

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.

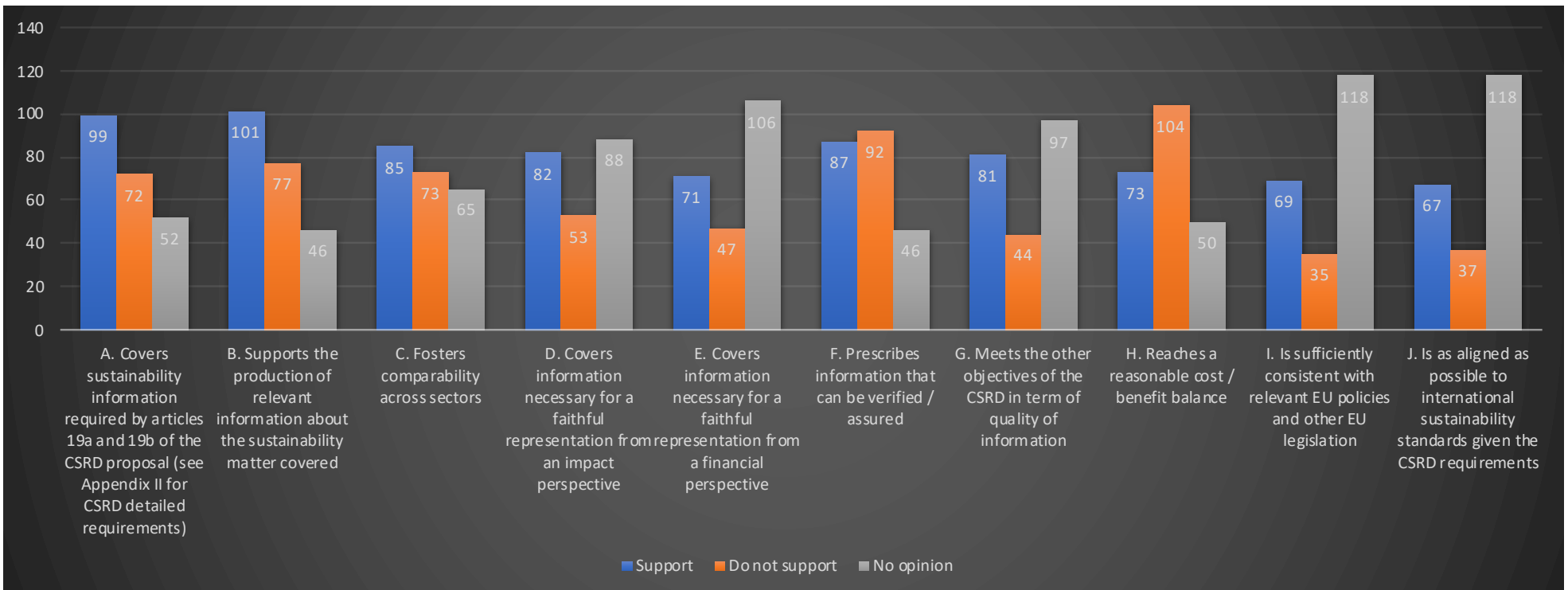
The first pages present an overview of the responses for the standard concerned, with information on responses by DR provided on the following pages.

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.

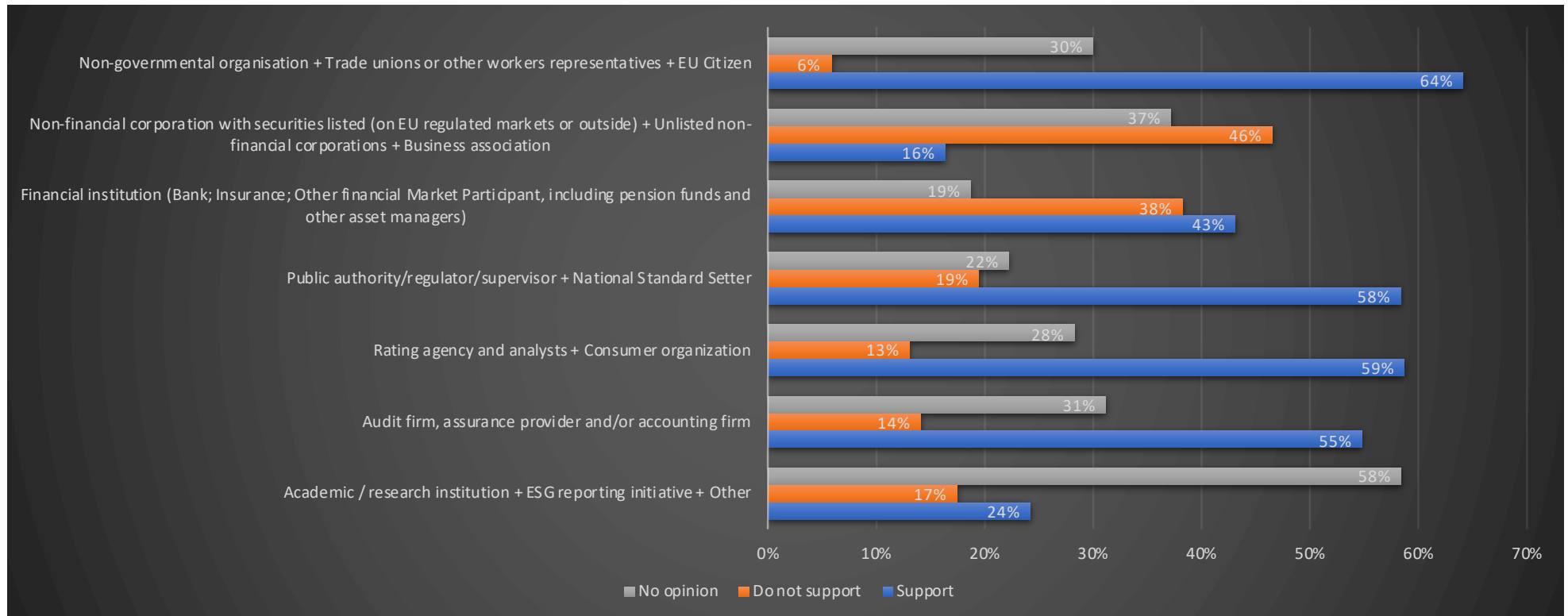
ESRS S4 Consumers and end-users (overall ED relevance/content)

	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)	99	72	52
B. Supports the production of relevant information about the sustainability matter covered	101	77	46
C. Fosters comparability across sectors	85	73	65
D. Covers information necessary for a faithful representation from an impact perspective	82	53	88
E. Covers information necessary for a faithful representation from a financial perspective	71	47	106
F. Prescribes information that can be verified / assured	87	92	46
G. Meets the other objectives of the CSRD in term of quality of information	81	44	97
H. Reaches a reasonable cost / benefit balance	73	104	50
I. Is sufficiently consistent with relevant EU policies and other EU legislation	69	35	118
J. Is as aligned as possible to international sustainability standards given the CSRD requirements	67	37	118



ESRS S4 Consumers and end-users (overall ED relevance/content)

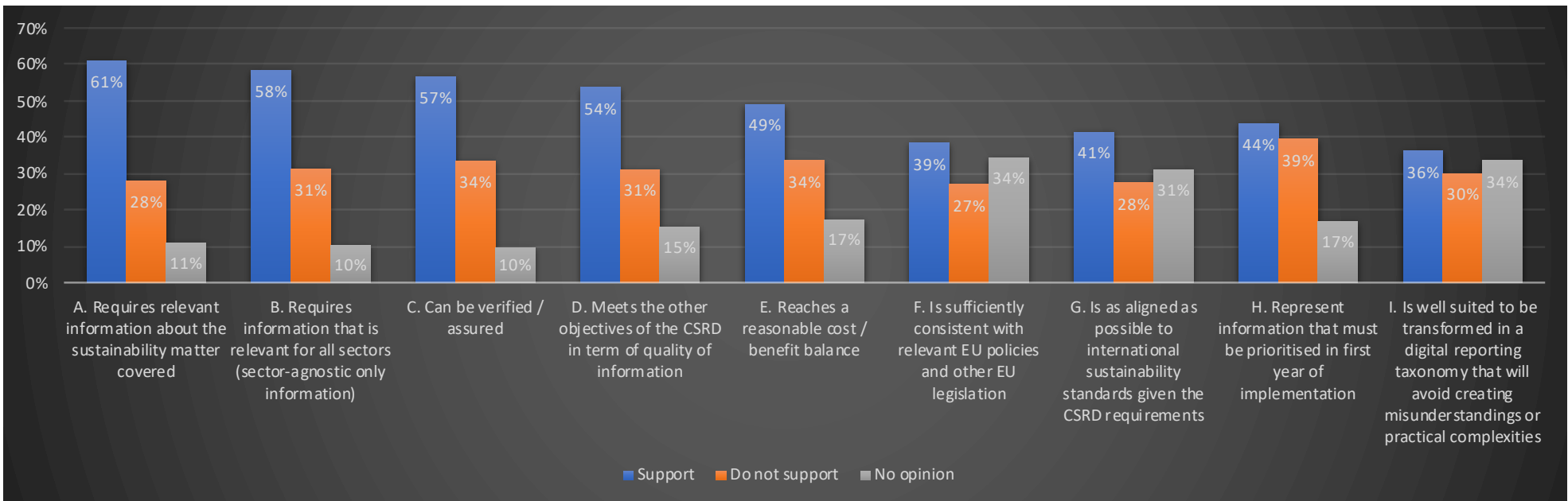
	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	24%	17%	58%
Audit firm, assurance provider and/or accounting firm	55%	14%	31%
Rating agency and analysts + Consumer organization	59%	13%	28%
Public authority/regulator/supervisor + National Standard Setter	58%	19%	22%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	43%	38%	19%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	16%	46%	37%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	64%	6%	30%



Survey 2 results

ESRS S4 Consumers and end-users

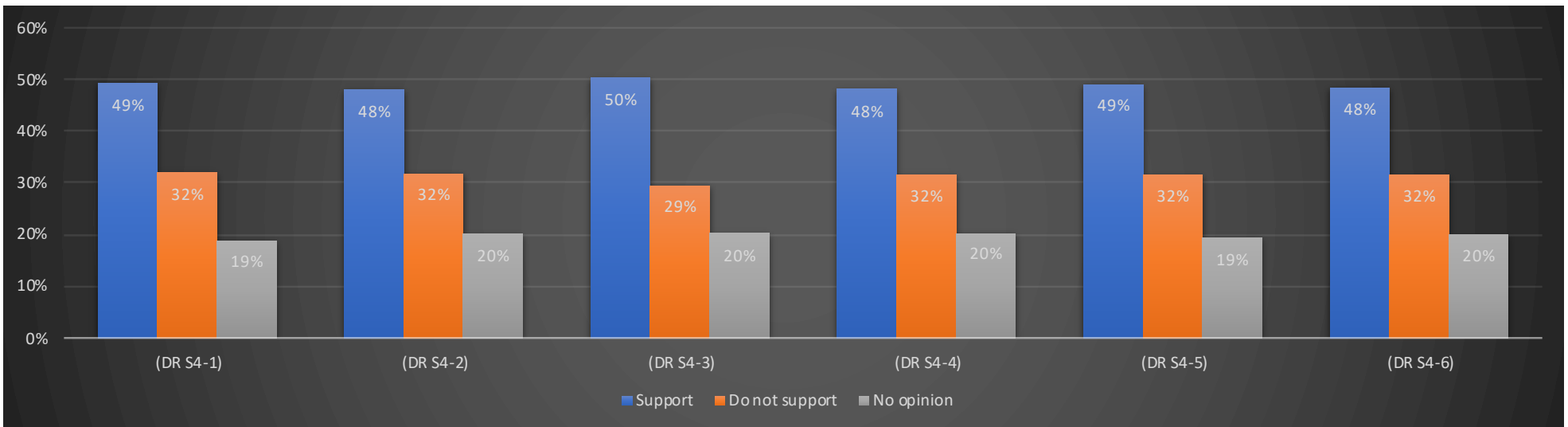
	Across DRs				Across DRs		
	Support	Do not support	No opinion		Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	61%	28%	11%	100%	368	170	66
B. Requires information that is relevant for all sectors (sector-agnostic only information)	58%	31%	10%	100%	352	189	63
C. Can be verified / assured	57%	34%	10%	100%	342	203	59
D. Meets the other objectives of the CSRD in term of quality of information	54%	31%	15%	100%	318	184	90
E. Reaches a reasonable cost / benefit balance	49%	34%	17%	100%	289	198	103
F. Is sufficiently consistent with relevant EU policies and other EU legislation	39%	27%	34%	100%	223	157	199
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	41%	28%	31%	100%	235	156	176
H. Represent information that must be prioritised in first year of implementation	44%	39%	17%	100%	261	236	101
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	36%	30%	34%	100%	213	176	197



Survey 2 results

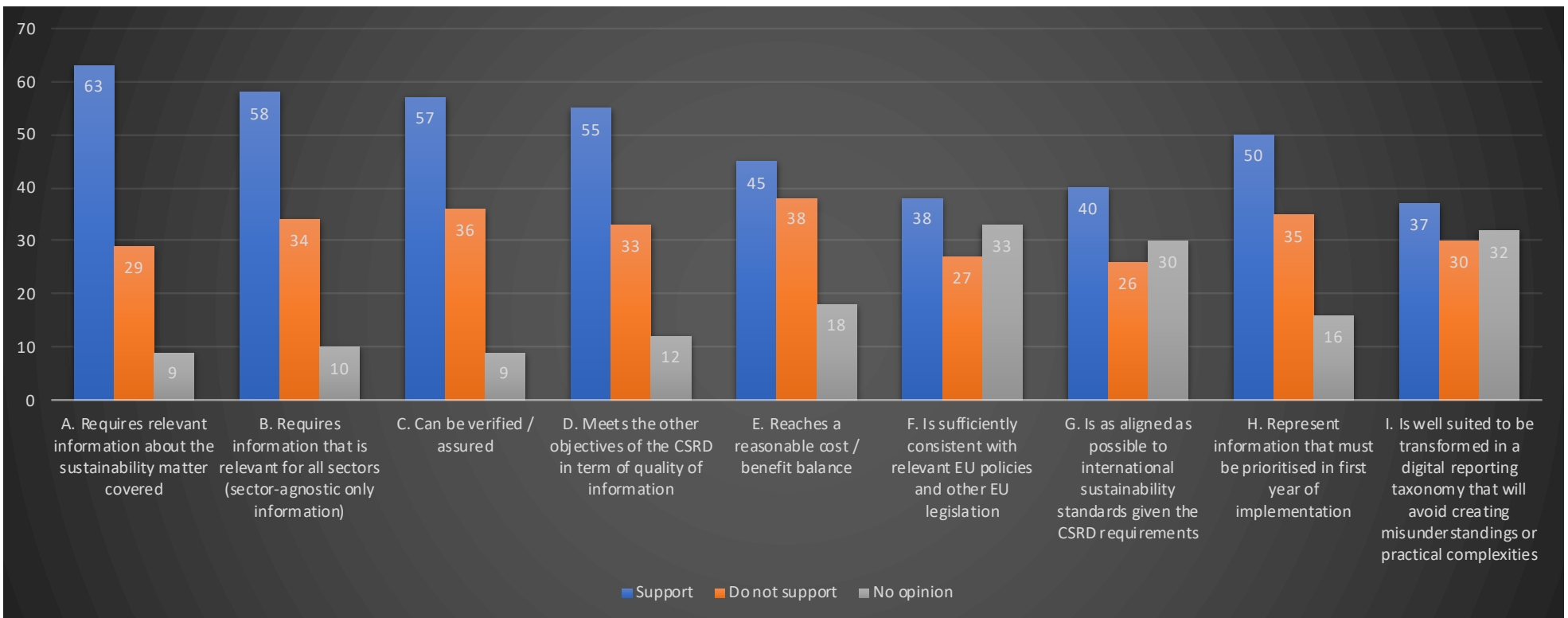
ESRS S4 Consumers and end-users

	Across A to J				Across A to J		
	Support	Do not support	No opinion		Support	Do not support	No opinion
(DR S4-1)	49%	32%	19%	100%	443	288	169
(DR S4-2)	48%	32%	20%	100%	428	283	179
(DR S4-3)	50%	29%	20%	100%	445	261	179
(DR S4-4)	48%	32%	20%	100%	428	281	180
(DR S4-5)	49%	32%	19%	100%	431	278	171
(DR S4-6)	48%	32%	20%	100%	426	278	176



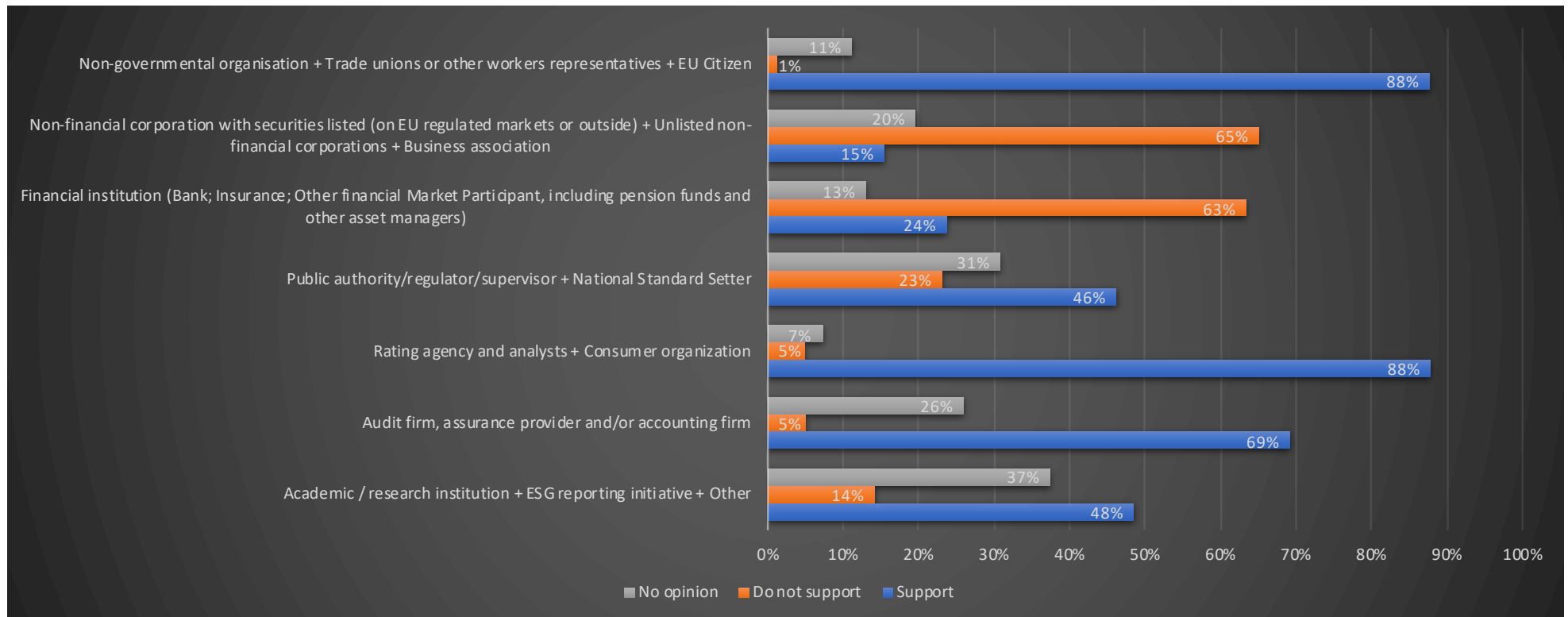
ESRS S4 Consumers and end-users (DR S4-1)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	63	29	9
B. Requires information that is relevant for all sectors (sector-agnostic only information)	58	34	10
C. Can be verified / assured	57	36	9
D. Meets the other objectives of the CSRD in term of quality of information	55	33	12
E. Reaches a reasonable cost / benefit balance	45	38	18
F. Is sufficiently consistent with relevant EU policies and other EU legislation	38	27	33
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	40	26	30
H. Represent information that must be prioritised in first year of implementation	50	35	16
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	37	30	32



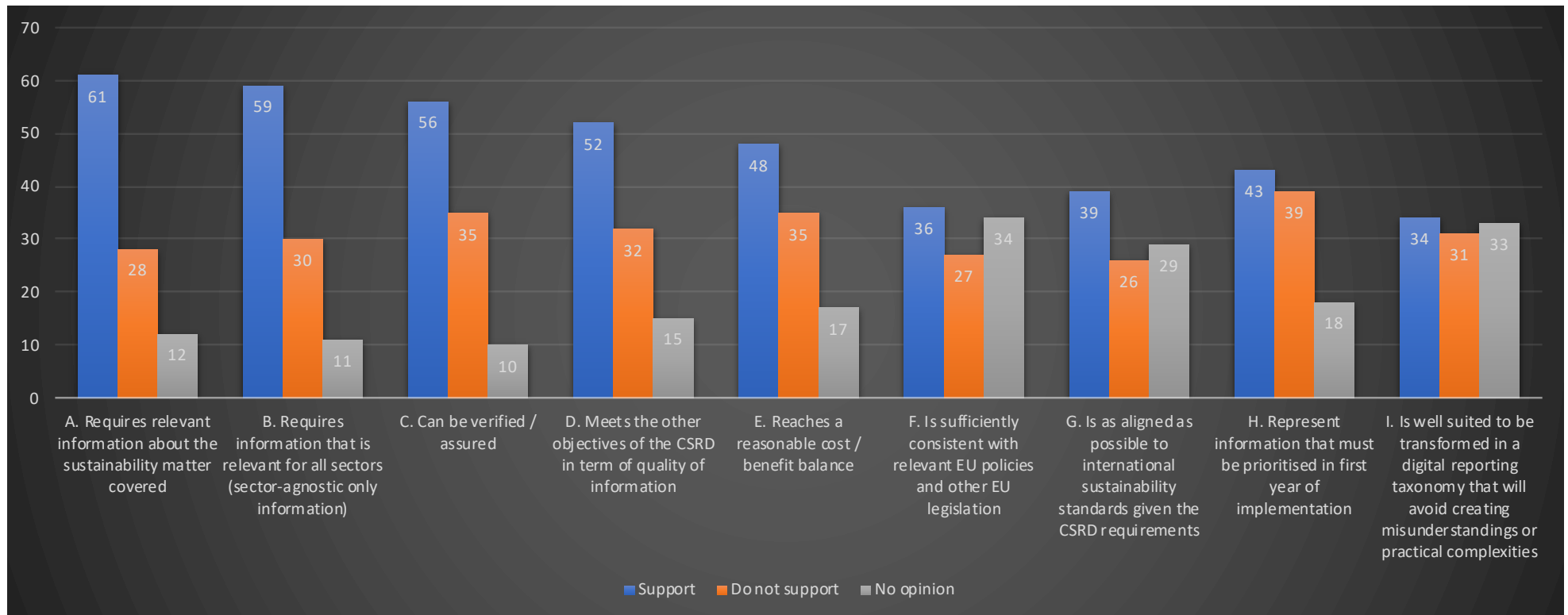
ESRS S4 Consumers and end-users (DR S4-1)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	48%	14%	37%
Audit firm, assurance provider and/or accounting firm	69%	5%	26%
Rating agency and analysts + Consumer organization	88%	5%	7%
Public authority/regulator/supervisor + National Standard Setter	46%	23%	31%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	24%	63%	13%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	15%	65%	20%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	88%	1%	11%



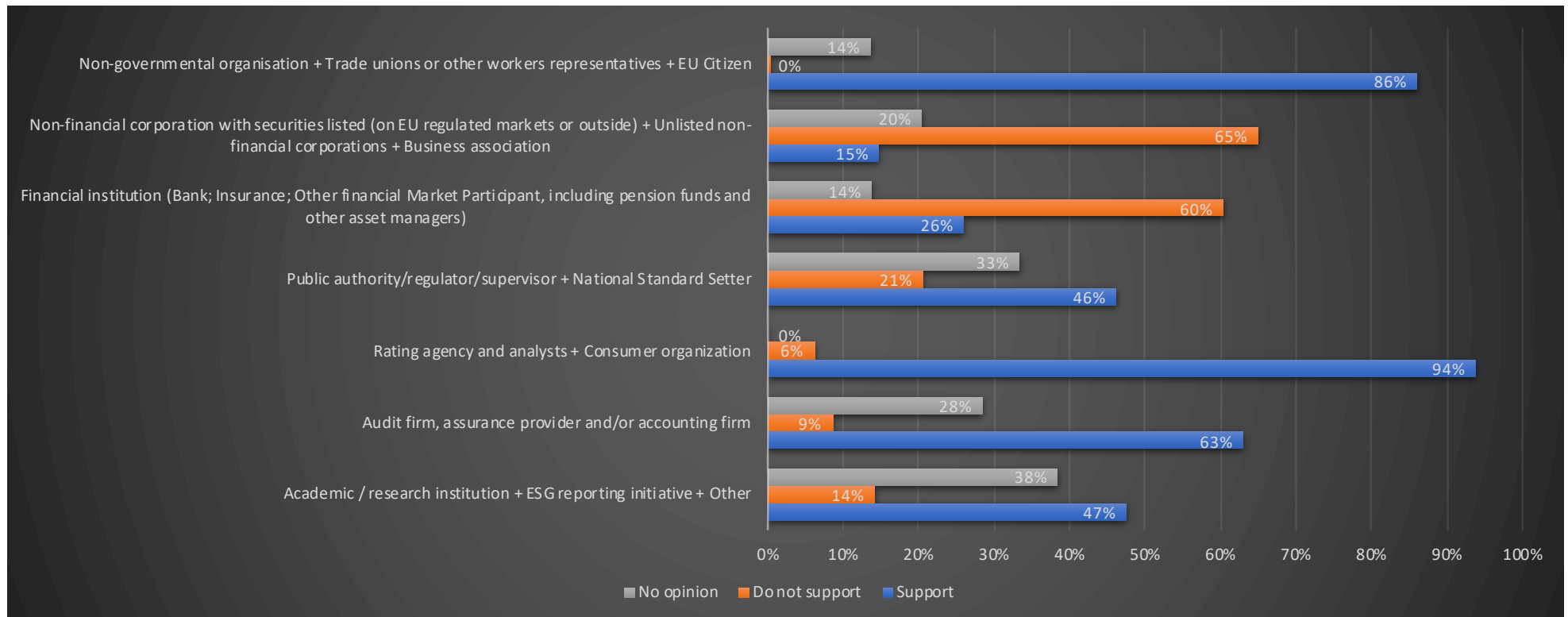
ESRS S4 Consumers and end-users (DR S4-2)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	61	28	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	59	30	11
C. Can be verified / assured	56	35	10
D. Meets the other objectives of the CSRD in term of quality of information	52	32	15
E. Reaches a reasonable cost / benefit balance	48	35	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	36	27	34
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	39	26	29
H. Represent information that must be prioritised in first year of implementation	43	39	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	34	31	33



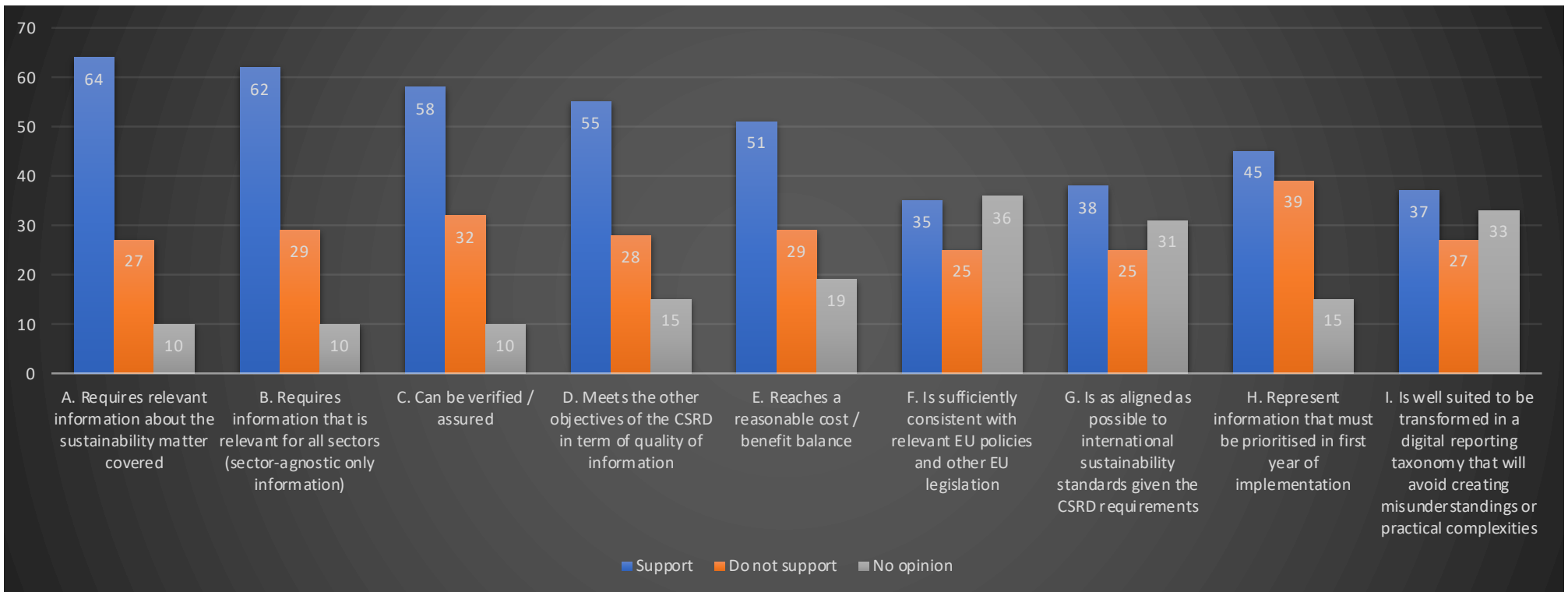
ESRS S4 Consumers and end-users (DR S4-2)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	47%	14%	38%
Audit firm, assurance provider and/or accounting firm	63%	9%	28%
Rating agency and analysts + Consumer organization	94%	6%	0%
Public authority/regulator/supervisor + National Standard Setter	46%	21%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	26%	60%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	15%	65%	20%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	86%	0%	14%



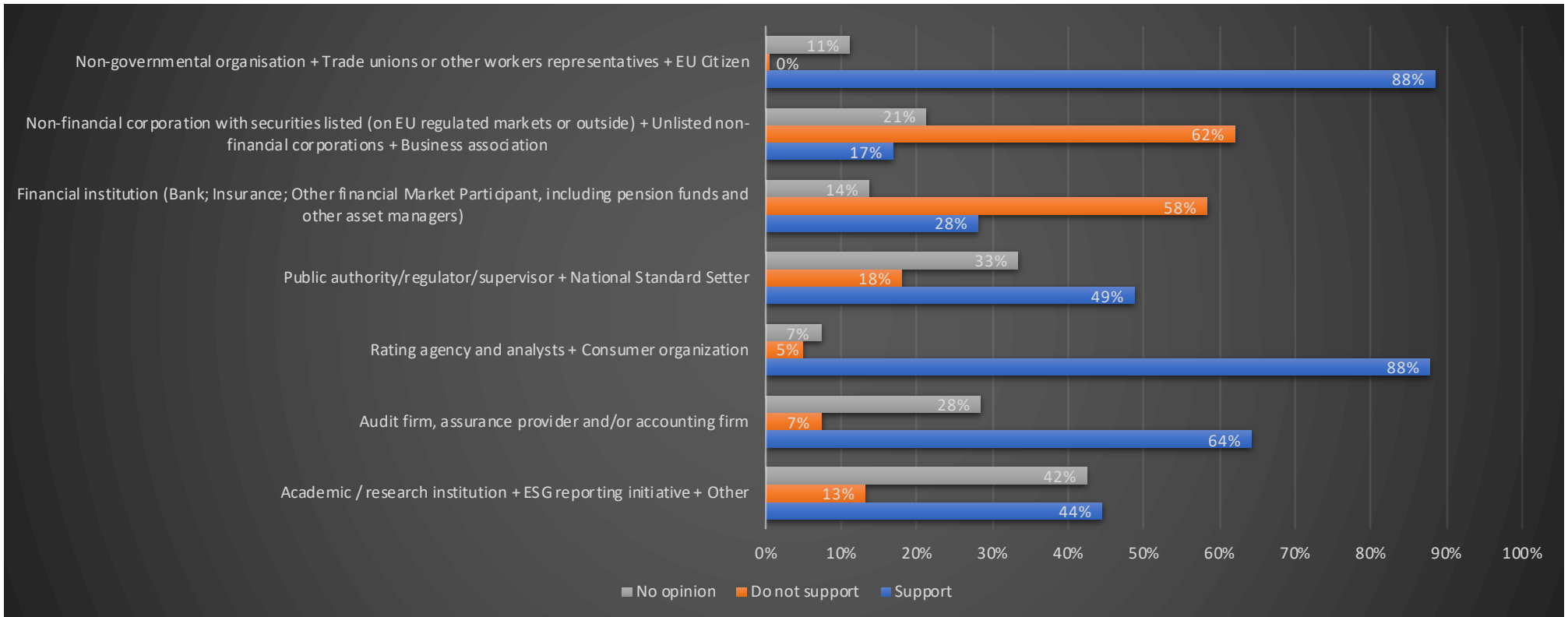
ESRS S4 Consumers and end-users (DR S4-3)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	64	27	10
B. Requires information that is relevant for all sectors (sector-agnostic only information)	62	29	10
C. Can be verified / assured	58	32	10
D. Meets the other objectives of the CSRD in term of quality of information	55	28	15
E. Reaches a reasonable cost / benefit balance	51	29	19
F. Is sufficiently consistent with relevant EU policies and other EU legislation	35	25	36
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	38	25	31
H. Represent information that must be prioritised in first year of implementation	45	39	15
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	37	27	33



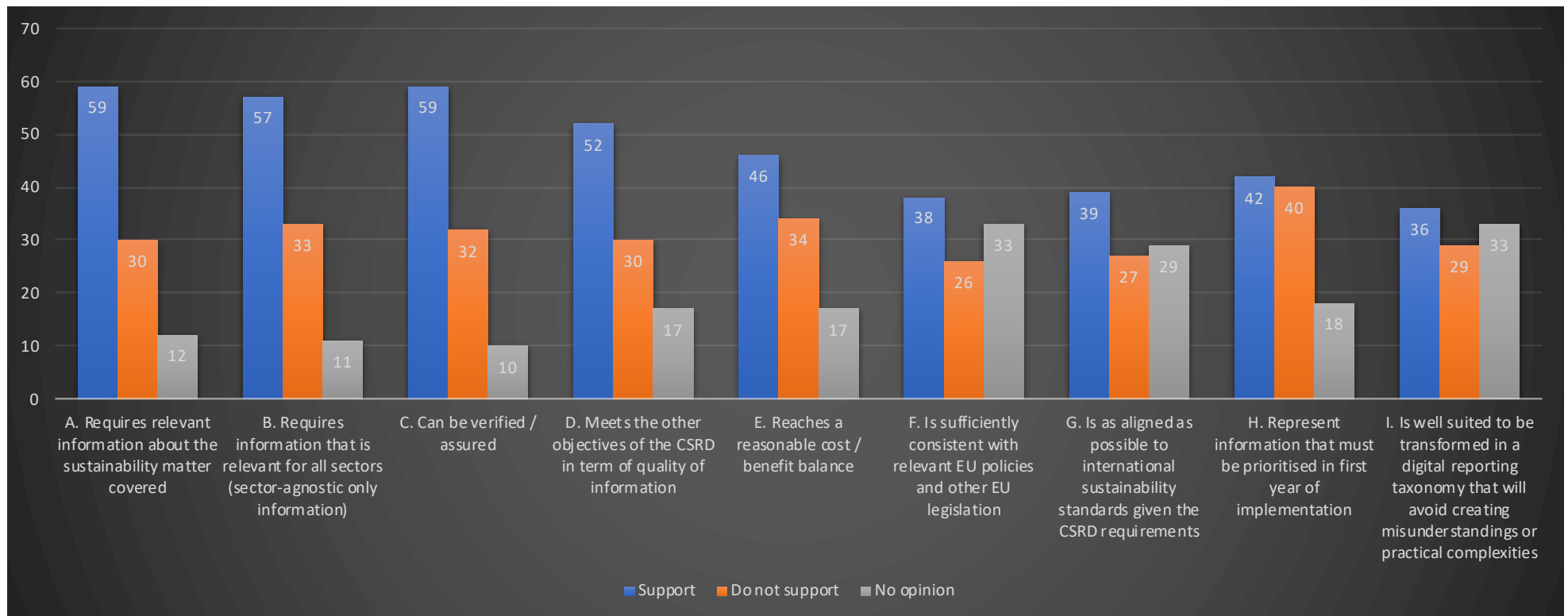
ESRS S4 Consumers and end-users (DR S4-3)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	44%	13%	42%
Audit firm, assurance provider and/or accounting firm	64%	7%	28%
Rating agency and analysts + Consumer organization	88%	5%	7%
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)	28%	58%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	17%	62%	21%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	88%	0%	11%



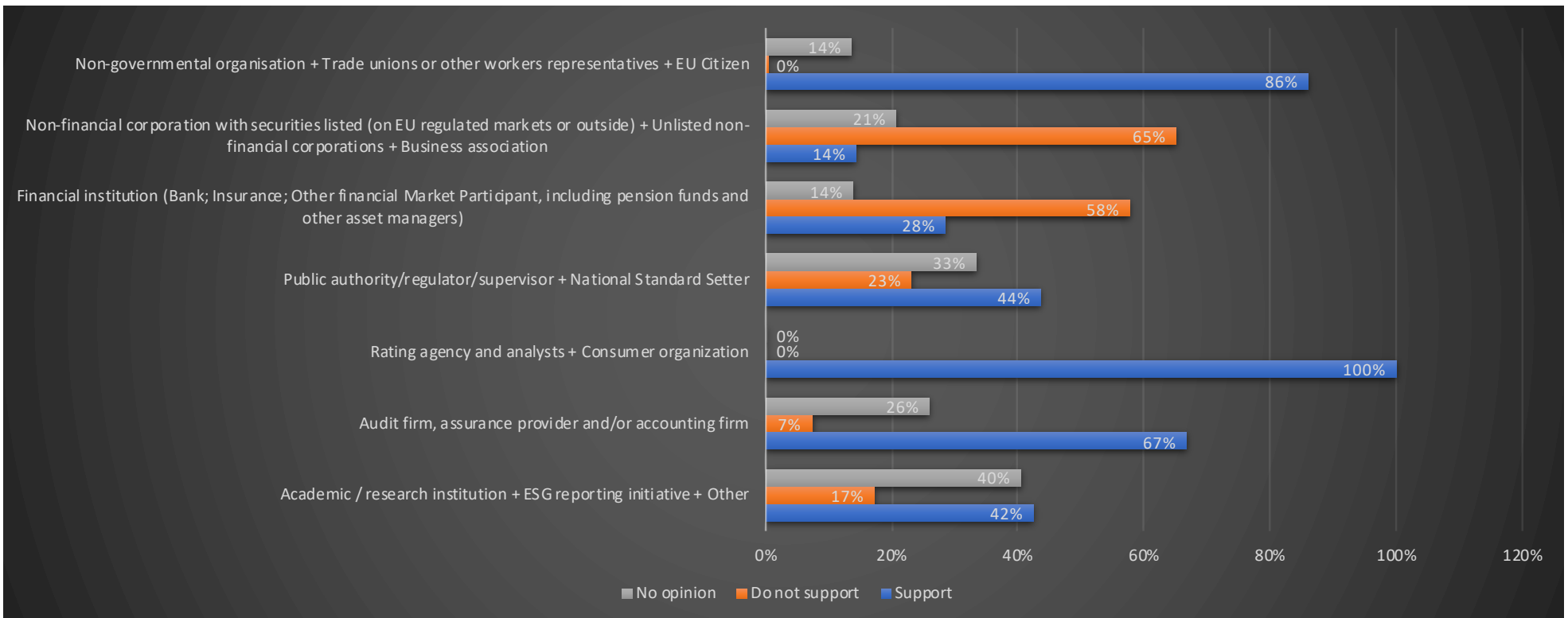
ESRS S4 Consumers and end-users (DR S4-4)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	59	30	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	57	33	11
C. Can be verified / assured	59	32	10
D. Meets the other objectives of the CSRD in term of quality of information	52	30	17
E. Reaches a reasonable cost / benefit balance	46	34	17
F. Is sufficiently consistent with relevant EU policies and other EU legislation	38	26	33
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	39	27	29
H. Represent information that must be prioritised in first year of implementation	42	40	18
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	36	29	33



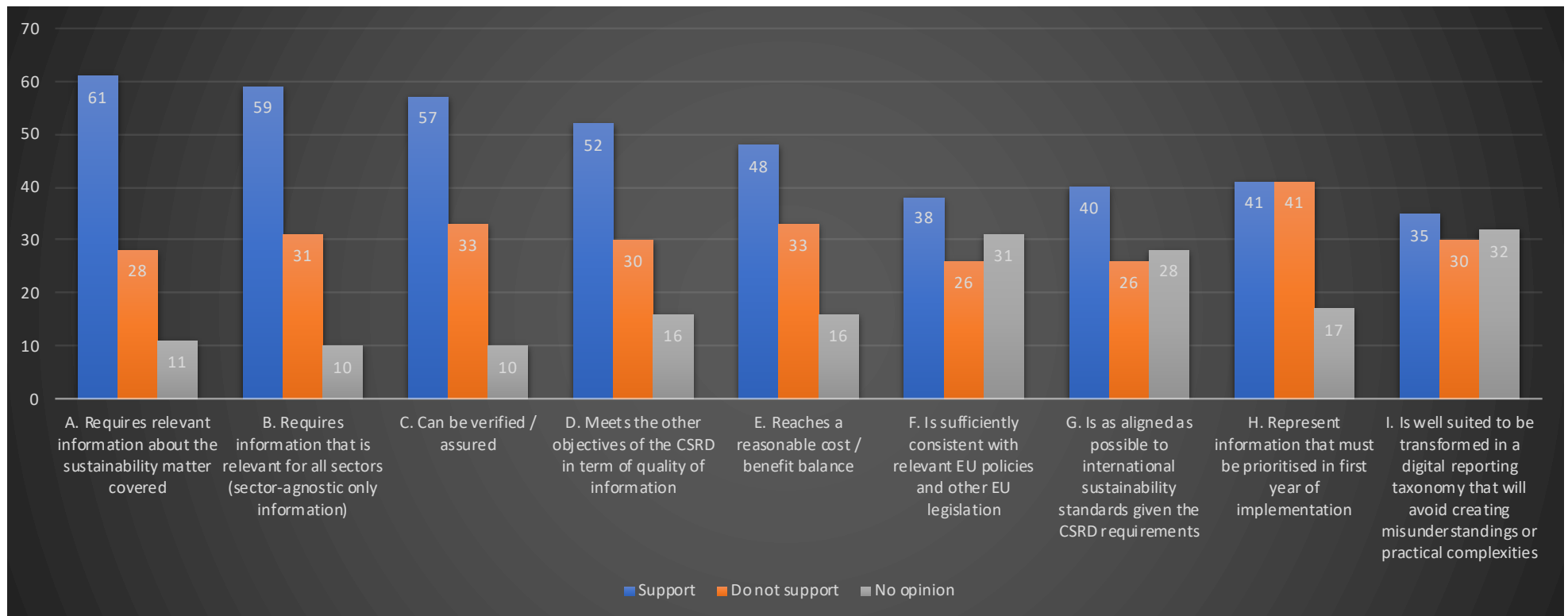
ESRS S4 Consumers and end-users (DR S4-4)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	42%	17%	40%
Audit firm, assurance provider and/or accounting firm	67%	7%	26%
Rating agency and analysts + Consumer organization	100%	0%	0%
Public authority/regulator/supervisor + National Standard Setter	44%	23%	33%
Financial institution (Bank; Insurance; Other financial Market Participant, including pension funds and other asset managers)	28%	58%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	14%	65%	21%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	86%	0%	14%



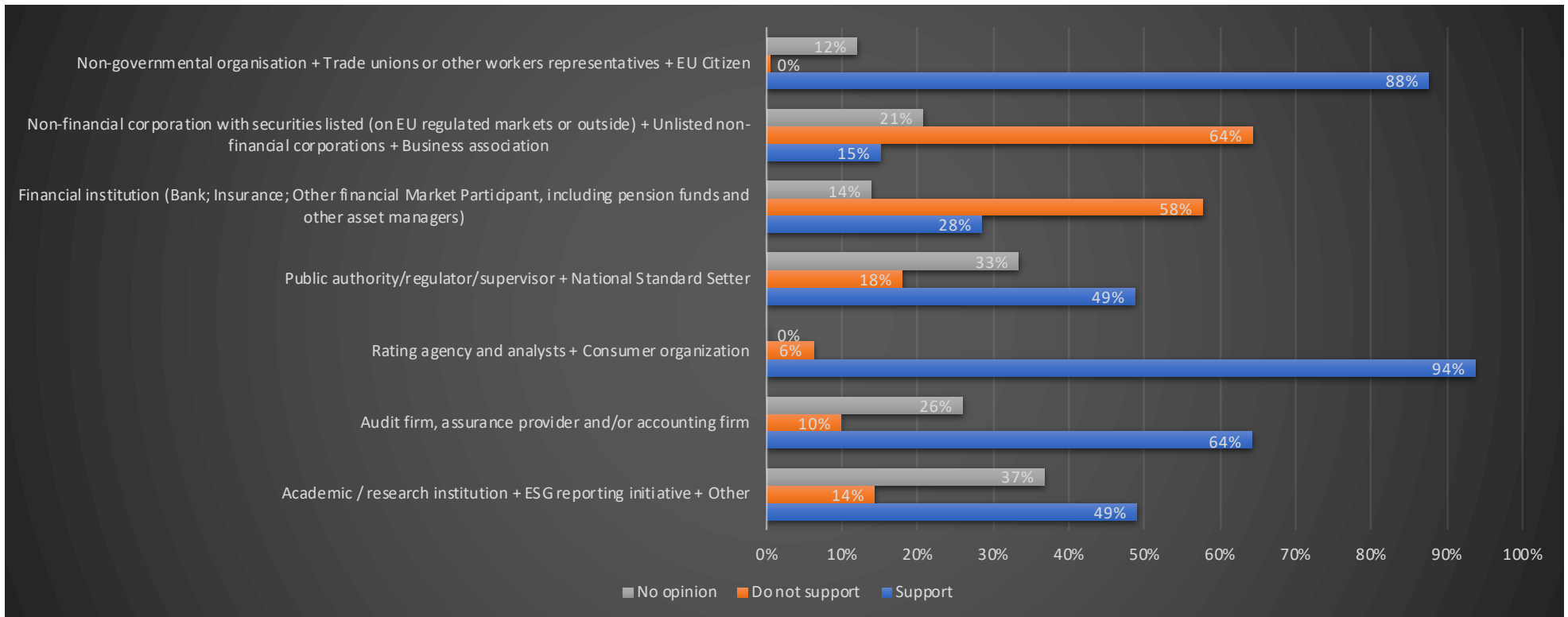
ESRS S4 Consumers and end-users (DR S4-5)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	61	28	11
B. Requires information that is relevant for all sectors (sector-agnostic only information)	59	31	10
C. Can be verified / assured	57	33	10
D. Meets the other objectives of the CSRD in term of quality of information	52	30	16
E. Reaches a reasonable cost / benefit balance	48	33	16
F. Is sufficiently consistent with relevant EU policies and other EU legislation	38	26	31
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	40	26	28
H. Represent information that must be prioritised in first year of implementation	41	41	17
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	35	30	32



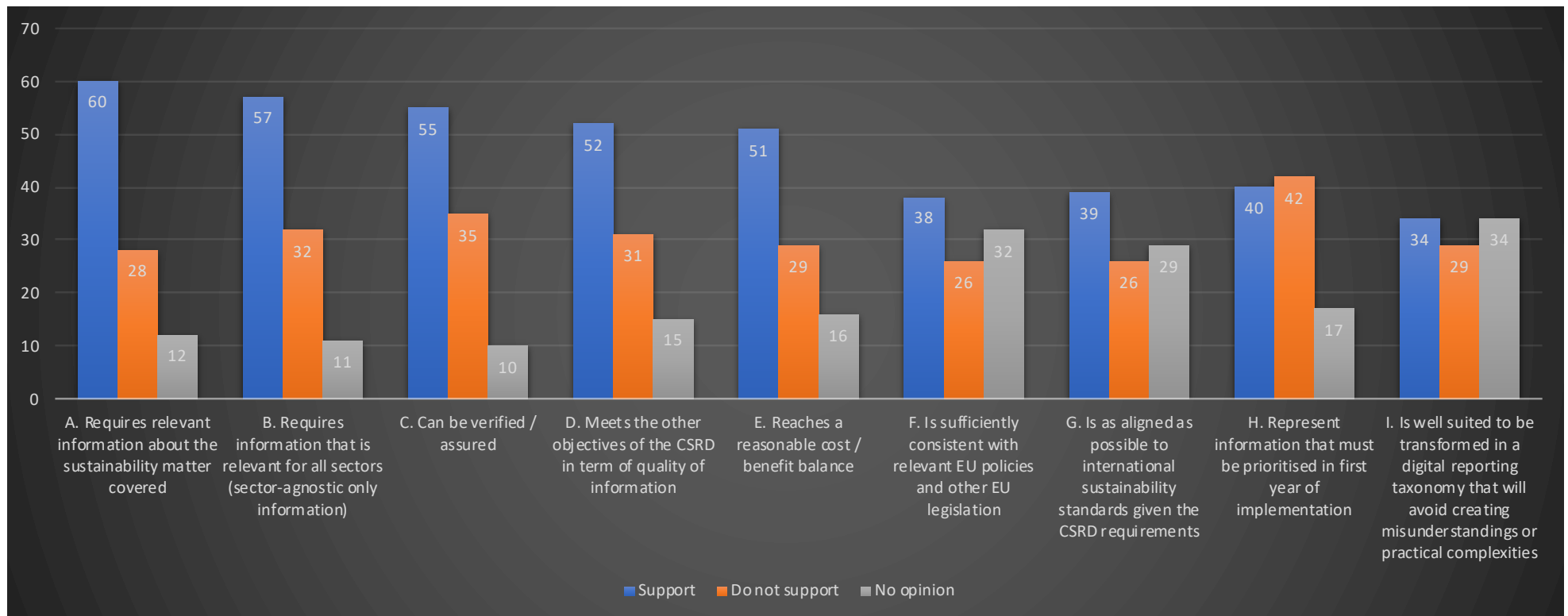
ESRS S4 Consumers and end-users (DR S4-5)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	49%	14%	37%
Audit firm, assurance provider and/or accounting firm	64%	10%	26%
Rating agency and analysts + Consumer organization	94%	6%	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)	28%	58%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	15%	64%	21%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	88%	0%	12%



ESRS S4 Consumers and end-users (DR S4-6)

	Support	Do not support	No opinion
A. Requires relevant information about the sustainability matter covered	60	28	12
B. Requires information that is relevant for all sectors (sector-agnostic only information)	57	32	11
C. Can be verified / assured	55	35	10
D. Meets the other objectives of the CSRD in term of quality of information	52	31	15
E. Reaches a reasonable cost / benefit balance	51	29	16
F. Is sufficiently consistent with relevant EU policies and other EU legislation	38	26	32
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	39	26	29
H. Represent information that must be prioritised in first year of implementation	40	42	17
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	34	29	34



ESRS S4 Consumers and end-users (DR S4-6)

	Average across A to J		
	Support	Do not support	No opinion
Academic / research institution + ESG reporting initiative + Other	43%	14%	42%
Audit firm, assurance provider and/or accounting firm	65%	9%	26%
Rating agency and analysts + Consumer organization	94%	6%	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)	28%	58%	14%
Non-financial corporation with securities listed (on EU regulated markets or outside) + Unlisted non-financial corporations + Business	15%	65%	20%
Non-governmental organisation + Trade unions or other workers representatives + EU Citizen	88%	0%	12%

