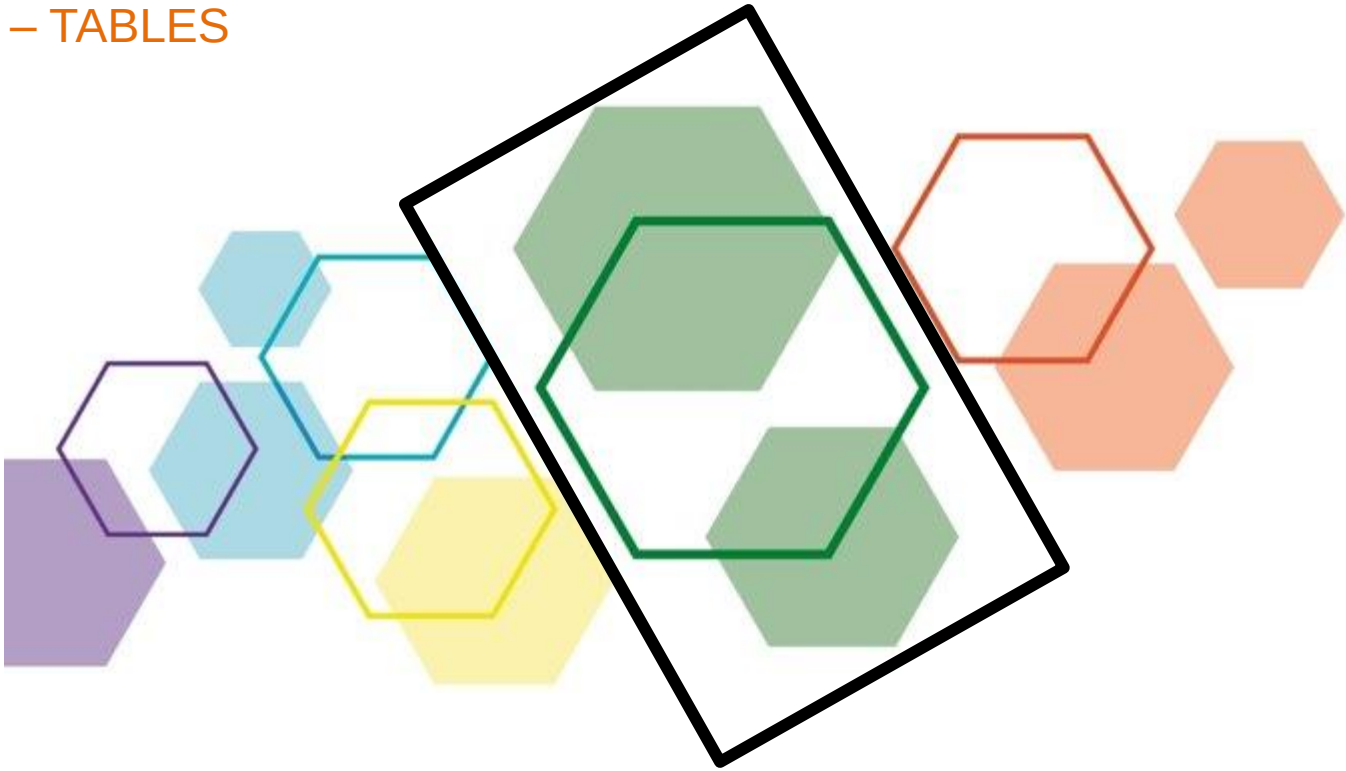
ESRS ENVIRONMENT Questionnaire feedback

EFRAG SR TEG – TABLES

27 June 2022



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ESRS Environment

ESRS Environment: overview

	Other (no opinion, do not know, blank) *Number of responses*	Not at all *Number of responses*	Limited *Number of responses*	Large extent *Number of responses*	Fully *Number of responses*	Approval (Fully + large extent)/16 %	*Recalculated Approval (Fully + large extent)/ (16- Other)* *%*
ESRS E1	2	0.6	1.7	4.6	7	**73%**	*84%*
ESRS E2	3	1.3	2.2	4.7	4.8	**59%**	*74%*
ESRS E3	3	1.1	2.9	5.1	3.8	**56%**	*70%*
ESRS E4	3	1.1	3.8	3.2	4.8	**50%**	*60%*
ESRS E5	3	1.3	2.3	4.6	4.9	**59%**	*73%*

Based on 16 responses

Approval score: 59% Recalculated approval score: 73%

ESRS E1

	Other	Not at all	Limited	Large extent	Fully	Approval	*Recalc. approval*
A. Covers sustainability information required by articles 19a and 19b of the CSRD proposal	1	0	0	5	10	**94%**	***100%***
B. Supports the production of relevant information about the sustainability matter covered	1	1	0	7	7	**88%**	***93%***
C. Fosters comparability across sectors	1	1	2	5	7	**75%**	***80%***
D. Covers information necessary for a faithful representation from an impact perspective	2	1	1	6	6	**75%**	***86%***
E. Covers information necessary for a faithful representation from a financial perspective	2	1	1	4	8	**75%**	***86%***
F. Prescribes information that can be verified / assured	1	0	6	4	5	**56%**	***60%***
G. Meets the other objectives of the CSRD in term of quality of information	2	0	2	2	10	**75%**	***86%***
H. Reaches a reasonable cost / benefit balance	1	1	4	6	4	**63%**	***67%***
I. Is sufficiently consistent with relevant EU policies and other EU legislation	6	1	0	2	7	**56%**	***90%***
J. Is as aligned as possible to international sustainability standards given the CSRD Requirements	4	0	1	5	6	**69%**	***92%***

Approval score: 73 % Recalculated approval score: 84%

ESRS E2

	Other	Not at all	Limited	Large extent	Fully	Approval	*Recalc. approval*
A. Covers sustainability information required by articles 19a and 19b of the CSRD proposal	1	0	0	4	11	**94%**	***100%***
B. Supports the production of relevant information about the sustainability matter covered	1	2	2	6	5	**69%**	***73%***
C. Fosters comparability across sectors	1	2	4	6	3	**56%**	***60%***
D. Covers information necessary for a faithful representation from an impact perspective	1	2	3	7	3	**63%**	***67%***
E. Covers information necessary for a faithful representation from a financial perspective	3	2	3	5	3	**50%**	***62%***
F. Prescribes information that can be verified / assured	2	0	4	6	4	**63%**	***71%***
G. Meets the other objectives of the CSRD in term of quality of information	4	1	2	4	5	**56%**	***75%***
H. Reaches a reasonable cost / benefit balance	3	2	3	4	4	**50%**	***62%***
I. Is sufficiently consistent with relevant EU policies and other EU legislation	7	1	0	2	6	**50%**	***89%***
J. Is as aligned as possible to international sustainability standards given the CSRD Requirements	7	1	1	3	4	**44%**	***78%***

Approval score: 59% Recalculated approval score: 74%

ESRS E3

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. approval
A. Covers sustainability information required by articles 19a and 19b of the CSRD proposal	1	0	0	5	10	94%	100%
B. Supports the production of relevant information about the sustainability matter covered	1	2	2	7	4	69%	73%
C. Fosters comparability across sectors	1	2	6	6	1	44%	47%
D. Covers information necessary for a faithful representation from an impact perspective	1	2	4	6	3	56%	60%
E. Covers information necessary for a faithful representation from a financial perspective	2	2	4	6	2	50%	57%
F. Prescribes information that can be verified / assured	2	0	5	7	2	56%	64%
G. Meets the other objectives of the CSRD in term of quality of information	4	0	3	4	5	56%	75%
H. Reaches a reasonable cost / benefit balance	3	1	4	6	2	50%	62%
I. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	1	5	38%	86%
J. Is as aligned as possible to international sustainability standards given the CSRD Requirements	7	1	1	3	4	44%	78%

Approval score: 56% Recalculated approval score 70%

ESRS E4

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. approval
A. Covers sustainability information required by articles 19a and 19b of the CSRD proposal	1	1	1	2	11	81%	87%
B. Supports the production of relevant information about the sustainability matter covered	1	1	4	5	5	63%	67%
C. Fosters comparability across sectors	2	2	6	2	4	38%	43%
D. Covers information necessary for a faithful representation from an impact perspective	1	2	4	5	4	56%	60%
E. Covers information necessary for a faithful representation from a financial perspective	3	2	5	3	3	38%	46%
F. Prescribes information that can be verified / assured	2	0	7	4	3	44%	50%
G. Meets the other objectives of the CSRD in term of quality of information	5	0	3	2	6	50%	73%
H. Reaches a reasonable cost / benefit balance	2	1	6	5	2	44%	50%
I. Is sufficiently consistent with relevant EU policies and other EU legislation	7	1	2	1	5	38%	67%
J. Is as aligned as possible to international sustainability standards given the CSRD Requirements	7	1	0	3	5	50%	89%

Approval score: 50% Recalculated approval score: 63%

ESRS E5

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. approval
A. Covers sustainability information required by articles 19a and 19b of the CSRD proposal	1	0	2	4	9	81%	87%
B. Supports the production of relevant information about the sustainability matter covered	1	2	1	6	6	75%	80%
C. Fosters comparability across sectors	2	2	4	4	4	50%	57%
D. Covers information necessary for a faithful representation from an impact perspective	1	1	5	6	3	56%	60%
E. Covers information necessary for a faithful representation from a financial perspective	3	2	3	5	3	50%	62%
F. Prescribes information that can be verified / assured	2	1	4	6	3	56%	64%
G. Meets the other objectives of the CSRD in term of quality of information	4	1	1	4	6	63%	83%
H. Reaches a reasonable cost / benefit balance	2	1	2	7	4	69%	79%
I. Is sufficiently consistent with relevant EU policies and other EU legislation	6	1	1	2	6	50%	80%
J. Is as aligned as possible to international sustainability standards given the CSRD Requirements	7	2	0	2	5	44%	78%

Approval score: 59 % Recalculated approval score: 73%

ESRS E1: Climate change

ESRS E1: Overview

Average scores per DR	Other	Not at all	Limited	Large extent	Fully	Approval %	Recalculated approval %
DR E1-1– Transition plan for climate change mitigation	4	1	1	4	9	67%	85%
DR E1-2 – Policies implemented to manage climate change mitigation and adaptation	5	1	1	2	9	63%	87%
DR E1-3 – Measurable targets for climate change mitigation and adaptation	3	1	1	3	11	75%	91%
DR E1-4 – Climate change mitigation and adaptation action plans and resources	5	1	1	2	9	63%	85%
DR E1-5 – Energy consumption & mix	5	1	0	1	11	69%	92%
DR E1-6 – Energy intensity per net turnover	5	2	1	1	9	56%	79%
DR E1-7 – Scope 1 GHG emissions	3	1	0	1	13	77%	93%
DR E1-8 – Scope 2 GHG emissions	4	1	0	1	12	72%	93%
DR E1-9 – Scope 3 GHG emissions	4	1	1	2	11	70%	91%
DR E1-10 – Total GHG emissions	4	1	1	2	11	70%	90%
DR E1-11 – GHG intensity per net turnover	6	1	1	2	8	54%	84%
DR E1-12 – GHG removals in own operations and the value chain	5	1	2	3	7	56%	80%
Optional DR E1-13 – GHG mitigation projects financed through carbon credits	7	1	1	3	6	51%	85%
Optional DR E1-14 – Avoided GHG emissions from products and services	7	2	3	1	5	34%	57%

Approval score: 61% Recalculated approval score: 83%

ESRS E1: Overview

	Other	Not at all	Limited	Large extent	Fully	Approval %	Recalculated approval %
DR E1-15 – Potential financial effects from material physical risks	4	1	3	3	7	57%	73%
Disclosure Requirement E1-16 – Potential financial effects from material transition risks	5	1	2	2	7	52%	75%
Disclosure Requirement E1-17 – Potential financial effects from climate-related opportunities	5	1	2	3	6	49%	70%

Based on 18 responses

Approval score: 61% Recalculated approval score: 83%

Q23: ESRS E1-1: Transition plans

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	1	1	0	4	12	89%	94%
B. Requires information that is relevant for all sectors (sector agnostic only information)	1	1	1	5	10	83%	88%
C. Can be verified / assured	1	0	3	8	6	78%	82%
D. Meets the other objectives of the CSRD in term of quality of information	4	1	1	3	9	67%	86%
E. Reaches a reasonable cost / benefit balance	3	1	1	5	8	72%	87%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	8	2	0	1	7	44%	80%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	5	0	1	3	9	67%	92%
H. Represent information that must be prioritised in first year of implementation	3	1	0	2	12	78%	93%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	8	4	1	1	4	28%	50%

Approval score: 67%

Recalculated approval score: 84%

Q24: ESRS E1-2 Policies implemented

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	3	1	0	2	12	78%	93%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	1	0	2	12	78%	93%
C. Can be verified / assured	3	0	1	5	9	78%	93%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	0	2	10	67%	92%
E. Reaches a reasonable cost / benefit balance	3	1	3	2	9	61%	73%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	1	7	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	7	0	1	1	9	56%	91%
H. Represent information that must be prioritised in first year of implementation	5	0	0	3	10	72%	100%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	7	3	2	1	5	33%	55%

Approval score: 63% Recalculated approval score: 87%

Q25: ESRS E1-3: Measurable targets

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	1	1	0	3	13	89%	94%
B. Requires information that is relevant for all sectors (sector agnostic only information)	1	1	1	3	12	83%	88%
C. Can be verified / assured	1	0	2	5	10	83%	88%
D. Meets the other objectives of the CSRD in term of quality of information	4	1	0	2	11	72%	93%
E. Reaches a reasonable cost / benefit balance	1	1	1	5	10	83%	88%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	8	1	0	1	8	50%	90%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	5	0	2	1	10	61%	85%
H. Represent information that must be prioritised in first year of implementation	2	0	0	2	14	89%	100%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	5	1	0	2	10	67%	92%

Approval score: 75% Recalculated approval: 91%

Q26: ESRS E1-4: Action plans and resources

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	3	1	0	2	12	78%	93%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	1	0	2	12	78%	93%
C. Can be verified / assured	3	0	2	4	9	72%	87%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	2	1	9	56%	77%
E. Reaches a reasonable cost / benefit balance	3	1	1	5	8	72%	87%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	1	1	6	39%	78%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	6	0	2	1	9	56%	83%
H. Represent information that must be prioritised in first year of implementation	4	0	0	1	13	78%	100%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	6	4	1	1	6	39%	58%

Approval score: 63% Recalculated approval 84%

Q 27: ESRS E1-5: Energy consumption and mix

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	3	1	1	2	11	72%	87%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	1	1	1	12	72%	87%
C. Can be verified / assured	3	0	1	1	13	78%	93%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	0	3	9	67%	92%
E. Reaches a reasonable cost / benefit balance	3	1	1	1	12	72%	87%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	1	7	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	6	0	0	2	10	67%	100%
H. Represent information that must be prioritised in first year of implementation	4	0	0	1	13	78%	100%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	5	1	0	1	11	67%	92%

Approval score: 69% Recalculated approval 92%

Q28: ESRS E1-6: Energy intensity per net turnover

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	4	3	1	1	9	56%	71%
B. Requires information that is relevant for all sectors (sector agnostic only information)	4	3	1	1	9	56%	71%
C. Can be verified / assured	4	0	1	1	12	72%	93%
D. Meets the other objectives of the CSRD in term of quality of information	6	3	0	2	7	50%	75%
E. Reaches a reasonable cost / benefit balance	4	3	0	1	10	61%	79%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	2	0	1	6	39%	78%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	7	1	1	2	7	50%	82%
H. Represent information that must be prioritised in first year of implementation	5	2	1	1	9	56%	77%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	5	2	0	1	10	61%	85%

Approval score: 56% Recalculated: 79%

Q29: ESRS E1-7: Scope 1 GHG emissions

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	2	1	0	1	14	83%	94%
B. Requires information that is relevant for all sectors (sector agnostic only information)	2	1	0	1	14	83%	94%
C. Can be verified / assured	2	0	1	1	14	83%	94%
D. Meets the other objectives of the CSRD in term of quality of information	4	1	1	1	11	67%	86%
E. Reaches a reasonable cost / benefit balance	2	1	1	1	13	78%	88%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	6	1	0	1	10	61%	92%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	5	0	0	1	12	72%	100%
H. Represent information that must be prioritised in first year of implementation	3	0	0	1	14	83%	100%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	3	1	0	1	13	78%	93%

Approval score: 77% Recalculated: 93%

Q30: ESRS E1-8: Scope 2 GHG emissions

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	3	1	0	1	13	78%	93%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	1	0	1	13	78%	93%
C. Can be verified / assured	3	0	1	1	13	78%	93%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	1	1	10	61%	85%
E. Reaches a reasonable cost / benefit balance	3	1	1	1	12	72%	87%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	7	1	0	1	9	56%	91%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	6	0	0	1	11	67%	100%
H. Represent information that must be prioritised in first year of implementation	4	0	0	1	13	78%	100%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	3	1	0	1	13	78%	93%

Approval score: 72% Recalculated 93%

Q31: ESRS E1-9: Scope 3 GHG emissions

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	3	1	0	1	13	78%	93%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	1	0	2	12	78%	93%
C. Can be verified / assured	3	0	1	6	8	78%	93%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	1	1	10	61%	85%
E. Reaches a reasonable cost / benefit balance	3	1	3	3	8	61%	73%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	7	1	0	1	9	56%	91%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	6	0	0	1	11	67%	100%
H. Represent information that must be prioritised in first year of implementation	4	0	0	2	12	78%	100%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	3	1	0	1	13	78%	93%

Approval score: 70% Recalculated 91%

Q32: ESRS E1-10: Total GHG emissions

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	3	1	0	1	13	78%	93%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	1	0	1	13	78%	93%
C. Can be verified / assured	3	0	1	4	10	78%	93%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	1	1	10	61%	85%
E. Reaches a reasonable cost / benefit balance	3	1	3	2	9	61%	73%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	7	1	0	1	9	56%	91%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	6	0	0	1	11	67%	100%
H. Represent information that must be prioritised in first year of implementation	4	1	0	2	11	72%	93%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	3	1	0	1	13	78%	93%

Approval score: 70% Recalculated 91%

Q33: ESRS E1-11 – GHG intensity per net turnover

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	5	1	2	1	9	56%	77%
B. Requires information that is relevant for all sectors (sector agnostic only information)	5	1	1	2	9	61%	85%
C. Can be verified / assured	5	0	1	3	9	67%	92%
D. Meets the other objectives of the CSRD in term of quality of information	7	1	2	1	7	44%	73%
E. Reaches a reasonable cost / benefit balance	5	1	1	3	8	61%	85%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	12	1	0	1	4	28%	83%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	8	0	1	1	8	50%	90%
H. Represent information that must be prioritised in first year of implementation	5	2	1	2	8	56%	77%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	5	1	0	2	10	67%	92%

Approval score: 54% Recalculated 84%

Q34: ESRS E-12 – GHG removals

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	3	2	0	5	8	72%	87%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	1	2	6	6	67%	80%
C. Can be verified / assured	3	0	4	3	8	61%	73%
D. Meets the other objectives of the CSRD in term of quality of information	6	1	1	2	8	56%	83%
E. Reaches a reasonable cost / benefit balance	4	1	4	2	7	50%	64%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	10	1	0	3	4	39%	88%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	8	0	0	4	6	56%	100%
H. Represent information that must be prioritised in first year of implementation	5	2	3	3	5	44%	62%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	7	1	0	2	8	56%	91%

Approval score: 56% Recalculated: 81%

Q35: ESRS E1-13 – GHG mitigation – carbon credits

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	5	2	0	3	8	61%	85%
B. Requires information that is relevant for all sectors (sector agnostic only information)	5	2	0	4	7	61%	85%
C. Can be verified / assured	5	0	2	4	7	61%	85%
D. Meets the other objectives of the CSRD in term of quality of information	8	1	0	3	6	50%	90%
E. Reaches a reasonable cost / benefit balance	6	1	0	4	7	61%	92%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	12	1	0	2	3	28%	83%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	10	0	0	3	5	44%	100%
H. Represent information that must be prioritised in first year of implementation	6	1	4	2	5	39%	58%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	7	1	0	2	8	56%	91%

Approval score: 51% Recalculated: 85%

Q36: ESRS E1-14 – Avoided GHG emissions

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	5	1	5	2	5	39%	54%
B. Requires information that is relevant for all sectors (sector agnostic only information)	5	1	6	1	5	33%	46%
C. Can be verified / assured	5	1	5	3	4	39%	54%
D. Meets the other objectives of the CSRD in term of quality of information	8	2	2	1	5	33%	60%
E. Reaches a reasonable cost / benefit balance	7	3	2	2	4	33%	55%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	13	1	0	1	3	22%	80%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	10	1	1	1	5	33%	75%
H. Represent information that must be prioritised in first year of implementation	6	4	3	1	4	28%	42%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	7	2	1	1	7	44%	73%

Approval score: 34% Recalculated 60%

Q36: ESRS E1-14 – Avoided GHG emissions

Table by stakeholders to be inserted on Monday

Approval score: 34% Recalculated 60%

Q37: ESRS E1-15 – Material physical risks

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	1	1	3	4	9	72%	76%
B. Requires information that is relevant for all sectors (sector agnostic only information)	1	1	3	3	10	72%	76%
C. Can be verified / assured	1	0	5	7	5	67%	71%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	3	2	7	50%	69%
E. Reaches a reasonable cost / benefit balance	2	1	4	4	7	61%	69%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	10	1	1	1	5	33%	75%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	8	1	1	2	6	44%	80%
H. Represent information that must be prioritised in first year of implementation	2	3	3	2	8	56%	63%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	5	1	1	3	8	61%	85%

Approval score: 57% Recalculated 76%

Q38: ESRS E1-16 – Material transition risks

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	3	1	4	1	9	56%	67%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	1	3	2	9	61%	73%
C. Can be verified / assured	3	0	6	4	5	50%	60%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	2	2	8	56%	77%
E. Reaches a reasonable cost / benefit balance	5	1	1	5	6	61%	85%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	1	0	1	5	33%	86%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	7	0	1	2	8	56%	91%
H. Represent information that must be prioritised in first year of implementation	4	2	3	2	7	50%	64%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	7	1	1	3	6	50%	82%

Approval score: 52% Recalculated: 76%

Q39: ESRS E1-17 – Climate-related opportunities

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalc. Approval
A. Requires relevant information about the sustainability matter covered	3	1	2	6	6	67%	80%
B. Requires information that is relevant for all sectors (sector agnostic only information)	4	1	2	3	8	61%	79%
C. Can be verified / assured	3	1	6	4	4	44%	53%
D. Meets the other objectives of the CSRD in term of quality of information	5	2	0	4	7	61%	85%
E. Reaches a reasonable cost / benefit balance	4	1	5	3	5	44%	57%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	2	0	1	4	28%	71%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	0	0	3	6	50%	100%
H. Represent information that must be prioritised in first year of implementation	4	4	5	2	3	28%	36%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	5	1	1	4	7	61%	85%

Approval score: 49% Recalculated: 72%

ESRS E2: Pollution

ESRS E2: Overview

	Other	Not at all	Limited	Large extent	Fully	Approval %	Recalculated Approval
DR E2-1 – Policies implemented to prevent and control pollution	5	1	1	3	8	59%	83%
DR E2-2 – Measurable targets for pollution	4	2	1	3	8	65%	83%
DR E2-3 – Pollution action plans and resources	5	1	1	3	8	61%	84%
DR E2-4 – Pollution of air, water and soil	5	1	1	3	7	59%	83%
DR E2-5 – Substances of concern and most harmful substances	4	1	1	4	7	63%	84%
DR E2-6 – Pollution-related incidents and deposits impacts and risks, and financial exposure to the undertaking	5	2	2	3	7	56%	75%
DR E2-7 – Potential financial effects from pollution-related impacts, risks and opportunities	5	2	3	2	7	49%	66%

Approval score: 59% Recalculated: 80%

Q40: ESRS E2-1: Policies

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	3	1	0	5	9	78%	93%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	3	2	2	8	56%	67%
C. Can be verified / assured	3	0	1	6	8	78%	93%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	0	2	10	67%	92%
E. Reaches a reasonable cost / benefit balance	4	1	0	5	8	72%	93%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	1	7	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	1	0	1	7	44%	89%
H. Represent information that must be prioritised in first year of implementation	6	2	1	1	8	50%	75%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	4	3	3	3	5	44%	57%

Approval score: 59% Recalculated 83%

Q41: ESRS E2-2: Measurable targets

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	2	2	0	6	8	78%	88%
B. Requires information that is relevant for all sectors (sector agnostic only information)	2	4	1	4	7	61%	69%
C. Can be verified / assured	2	0	1	6	9	83%	94%
D. Meets the other objectives of the CSRD in term of quality of information	4	1	0	3	10	72%	93%
E. Reaches a reasonable cost / benefit balance	3	1	0	4	10	78%	93%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	2	6	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	7	1	1	2	7	50%	82%
H. Represent information that must be prioritised in first year of implementation	3	2	1	1	11	67%	80%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	4	4	1	1	8	50%	64%

Approval score: 65% Recalculated 83%

Q42: ESRS E2-3: Action plans and resources

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	3	1	0	5	9	78%	93%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	2	3	3	7	56%	67%
C. Can be verified / assured	3	0	2	6	7	72%	87%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	0	3	9	67%	92%
E. Reaches a reasonable cost / benefit balance	4	1	0	6	7	72%	93%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	8	1	0	1	8	50%	90%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	1	0	2	6	44%	89%
H. Represent information that must be prioritised in first year of implementation	4	1	1	3	9	67%	86%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	5	3	2	2	6	44%	62%

Approval score: 61% Recalculated 84%

Q43: ESRS E2-4: Pollution of air, water and soil

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	3	1	0	3	11	78%	93%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	3	2	3	7	56%	67%
C. Can be verified / assured	3	0	1	7	7	78%	93%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	0	4	8	67%	92%
E. Reaches a reasonable cost / benefit balance	4	1	2	4	7	61%	79%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	1	7	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	1	0	1	7	44%	89%
H. Represent information that must be prioritised in first year of implementation	5	2	3	3	5	44%	62%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	6	1	1	3	7	56%	83%

Approval score: 59% Recalculated: 83%

Q44: ESRS E2-5: Substances of concern and most harmful substances

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	2	1	0	5	10	83%	94%
B. Requires information that is relevant for all sectors (sector agnostic only information)	2	3	2	4	7	61%	69%
C. Can be verified / assured	2	0	2	6	8	78%	88%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	0	3	9	67%	92%
E. Reaches a reasonable cost / benefit balance	3	1	1	6	7	72%	87%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	3	5	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	1	1	1	6	39%	78%
H. Represent information that must be prioritised in first year of implementation	4	2	2	4	6	56%	71%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	4	1	1	3	9	67%	86%

Approval score: 63% Recalculated 84%

Q45: ESRS E2-6: Pollution-related incidents

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	2	1	2	4	9	72%	81%
B. Requires information that is relevant for all sectors (sector agnostic only information)	2	4	3	4	5	50%	56%
C. Can be verified / assured	2	0	3	6	7	72%	81%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	0	3	9	67%	92%
E. Reaches a reasonable cost / benefit balance	3	1	3	4	7	61%	73%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	1	0	1	5	33%	86%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	1	1	1	6	39%	78%
H. Represent information that must be prioritised in first year of implementation	3	5	1	3	6	50%	60%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	4	1	2	4	7	61%	79%

Approval score: 56% Recalculated: 76%

Q46: ESRS E2-7: Financial effects

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	2	2	2	2	10	67%	75%
B. Requires information that is relevant for all sectors (sector agnostic only information)	2	4	4	2	6	44%	50%
C. Can be verified / assured	2	1	7	3	5	44%	50%
D. Meets the other objectives of the CSRD in term of quality of information	6	2	1	2	7	50%	75%
E. Reaches a reasonable cost / benefit balance	3	2	3	3	7	56%	67%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	2	0	1	4	28%	71%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	8	1	0	3	6	50%	90%
H. Represent information that must be prioritised in first year of implementation	4	3	4	2	5	39%	50%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	4	1	2	2	9	61%	79%

Approval score: 49% Recalculated 67%

Q46: ESRS E2-7: Financial effects

Table by stakeholders to be inserted on Monday

ESRS E3: Water and marine resources

ESRS E3: Overview

	Other	Not at all	Limited	Large extent	Fully	Approval %	Recalculated Approval
Dr E3-1 – Policies implemented to manage water and marine resources	6	2	0	3	6	53%	80%
DR E3-2 – Measurable targets for water and marine resources	6	1	0	3	7	56%	85%
DR E3-3 – Water and marine resources action plans and resources	6	2	0	3	6	54%	81%
DR E3-4 – Water management performance	6	1	1	3	7	55%	82%
DR E3-5 – Water intensity performance	6	1	1	4	6	53%	79%
DR E3-6 – Marine resources-related performance	6	2	1	3	6	49%	76%
DR E3-7 – Potential financial effects from water and marine resources-related impacts, risks and opportunities	6	3	2	3	5	43%	63%

Approval score: 52% Recalculated: 78%

Q47: ESRS E3-1: Policies

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	4	2	0	3	9	67%	86%
B. Requires information that is relevant for all sectors (sector agnostic only information)	4	5	1	3	5	44%	57%
C. Can be verified / assured	4	0	1	6	7	72%	93%
D. Meets the other objectives of the CSRD in term of quality of information	6	2	0	2	8	56%	83%
E. Reaches a reasonable cost / benefit balance	5	1	0	6	6	67%	92%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	1	0	2	4	33%	86%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	1	0	2	6	44%	89%
H. Represent information that must be prioritised in first year of implementation	5	2	0	4	7	61%	85%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	7	3	2	2	4	33%	55%

Approval score: 53% Recalculated: 81%

Q48: ESRS E3-2: Measurable targets

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	4	2	0	2	10	67%	86%
B. Requires information that is relevant for all sectors (sector agnostic only information)	4	5	1	3	5	44%	57%
C. Can be verified / assured	4	0	1	4	9	72%	93%
D. Meets the other objectives of the CSRD in term of quality of information	6	1	0	3	8	61%	92%
E. Reaches a reasonable cost / benefit balance	5	1	0	6	6	67%	92%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	1	0	2	4	33%	86%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	10	1	0	2	5	39%	88%
H. Represent information that must be prioritised in first year of implementation	5	1	1	4	7	61%	85%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	7	1	0	4	6	56%	91%

Approval score: 56% Recalculated 85%

Q49: ESRS E3-3: Action plans and resources

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	4	2	0	3	9	67%	86%
B. Requires information that is relevant for all sectors (sector agnostic only information)	4	5	1	3	5	44%	57%
C. Can be verified / assured	4	0	2	5	7	67%	86%
D. Meets the other objectives of the CSRD in term of quality of information	6	1	0	3	8	61%	92%
E. Reaches a reasonable cost / benefit balance	5	1	0	5	7	67%	92%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	1	0	2	4	33%	86%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	10	1	0	2	5	39%	88%
H. Represent information that must be prioritised in first year of implementation	5	2	1	4	6	56%	77%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	5	4	0	2	7	50%	69%

Approval score: 54% Recalculated: 81%

Q50: ESRS E3-4: Water management performance

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	3	2	0	3	10	72%	87%
B. Requires information that is relevant for all sectors (sector agnostic only information)	4	3	3	3	5	44%	57%
C. Can be verified / assured	4	0	1	6	7	72%	93%
D. Meets the other objectives of the CSRD in term of quality of information	6	1	0	3	8	61%	92%
E. Reaches a reasonable cost / benefit balance	5	1	2	4	6	56%	77%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	1	0	2	4	33%	86%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	10	1	0	2	5	39%	88%
H. Represent information that must be prioritised in first year of implementation	5	2	1	3	7	56%	77%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	6	1	0	3	8	61%	92%

Approval score: 55% Recalculated 83%

Q51: ESRS E3-5: Water intensity performance

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	3	1	0	8	6	78%	93%
B. Requires information that is relevant for all sectors (sector agnostic only information)	4	3	4	4	3	39%	50%
C. Can be verified / assured	4	0	3	4	7	61%	79%
D. Meets the other objectives of the CSRD in term of quality of information	6	1	0	3	8	61%	92%
E. Reaches a reasonable cost / benefit balance	5	1	2	3	7	56%	77%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	1	0	2	4	33%	86%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	1	0	2	6	44%	89%
H. Represent information that must be prioritised in first year of implementation	5	2	3	4	4	44%	62%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	6	1	0	3	8	61%	92%

Approval score: 53% Recalculated: 80%

Q52: ESRS E3-6: Marine resources-related performances

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	4	2	0	2	10	67%	86%
B. Requires information that is relevant for all sectors (sector agnostic only information)	4	5	3	2	4	33%	43%
C. Can be verified / assured	4	0	1	6	7	72%	93%
D. Meets the other objectives of the CSRD in term of quality of information	6	1	0	3	8	61%	92%
E. Reaches a reasonable cost / benefit balance	5	1	2	4	6	56%	77%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	1	0	2	4	33%	86%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	10	1	0	2	5	39%	88%
H. Represent information that must be prioritised in first year of implementation	6	5	0	4	3	39%	58%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	7	3	0	4	4	44%	73%

Approval score: 49% Recalculated: 77%

Q53: ESRS E3-7: Financial effects

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	5	2	2	3	6	50%	69%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	5	3	4	3	39%	47%
C. Can be verified / assured	3	1	6	4	4	44%	53%
D. Meets the other objectives of the CSRD in term of quality of information	6	2	0	3	7	56%	83%
E. Reaches a reasonable cost / benefit balance	4	2	3	4	5	50%	64%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	2	0	1	4	28%	71%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	2	0	2	5	39%	78%
H. Represent information that must be prioritised in first year of implementation	4	5	3	3	3	33%	43%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	7	2	1	1	7	44%	73%

Approval score: 43% Recalculated: 65%

Q53: ESRS E3-7: Financial effects

Table by stakeholders to be inserted on Monday

ESRS E4: Biodiversity and ecosystems

ESRS E4: Overview

	Other	Not at all	Limited	Large extent	Fully	Approval %	Recalculated Approval
DR E4-1 – Transition plan in line with the targets of net zero loss by 2030, net gain from 2030 and full recovery by 2050	4	2	2	3	6	50%	66%
DR E4-2 – policies implemented to manage biodiversity and ecosystems	4	2	2	3	8	60%	77%
DR E4-3 – Measurable targets for biodiversity and ecosystems	4	2	2	4	7	59%	73%
DR E4-4 – Biodiversity and ecosystems action plans	4	2	2	3	7	57%	75%
DR E4-5 – Pressure metrics	5	2	2	4	6	54%	74%
DR E4-6 – Impact metrics	6	1	3	3	6	47%	68%
DR E4-7 – Response metrics	5	2	2	4	6	53%	72%
DR E4-8 – Biodiversity-friendly consumption and production metrics	5	2	3	3	5	46%	64%
DR E4-9 – Biodiversity offsets	7	2	1	3	5	43%	69%
DR E4-10 – Potential financial effects from biodiversity-related impacts, risks and opportunities	5	2	3	3	5	46%	65%

Approval score: 51% Recalculated: 70%

Q54: ESRS E4-1: Transition plan

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	2	2	1	3	10	72%	81%
B. Requires information that is relevant for all sectors (sector agnostic only information)	2	4	4	3	5	44%	50%
C. Can be verified / assured	3	0	5	6	4	56%	67%
D. Meets the other objectives of the CSRD in term of quality of information	4	1	2	3	8	61%	79%
E. Reaches a reasonable cost / benefit balance	3	2	3	4	6	56%	67%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	1	1	6	39%	78%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	7	2	1	1	7	44%	73%
H. Represent information that must be prioritised in first year of implementation	4	4	2	2	6	44%	57%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	6	4	2	2	4	33%	50%

Approval score: 50% Recalculated: 67%

Q54: ESRS E4-1: Transition plan

Table by stakeholders to be inserted on Monday

Q55: ESRS E4-2: Policies

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	2	1	0	3	12	83%	94%
B. Requires information that is relevant for all sectors (sector agnostic only information)	2	3	3	4	6	56%	63%
C. Can be verified / assured	2	0	4	3	9	67%	75%
D. Meets the other objectives of the CSRD in term of quality of information	4	1	1	2	10	67%	86%
E. Reaches a reasonable cost / benefit balance	3	1	3	3	8	61%	73%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	1	7	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	7	1	0	3	7	56%	91%
H. Represent information that must be prioritised in first year of implementation	3	3	1	3	8	61%	73%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	4	3	3	1	7	44%	57%

Approval score: 60% Recalculated 78%

Q56: ESRS E4-3: Measurable targets

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	1	2	1	4	10	78%	82%
B. Requires information that is relevant for all sectors (sector agnostic only information)	1	5	3	5	4	50%	53%
C. Can be verified / assured	1	0	6	3	8	61%	65%
D. Meets the other objectives of the CSRD in term of quality of information	4	2	0	2	10	67%	86%
E. Reaches a reasonable cost / benefit balance	3	1	3	5	6	61%	73%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	2	6	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	7	1	1	2	7	50%	82%
H. Represent information that must be prioritised in first year of implementation	2	4	2	5	5	56%	63%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	4	2	1	4	7	61%	79%

Approval score: 59% Recalculated 75%

Q57: ESRS E4-4: Action plans

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	2	1	0	5	10	83%	94%
B. Requires information that is relevant for all sectors (sector agnostic only information)	2	4	3	4	5	50%	56%
C. Can be verified / assured	2	0	4	4	8	67%	75%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	1	3	8	61%	85%
E. Reaches a reasonable cost / benefit balance	3	1	3	4	7	61%	73%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	2	6	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	8	1	0	2	7	50%	90%
H. Represent information that must be prioritised in first year of implementation	3	3	2	5	5	56%	67%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	4	4	2	1	7	44%	57%

Approval score: 57% Recalculated 76%

Q58: ESRS E4-5: Pressure metrics

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	3	1	0	6	8	78%	93%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	4	4	3	4	39%	47%
C. Can be verified / assured	3	0	4	6	5	61%	73%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	1	4	7	61%	85%
E. Reaches a reasonable cost / benefit balance	4	1	4	4	5	50%	64%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	2	6	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	8	1	0	2	7	50%	90%
H. Represent information that must be prioritised in first year of implementation	5	4	0	4	5	50%	69%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	4	4	1	3	6	50%	64%

Approval score: 54% Recalculated 75%

Q59: ESRS E4-6: Impact metrics

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	3	1	2	4	8	67%	80%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	2	5	4	4	44%	53%
C. Can be verified / assured	3	0	6	4	5	50%	60%
D. Meets the other objectives of the CSRD in term of quality of information	6	1	2	2	7	50%	75%
E. Reaches a reasonable cost / benefit balance	5	1	4	3	5	44%	62%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	#	1	0	1	6	39%	88%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	1	0	1	7	44%	89%
H. Represent information that must be prioritised in first year of implementation	4	4	2	3	5	44%	57%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	7	1	3	1	6	39%	64%

Approval score: 47% Recalculated: 70%

Q60: ESRS E4-7: Response metrics

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	3	1	2	5	7	67%	80%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	4	3	4	4	44%	53%
C. Can be verified / assured	3	0	4	6	5	61%	73%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	1	4	7	61%	85%
E. Reaches a reasonable cost / benefit balance	4	1	4	3	6	50%	64%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	2	6	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	7	1	0	4	6	56%	91%
H. Represent information that must be prioritised in first year of implementation	4	3	3	3	5	44%	57%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	5	3	1	2	7	50%	69%

Approval score: 53% Recalculated 74%

Q61: ESRS E4-8: Consumption and production metrics

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	3	1	3	5	6	61%	73%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	4	6	2	3	28%	33%
C. Can be verified / assured	3	0	6	4	5	50%	60%
D. Meets the other objectives of the CSRD in term of quality of information	5	2	2	3	6	50%	69%
E. Reaches a reasonable cost / benefit balance	5	1	3	4	5	50%	69%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	10	1	0	1	6	39%	88%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	8	1	0	2	7	50%	90%
H. Represent information that must be prioritised in first year of implementation	4	5	2	3	4	39%	50%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	6	1	3	3	5	44%	67%

Approval score: 46% Recalculated 67%

Q61: ESRS E4-8: Consumption and production metrics

Table by stakeholders to be inserted on Monday

Q62: ESRS E4-9: Biodiversity offsets

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	5	1	1	4	7	61%	85%
B. Requires information that is relevant for all sectors (sector agnostic only information)	5	3	1	6	3	50%	69%
C. Can be verified / assured	5	1	5	3	4	39%	54%
D. Meets the other objectives of the CSRD in term of quality of information	7	2	1	3	5	44%	73%
E. Reaches a reasonable cost / benefit balance	7	1	3	3	4	39%	64%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	1	0	1	5	33%	86%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	1	0	1	7	44%	89%
H. Represent information that must be prioritised in first year of implementation	6	5	0	2	5	39%	58%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	6	3	2	2	5	39%	58%

Approval score: 43% Recalculated: 71%

Q63: ESRS E4-10: Potential financial effects

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	3	1	0	6	8	78%	93%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	4	3	4	4	44%	53%
C. Can be verified / assured	3	2	7	3	3	33%	40%
D. Meets the other objectives of the CSRD in term of quality of information	6	2	1	2	7	50%	75%
E. Reaches a reasonable cost / benefit balance	4	1	4	4	5	50%	64%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	8	1	2	1	6	39%	70%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	8	1	1	2	6	44%	80%
H. Represent information that must be prioritised in first year of implementation	4	5	2	3	4	39%	50%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	7	1	3	1	6	39%	64%

Approval score: 46% Recalculated: 66%

Q63: ESRS E4-10: Potential financial effects

Table by stakeholders to be inserted on Monday

ESRS E5: Resource use and circular economy

ESRS E5: Overview

	Other	Not at all	Limited	Large extent	Fully	Approval %	Recalculated Approval
DR E5-1 – Policies implemented to manage resource use and circular economy	4	2	1	3	7	59%	78%
DR E5-2 – Measurable targets for resource use and circular economy	5	2	1	4	7	59%	80%
DR E5-3 – Resource use and circular economy action plans	5	1	2	3	6	53%	75%
DR E5-4 – Resources inflows	6	1	1	3	6	54%	80%
DR E5-5 – Resources outflows	6	1	1	4	6	56%	80%
DR E5-6 – Waste	6	1	1	4	6	56%	87%
DR E5-7 – Resource use optimisation	6	1	2	4	4	49%	75%
DR E5-8 – Circularity support	6	2	1	4	5	48%	73%
DR E5-9 – Potential financial effects from resource use and circular economy-related impacts, risks and opportunities	6	2	2	3	5	44%	67%

Approval score: 53% Recalculated: 77%

Q64: ESRS E5-1: Policies

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	2	2	0	3	11	78%	88%
B. Requires information that is relevant for all sectors (sector agnostic only information)	2	3	4	5	4	50%	56%
C. Can be verified / assured	2	0	3	5	8	72%	81%
D. Meets the other objectives of the CSRD in term of quality of information	4	1	0	4	9	72%	93%
E. Reaches a reasonable cost / benefit balance	3	1	1	6	7	72%	87%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	1	1	6	39%	78%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	1	1	1	6	39%	78%
H. Represent information that must be prioritised in first year of implementation	4	2	1	3	8	61%	79%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	5	3	2	3	5	44%	62%

Approval score: 59% Recalculated: 78%

Q65: ESRS E5-2: Measurable targets

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	4	2	0	3	9	67%	86%
B. Requires information that is relevant for all sectors (sector agnostic only information)	2	4	3	5	4	50%	56%
C. Can be verified / assured	2	0	1	8	7	83%	94%
D. Meets the other objectives of the CSRD in term of quality of information	4	1	0	4	9	72%	93%
E. Reaches a reasonable cost / benefit balance	3	1	1	6	7	72%	87%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	10	1	0	1	6	39%	88%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	1	0	1	7	44%	89%
H. Represent information that must be prioritised in first year of implementation	4	1	4	4	5	50%	64%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	5	3	1	3	6	50%	69%

Approval score: 59% Recalculated: 81%

Q66: ESRS E5-3: Action plans

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	3	1	1	4	8	67%	86%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	2	4	6	3	50%	60%
C. Can be verified / assured	3	0	1	7	7	78%	93%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	0	4	8	67%	92%
E. Reaches a reasonable cost / benefit balance	4	1	2	3	8	61%	79%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	10	1	0	2	4	33%	86%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	9	1	0	2	6	44%	89%
H. Represent information that must be prioritised in first year of implementation	4	1	3	2	5	39%	64%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	6	1	2	1	7	44%	73%

Approval score: 54% Recalculated: 80%

Q67: ESRS E5-4: Resource inflows

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	4	1	1	4	8	67%	86%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	3	4	5	3	44%	53%
C. Can be verified / assured	3	0	1	8	6	78%	93%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	0	5	7	67%	92%
E. Reaches a reasonable cost / benefit balance	4	1	1	6	6	67%	86%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	4	4	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	10	1	0	2	5	39%	88%
H. Represent information that must be prioritised in first year of implementation	6	1	4	2	5	39%	58%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	6	1	1	2	8	56%	83%

Approval score: 56% Recalculation: 81%

Q68: ESRS E5-5: Resources outflows

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	4	1	1	4	8	67%	86%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	3	4	5	3	44%	53%
C. Can be verified / assured	3	0	1	8	6	78%	93%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	0	5	7	67%	92%
E. Reaches a reasonable cost / benefit balance	4	1	1	6	6	67%	86%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	9	1	0	4	4	44%	89%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	10	1	0	2	5	39%	88%
H. Represent information that must be prioritised in first year of implementation	6	1	4	2	5	39%	58%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	6	1	1	2	8	56%	83%

Approval score: 56% Recalculated: 81%

Q69: ESRS E5-6: Waste

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	4	1	1	3	9	67%	86%
B. Requires information that is relevant for all sectors (sector agnostic only information)	5	2	1	5	5	56%	77%
C. Can be verified / assured	4	0	1	7	6	72%	93%
D. Meets the other objectives of the CSRD in term of quality of information	6	1	0	4	7	61%	92%
E. Reaches a reasonable cost / benefit balance	5	1	1	3	8	61%	85%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	1	0	2	4	33%	86%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	11	1	0	1	5	33%	86%
H. Represent information that must be prioritised in first year of implementation	6	1	1	4	6	56%	83%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	6	1	0	3	8	61%	92%

Approval score: 56% Recalculated: 86%

Q70: ESRS E5-7: Resource use optimisation

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	4	1	0	6	7	72%	93%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	4	4	5	2	39%	47%
C. Can be verified / assured	3	0	3	8	4	67%	80%
D. Meets the other objectives of the CSRD in term of quality of information	5	1	0	5	7	67%	92%
E. Reaches a reasonable cost / benefit balance	4	1	4	3	6	50%	64%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	12	1	0	2	3	28%	83%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	11	1	0	2	4	33%	86%
H. Represent information that must be prioritised in first year of implementation	5	3	2	5	3	44%	62%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	8	1	1	4	4	44%	80%

Approval score: 49% Recalculation: 76%

Q71: ESRS E5-8: Circularity support

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	4	2	1	3	8	61%	79%
B. Requires information that is relevant for all sectors (sector agnostic only information)	4	4	2	5	3	44%	57%
C. Can be verified / assured	4	0	4	6	4	56%	71%
D. Meets the other objectives of the CSRD in term of quality of information	7	1	0	5	5	56%	91%
E. Reaches a reasonable cost / benefit balance	5	1	0	6	6	67%	92%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	11	1	0	2	4	33%	86%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	10	1	0	2	5	39%	88%
H. Represent information that must be prioritised in first year of implementation	6	1	4	4	3	39%	58%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	6	4	2	2	4	33%	50%

Approval score: 48% Recalculated: 76%

Q72: ESRS E5-9: Potential financial effects

	Other	Not at all	Limited	Large extent	Fully	Approval	Recalculated approval
A. Requires relevant information about the sustainability matter covered	3	2	3	4	6	56%	67%
B. Requires information that is relevant for all sectors (sector agnostic only information)	3	4	4	2	5	39%	47%
C. Can be verified / assured	5	0	4	5	4	50%	69%
D. Meets the other objectives of the CSRD in term of quality of information	6	1	1	3	7	56%	83%
E. Reaches a reasonable cost / benefit balance	4	1	3	4	6	56%	71%
F. Is sufficiently consistent with relevant EU policies and other EU legislation	10	1	1	1	5	33%	75%
G. Is as aligned as possible to international sustainability standards given the CSRD requirements	10	1	1	1	5	33%	75%
H. Represent information that must be prioritised in first year of implementation	6	4	2	3	3	33%	50%
I. Is well suited to be transformed in a digital reporting taxonomy that will avoid creating misunderstandings or practical complexities	9	1	1	2	5	39%	78%

Approval score: 44% Recalculated: 68%

Q72: ESRS E5-9: Potential financial effects

Table by stakeholders to be inserted on Monday

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Thank you

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