

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.

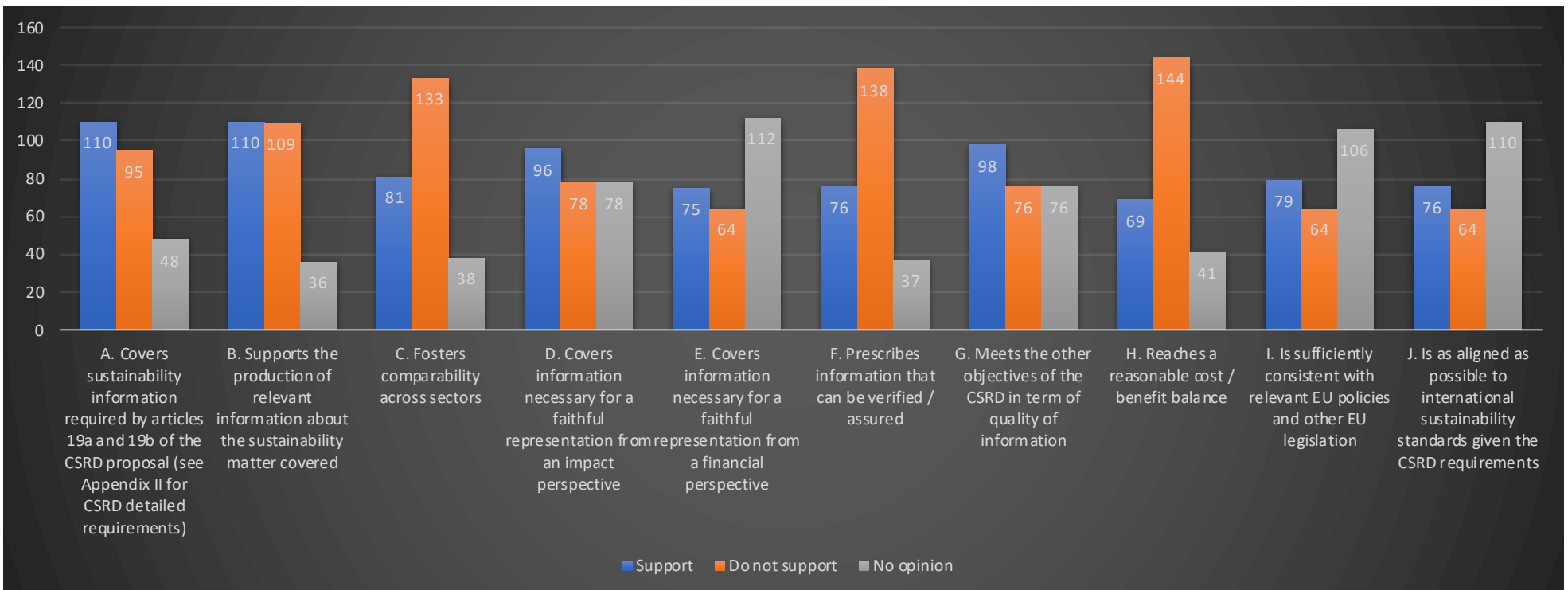
The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

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.

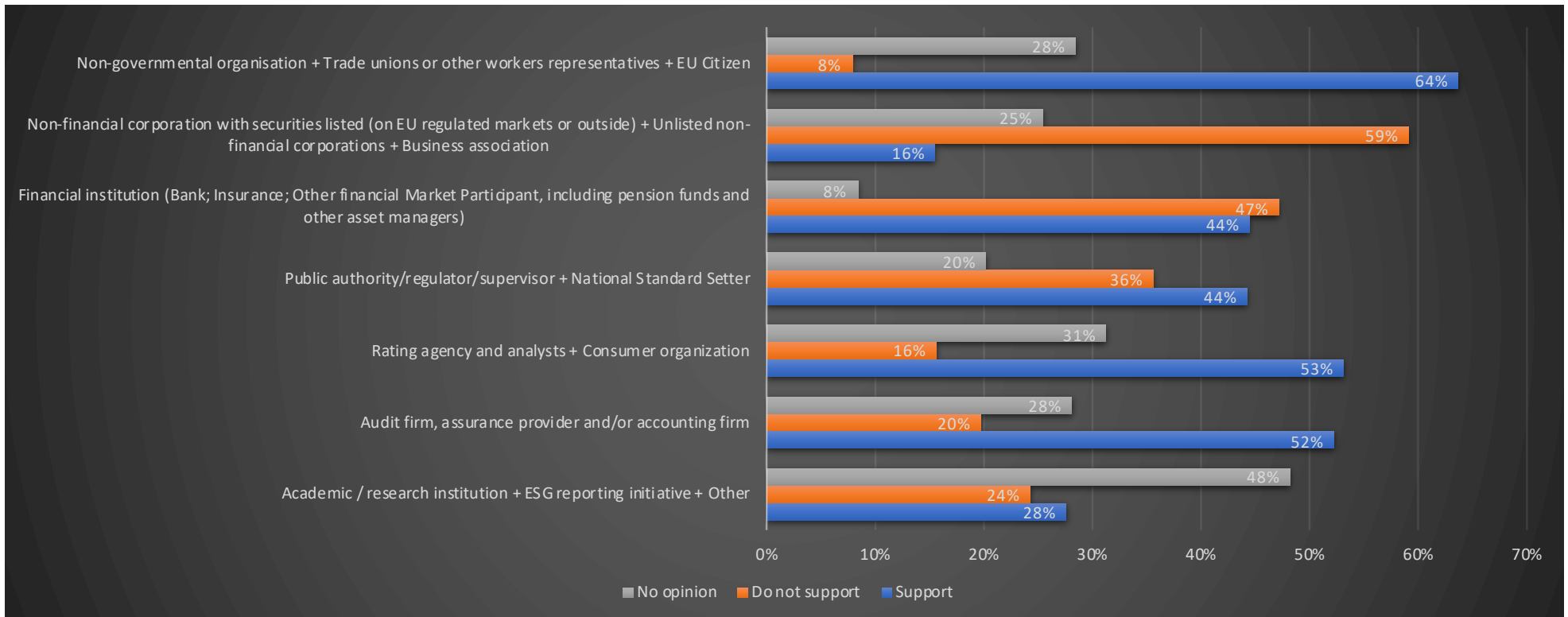
ESRS S2 Workers in the value chain (overall ED relevance/content)

	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)	110	95	48
B. Supports the production of relevant information about the sustainability matter covered	110	109	36
C. Fosters comparability across sectors	81	133	38
D. Covers information necessary for a faithful representation from an impact perspective	96	78	78
E. Covers information necessary for a faithful representation from a financial perspective	75	64	112
F. Prescribes information that can be verified / assured	76	138	37
G. Meets the other objectives of the CSRD in term of quality of information	98	76	76
H. Reaches a reasonable cost / benefit balance	69	144	41
I. Is sufficiently consistent with relevant EU policies and other EU legislation	79	64	106
J. Is as aligned as possible to international sustainability standards given the CSRD requirements	76	64	110



ESRS S2 Workers in the value chain (overall ED relevance/content)

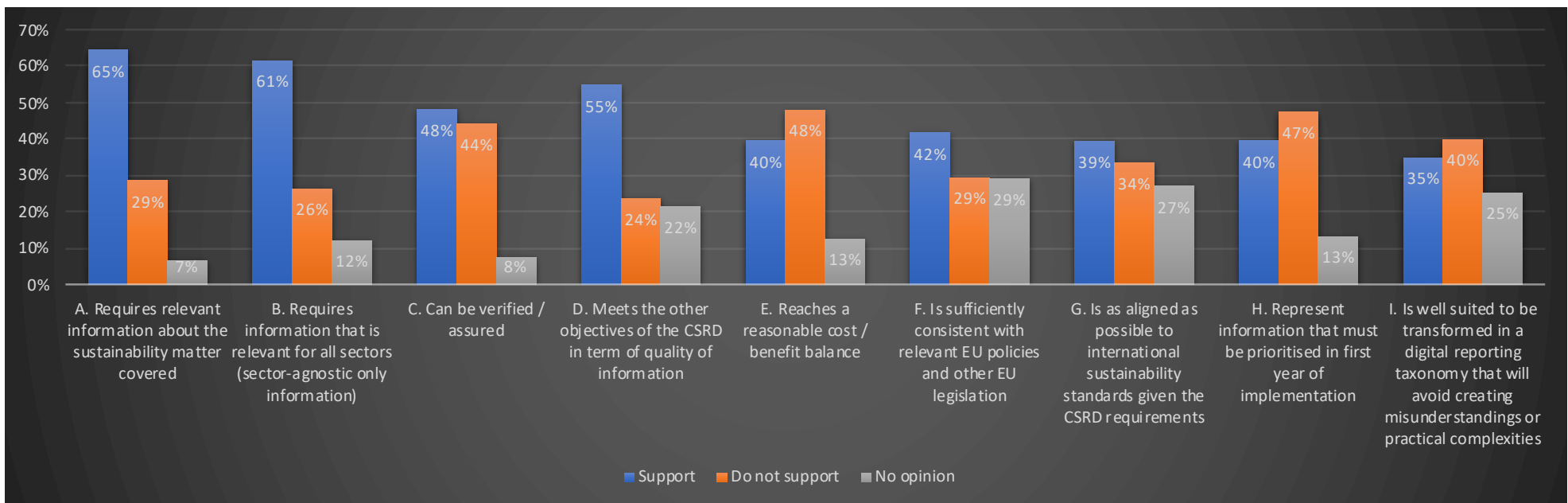
	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	28%	24%	48%
Audit firm, assurance provider and/or accounting firm	52%	20%	28%
Rating agency and analysts + Consumer organization	53%	16%	31%
Public authority/regulator/supervisor + National Standard Setter	44%	36%	20%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	44%	47%	8%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	16%	59%	25%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	64%	8%	28%



Survey 2 results

ESRS S2 Workers in the value chain

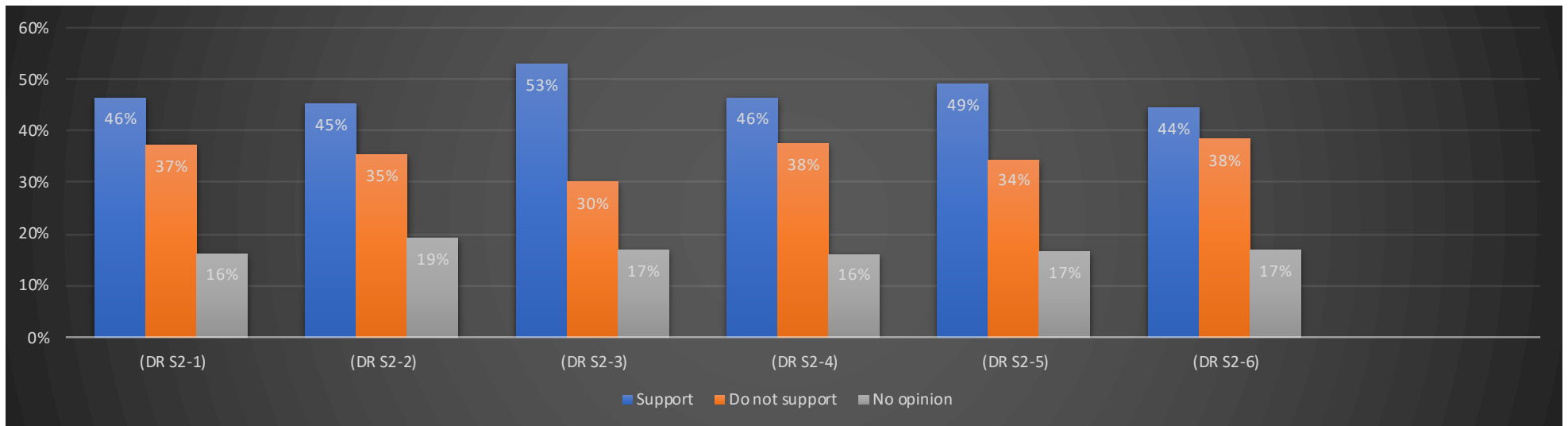
	Average across DRs				Across DRs		
	Support	Do not support	No opinion		Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	65%	29%	7%	100%	460	205	48
B. Requires information that is relevant for all sectors (sector-agnostic only information)	61%	26%	12%	100%	428	184	84
C. Can be verified / assured	48%	44%	8%	100%	329	302	52
D. Meets the other objectives of the CSRD in term of quality of information	55%	24%	22%	100%	372	161	146
E. Reaches a reasonable cost / benefit balance	40%	48%	13%	100%	271	328	86
F. Is sufficiently consistent with relevant EU policies and other EU legislation	42%	29%	29%	100%	277	195	193
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	39%	34%	27%	100%	258	220	177
H. Represent information that must be prioritised in first year of implementation	40%	47%	13%	100%	273	327	91
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	35%	40%	25%	100%	227	260	165



Survey 2 results

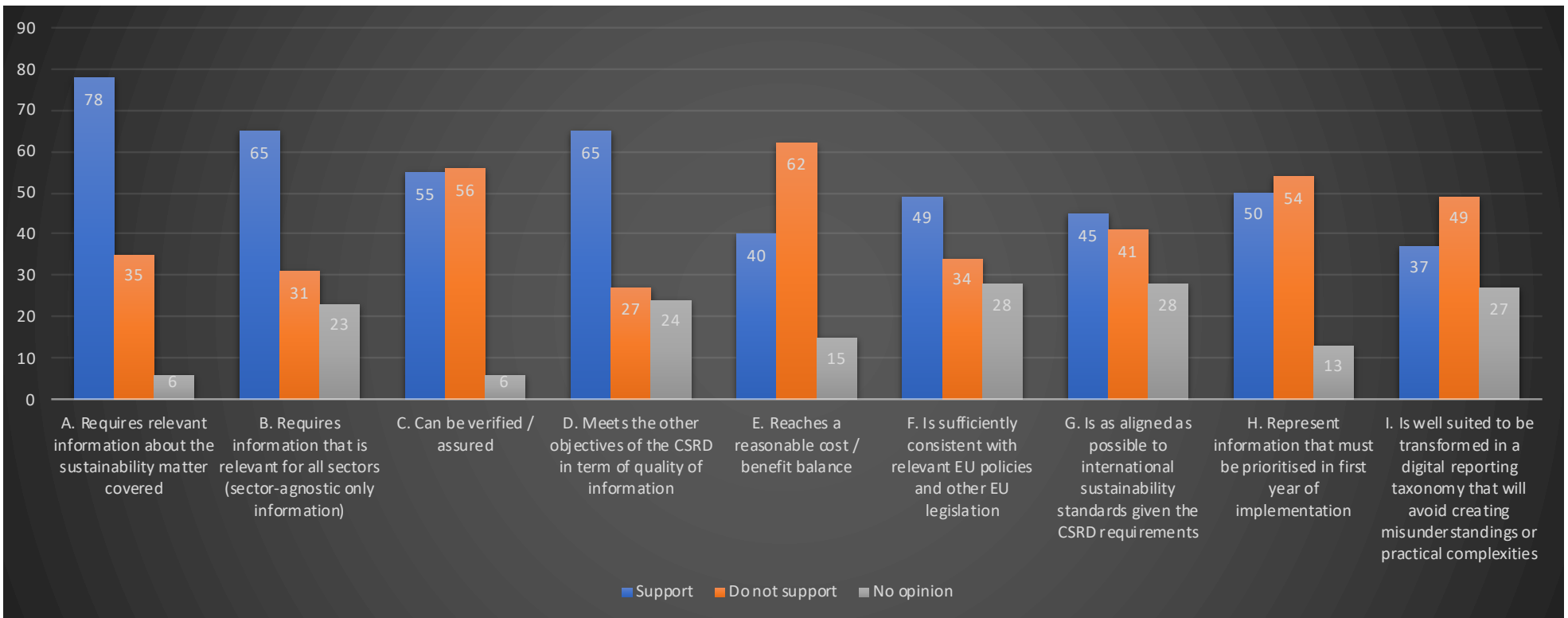
ESRS S2 Workers in the value chain

	Average across A to J				Across A to J		
	Support	Do not support	No opinion		Support	Do not support	No opinion
(DR S2-1)	46%	37%	16%	100%	484	389	170
(DR S2-2)	45%	35%	19%	100%	466	365	198
(DR S2-3)	53%	30%	17%	100%	487	277	156
(DR S2-4)	46%	38%	16%	100%	474	384	165
(DR S2-5)	49%	34%	17%	100%	516	362	174
(DR S2-6)	44%	38%	17%	100%	468	405	179



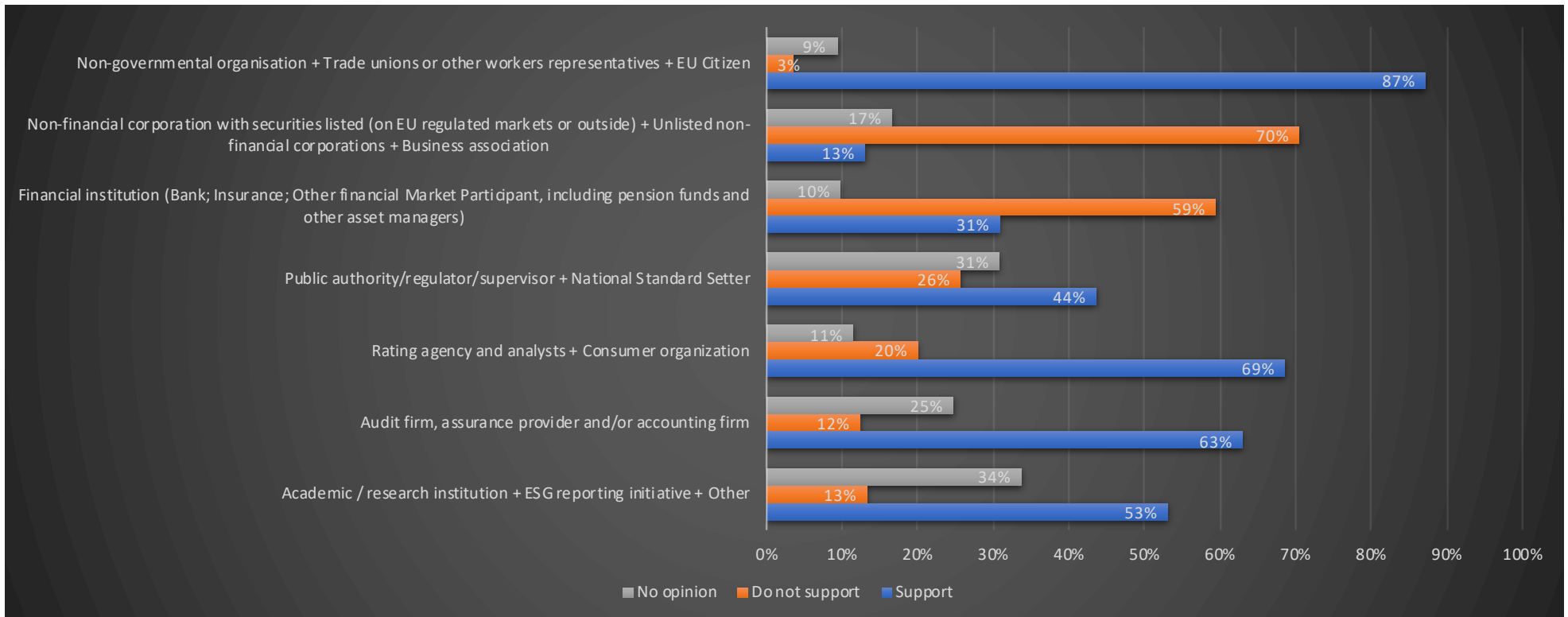
ESRS S2 Workers in the value chain (DR S2-1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	78	35	6
B. Requires information that is relevant for all sectors (sector-agnostic only information)	65	31	23
C. Can be verified / assured	55	56	6
D. Meets the other objectives of the CSRD in term of quality of information	65	27	24
E. Reaches a reasonable cost / benefit balance	40	62	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	49	34	28
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	45	41	28
H. Represent information that must be prioritised in first year of implementation	50	54	13
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	37	49	27



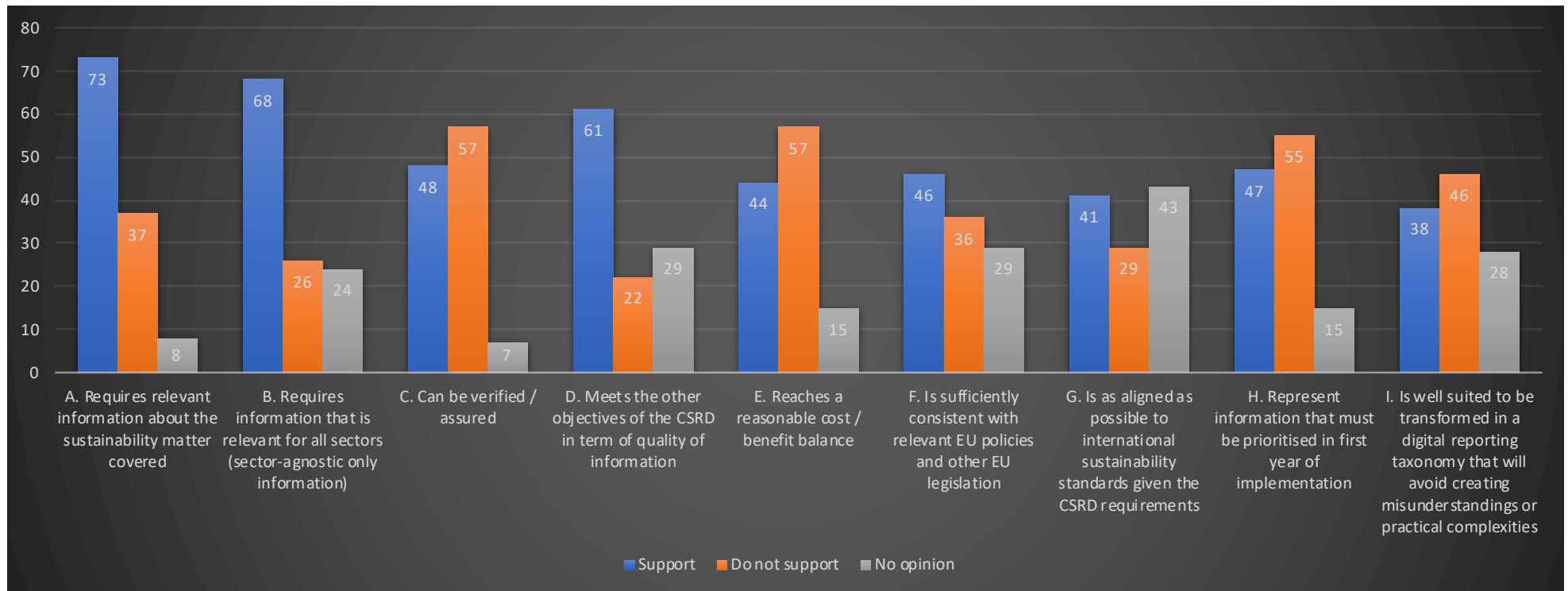
ESRS S2 Workers in the value chain (DR S2-1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	53%	13%	34%
Audit firm, assurance provider and/or accounting firm	63%	12%	25%
Rating agency and analysts + Consumer organization	69%	20%	11%
Public authority/regulator/supervisor + National Standard Setter	44%	26%	31%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	31%	59%	10%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	13%	70%	17%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	87%	3%	9%



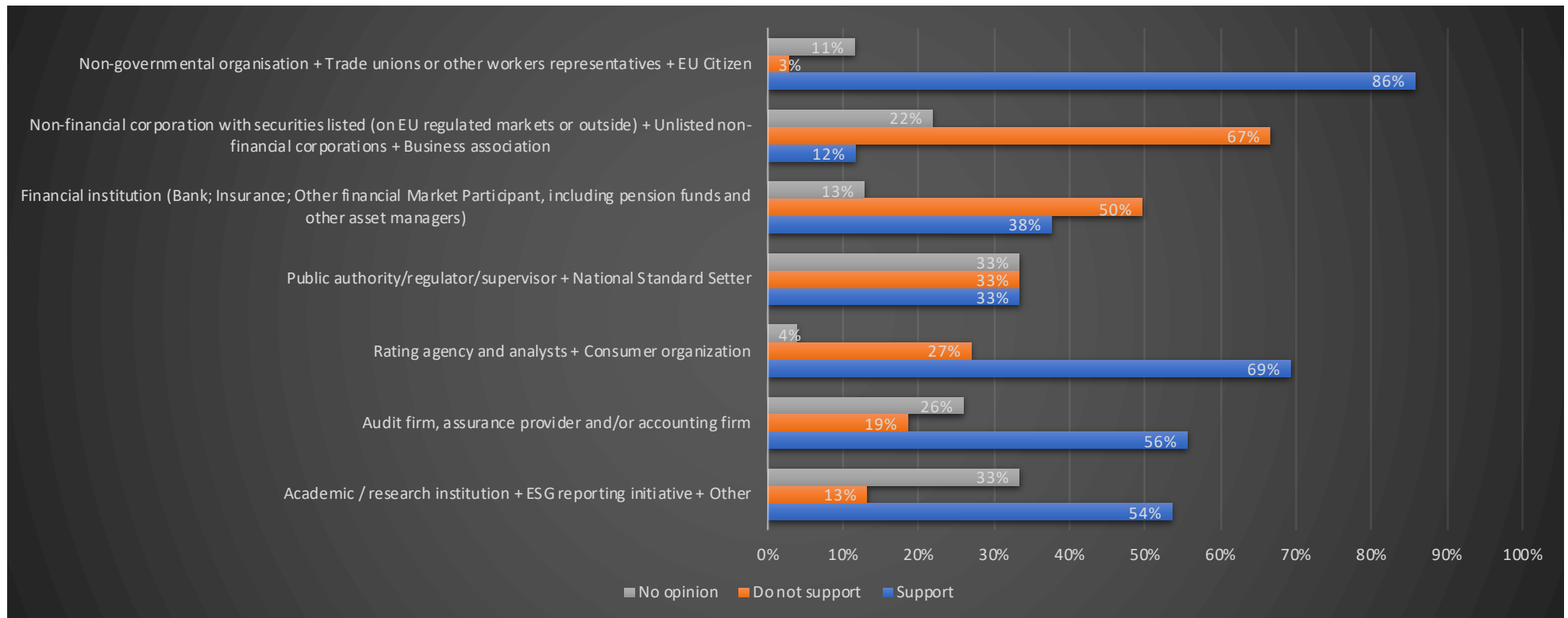
ESRS S2 Workers in the value chain (DR S2-2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	73	37	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	68	26	24
C. Can be verified / assured	48	57	7
D. Meets the other objectives of the CSRD in term of quality of information	61	22	29
E. Reaches a reasonable cost / benefit balance	44	57	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	46	36	29
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	41	29	43
H. Represent information that must be prioritised in first year of implementation	47	55	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	38	46	28



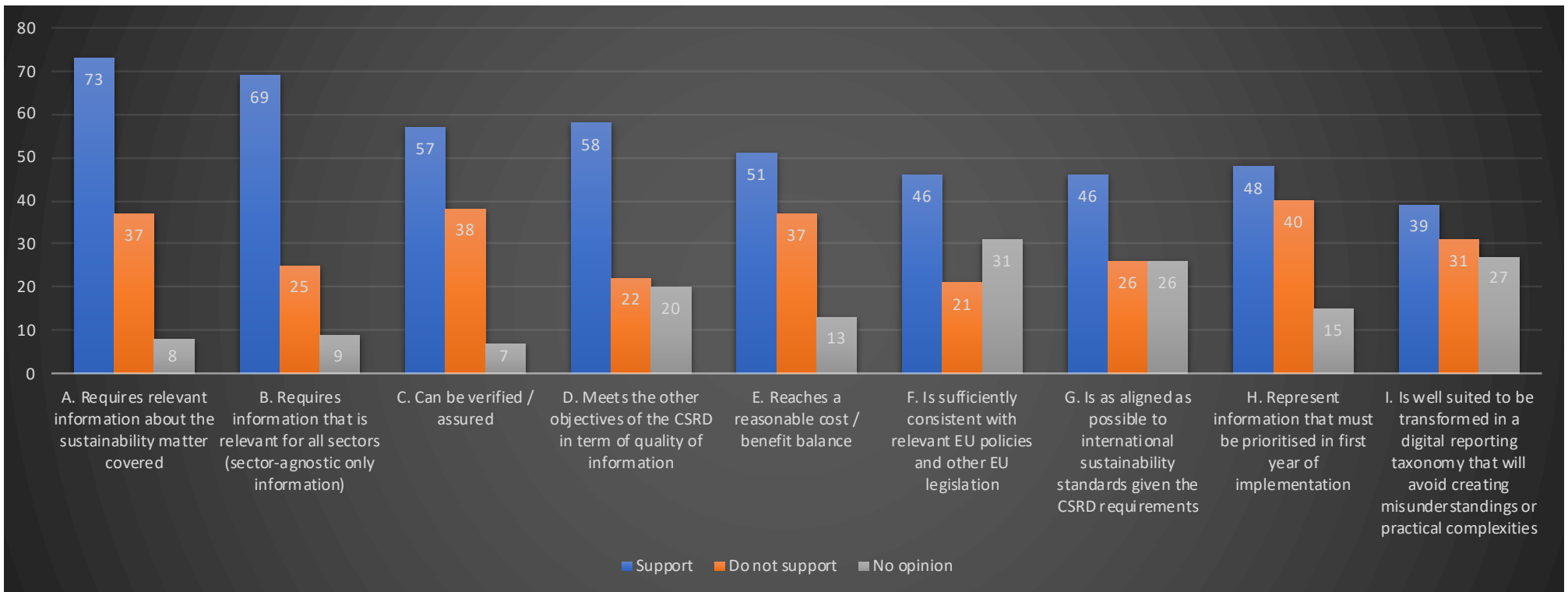
ESRS S2 Workers in the value chain (DR S2-2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	54%	13%	33%
Audit firm, assurance provider and/or accounting firm	56%	19%	26%
Rating agency and analysts + Consumer organization	69%	27%	4%
Public authority/regulator/supervisor + National Standard Setter	33%	33%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	38%	50%	13%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	12%	67%	22%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	86%	3%	11%



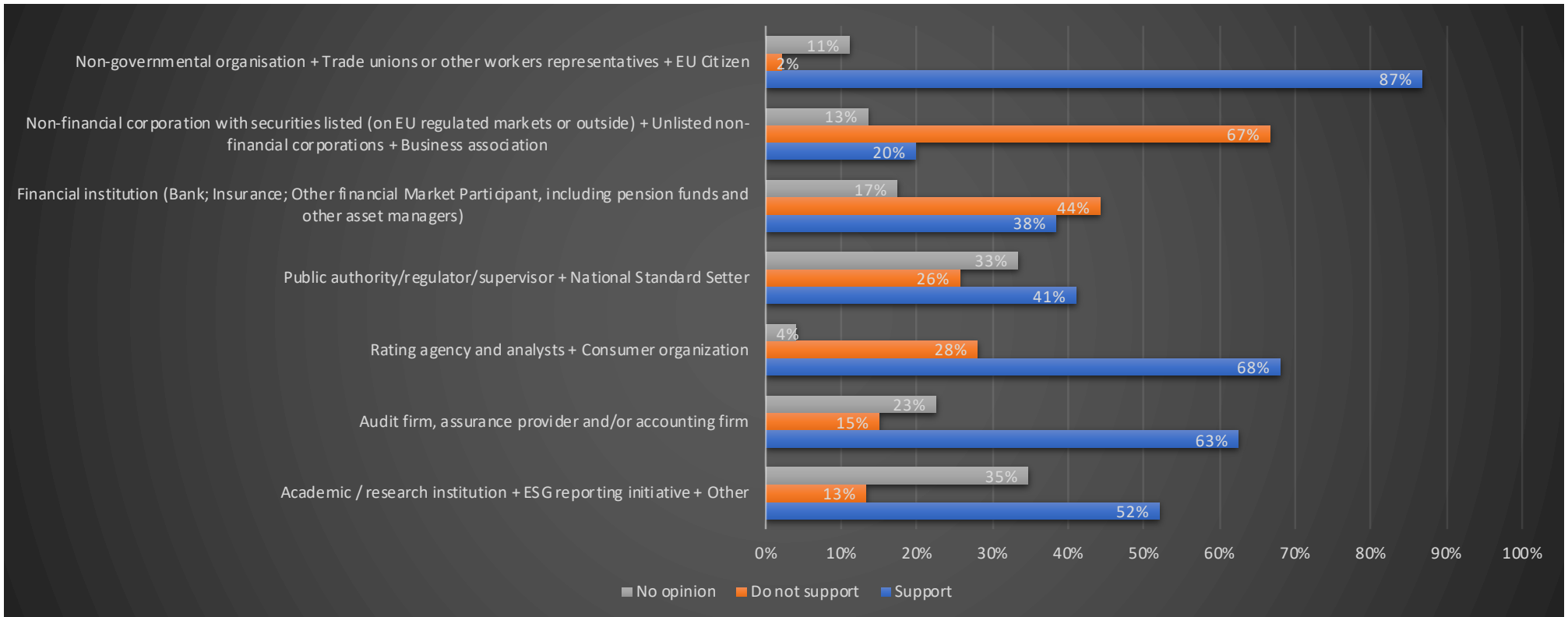
ESRS S2 Workers in the value chain (DR S2-3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	73	37	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	69	25	9
C. Can be verified / assured	57	38	7
D. Meets the other objectives of the CSRD in term of quality of information	58	22	20
E. Reaches a reasonable cost / benefit balance	51	37	13
F. Is sufficiently consistent with relevant EU policies and other EU legislation	46	21	31
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	46	26	26
H. Represent information that must be prioritised in first year of implementation	48	40	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	39	31	27



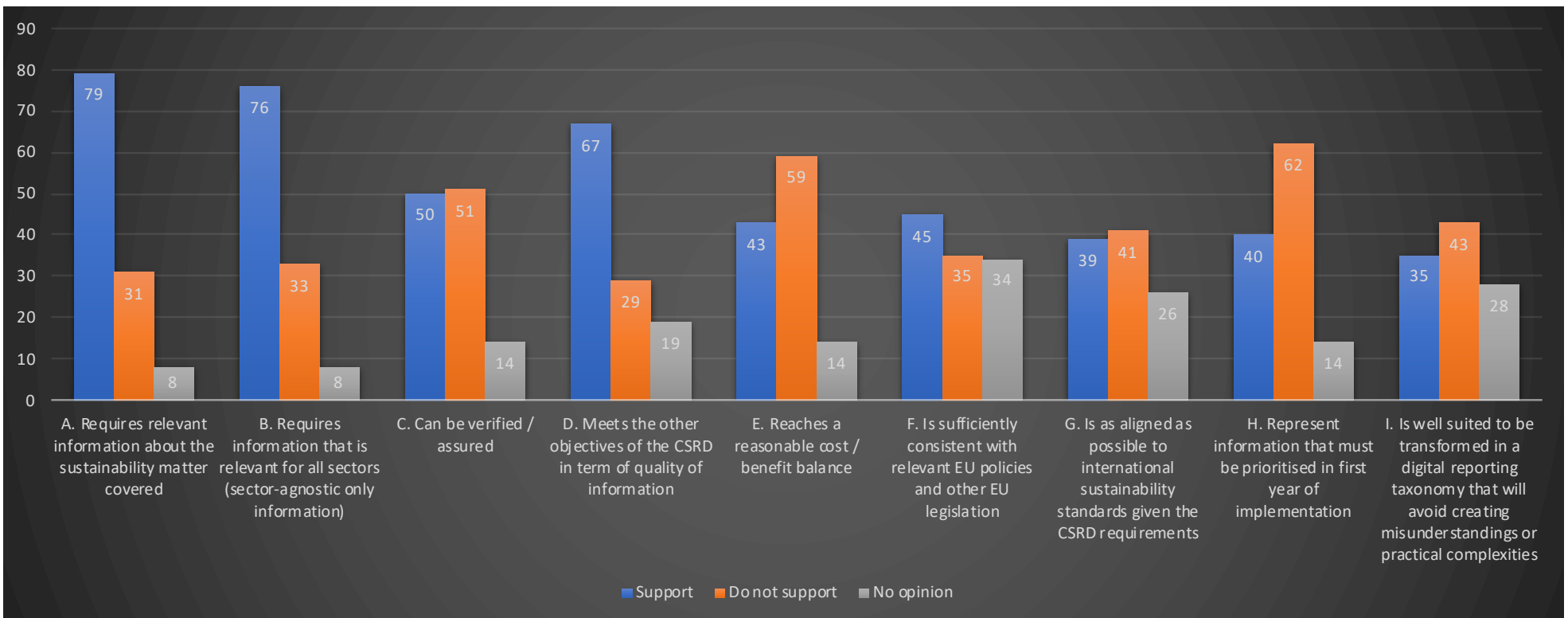
ESRS S2 Workers in the value chain (DR S2-3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	52%	13%	35%
Audit firm, assurance provider and/or accounting firm	63%	15%	23%
Rating agency and analysts + Consumer organization	68%	28%	4%
Public authority/regulator/supervisor + National Standard Setter	41%	26%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	38%	44%	17%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	20%	67%	13%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	87%	2%	11%



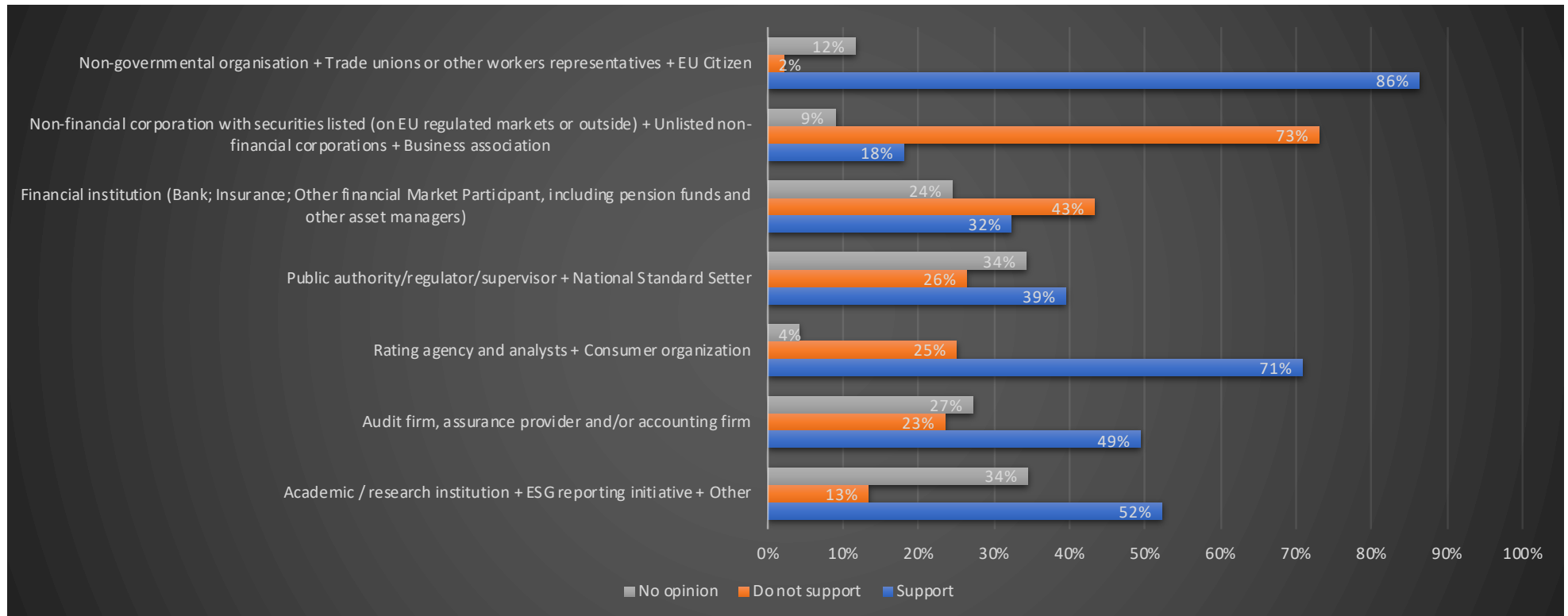
ESRS S2 Workers in the value chain (DR S2-4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	79	31	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	76	33	8
C. Can be verified / assured	50	51	14
D. Meets the other objectives of the CSRD in term of quality of information	67	29	19
E. Reaches a reasonable cost / benefit balance	43	59	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	45	35	34
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	39	41	26
H. Represent information that must be prioritised in first year of implementation	40	62	14
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	35	43	28



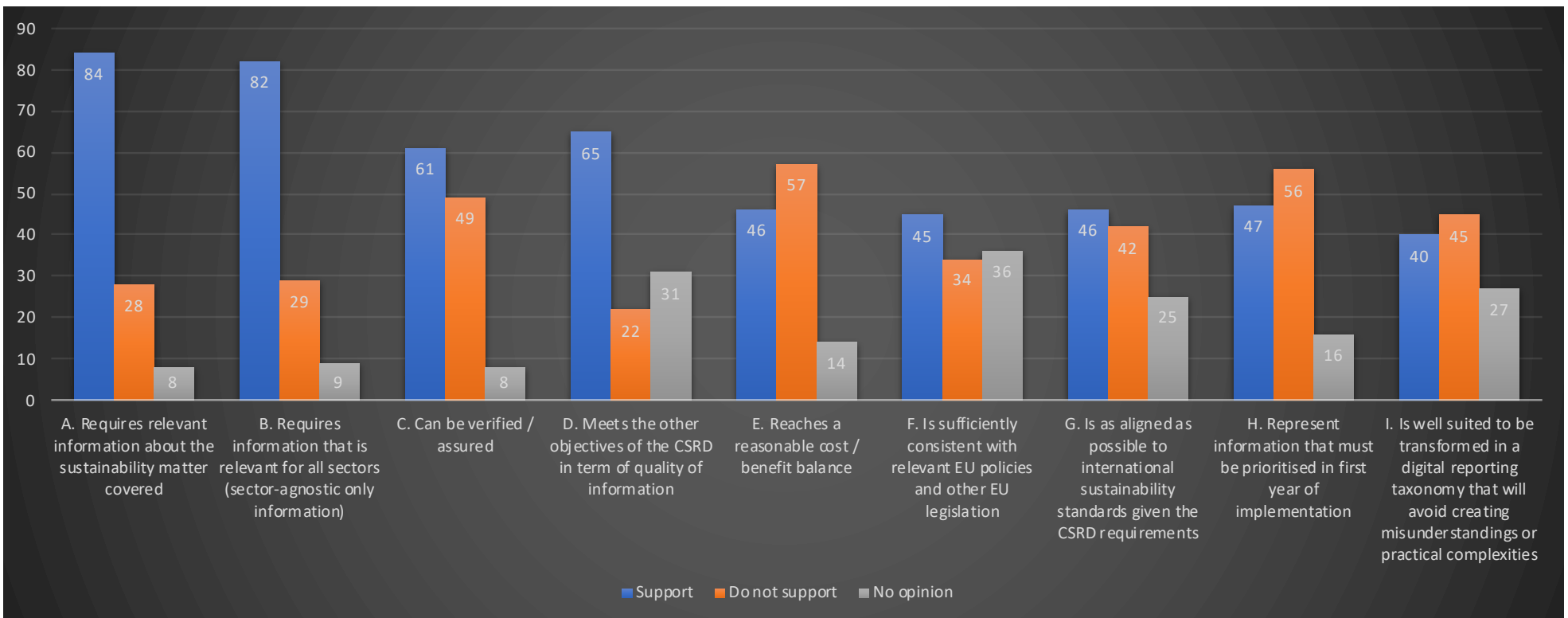
ESRS S2 Workers in the value chain (DR S2-4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	52%	13%	34%
Audit firm, assurance provider and/or accounting firm	49%	23%	27%
Rating agency and analysts + Consumer organization	71%	25%	4%
Public authority/regulator/supervisor + National Standard Setter	39%	26%	34%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	32%	43%	24%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	18%	73%	9%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	86%	2%	12%



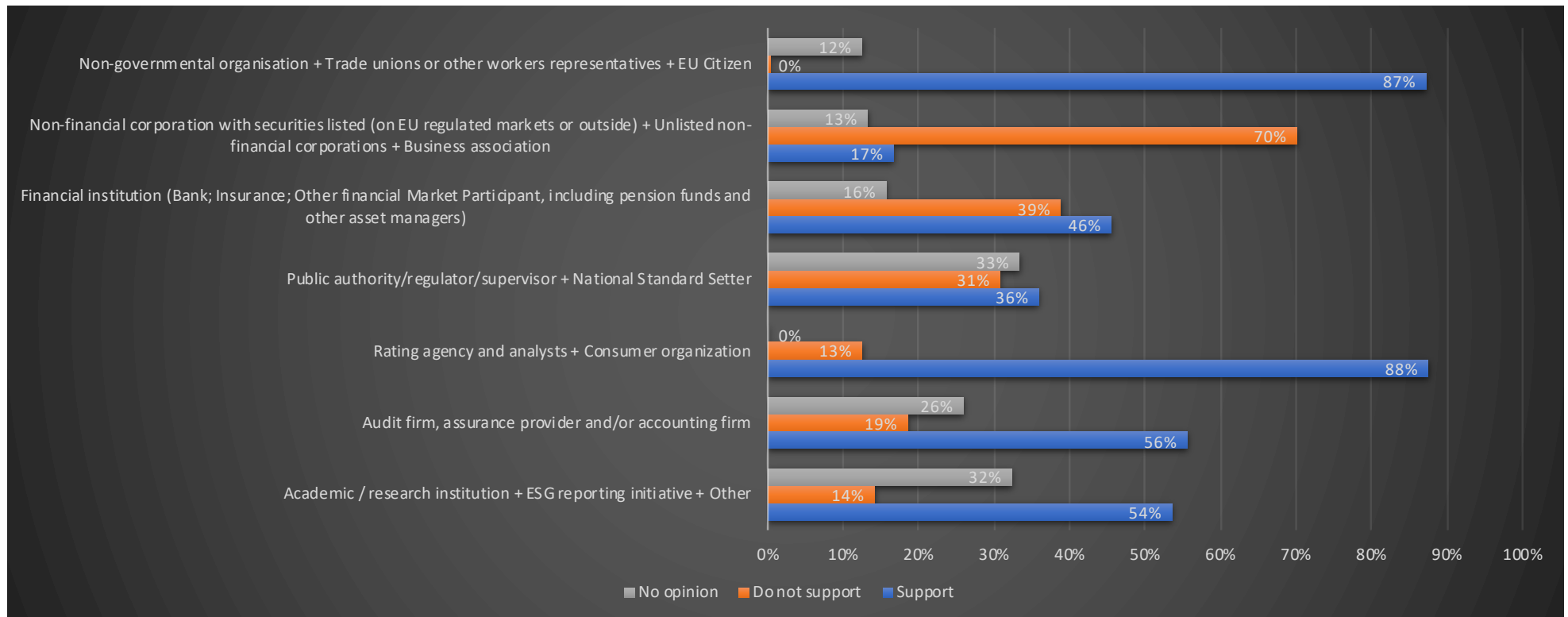
ESRS S2 Workers in the value chain (DR S2-5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	84	28	8
B. Requires information that is relevant for all sectors (sector-agnostic only information)	82	29	9
C. Can be verified / assured	61	49	8
D. Meets the other objectives of the CSRD in term of quality of information	65	22	31
E. Reaches a reasonable cost / benefit balance	46	57	14
F. Is sufficiently consistent with relevant EU policies and other EU legislation	45	34	36
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	46	42	25
H. Represent information that must be prioritised in first year of implementation	47	56	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	40	45	27



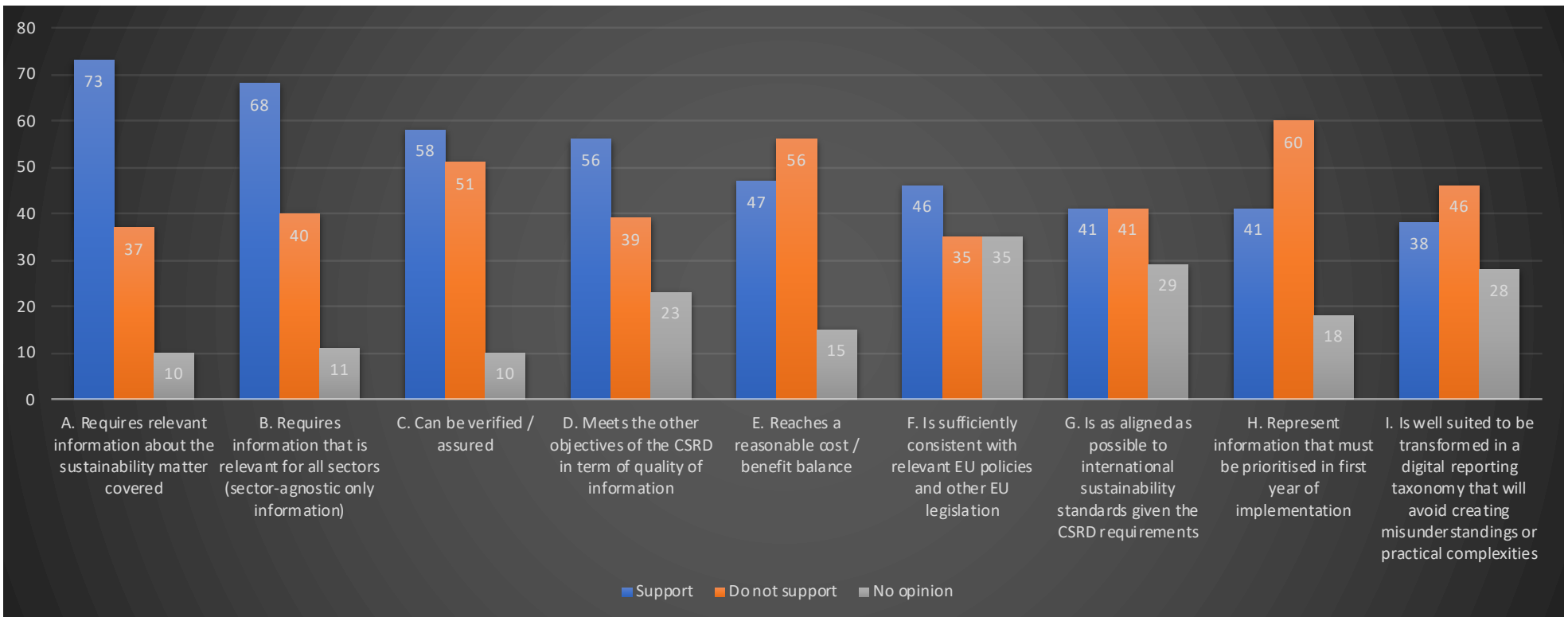
ESRS S2 Workers in the value chain (DR S2-5)

	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	56%	19%	26%
Rating agency and analysts + Consumer organization	88%	13%	0%
Public authority/regulator/supervisor + National Standard Setter	36%	31%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	46%	39%	16%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	17%	70%	13%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	87%	0%	12%



ESRS S2 Workers in the value chain (DR S2-6)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	73	37	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	68	40	11
C. Can be verified / assured	58	51	10
D. Meets the other objectives of the CSRD in term of quality of information	56	39	23
E. Reaches a reasonable cost / benefit balance	47	56	15
F. Is sufficiently consistent with relevant EU policies and other EU legislation	46	35	35
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	41	41	29
H. Represent information that must be prioritised in first year of implementation	41	60	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	38	46	28



ESRS S2 Workers in the value chain (DR S2-6)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	46%	14%	39%
Audit firm, assurance provider and/or accounting firm	53%	21%	26%
Rating agency and analysts + Consumer organization	88%	13%	0%
Public authority/regulator/supervisor + National Standard Setter	36%	31%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	42%	39%	19%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	11%	80%	9%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	84%	1%	15%

