

#	ESRS#	DR title	Reason to keep (decision tree)	main changes applied (CSRD) compared to Set 1	simplifications applied or agreed on 21.02 (based on v1 LSME ESRS)	Pending text proposal following SR TEG 21.02.2023
	ESRS 1	<b>General Requirements</b>				
	ESRS 1	<b>Objective</b>		<p><b>CSRD art. 19a (6):</b></p> <ul style="list-style-type: none"> <li>- small and medium-sized undertakings, which are public-interest entities</li> <li>- small non-complex financial institutions</li> <li>- captive insurance undertakings</li> <li>- captive reinsurance undertakings</li> </ul>		
	ESRS 1	<b>Impacts</b>		Shall disclose negative impacts. Positive impacts disclosed on voluntary basis. The undertaking may disclose positive impacts on material matters using what is defined in Set 1 as a guide		
	ESRS 1	<b>Opportunities</b>		Disclosed on voluntary basis		
	ESRS 1	<b>Targets</b>		Disclosed on voluntary basis to the extent that has established them		
	ESRS 1	<b>Policies</b>		Definition has been changed, considering the fact that usually SMEs have few (or no) policies formalized in written documents, but this does not necessarily mean they do not have policies	A policy is could be validated and reviewed following the undertaking's applicable governance rules or <b>not formalised according to those rules.</b>	
	ESRS 1	<b>Due diligence</b>		Included as part of the undertaking's disclosure on policies and actions (limited to matters that are assessed to be material). The undertaking would be required to disclose whether and to what extent it has implemented a sustainability due diligence processes. There is no a specific paragraph on due diligence		
	ESRS 1	<b>DRs subject to materiality assessment</b>		Limited list of items outside the materiality assessment: General Disclosures (equivalent to ESRS 2) and ESRS E1 Climate . SFDR, and other EU Laws DRs subject to materiality		
	ESRS 1	<b>Materiality</b>		Impact materiality and financial materiality amended only with reference to DRs related to positive impacts and opportunities.		
	ESRS 1	<b>Sector specific</b>		EFRAG will consult on the applicability of each Sector specific ESRS to LSMEs. Pending the definition of such an approach, in this draft Standard the references to sector-specific ESRS has been eliminated.		
	ESRS 1					
	ESRS2	<b>General Disclosures</b>				
1	ESRS2	<b>Disclosure Requirement BP-1 -</b> General basis for preparation of the sustainability statements	ESRS 2			
2	ESRS2	<b>Disclosure Requirement BP-2 -</b> Disclosures in relation to specific circumstances	ESRS 2			
3	ESRS2	<b>Disclosure Requirement GOV 1 -</b> The role of the administrative, management and supervisory bodies	SFDR Tab. 1 Cluster 8 proposal	Disclosure on opportunities only on a voluntary basis, as previously indicated in Section I.		
	ESRS2	<del><b>Disclosure Requirement GOV 2—</b> Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies</del>				
	ESRS2	<del><b>Disclosure Requirement GOV 3—</b> Integration of sustainability-related performance in incentive schemes</del>				

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4	ESRS2	<b>Disclosure Requirement GOV 4 - Statement on due diligence</b>	SFDR Tab. 3	DR GOV-4 has received limited changes, aimed at simplifying the disclosure. In particular: a) heading was modified, deleting the word "statement"; b) Par. 28 has been modified and adapted, requesting the undertaking to disclose if it has adopted a sustainability DD process, according to Section I; c) Par. 30 has been adjusted accordingly.		
	<del>ESRS2</del>	<del>Disclosure Requirement GOV 5 - Risk management and internal controls over sustainability reporting</del>				
5	ESRS2	<b>Disclosure Requirement SBM 1 - Market position, strategy, business model(s) and value chain</b>	SFDR Tab. 1 Benchmark Reg. Cluster 8 proposal			
6	ESRS2	<b>Disclosure Requirement SBM 2 - Interests and views of stakeholders</b>	Due diligence process		Voluntary	
7	ESRS2	<b>Disclosure Requirement SBM 3 - Material impacts, risks and opportunities and their interaction with strategy and business model(s)</b>	ESRS 2 CSRD art. 19 a 6) Value chain cap Cluster 8 proposal	Disclosure on opportunities only on a voluntary basis, as previously indicated in Section I.		
8	ESRS2	<b>Disclosure Requirement 2-IRO 1 - Description of the processes to identify and assess material impacts, risks and opportunities</b>	ESRS 2 CSRD art. 19 a 6) Cluster 8 proposal	Renamed "IR-1" ("O" deleted because disclosure on opportunities only on a voluntary basis). New Centralized disclosure on process, considering each specific requirement on processes to identify and assess material impacts and risks indicated in the topical standards, especially those required by SFDR and other EU regulations/directives.	Clarification that the disclosure can be provided either centrally or in the topical part of the report.	
9	ESRS2	<b>Disclosure Requirement 2-IRO 2 - Disclosure Requirements in ESRS covered by the undertaking's sustainability statements</b>	ESRS 2 CSRD art. 19 a 6)			
	<del>ESRS2</del>	<del>Disclosure Content - Policies DC P - Policies adopted to manage material sustainability matters</del>				
	<del>ESRS2</del>	<del>Disclosure Content - Actions DC A - Actions and resources in relation to material sustainability matters</del>				
	<del>ESRS2</del>	<del>Disclosure Content - Metrics DC M - Metrics in relation to material sustainability matters</del>				
	<del>ESRS2</del>	<del>Disclosure Content - Targets DC T - Metrics in relation to material sustainability matters</del>				

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10	ESRS2	<b>Centralised Disclosure Requirement PATP</b> ( Statement on policy, actions and targets) <b>centralized for E,S and G. Limited to matters assessed as material, plus climate.</b> <b>The undertaking would comply with a statement that it has not adopted targets and may report a timeline for adoption, where appropriate.</b>	ESRS 2 Cluster 8 proposal	IR-3 - New CENTRALIZED DISCLOSURE ON POLICIES, considering each specific requirement on policies adopted as indicated in the topical standards, especially those required by SFDR and other EU regulations/directives. Disclosure was simplified, without deleting mandatory requirements. IR-4 - New CENTRALIZED DISCLOSURE ON ACTIONS AND RESOURCES IN RELATION TO SUSTAINABILITY MATTERS, considering each specific requirement on actions as indicated in the topical standards, especially those required by SFDR and other EU regulations/directives. Disclosure was simplified, without deleting mandatory requirements. Disclosure content on Target DC-T has been modified and turned into a voluntary disclosure, provided that the undertaking has set measurable targets. Indications on information concerning targets to disclose on a voluntary basis have been centralized in Section II, starting from related contents included in the topical sections, which have been amended accordingly.	Clarification that such disclosures can be provided either centrally or in the topical part of the report.	
	ESRS E1	<b>CLIMATE CHANGE</b>				
	ESRS E1	<del>Disclosure requirement related to ESRS 2 GOV 3 – Integration of sustainability related performance in incentive schemes</del>				
11	ESRS E1	<b>Disclosure requirement E1-1 – Transition plan for climate change mitigation</b>	Pillar 3 datapoint + taxonomy Benchmark Reg. Climate Law Cluster 8 proposal		Reduce text to Pillar p.5 e) and taxonomy d)datapoint and (c) investments, move it to IR 4 : Section 2 IR-4, par. 47 a). Specify that it only applies if the undertaking has set climate mitigations targets (IR 6) [ the rest of current E1-1 Par 5 to be moved to ARs. Section II]	X
	ESRS E1	<i>Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)</i>	ESRS 2		Granularity reduced Centralised in Section II	
	ESRS E1	<i>Disclosure requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities</i>	ESRS 2 CSRD art. 19 a 6)		Granularity reduced Centralised in Section II	
	ESRS E1	<b>Disclosure Requirement E1-2 – Policies related to climate change mitigation and adaptation</b>	ESRS 2		Granularity reduced Centralised in Section II	
	ESRS E1	<b>Disclosure Requirement E1-3 – Actions and resources in relation to climate change policies</b>	ESRS 2		Granularity reduced Centralised in Section II	
	ESRS E1	<b>Disclosure Requirement E1-4 – Targets related to climate change mitigation and adaptation</b>	ESRS 2		Granularity reduced Voluntary Centralised in Section II	
12	ESRS E1	<b>Disclosure Requirement E1-5 – Energy consumption &amp; mix</b> ESRS E1 par 35(a) and 37-40	SFDR Tab. 1 and 2 Cluster 8 proposal			

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13	ESRS E1	<b>Disclosure Requirement E1-6</b> – Gross Scopes 1, 2, 3 and Total GHG emissions ESRS E1 par 41 and 50-52	SFDR Tab. 1 Benchmark Reg. Cluster 8 proposal Value chain cap		Par. 19 letter (a) to c) to be moved to Ars	x
14	ESRS E1	<b>Disclosure Requirement E1-7</b> – GHG removals and GHG mitigation projects financed through carbon credits	Climate Law Value chain cap			
	<del>ESRS E1</del>	<del><b>Disclosure Requirement E1-8</b> – Internal carbon pricing</del>				
15	ESRS E1	<b>Disclosure Requirement E1-9</b> – Potential financial effects from material physical and transition risks and potential climate-related opportunities ESRS E1 par 61, 63, 64 and 66	Pillar 3 Benchmark Reg.	opportunities as voluntary content		
	ESRS E2	<b>POLLUTION</b>				
	ESRS E2	<i>Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities</i>	ESRS 2 CSRD art. 19 a 6)		Granularity reduced Centralised in Section II	
	ESRS E2	<b>Disclosure Requirement E2-1</b> – Policies related to pollution	ESRS 2		Granularity reduced Centralised in Section II	
	ESRS E2	<b>Disclosure Requirement E2-2</b> – Actions and resources related to pollution	ESRS 2		Granularity reduced Centralised in Section II	
	ESRS E2	<b>Disclosure Requirement E2-3</b> – Targets related to pollution	ESRS 2		Granularity reduced Voluntary Centralised in Section II	
16	ESRS E2	<b>Disclosure Requirement E2-4</b> – Pollution of air, water and soil ESRS E2 par 27 (a) to (d)	SFDR Tab. 1 and 2 Cluster 8 proposal			
17	ESRS E2	<b>Disclosure Requirement E2-5</b> – Substances of concern and substances of very high concern	Value chain cap			
	ESRS E2	<b>Disclosure Requirement E2-6</b> – Potential financial effects from pollution-related impacts, risks and opportunities	IFRS 1 and 2 alignment financial materiality(outside decision tree)		to be centralised and simplified across E2-E5 as part of Section II IR	to be included after SR TEG discussion held on 21 Feb
	ESRS E3	<b>WATER AND MARINE RESOURCES</b>				
	ESRS E3	<i>Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities</i>	ESRS 2 CSRD art. 19 a 6)		Granularity reduced Centralised in Section II	

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	ESRS E3	<b>Disclosure requirement E3-1 – Policies related to water and marine resources</b>	ESRS 2		Granularity reduced Centralised in Section II	
	ESRS E3	<b>Disclosure requirement E3-2 – Actions and resources related to water and marine resources</b>	ESRS 2		Granularity reduced Centralised in Section II	
	ESRS E3	<b>Disclosure requirement E3-3 – Targets related to water and marine resources</b>	ESRS 2		Granularity reduced Voluntary Centralised in Section II	
18	ESRS E3	<b>Disclosure requirement E3-4 – Water consumption</b> ESRS E3 par 27(b), 28(a), 29	SFDR Tab. 2 Cluster 8 proposal			
	ESRS E3	<b>Disclosure requirement E3-5 – Potential financial effects from water and marine resources-related impacts, risks and opportunities</b>	IFRS 1 and 2 alignment financial materiality(outside decision tree)		to be centralised and simplified across E2-E5 as part of Section II IR	to be included after SR TEG discussion held on 21 Feb
	ESRS E4	<b>BIODIVERSITY AND ECOSYSTEMS</b>				
19	ESRS E4	<b>Disclosure requirement E4-1 – Transition plan on biodiversity and ecosystems (10 sectors)</b> ESRS E4 par 15 - transition plans required for certain sectors only	Alignment TNFD, sectors only(outside decision tree)		Simplify text and move to IR 4 : Section 2 IR-4, par. 47 a). Specify that it only applies if the undertaking has set biodiversity related targets (under IR 6)	X
	ESRS E4	<i>Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)</i>	ESRS 2		Granularity reduced Centralised in Section II	
	ESRS E4	<i>Disclosure requirement related to ESRS 2 IRO-1 – Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities</i>	ESRS 2 CSRD art. 19 a 6)		Granularity reduced Centralised in Section II	
	ESRS E4	<b>Disclosure requirement E4-2 – Policies related to biodiversity and ecosystems</b>	SFDR Tab. 2 ESRS 2		Granularity reduced Centralised in Section II	
	ESRS E4	<b>Disclosure requirement E4-3 – Actions and resources related to biodiversity and ecosystems</b>	ESRS 2		Granularity reduced Centralised in Section II	
	ESRS E4	<b>Disclosure requirement E4-4 – Targets related to biodiversity and ecosystems</b>	ESRS 2		Granularity reduced Voluntary Centralised in Section II	

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20	ESRS E4	<b>Disclosure requirement E4-5 –</b> Impact metrics related to biodiversity and ecosystems change ESRS E4 par 39 : LCA approach: sector specific	SFDR Tab. 1 Art. 19 a 6) Value chain cap		reduce granularity delete par. 66	X
	ESRS E4	<b>Disclosure requirement E4-6 –</b> Potential financial effects from biodiversity and ecosystem-related impacts, risks and opportunities	IFRS 1 and 2 alignment financial materiality(outside decision tree)		to be centralised and simplified across E2-E5 as part of Section II IR	to be included after SR TEG discussion held on 21 Feb
	ESRS E5	<b>RESOURCE USE AND CIRCULAR ECONOMY</b>				
	ESRS E5	<i>Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, r &amp; o</i>	ESRS 2 CSRD art. 19 a 6)		Granularity reduced Centralised in Section II	
	ESRS E5	<b>Disclosure Requirement E5-1 –</b> Policies implemented to resource use and circular economy	ESRS 2 Cluster 8 proposal		Granularity reduced Centralised in Section II	
	ESRS E5	<b>Disclosure Requirement E5-2 –</b> Actions and resources related to resource use and circular economy	ESRS 2		Granularity reduced Centralised in Section II	
	ESRS E5	<b>Disclosure Requirement E5-3 –</b> Targets related to resource use and circular economy	ESRS 2		Granularity reduced Voluntary Centralised in Section II	
21	ESRS E5	<b>Disclosure Requirement E5-4 –</b> Resources inflows	Cluster 8 proposal			
22	ESRS E5	<b>Disclosure Requirement E5-5 –</b> Resources outflows (incl products & services, waste) SFDR: ESRS E5 par 39(d) and 41; (value chain: par 38(c))	SFDR Tab. 1 and 2 Cluster 8 proposal Value chain			
	ESRS E5	<b>Disclosure Requirement E5-6 –</b> Potential financial effects from resource use and circular economy-related impacts, risks and opportunities	IFRS 1 and 2 alignment financial materiality(outside decision tree)		to be centralised and simplified across E2-E5 as part of Section II IR	to be included after SR TEG discussion held on 21 Feb

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	ESRS S1	<b>OWN WORKFORCE</b>				
	ESRS S1	<i>Disclosure Requirement related to ESRS 2 SBM-2 – Interests and views of stakeholders</i>	Due diligence process		Centralised in Section II Voluntary	
	ESRS S1	<i>Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s) ESRS S1 par 16(f) and (g)</i>	ESRS 2 SFDR Tab. 3 Cluster 8 proposal		Centralised in Section II	
	ESRS S1	<b>Disclosure Requirement S1-1 – Policies related to own workforce ESRS S1 par 22 to 24</b>	ESRS 2 SFDR Tab. 3 Benchmark Reg.		Granularity reduced Centralised in Section II	
	ESRS S1	<b>Disclosure Requirement S1-2 – Processes for engaging with own workers and workers' representatives about impacts</b>	ESRS 2		Granularity reduced To be moved, centralised and simplified in Section II across S1-S4	X
	ESRS S1	<b>Disclosure Requirement S1-3– Processes to remediate negative impacts and channels for own workers to raise concerns- ESRS S1 par 33 (c)</b>	ESRS 2 SFDR Tab. 3 CSRD art. 19 a 6)		Granularity reduced To be moved, centralised and simplified in Section II across S1-S4	X
	ESRS S1	<b>Disclosure requirement S1-4– Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions</b>	ESRS 2		Granularity reduced Centralised in Section II	
	ESRS S1	<b>Disclosure Requirement S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities</b>	ESRS 2		Centralised in Section II Voluntary	
23	ESRS S1	<b>Disclosure Requirement S1-6 – Characteristics of the Undertaking's Employees</b>	CSRD art. 29 c) Cluster 8 proposal		Granularity reduced, deleted: breakdowns by region, number and rate of employee turnover, contextual information	
24	ESRS S1	<b>Disclosure Requirement S1-7– Characteristics of non-employee workers in the undertaking's own workforce (decision pending on inclusion and simplification)</b>	CSRD art. 29 c)		Granularity reduced, deleted: type of work non-employees perform, contextual information, "may" for providing a description on how it engages them	

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25	ESRS S1	<b>Disclosure Requirement S1-8</b> – Collective bargaining coverage and social dialogue	CSRD art. 29 c)		Granularity reduced, deleted: estimate of the coverage rate for non-employee workers, breakdown by country, information on social dialogue	To be discussed on the 24/02 with preparers, financial participants and auditors to seek further simplifications (Workshop with community)
26	ESRS S1	<b>Disclosure Requirement S1-9</b> – Diversity indicators	CSRD art. 29 c)		Granularity reduced Merged with DR S1-12 Voluntary	
27	ESRS S1	<b>Disclosure Requirement S1-10</b> – Adequate wages (to be discussed with preparers to seek further simplifications)	CSRD art. 29 c)		Some granularity reduced: "may" for the percentage of own workforce paid below adequate wage	After TEG: to be changed back to "shall", to consider voluntary breakdown. To be discussed on the 24/02 with preparers, financial participants and auditors to seek further simplifications (Workshop with community)
28	ESRS S1	<b>Disclosure Requirement S1-11</b> – Social protection (to be discussed with preparers to seek further simplifications)	CSRD art. 29 c)		Some granularity reduced: "may" for disclosing the countries where workers don't have social protection and types of employees/non-employees	After TEG: to be changed back to "shall" for % of workforce not covered (by country). To be discussed on the 24/02 with preparers, financial participants and auditors to seek further simplifications (Workshop with community)
	ESRS S1	<b>Disclosure Requirement S1-12</b> – Persons with disabilities	CSRD art. 29 c)		Granularity reduced Merged with DR S1-9 Voluntary	
29	ESRS S1	<b>Disclosure Requirement S1-13</b> – Training and skills development indicators	CSRD art. 29 c)		Granularity reduced, deleted: percentage of employees that participated in performance/career development reviews, information for non-employees	
30	ESRS S1	<b>Disclosure Requirement S1-14</b> – Health and safety indicators ESRS S1 par 84 (b, c and e)	SFDR Tab. 3 Benchmark Reg. Cluster 8 proposal		Granularity reduced: only SFDR indicators kept	
31	ESRS S1	<b>Disclosure Requirement S1-15</b> – Work-life balance indicators	CSRD art. 29 c)		Granularity reduced Voluntary	
32	ESRS S1	<b>Disclosure Requirement S1-16</b> – Compensation indicators (pay gap and total compensation) ESRS S1 par 92(a and b)	SFDR Tab. 1 and 3 Benchmark Reg.		Some granularity reduced, deleted: contextual information. Mainly SFDR indicators kept.	
33	ESRS S1	<b>Disclosure Requirement S1-17</b> – Incidents, complaints and severe human rights impacts and incidents ESRS S1 par 98(a) and 99 (a)	SFDR Tab. 1 and 3 Benchmark Reg.		Granularity reduced. Mainly SFDR indicators kept.	



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	ESRS S2	<b>Workers in the value chain</b>				
	ESRS S2	<i>Disclosure Requirement related to ESRS 2 SBM-2 – Interests and views of stakeholders</i>	Due diligence process		Centralised in Section II Voluntary	
	ESRS S2	<i>Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s) ESRS S2 par 11(b)</i>	ESRS 2 SFDR Tab. 3		Centralised in Section II	
	ESRS S2	<b>Disclosure Requirement S2-1 – Policies related to value chain workers</b> SRS S1 par 17 to 19	ESRS 2 SFDR Tab. 1 and 3 Benchmark		Granularity reduced Centralised in Section II	
	ESRS S2	<b>Disclosure Requirement S2-2 – Processes for engaging with value chain workers about impacts</b>	ESRS 2		Granularity reduced To be moved, centralised and simplified in Section II across S1-S4	X
	ESRS S2	<b>Disclosure Requirement S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns</b>	CSRD art. 29 c)		Granularity reduced To be moved, centralised and simplified in Section II across S1-S4	X
	ESRS S2	<b>Disclosure Requirement S2-4 – Taking action on material impacts on value chain workers, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers and effectiveness</b>	CSRD art. 19 a 6) SFDR Tab. 3		Granularity reduced Centralised in Section II	
	ESRS S2	<b>Disclosure Requirement S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities</b>	ESRS 2		Centralised in Section II Voluntary	
	ESRS S3	<b>Affected communities</b>				
	ESRS S3	<i>Disclosure Requirement related to ESRS 2 SBM-2 – Interests and views of stakeholders</i>	Due diligence process		Centralised in Section II Voluntary	
	ESRS S3	<i>Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)</i>	ESRS 2		Centralised in Section II	

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	ESRS S3	<b>Disclosure Requirement S3-1 –</b> Policies related to affected communities ESRS S3 par 16 and 17	ESRS 2 SFDR Tab. 1 and 3 Benchmark Reg.		Granularity reduced Centralised in Section II	
	ESRS S3	<b>Disclosure Requirement S3-2 –</b> Processes for engaging with affected communities about impacts	CSRD art. 19 a 6)		Granularity reduced To be moved, centralised and simplified in Section II across S1-S4	X
	ESRS S3	<b>Disclosure Requirement S3-3 –</b> Processes to remediate negative impacts and channels for affected communities to raise concerns	CSRD art. 19 a 6)		Granularity reduced To be moved, centralised and simplified in Section II across S1-S4	X
	ESRS S3	<b>Disclosure requirement S3-4 –</b> Taking action on material impacts on affected communities, and approaches to mitigating material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions ESRS S2 par 35	CSRD art. 19 a 6) SFDR Tab. 3		Granularity reduced Centralised in Section II	
	ESRS S3	<b>Disclosure Requirement S3-5 –</b> Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	ESRS 2		Centralised in Section II Voluntary	

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	ESRS S4	<b>Consumers and end-users</b>				
	ESRS S4	<i>Disclosure Requirement related to ESRS 2 SBM-2 – Interests and views of stakeholders</i>	Due diligence process		Centralised in Section II Voluntary	
	ESRS S4	<i>Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)</i>	ESRS 2		Centralised in Section II	
	ESRS S4	<b>Disclosure Requirement S4-1 – Policies related to consumers and end-users</b> ESRS S4 par 15 and 16	SFDR Tab. 1 and 3 Benchmark Reg. Cluster 8 proposal		Granularity reduced Centralised in Section II	
	ESRS S4	<b>Disclosure Requirement S4-2 – Processes for engaging with consumers and end-users about impacts</b>	ESRS 2 Cluster 8 proposal		Granularity reduced To be moved, centralised and simplified in Section II across S1-S4	X
	ESRS S4	<b>Disclosure Requirement S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns</b>	CSRD art. 19 a 6)		Granularity reduced To be moved, centralised and simplified in Section II across S1-S4	X
	ESRS S4	<b>Disclosure requirement S4-4 – Taking action on material impacts on consumers and end-users, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions</b> ESRS S4 par 33	ESRS 2 CSRD art. 19 a 6) SFDR Tab. 3		Granularity reduced Centralised in Section II	
	ESRS S4	<b>Disclosure Requirement S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities</b>	ESRS 2		Centralised in Section II Voluntary	
	ESRS G1	<b>BUSINESS CONDUCT</b>				
	ESRS G1	<i>Disclosure Requirement related to ESRS 2 GOV-1 – The role of the administrative, supervisory and management bodies</i>	ESRS 2	GOV 1 has been included in Section II GOV 1: par. 15 “The undertaking shall disclose [...], including business conduct” par. 16 (d) “the role of the administrative, management and supervisory bodies related to business conduct; and” par. 16 (e) “the expertise of the administrative, management and supervisory bodies on business conduct matters”		
	ESRS G1	<i>Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and</i>	ESRS 2		Granularity reduced Centralised in Section II	

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	ESRS G1	<b>Disclosure requirement G1-1 –</b> Corporate culture and business conduct policies ESRS G1 par 10(b) and 10 (d)	SFDR Tab. 3	G1-1 has been simplified and included in Section II IR-3	Granularity reduced Centralised in Section II	
34	ESRS G1	<b>Disclosure requirement G1-2 –</b> Management of relationships with suppliers (simplified and merged with G1-6)	Cluster 8 proposal	G1-2 and G1-6 have been simplified and merged in G1-1 of draft section V	9. The undertaking shall provide information about the management of its relationships with its suppliers and its impacts on its supply chain. 10. This disclosure requirement should be read in conjunction with Section 2 IR 3, where the undertaking shall state whether it has a supplier code of conduct. 11. The undertaking may disclose information on its purchasing practice / procedure and whether it considers also ESG criteria. 12. The undertaking shall disclose whether it has established a practice / procedure to monitor late payments.	
35	ESRS G1	<b>Disclosure requirement G1-3 –</b> Prevention and detection of corruption or bribery (simplified and merged with G1-4) ESRS G1 par 25	SFDR Tab. 3 Benchmark Reg.	G1-3 and G1-4 have been simplified and merged in G1-2 of draft section V	G1-3 and G1-4 have been simplified and merged in G1-2 of draft section V: par. 14 (a) “whether it has assessed the effectiveness of actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery” (“effectiveness” instead of “inefficiencies”) par. 14 (b) “the number of convictions and the amount of fines for violation of anti-corruption and antibribery laws”	
	ESRS G1	<b>Disclosure requirement G1-4 –</b> Confirmed incidents of corruption or bribery ESRS G1 par 23(b) (simplified and merged with G1-4)	SFDR Tab. 3 Benchmark Reg.	see G1-3		
36	ESRS G1	<b>Disclosure requirement G1-5 –</b> Political influence and lobbying activities	CSRD art. 29 c)		It has been simplified and kept par. 27 and 29 (a to c) in ESRS G1	
	ESRS G1	<b>Disclosure requirement G1-6 –</b> Payment practices (simplified and merged with G1-2)	CSRD art. 29 c)	see G1-2		

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Cluster 8 working paper	<a href="https://www.efrag.org/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FMeeting%20Documents%2F2211041503270617%2F04-01%20Issue%20Paper%20-%20Approach%20to%20EU%20Voluntary%20Reporting%20Standard%20for%20SMEs%20outside%20the%20scope%20of%20CSRD%20and%20Appendix%201%20-%20SR%20TEG%2017112022.pdf">https://www.efrag.org/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FMeeting%20Documents%2F2211041503270617%2F04-01%20Issue%20Paper%20-%20Approach%20to%20EU%20Voluntary%20Reporting%20Standard%20for%20SMEs%20outside%20the%20scope%20of%20CSRD%20and%20Appendix%201%20-%20SR%20TEG%2017112022.pdf</a>
in green	Centralised disclosures IR, policies, targets and actions on matters assessed as material in the cross cutting part. This statement covers E,S and G (the topical DRS are moved to the cross cutting part)