

#	ESRS#	DR#	Area	DR title					Mandatory by ESRS	Mandated in CSRD art 19a(6)	Value chain Cap	VSME (cluster 8 proposal) ¹
					SFDR	Pillar 3	Benchmark	Climate Law				
					Table 1	Table 2/3						
	ESRS2	ESRS2		General Disclosures								
1	ESRS2	DR2-BP 1	Basis for preparation	Disclosure Requirement BP-1 - General basis for preparation of the sustainability statements					Y			
2	ESRS2	DR2-BP 2	Basis for preparation	Disclosure Requirement BP-2 - Disclosures in relation wto specific circumstances					Y			
3	ESRS2	DR2-GOV 1	Governance	Disclosure Requirement GOV 1 - The role of the administrative, management and supervisory bodies	Y						Y	
6	ESRS2	DR2-GOV 4	Governance	Disclosure Requirement GOV 4 - Statement on due diligence?		Y						
8	ESRS2	DR2-SBM 1	Strategy	Disclosure Requirement SBM 1 - Market position, strategy, business model(s) and value chain	Y		Y			Y	Y	
10	ESRS2	DR2-SBM 3	Strategy	Disclosure Requirement SBM 3 - Material impacts, risks and opportunities and their interaction with strategy and business model(s)						Y	Y	
11	ESRS2	DR2-IRO 1	Impacts, risks and opportunities management	Disclosure Requirement 2-IRO 1 - Description of the processes to identify and assess material impacts, risks and opportunities						Y	Y	
12	ESRS2	DR2-IRO 2	Impacts, risks and opportunities management	Disclosure Requirement 2-IRO 2 - Disclosure Requirements in ESRS covered by the undertaking's sustainability statements						Y		
12.5	ESRS2	PATP	Metrics & Targets	Centralised Disclosure Requirement PATP (Statement on policy, actions and targets) centralized for E,S and G. Limited to matters assessed as material, plus climate. The undertaking would comply with a statement that it has not adopted targets and may report a timeline for adoption, where appropriate.							Y	

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	ESRS E1	ESRS E1		CLIMATE CHANGE								
13	ESRS E1	DR-E1 1	Strategy	Disclosure requirement E1-1 – Transition plan for climate change mitigation				y				y
	ESRS E1	DR2-SBM 3	Strategy	Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)								
	ESRS E1	DR2-IRO 1	Impacts, risks and opportunities management	Disclosure requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities						y		y
14	ESRS E1	DR-E1 2	Impacts, risks and opportunities management	Disclosure Requirement E1-2 – Policies related to climate change mitigation and adaptation								
15	ESRS E1	DR-E1 3	Metrics & Targets	Disclosure Requirement E1-3 – Actions and resources in relation to climate change policies								
16	ESRS E1	DR-E1 4	Metrics & Targets	Disclosure Requirement E1-4 – Targets related to climate change mitigation and adaptation								
17	ESRS E1	DR-E1 5	Metrics & Targets	Disclosure Requirement E1-5 – Energy consumption & mix ESRS E1 par 35(a) and 37-40	y	y ESRS 1 par 35 (a)						y
18	ESRS E1	DR-E1 6	Metrics & Targets	Disclosure Requirement E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions ESRS E1 par 41 and 50-52	y		y				y	y
19	ESRS E1	DR-E1 7	Metrics & Targets	Disclosure Requirement E1-7 – GHG removals and GHG mitigation projects financed through carbon credits				y			y	
21	ESRS E1	DR-E1 9	Metrics & Targets	Disclosure Requirement E1-9 – Potential financial effects from material physical and transition risks and potential climate-related opportunities ESRS E1 par 61, 63, 64 and 66								

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ESRS E2 ESRS E2 POLLUTION												
	ESRS E2	DR2-IRO 1	Impacts, risks and opportunities management	<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>						y		
22	ESRS E2	DR-E2 1	Impacts, risks and opportunities management	Disclosure Requirement E2-1 – Policies related to pollution								
23	ESRS E2	DR-E2 2	Impacts, risks and opportunities management	Disclosure Requirement E2-2 – Actions and resources related to pollution								
24	ESRS E2	DR-E2 3	Metrics & Targets	Disclosure Requirement E2-3 – Targets related to pollution								
25	ESRS E2	DR-E2 4	Metrics & Targets	Disclosure Requirement E2-4 – Pollution of air, water and soil ESRS E2 par 27 (a) to (d)	y			y par 27(a) par 27(c) par 27(d)				y
26	ESRS E2	DR-E2 5	Metrics & Targets	Disclosure Requirement E2-5 – Substances of concern and substances of very high concern							y	
ESRS E3 ESRS E3 WATER AND MARINE RESOURCES												
	ESRS E3	DR2-IRO 1	Impacts, risks and opportunities management	<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>						y		
28	ESRS E3	DR-E3 1	Impacts, risks and opportunities management	Disclosure requirement E3-1 – Policies related to water and marine resources								
29	ESRS E3	DR-E3 2	Impacts, risks and opportunities management	Disclosure requirement E3-2 – Actions and resources related to water and marine resources								
30	ESRS E3	DR-E3 3	Metrics & Targets	Disclosure requirement E3-3 – Targets related to water and marine resources								
31	ESRS E3	DR-E3 4	Metrics & Targets	Disclosure requirement E3-4 – Water consumption ESRS E3 par 27(b), 28(a), 29					y			y

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	ESRS E4	ESRS E4		BIODIVERSITY AND ECOSYSTEMS								
33	ESRS E4	DR-E4 1	Strategy	Disclosure requirement E4-1 – Transition plan on biodiversity and ecosystems (10 sectors)? ESRS E4 par 15 - transition plans required for certain sectors only		y?						
	ESRS E4	DR2-SBM 3	Strategy	Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)								
	ESRS E4	DR2-IRO 1	Impacts, risks and opportunities management	Disclosure requirement related to ESRS 2 IRO-1 – Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities	Y	Y				y		
34	ESRS E4	DR-E4 2	Impacts, risks and opportunities management	Disclosure requirement E4-2 – Policies related to biodiversity and ecosystems				Y				
35	ESRS E4	DR-E4 3	Impacts, risks and opportunities management	Disclosure requirement E4-3 – Actions and resources related to biodiversity and ecosystems								
36	ESRS E4	DR-E4 4	Metrics & Targets	Disclosure requirement E4-4 – Targets related to biodiversity and ecosystems								
37	ESRS E4	DR-E4 5	Metrics & Targets	Disclosure requirement E4-5 – Impact metrics related to biodiversity and ecosystems change ESRS E4 par 38 : biodiversity sensitive areas ESRS E4 par 39 : LCA approach: sector specific	Y						y	
	ESRS E5	ESRS E5		RESOURCE USE AND CIRCULAR ECONOMY								
	ESRS E5	DR2-IRO 1	Impacts, risks and opportunities management	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 &o						y		
39	ESRS E5	DR-E5 1	Impacts, risks and opportunities management	Disclosure Requirement E5-1 – Policies implemented to resource use and circular economy								y
40	ESRS E5	DR-E5 2	Impacts, risks and opportunities management	Disclosure Requirement E5-2 – Actions and resources related to resource use and circular economy								
41	ESRS E5	DR-E5 3	Impacts, risks and opportunities management	Disclosure Requirement E5-3 – Targets related to resource use and circular economy								
42	ESRS E5	DR-E5 4	Metrics & Targets	Disclosure Requirement E5-4 – Resources inflows								y
43	ESRS E5	DR-E5 5	Metrics & Targets	Disclosure Requirement E5-5 – Resources outflows (incl products & services, waste) SFDR: ESRS E5 par 39(d) and 41; (value chain: par 38(c))	Y	y ES par 38(d)					y	y

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	ESRS S1	ESRS S1		OWN WORKFORCE								
	ESRS S1	DR2-SBM 3	Strategy	<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>								Y
45	ESRS S1	DR-S1 1	Impacts, risks and opportunities management	Disclosure Requirement S1-1 – Policies related to own workforce ESRS S1 par 22 to 24			Y					
47	ESRS S1	DR-S1 3	Impacts, risks and opportunities management	Disclosure Requirement S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns- ESRS S1 par 33 (c)						Y		
48	ESRS S1	DR-S1 4	Impacts, risks and opportunities management	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								
49	ESRS S1	DR-S1 5 ***	Metrics & Targets	Disclosure Requirement S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities								
50	ESRS S1	DR-S1 6 ***	Metrics & Targets	Disclosure Requirement S1-6 – Characteristics of the Undertaking's Employees								Y
51	ESRS S1	DR-S1 7 ***	Metrics & Targets	Disclosure Requirement S1-7 – Characteristics of non-employee workers in the undertaking's own workforce (decision pending on inclusion and simplification)								
52	ESRS S1	DR-S1 8 ***	Metrics & Targets	Disclosure Requirement S1-8 – Collective bargaining coverage and social dialogue (decision pending on inclusion and simplification)								
53	ESRS S1	DR-S1 9 ***	Metrics & Targets	Disclosure Requirement S1-9 – Diversity indicators (decision pending on inclusion and simplification)								
54	ESRS S1	DR-S1 10	Metrics & Targets	Disclosure Requirement S1-10 – Adequate wages (decision pending on inclusion and simplification)								
57	ESRS S1	DR-S1 13	Metrics & Targets	Disclosure Requirement S1-13 – Training and skills development indicators								Y
58	ESRS S1	DR-S1 14	Metrics & Targets	Disclosure Requirement S1-14 – Health and safety indicators ESRS S1 par 84 (b, c and e)			Y					Y
60	ESRS S1	DR-S1 16	Metrics & Targets	Disclosure Requirement S1-16 – Compensation indicators (pay gap and total compensation) ESRS S1 par 92(a and b)	Y			Y 92(b)				
61	ESRS S1	DR-S1 17	Metrics & Targets	Disclosure Requirement S1-17 – Incidents, complaints and severe human rights impacts and incidents ESRS S1 par 98(a) and 99 (a)			Y					

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	ESRS S2	ESRS S2		Workers in the value chain								
	ESRS S2	DR2-SBM 3	Strategy	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)		y						
62	ESRS S2	DR-S2 1	Impacts, risks and opportunities management	Disclosure Requirement S2-1 – Policies related to value chain workers SRS S1 par 17 to 19	y	y par. 18	y					
63	ESRS S2	DR-S2 2	Impacts, risks and opportunities management	Disclosure Requirement S2-2 – Processes for engaging with value chain workers about impacts								
64	ESRS S2	DR-S2 3	Impacts, risks and opportunities management	Disclosure Requirement S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns								
65	ESRS S2	DR-S2 4	Impacts, risks and opportunities management	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 of those actions ESRS S2 par 36		y				y		
66	ESRS S2	DR-S2 5	Metrics & Targets	Disclosure Requirement S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities								
	ESRS S3	ESRS S3		Affected communities								
	ESRS S3	DR2-SBM 3	Strategy	Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)								
67	ESRS S3	DR-S3 1	Impacts, risks and opportunities management	Disclosure Requirement S3-1 – Policies related to affected communities ESRS S3 par 16 and 17	y	y	y					
70	ESRS S3	DR-S3 4	Impacts, risks and opportunities management	Disclosure requirement S3-4 – 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		y par. 35				y		
71	ESRS S3	DR-S3 5	Metrics & Targets	Disclosure Requirement S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities								

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	ESRS S4	ESRS S4		Consumers and end-users								
	ESRS S4	DR2-SBM 3	Strategy	Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)								
72	ESRS S4	DR-S4 1	Impacts, risks and opportunities management	Disclosure Requirement S4-1 – Policies related to consumers and end-users ESRS S4 par 15 and 16	Y	Y	Y					Y
73	ESRS S4	DR-S4 2	Impacts, risks and opportunities management	Disclosure Requirement S4-2 – Processes for engaging with consumers and end-users about impacts								Y
74	ESRS S4	DR-S4 3	Impacts, risks and opportunities management	Disclosure Requirement S4-3 – Processes to remediate negative impacts and channels for consumers and end-users to raise concerns								
75	ESRS S4	DR-S4 4	Impacts, risks and opportunities management	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 ESRS S4 par 33		Y par. 33				Y		
76	ESRS S4	DR-S4 5	Metrics & Targets	Disclosure Requirement S4-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities								
	ESRS G1	ESRS G1		BUSINESS CONDUCT								
	ESRS G1	DR2-GOV 1	Governance	Disclosure Requirement related to ESRS 2 GOV-1 – The role of the administrative, supervisory and management bodies								
	ESRS G1	DR2-IRO 1	Impacts, risks and opportunities management	Disclosure Requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities								
77	ESRS G1	DR-G1 1	Impacts, risks and opportunities management	Disclosure requirement G1-1 – Corporate culture and business conduct policies ESRS G1 par 10(b) and 10 (d)		Y par. 10 (b) and 10 (d)						
78	ESRS G1	DR-G1 2	Impacts, risks and opportunities management	Disclosure requirement G1-2 – Management of relationships with suppliers								Y
79	ESRS G1	DR-G1 3	Impacts, risks and opportunities management	Disclosure requirement G1-3 – Prevention and detection of corruption or bribery ESRS G1 par 25		Y	Y					
80	ESRS G1	DR-G1 4	Metrics & Targets	Disclosure requirement G1-4 – Confirmed incidents of corruption or bribery ESRS G1 par 23(b)		Y par. 23 (b) par. 25	Y					

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Note 1	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
in green	New centralized statement on policies, targets and actions on matters assessed as material in the cross cutting part This statement covers E,S and G (the topical DRS on policies, tragets and actions are moved to the cross cutting part)
***	Those DRs are mandatory for undertakings with more than 250 employees, and subject to materiality for companies with less than 250 employees to be validated with SR TEG