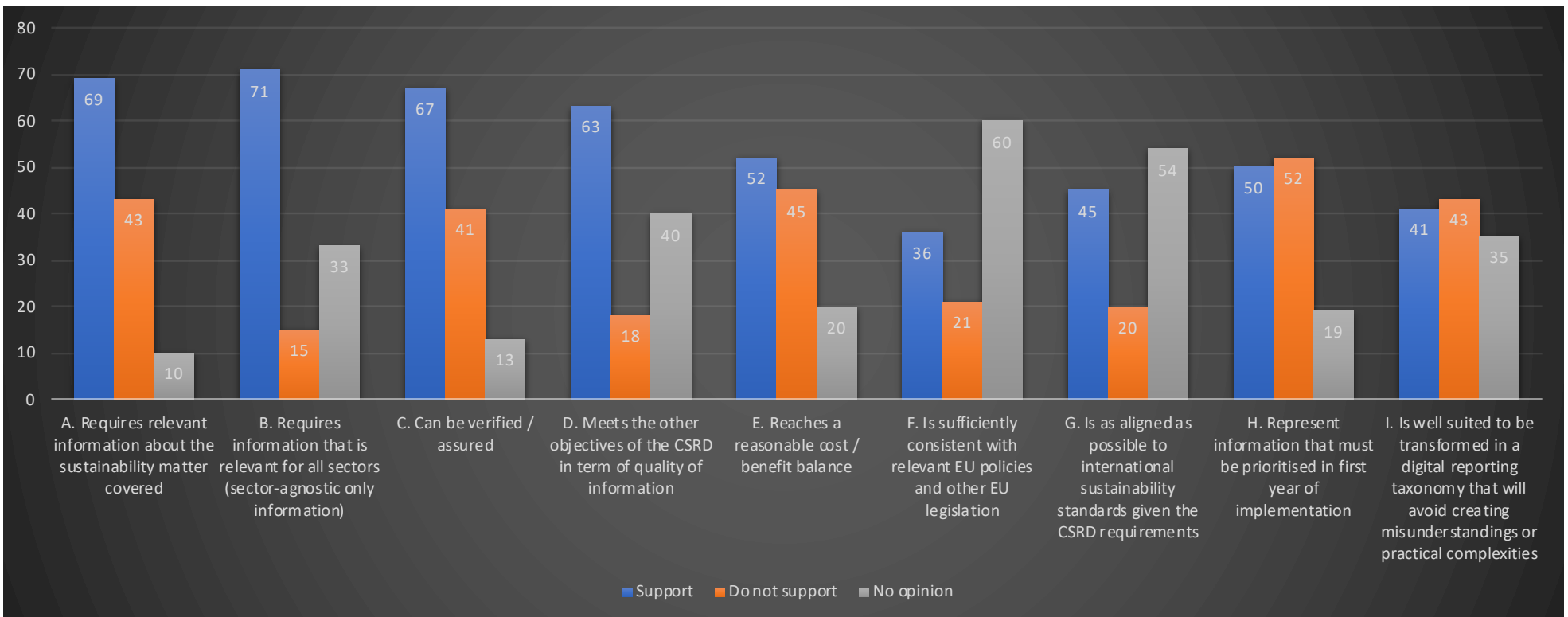
ESRS S1 Own workforce (DR S1-20)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	43%	10%	46%
Audit firm, assurance provider and/or accounting firm	54%	20%	26%
Rating agency and analysts + Consumer organization	76%	24%	0%
Public authority/regulator/supervisor + National Standard Setter	54%	13%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	33%	33%	34%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	26%	49%	26%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	80%	1%	19%



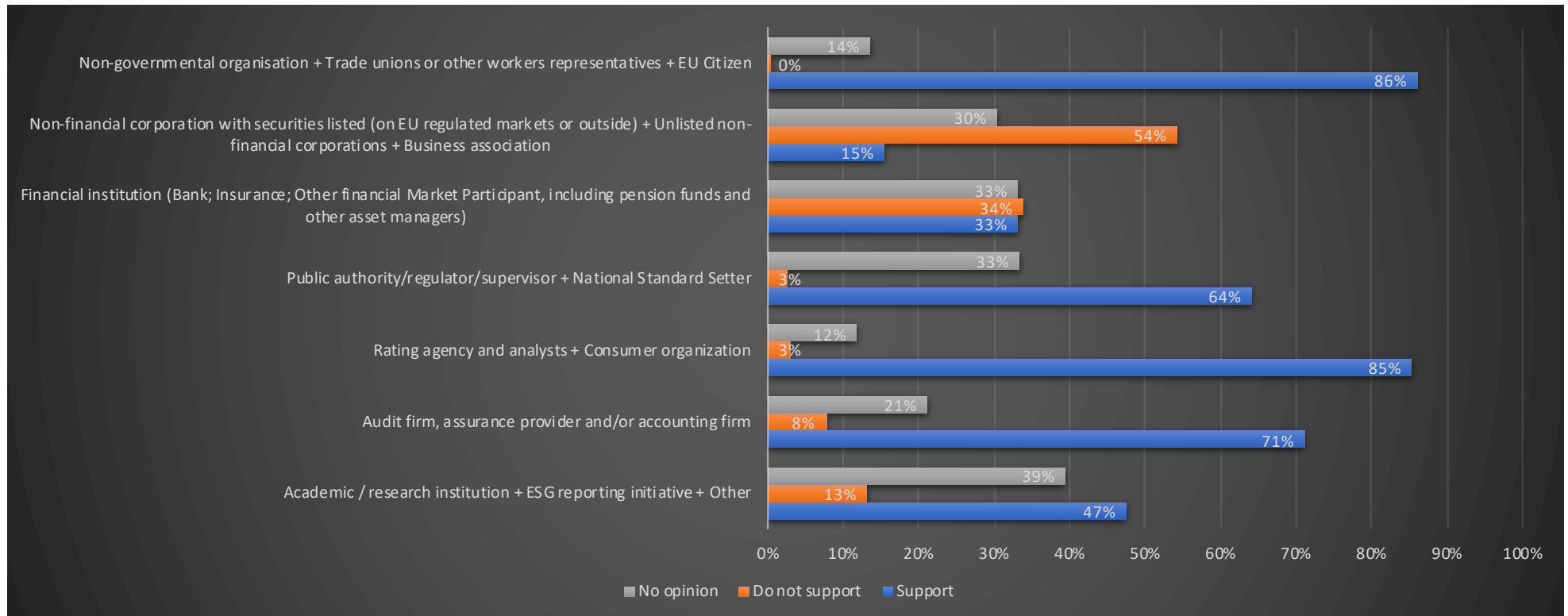
ESRS S1 Own workforce (DR S1-21)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	69	43	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	71	15	33
C. Can be verified / assured	67	41	13
D. Meets the other objectives of the CSRD in term of quality of information	63	18	40
E. Reaches a reasonable cost / benefit balance	52	45	20
F. Is sufficiently consistent with relevant EU policies and other EU legislation	36	21	60
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	45	20	54
H. Represent information that must be prioritised in first year of implementation	50	52	19
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	41	43	35



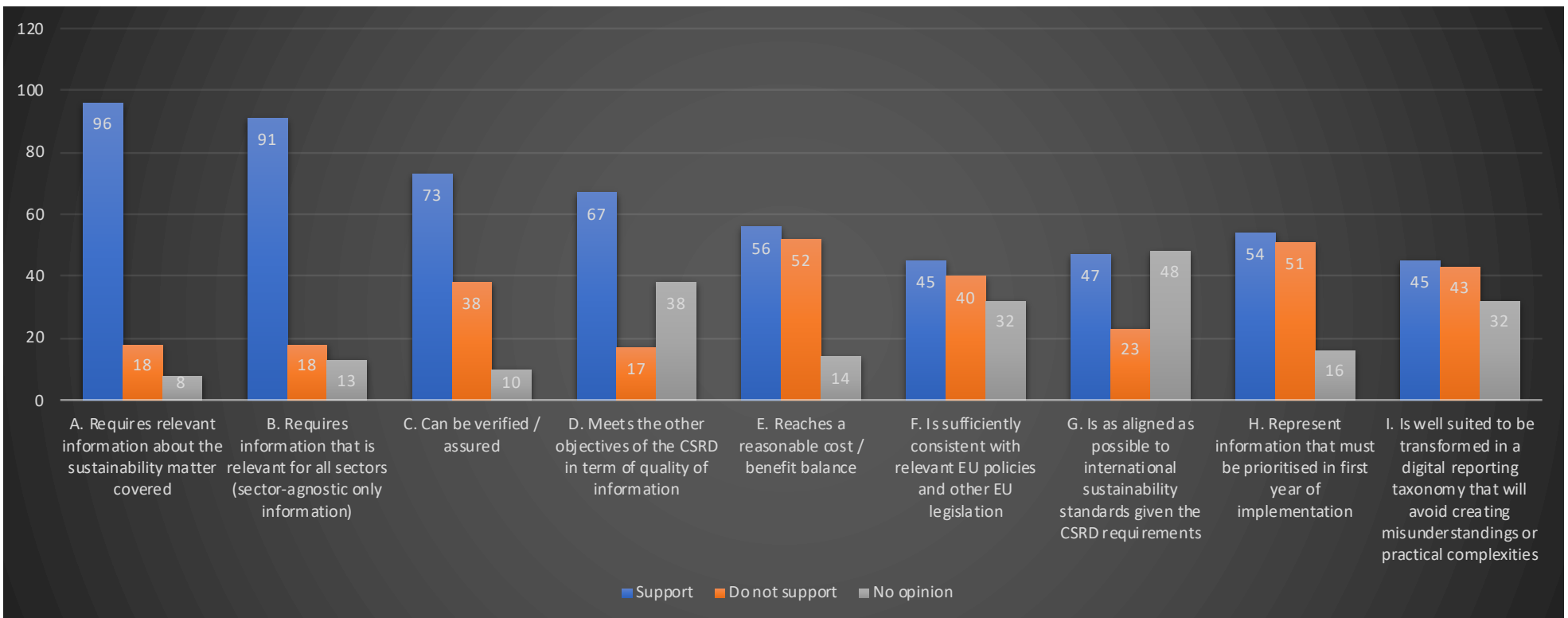
ESRS S1 Own workforce (DR S1-21)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	13%	39%
Audit firm, assurance provider and/or accounting firm	71%	8%	21%
Rating agency and analysts + Consumer organization	85%	3%	12%
Public authority/regulator/supervisor + National Standard Setter	64%	3%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	33%	34%	33%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	15%	54%	30%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	86%	0%	14%



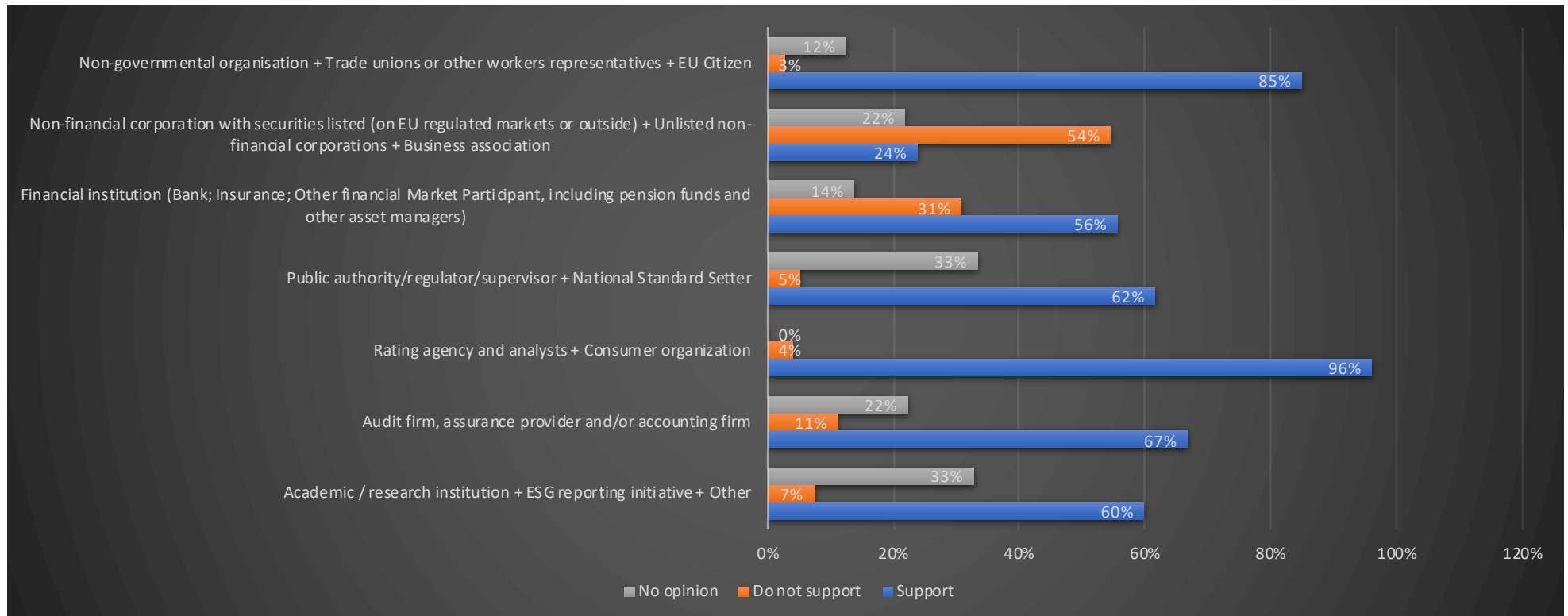
ESRS S1 Own workforce (DR S1-22)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	96	18	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	91	18	13
C. Can be verified / assured	73	38	10
D. Meets the other objectives of the CSRD in term of quality of information	67	17	38
E. Reaches a reasonable cost / benefit balance	56	52	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	45	40	32
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	47	23	48
H. Represent information that must be prioritised in first year of implementation	54	51	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	45	43	32



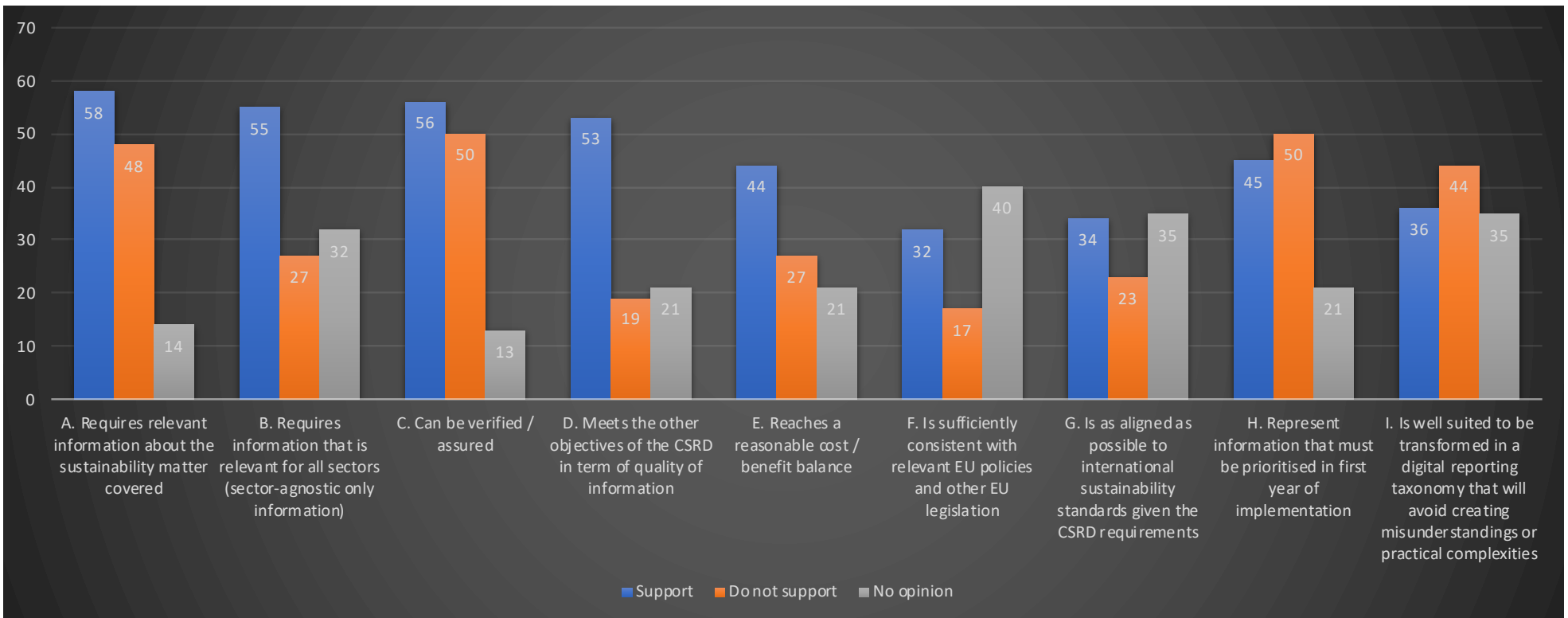
ESRS S1 Own workforce (DR S1-22)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	60%	7%	33%
Audit firm, assurance provider and/or accounting firm	67%	11%	22%
Rating agency and analysts + Consumer organization	96%	4%	0%
Public authority/regulator/supervisor + National Standard Setter	62%	5%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	56%	31%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	24%	54%	22%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	85%	3%	12%



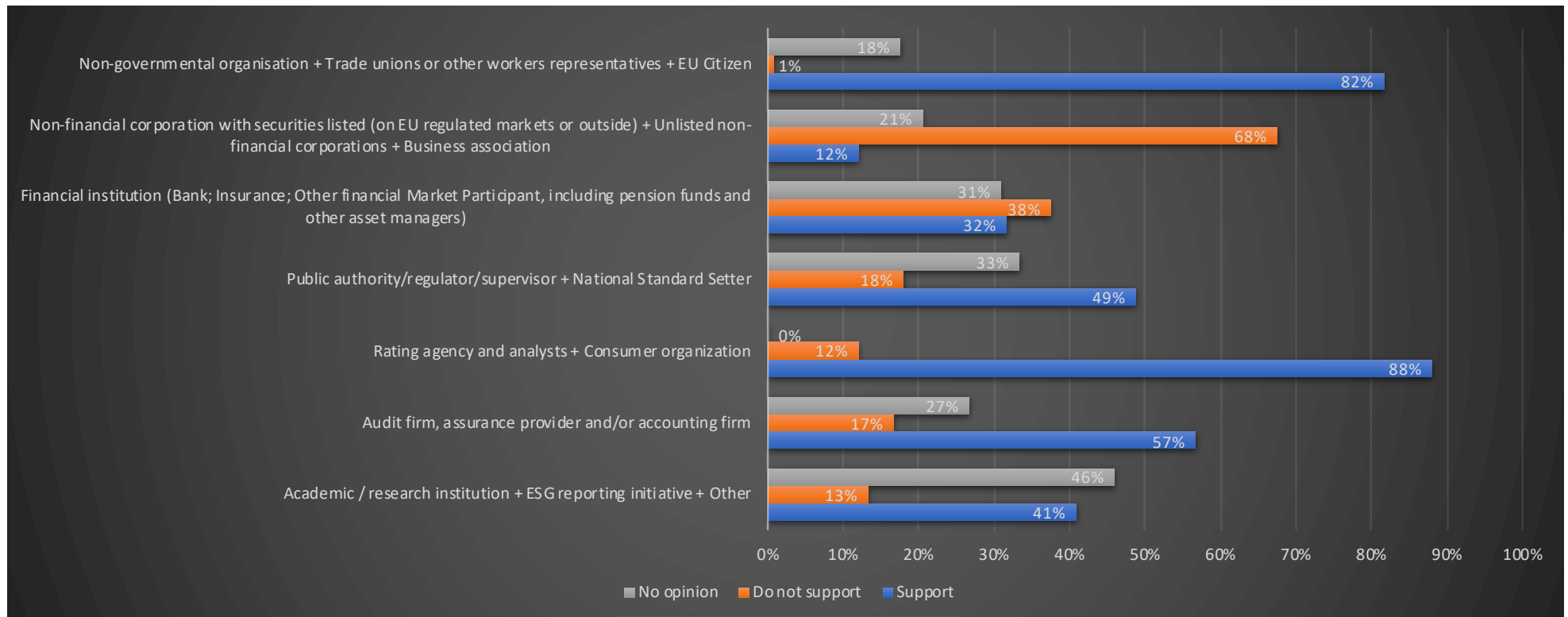
ESRS S1 Own workforce (DR S1-23)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	58	48	14
B. Requires information that is relevant for all sectors (sector-agnostic only information)	55	27	32
C. Can be verified / assured	56	50	13
D. Meets the other objectives of the CSRD in term of quality of information	53	19	21
E. Reaches a reasonable cost / benefit balance	44	27	21
F. Is sufficiently consistent with relevant EU policies and other EU legislation	32	17	40
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	34	23	35
H. Represent information that must be prioritised in first year of implementation	45	50	21
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	36	44	35



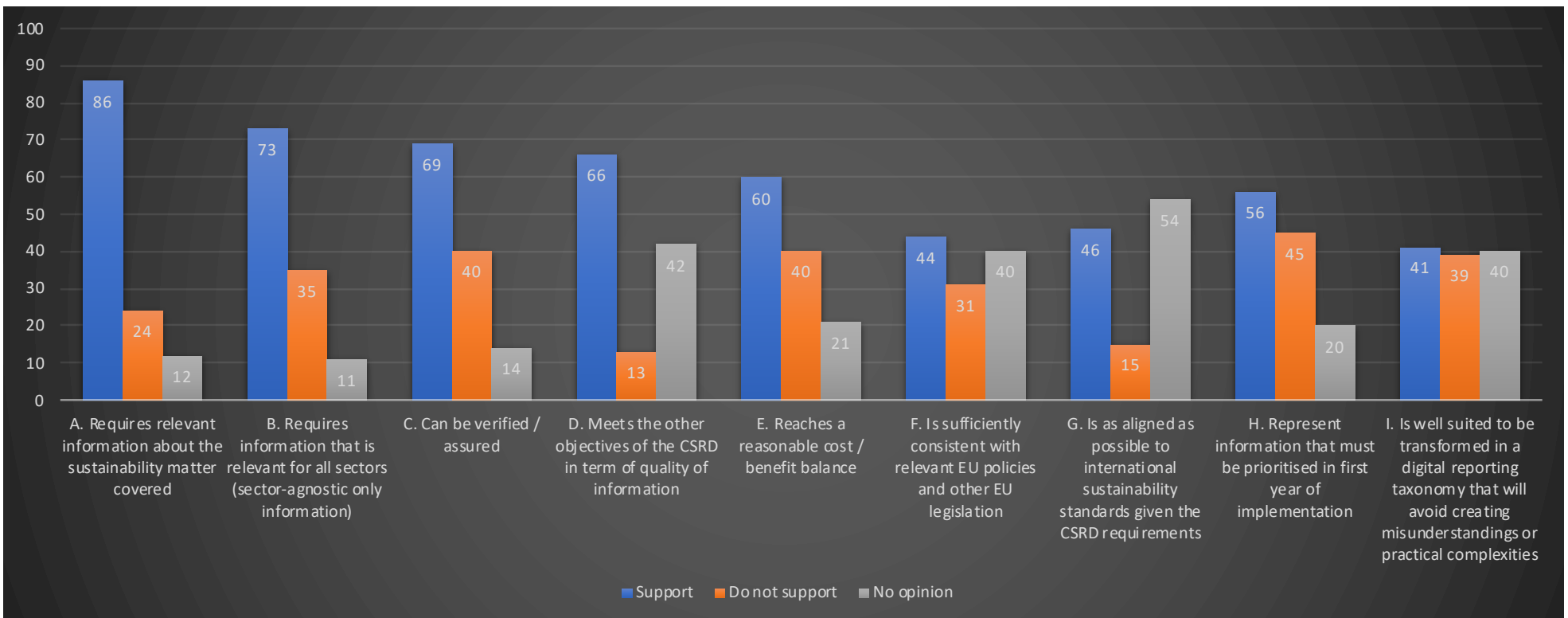
ESRS S1 Own workforce (DR S1-23)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	41%	13%	46%
Audit firm, assurance provider and/or accounting firm	57%	17%	27%
Rating agency and analysts + Consumer organization	88%	12%	0%
Public authority/regulator/supervisor + National Standard Setter	49%	18%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	32%	38%	31%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	12%	68%	21%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	82%	1%	18%



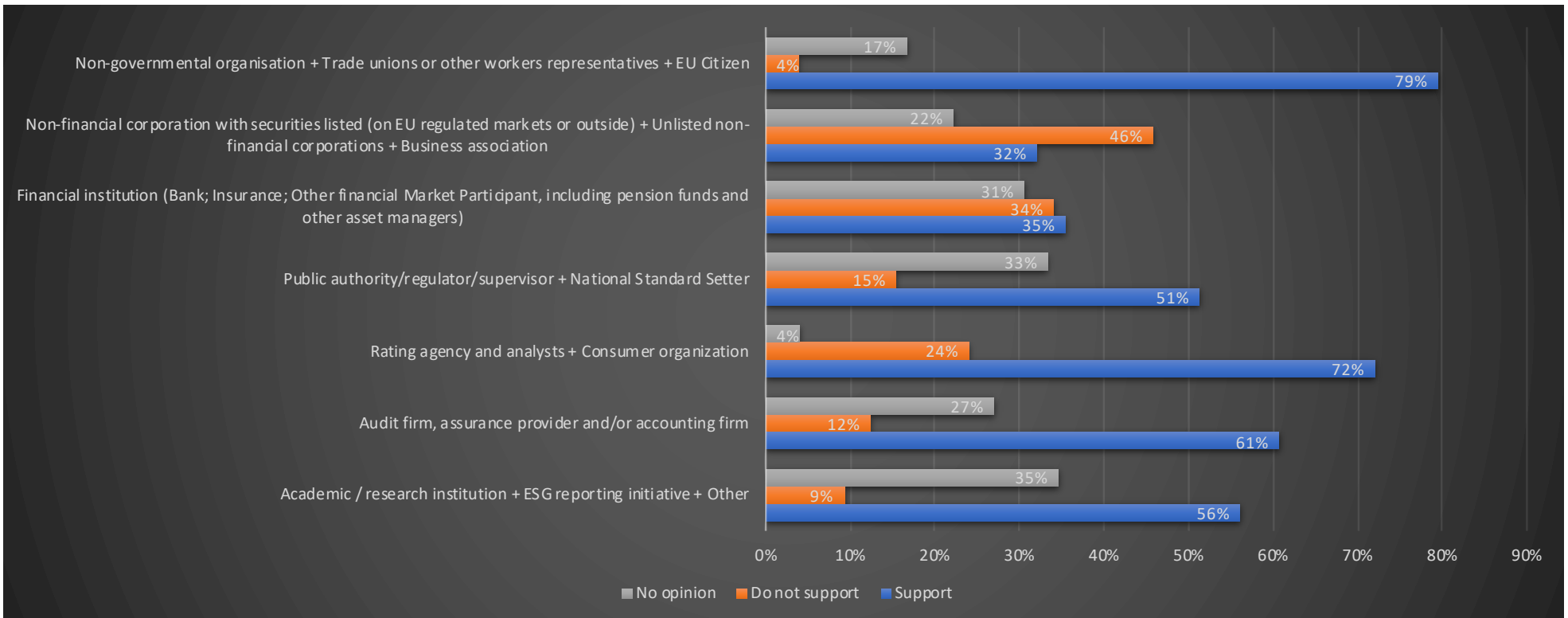
ESRS S1 Own workforce (DR S1-24)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	86	24	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	73	35	11
C. Can be verified / assured	69	40	14
D. Meets the other objectives of the CSRD in term of quality of information	66	13	42
E. Reaches a reasonable cost / benefit balance	60	40	21
F. Is sufficiently consistent with relevant EU policies and other EU legislation	44	31	40
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	46	15	54
H. Represent information that must be prioritised in first year of implementation	56	45	20
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	41	39	40



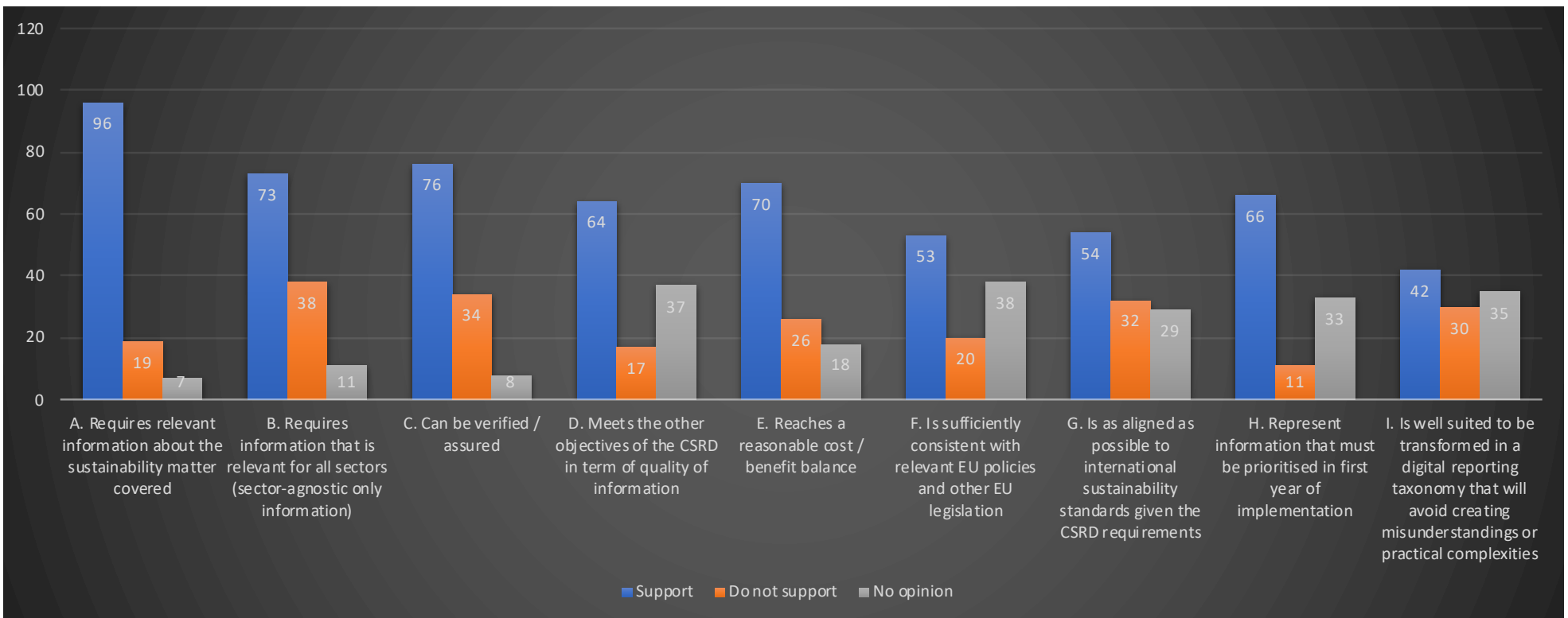
ESRS S1 Own workforce (DR S1-24)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	56%	9%	35%
Audit firm, assurance provider and/or accounting firm	61%	12%	27%
Rating agency and analysts + Consumer organization	72%	24%	4%
Public authority/regulator/supervisor + National Standard Setter	51%	15%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	35%	34%	31%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	32%	46%	22%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	79%	4%	17%



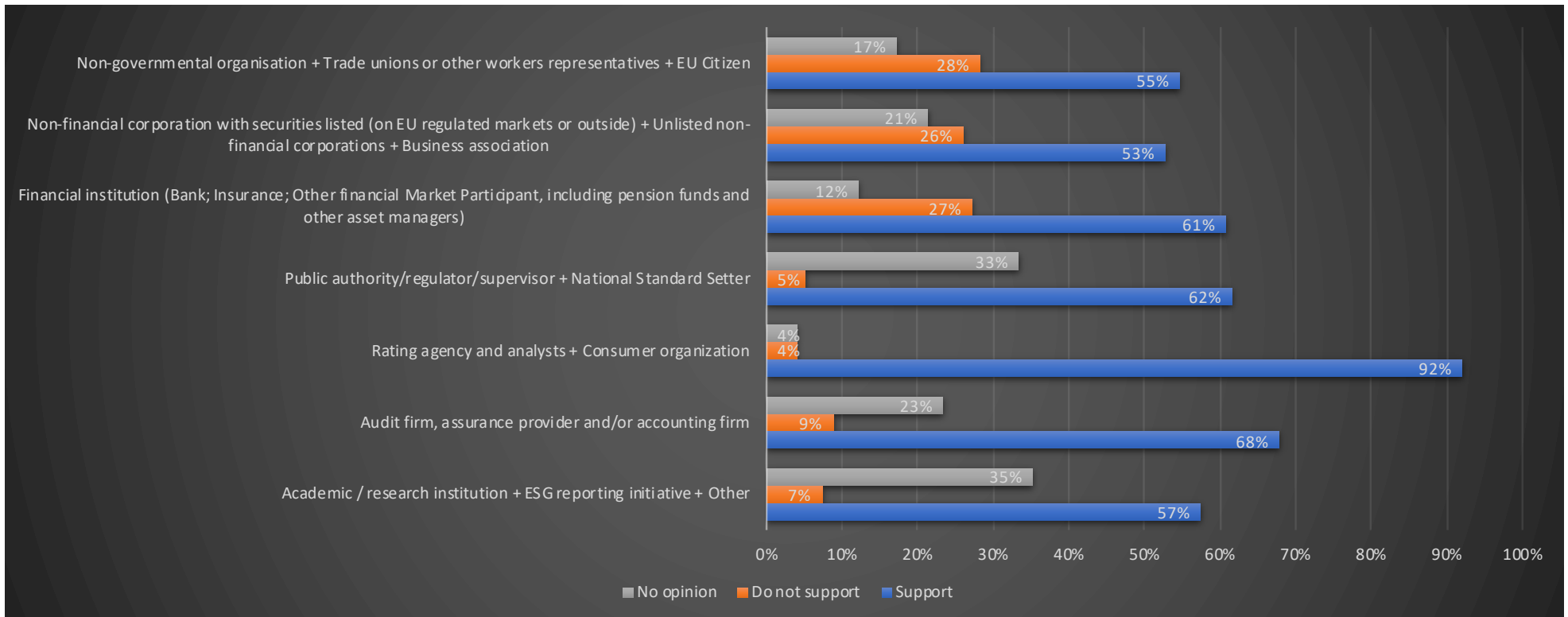
ESRS S1 Own workforce (DR S1-25)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	96	19	7
B. Requires information that is relevant for all sectors (sector-agnostic only information)	73	38	11
C. Can be verified / assured	76	34	8
D. Meets the other objectives of the CSRD in term of quality of information	64	17	37
E. Reaches a reasonable cost / benefit balance	70	26	18
F. Is sufficiently consistent with relevant EU policies and other EU legislation	53	20	38
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	54	32	29
H. Represent information that must be prioritised in first year of implementation	66	11	33
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	42	30	35



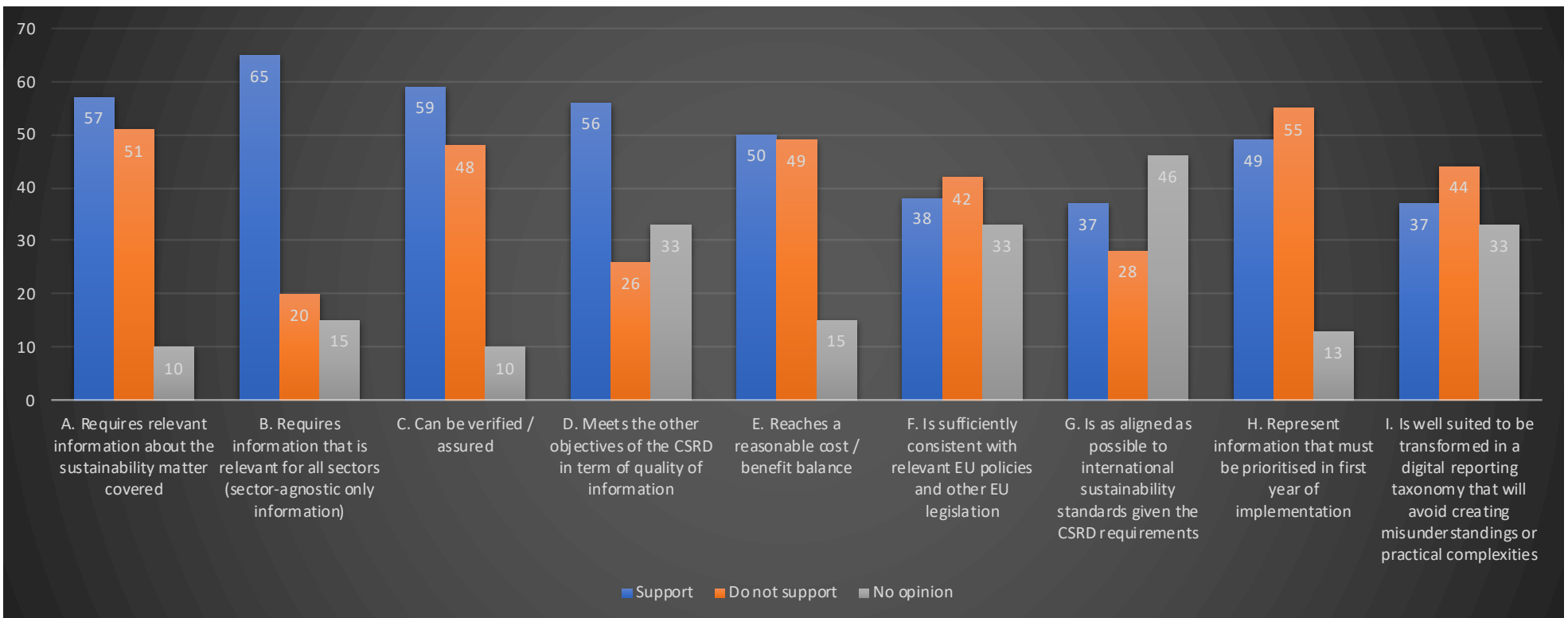
ESRS S1 Own workforce (DR S1-25)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	57%	7%	35%
Audit firm, assurance provider and/or accounting firm	68%	9%	23%
Rating agency and analysts + Consumer organization	92%	4%	4%
Public authority/regulator/supervisor + National Standard Setter	62%	5%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	61%	27%	12%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	53%	26%	21%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	55%	28%	17%



ESRS S1 Own workforce (DR S1-26)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	57	51	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	65	20	15
C. Can be verified / assured	59	48	10
D. Meets the other objectives of the CSRD in term of quality of information	56	26	33
E. Reaches a reasonable cost / benefit balance	50	49	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	38	42	33
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	37	28	46
H. Represent information that must be prioritised in first year of implementation	49	55	13
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	37	44	33



ESRS S1 Own workforce (DR S1-26)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	53%	7%	40%
Audit firm, assurance provider and/or accounting firm	67%	11%	22%
Rating agency and analysts + Consumer organization	80%	16%	4%
Public authority/regulator/supervisor + National Standard Setter	54%	13%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	40%	47%	13%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	8%	69%	22%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	82%	4%	13%

