

Glimpse into draft ESRS 2 General disclosures

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Standard with Disclosure Requirements at sector-agnostic level that cover E, S and G matters . It is not subject to the materiality assessment.

Governance

Strategy

**Impact, risk and
opportunity management**

Metrics and Targets

- 4-pillar approach aligned with international sustainability reporting frameworks
- Definition and outcome of the double materiality assessment
- Minimum disclosures for policies, actions and targets applied at topical level
- List of mandatory datapoints across sector-agnostic standards

BASIS FOR PREPARATION

BP-1: General basis for preparation of the sustainability statements

BP-2: Disclosures in relation of specific circumstances

- ✓ Time horizons
- ✓ Value chain estimation
- ✓ Sources of estimation and outcome uncertainty
- ✓ Changes in preparation or presentation
- ✓ Reporting errors in prior period
- ✓ Disclosures stemming from local legislation or generally accepted sustainability reporting pronouncements
- ✓ Incorporation by reference

GOVERNANCE

GOV-1: The role the administrative, management and supervisory bodies

GOV-2: Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

GOV-3: Integration of sustainability-related incentive schemes

GOV-4: Statement on sustainability due diligence

GOV-5: Risk management and internal controls over sustainability reporting

[draft] ESRS 2 General disclosures

STRATEGY

- SBM-1:** Market position, strategy, business model(s) and value chain
- SBM-2:** Interests and views of **stakeholders**
- SBM-3:** Material impacts, risks and opportunities and their **interaction with the undertaking's strategy and business model**

IMPACT, RISK & OPPORTUNITY MANAGEMENT

- IRO-1:** **Description of the processes** to identify material sustainability impacts, risks and opportunities
- IRO-2:** Disclosure Requirements in ESRS **covered by the undertaking's sustainability statements**
- DC-P** Policies and **DC-A** Actions

METRICS AND TARGETS

- DC-M** Metrics and
- DC-T** Targets

DISCLOSURE CONTENT

For each material sustainability matter disclose*



Policies
DC-P

Targets
DC-T

Actions
DC-A

Metrics
DC-M

**If the undertaking cannot provide the information on policies/actions/targets because it has not adopted them, it shall disclose this to be the case and may provide a timeframe in which it aims to adopt them.*

The appendices are an integral part of the Standard

A. Glossary

B. Application Requirements

C. List of datapoints from EU legislation
(SFDR, Pillar 3, EU Climate Law..)

**D. Disclosure /Application Requirements in
topical ESRS to be applied with ESRS 2**

**E. Disclosures of ESRS datapoints in
accordances with EU laws and ESRS 1
chapter 3**

Centralised list of datapoints that are not subject to the materiality assessment for ESRS 2 and topical standards that can be used as a navigation tool.

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