

Glimpse into draft ESRS E1 Climate change

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OBJECTIVE AND OVERVIEW



Objective of ESRS E1



To enable users of sustainability statements to understand:

a) **how the undertaking affects climate change**, in terms of material positive and negative actual and potential impacts

b) the **undertaking's past, current and future mitigation efforts** in line with the Paris Agreement and limiting global warming to 1.5°C

c) plans and capacity of the undertaking to adapt its strategy and business model(s) in line with the transition to a sustainable economy and to contribute to limiting global warming to 1.5°C

d) any **other actions taken** by the undertaking, and the **result** of such actions to prevent, mitigate or remediate actual or potential negative impacts

e) nature, type and extent of the undertaking's **material risks and opportunities** arising from the undertaking's impacts and dependencies on climate change, and how the undertaking manages them

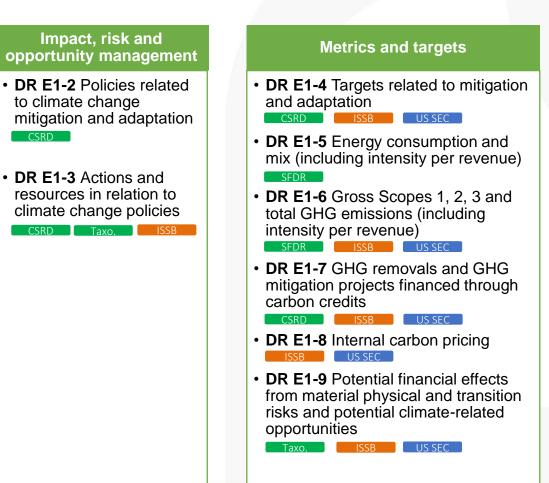
f) **financial effects** on the undertaking over the short-, medium- and long-term time horizons of risks and opportunities arising from the undertaking's impacts and dependencies on climate change

Content of ESRS E1



Covered matters: climate change mitigation & adaptation and energy

ESRS 2 General disclosures DR related to ESRS 2 GOV-3 Integration of sustainabilityrelated performance in incentive schemes ISSB • DR E1-1 Transition plan for climate change mitigation CSDDD ISSB DR related to ESRS 2 SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model(s) DR related to ESRS 2 IRO-1 Description of the processes to identify and assess material climate-related impacts, risks and opportunities



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