

# 06-02 EFRAG SR TEG 30 September 2-22

List of mandatory DRs and DRs subject to materiality assessment – ESRS Set 1

30 September 2022



## PROPOSED APPROACH TO MATERIALITY

| DR                              | APPROACH  |
|---------------------------------|---|
| ESRS 2 - IRO 1, 2 and 3         | Mandatory   |
| ESRS 2 – other DRs              | Mandatory   |
| All SFDR (incl. additional PAI) | Mandatory – <a href="#">see list in the next pages</a>  |
| PTAPR in topical standards      | ‘where appropriate’ <b>(45% of total DRs)</b>   |
| KPIs in topical standards       | <ul style="list-style-type: none"><li>• DR with SFDR datapoints are mandatory</li><li>• Other DR shall be applied when the undertaking’s materiality assessment, supported by the visual map, has confirmed that the respective sustainability matter is material to the undertaking.</li></ul> |

## OVERVIEW OF THE DRs

| STANDARD | N. DR IN ED | DELETED/<br>MERGED | N.DR FINAL | PTAPR | KPIs | SFDR |
|----------|-------------|--------------------|------------|-------|------|------|
|          |             |                    |            |       |      |      |
| ESRS 2   | 22          | 8                  | 14         |       |      |      |
| ESRS E1  | 17          | 8                  | 9          | 4     | 5    | 4    |
| ESRS E2  | 7           | 3                  | 4          | 3     | 4    | 1    |
| ESRS E3  | 7           | 1                  | 6          | 3     | 3    | 2    |
| ESRS E4  | 10          | 5                  | 5          | 3     | 2    | 0    |
| ESRS E5  | 9           | 3                  | 6          | 3     | 3    | 1    |
| ESRS S1  | 26          | 3                  | 23 [TBC]   | 6     | 17   | 4    |
| ESRS S2  | 6           |                    | 6          | 6     | 0    |      |
| ESRS S3  | 6           |                    | 6          | 6     | 0    |      |
| ESRS S4  | 6           |                    | 6          | 6     | 0    |      |
| ESRS G1  | 10          | 6                  | 4          | 1     | 3    | 1    |
| ESRS G2  | 10          | 2                  | 8          | 4     | 4    | 1    |
| TOTAL    | 136         | 39                 | 97         | 45    | 41   | 14   |

*The area of materiality assessment for KPIs is limited to the items that do not correspond to an SFDR datapoint – n.27, 28% of total DRs*

*The overall area of materiality assessment includes therefore 27 KPIs + 45 PTAPR = n,72, 74% of total DRs.*

## ESRS 2 – GENERAL REQUIREMENTS (-5)

| DR   | CONFIRMED?                                 | SIMPLIFICATION | MANDATORY | PHASE IN |
|--|--|----------------|-----------|----------|
| <b>GR 1</b> - General characteristics of the sustainability reporting of the undertaking | YES<br>Merged with G2-8                    |                | YES       |          |
| <b>GR 2</b> – Sector(s) of activity  |  |                | YES       |          |
| <b>GR 3</b> - Key features of the value chain  | Merge GR 3, GR4 and BM components of SBM 1 |                | YES       |          |
| <b>GR 4</b> - Key drivers of the value creation  |  |                | YES       |          |
| <b>GR 5</b> – Using approximations on the disclosure on boundaries and value chain       | Merge from GR 5 to GR 9                    |                | YES       |          |
| <b>GR 6</b> – Disclosing on significant estimation uncertainty                           |  |                |           |          |
| <b>GR 7</b> - Changes in preparation and presentation                                    |  |                |           |          |
| <b>GR 8</b> – Prior period errors  |  |                |           |          |
| <b>GR 9</b> – On other sustainability reporting frameworks                               |  |                |           |          |
| <b>GR 10</b> - General statement of compliance   |  |                | YES       |          |

## ESRS 2 – STRATEGY AND BUSINESS MODEL (-2)

| DR   | CONFIRMED?                | SIMPLIFICATION                             | MANDATORY | PHASE IN |
|--|---------------------------|--|-----------|----------|
| <b>SBM 1</b> - Overview of strategy and business model   |                           | Move BM into GR 3&4                        | YES       |          |
| <b>SBM 2</b> – Views, interests and expectations of stakeholders   |                           |  |           |          |
| <b>SBM 3</b> – Impacts related to sustainability matters   | Merge SBM 3 and 4         | Clarify transition plan across E standards | YES       |          |
| <b>SBM 4</b> – Risks and opportunities related to sustainability matters   |                           |  |           |          |
| <b>GOV 1</b> - Roles and responsibilities of the administrative, management and supervisory bodies                     | Merged with G1-1 and G1-9 |  | YES       |          |
| <b>GOV 2</b> - Information of governance bodies about sustainability matters   | Merge GOV 2 and GOV 3     |  | YES       |          |
| <b>GOV 3</b> - Sustainability matters addressed by the undertaking's administrative, management and supervisory bodies |                           |  |           |          |
| <b>GOV 4</b> - Integration of sustainability strategies and performance in incentive schemes                           |                           | For employees disclosure is voluntary      | YES       | YES      |
| <b>GOV 5</b> - Statement on due diligence  |                           |  | YES       |          |

## ESRS 2 – MATERIAL SUSTAINABILITY IMPACTS, RISKS AND OPP. (-1)

| DR   | CONFIRMED?            | SIMPLIFICATION | MANDATORY | PHASE IN |
|--|-----------------------|----------------|-----------|----------|
| <b>IRO 1</b> - Description of the processes to identify material sustainability impacts, risks and opportunities   |                       |                | YES       |          |
| <b>IRO 2</b> - Outcome of the undertaking's assessment of material sustainability impacts, risks and opportunities as identified by reference to and in compliance with sector-agnostic and sector-specific level ESRS | Merge IRO 2 and IRO 3 |                | YES       |          |
| <b>IRO 3</b> - Outcome of the undertaking's assessment of material sustainability impacts, risks and opportunities that are not covered by an ESRS (entity-specific level)   |                       |                | YES       |          |

## ESRS E1 – CLIMATE CHANGE (1/2) (-7)

| DR   | CONFIRMED?                   | SIMPLIFICATION  | MANDATORY              | PHASE IN |
|--|------------------------------|---|------------------------|----------|
| E1-1– Transition plan for climate change mitigation                            | YES                          | <ul style="list-style-type: none"> <li>Transition plan only ‘where applicable’</li> <li>Qualitative for locked-in emissions</li> </ul>  | YES (where applicable) | NO       |
| E1-2 – Policies implemented to manage climate change mitigation and adaptation | YES                          | <ul style="list-style-type: none"> <li>where applicable (*) Shall indicate whether adaptation policy exist, but voluntary separation of mitigation and adaptation</li> <li>More flexibility in presentation and only significant amounts</li> </ul> | YES (where applicable) | NO       |
| E1-3 – Measurable targets for climate change mitigation and adaptation         | YES                          |   | YES (where applicable) | NO       |
| E1-4 – Climate change mitigation and adaptation action plans and resources     | YES                          |   | YES (where applicable) | NO       |
| E1-5 – Energy consumption & mix  | YES                          | Less disaggregation (except for GHG intensive sectors)  | YES - SFDR             | NO       |
| E1-6 – Energy intensity per net turnover                                       | Merged into DR 11            |   | YES – SFDR             | NO       |
| E1-7 – Scope 1 GHG emissions   | RD 7, 8, 9, 10 merged in one |   | YES – SFDR             | NO       |
| E1-8 – Scope 2 GHG emissions   |                              |   |                        |          |
| E1-9 – Scope 3 GHG emissions   |                              | More flexibility in presentation  |                        |          |
| E1-10 – Total GHG emissions  |                              |   |                        |          |

(\*) i.e. only if the undertaking doesnt have policy/target/actions it complies stating this fact/the plan to implement.

## ESRS E1 – CLIMATE CHANGE (2/2)

| DR  | CONFIRMED?    | SIMPLIFICATION  | MANDATORY  | PHASE IN   |
|---|---------------|---|------------|--|
| <b>E1-11</b> – GHG intensity per net turnover                                 | YES           |   | YES - SFDR | NA   |
| <b>E1-12</b> – GHG removals in own operations and the value chain             | YES           | Where applicable  | NO         | NO   |
| <b>E1-13</b> – GHG mitigation projects financed through carbon credits        | YES           | Where applicable  | NO         | NO   |
| <b>E1-14</b> – Avoided GHG emissions from products and services               | NO            | NA  | NA         | NA   |
| <b>E1-15</b> – Potential financial effects from material physical risks       | Merged in one | Reconciliation with financial statements only for 'significant amounts' | YES        | Year 1: qualitative when impracticable to quantify, from year 2 quantitative |
| <b>E1-16</b> – Potential financial effects from material transition risks     |               |   | YES        |  |
| <b>E1-17</b> – Potential financial effects from climate-related opportunities |               | Where applicable for opportunities                                      | YES        |  |



## ESRS E2 – POLLUTION (-3, of which 1 applicable based on materiality)

| DR   | CONFIRMED?  | SIMPLIFICATION   | MANDATORY              | PHASE IN   |
|--|---|--|------------------------|--|
| E2-1 – Policies implemented to prevent and control pollution   | YES   | 'where applicable' , i.e. if the undertaking doesn't have policy/target/actions it complies stating this fact/the plan to implement Harmonization across E | YES (where applicable) | YES  |
| E2-2 – Measurable targets for pollution  | YES   |  | YES (where applicable) | YES  |
| E2-3 – Pollution action plans and resources  | YES   |  | YES (where applicable) | YES  |
| E2-4 – Pollution of air, water and soil  | NO (except SFDR indicator)  |  | YES – SFDR             | NA   |
| E2-5 – Substances of concern and most harmful substances   | NO (except for undertakings that deal with substances of concern) |  | Based on materiality   | NA   |
| E2-6 – Pollution-related incidents and deposits impacts and risks, and financial exposure to the undertaking | Merge in one DR   | Own operations only (no value chain)   | YES                    | Qualitative for year 1, 2 and 3 and quantitative optional. Quantitative after. |
| E2-7 – Financial effects from pollution-related impacts, risks and opportunities                             |   | Reconciliation with financial statements only for 'significant amounts'  | YES                    |  |

## ESRS E3 – WATER AND MARINE RESOURCES (-1)

| DR   | CONFIRMED? | SIMPLIFICATION   | MANDATORY              | PHASE IN   |
|--|------------|--|------------------------|--|
| <b>E3-1</b> – Policies implemented to manage water and marine resources  | YES        | 'where applicable' , i.e. if the undertaking doesn't have policy/target/actions it complies stating this fact/the plan to implement Harmonization across E | YES (where applicable) | NO   |
| <b>E3-2</b> – Measurable targets for water and marine resources  | YES        |  | YES (where applicable) | NO   |
| <b>E3-3</b> – Water and marine resources action plans and resources  | YES        |  | YES (where applicable) | NO   |
| <b>E3-4</b> – Water management performance   | YES        | Limited to water consumption (total and from areas of water risk). Withdrawal and discharges eliminated.   | YES - SFDR             | NO   |
| <b>E3-5</b> – Water intensity performance  | YES        |  | YES - SFDR             | NO   |
| <b>E3-6</b> – Marine resources-related performance   | NO         |  |                        | NO   |
| <b>E3-7</b> – Potential financial effects from water and marine resources-related impacts, risks and opportunities | YES        | Reconciliation with financial statements only for 'significant amounts'  |                        | Qualitative for year 1, 2 and 3 and quantitative optional. Quantitative after. |

## ESRS E4 – BIODIVERSITY AND ECOSYSTEMS (-5, of which 1 applicable based on materiality)

| DR  | CONFIRMED?  | SIMPLIFICATION   | MANDATORY              | PHASE IN   |
|---|---|--|------------------------|--|
| <b>E4-1</b> – Transition plan in line with the targets of no net loss by 2030, net gain from 2030 and full recovery by 2050 | NO (applicable only to 3 high impact sectors identified by EU regulation) |  | NA                     | NA   |
| <b>E4-2</b> – Policies implemented to manage biodiversity and ecosystems  |   | <b>‘where applicable’</b> , i.e. if the undertaking doesn't have policy/target/actions it complies stating this fact/the plan to implement | YES (where applicable) | NO   |
| <b>E4-3</b> – Measurable targets for biodiversity and ecosystems  |   |  | YES (where applicable) | NO   |
| <b>E4-4</b> – Biodiversity and ecosystems action plans  |   |  | YES (where applicable) | NO   |
| <b>E4-5</b> – Pressure metrics  | Merge with E4-6   |  |                        | NO   |
| <b>E4-6</b> – Impact metrics  | Merge with E4-5   |  |                        | NO   |
| <b>E4-7</b> – Response metrics  | NO  |  |                        | NA   |
| <b>E4-8</b> – Biodiversity-friendly consumption and production metrics - Optional Disclosure                                | NO  |  |                        | NA   |
| <b>E4-9</b> – Biodiversity offsets - Optional Disclosure  | NO  |  |                        | NA   |
| <b>E4-10</b> – Potential financial effects from biodiversity-related impacts, risks and opportunities                       |   | Reconciliation with financial statements only for ‘significant amounts’  |                        | Qualitative for year 1, 2 and 3 and quantitative optional. Quantitative after. |

## ESRS E5 – CIRCULAR ECONOMY (-3)

| DR   | Confirmed? | SIMPLIFICATION   | MANDATORY              | PHASE IN   |
|--|------------|--|------------------------|--|
| <b>E5-1</b> – Policies implemented to manage resource use and circular economy | YES        | 'where applicable' , i.e. if the undertaking doesn't have policy/target/actions it complies stating this fact/the plan to implement<br><br>Harmonization across E<br><br>Merged with E5-8  | YES (where applicable) | Only own operations in year 1  |
| <b>E5-2</b> – Measurable targets for resource use and circular economy         | YES        |  | YES (where applicable) | Only own operations in year 1  |
| <b>E5-3</b> – Resource use and circular economy action                         | YES        |  | YES (where applicable) | Only own operations in year 1  |
| <b>E5-4</b> – Resources inflows  | YES        | <ul style="list-style-type: none"> <li>Qualitative, quantitative when (1) undertaking has targets (2) entity is subject to circular economy action plan or (3) materiality assessment confirms a 'high potential for circularity'</li> </ul> | YES                    | NO   |
| <b>E5-5</b> – Resources outflows   | NO         | <ul style="list-style-type: none"> <li>E5-5 merged with E5-7</li> </ul>  | NA                     | NA   |
| <b>E5-6</b> – Waste  | YES        |  | YES - SFDR             | NO   |
| <b>E5-7</b> – Resource use optimization  | NO         | Merged with E5-5   | NA                     | NA   |
| <b>E5-8</b> – Circularity support  | NO         | Merged with E5-3   | NA                     | NA   |
| <b>E5-9</b> – Financial effects  | YES        | Reconciliation with financial statements only for 'significant amounts'  | YES                    | Qualitative for year 1, 2 and 3 and quantitative optional. Quantitative after. |

## ESRS S1 – OWN WORKFORCE (1/3)

| DR   | CONFIRMED? | SIMPLIFICATION   | MANDATORY                                | PHASE IN                     |
|--|------------|--|--|------------------------------|
| <b>S1-1</b> – Policies related to own workforce  |            | <b>'where applicable'</b> , i.e. if the undertaking doesn't have policy/target/actions it complies stating this fact/the plan to implement | YES (where applicable)<br>SFDR indicator | YES for non-employee workers |
| <b>S1-2</b> – Processes for engaging with own workers about impacts                      |            |  | YES (where applicable)                   | YES for non-employee workers |
| <b>S1-3</b> – Channels to raise concerns   |            |  | YES (where applicable)                   | YES for non-employee workers |
| <b>S1-4</b> – Targets  |            |  | YES (where applicable)                   | YES for non-employee workers |
| <b>S1-5</b> – Taking action  |            |  | YES (where applicable)                   | YES for non-employee workers |
| <b>S1-6</b> – Approaches to mitigating material risks and pursuing opportunities         |            |  | YES (where applicable)                   | YES for non-employee workers |
| <b>S1-7</b> – Characteristics of the Undertaking's Employees                             |            |  | YES – move to ESRS 2 ?                   |                              |
| <b>S1-8</b> – Characteristics of non-employee workers in the undertaking's own workforce |            |  | YES –move to ESRS 2 ?                    |                              |
| <b>S1-9</b> – Training and Skills Development indicators                                 |            | Reduction of datapoints  |  |                              |
| <b>S1-10</b> – Coverage of the health and safety management system                       |            |  |  |                              |

**TO BE COMPLETED**

## ESRS S1 – OWN WORKFORCE (2/3)

| DR  | CONFIRMED? | SIMPLIFICATION                            | MANDATORY                  | PHASE IN                     |
|---|------------|---|----------------------------|------------------------------|
| <b>S1-11</b> – Performance of the health and safety management system   |            |   | YES - SFDR                 |                              |
| <b>S1-12</b> – Working Hours - optional disclosure  | NO         | Move to sector-specific                   |                            |                              |
| <b>S1-13</b> – Work Life Balance indicators   |            |   |                            |                              |
| <b>S1-14</b> – Fair remuneration  |            | Removal of %                              |                            | YES for non employee workers |
| <b>S1-15</b> – Social security eligibility coverage   |            | Merge with S1-20                          | YES                        | YES                          |
| <b>S1-16</b> – Pay gap between women and men  |            |   | YES - SFDR                 |                              |
| <b>S1-17</b> – Annual total compensation ratio  |            |   | YES                        |                              |
| <b>S1-18</b> – Discrimination incidents   | YES        | Merge with S1-21                          | YES – SFDR                 |                              |
| <b>S1-19</b> – Employment of persons with disabilities  |            | To add new CSRD requirements on diversity | YES required by recital 43 |                              |
| <b>S1-20</b> – Differences in the provision of benefits to employees with different employment contract types |            | Merge with S1-15                          |                            | YES                          |

## ESRS S1 – OWN WORKFORCE (3/3)

| DR  | CONFIRMED? | SIMPLIFICATION          | MANDATORY                  | PHASE IN                     |
|---|------------|-------------------------|----------------------------|------------------------------|
| <b>S1-21</b> – Grievances and complaints related to other work-related rights |            | Merge with S1-18        | YES                        |                              |
| <b>S1-22</b> – Collective bargaining coverage                                 |            |                         | YES required by recital 43 | YES for non employee workers |
| <b>S1-23</b> – Work stoppages   |            |                         |                            |                              |
| <b>S1-24</b> – Social dialogue  |            |                         |                            |                              |
| <b>S1-25</b> – Identified cases of severe human rights issues and incidents   |            |                         | YES - SFDR                 |                              |
| <b>S1-26</b> – Privacy at work  |            | Reduction of datapoints |                            |                              |

### Summary of discussions to date on S1:

- Reduction of 3 disclosure requirements
- Phase -in for the non-employee workers datapoints
- So far, 23 disclosure requirements
- Further opportunities for simplification: merging DRs and potential move of DRs to sector-specific

## ESRS S2 – WORKERS IN THE VALUE CHAIN

| DR   | CONFIRMED? | SIMPLIFICATION   | MANDATORY              | PHASE IN                |
|--|------------|--|------------------------|-------------------------|
| <b>S2-1</b> – Policies related to value chain workers  | YES        | <b>‘where applicable’</b> , i.e. if the undertaking doesn't have policy/target/actions it complies stating this fact/the plan to implement | YES (where applicable) | YES as it's value chain |
| <b>S2-2</b> – Processes for engaging with value chain workers about impacts  | YES        |  | YES (where applicable) | YES as it's value chain |
| <b>S2-3</b> – Channels for value chain workers to raise concerns   | YES        |  | YES (where applicable) | YES as it's value chain |
| <b>S2-4</b> – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities | YES        |  | YES (where applicable) | YES as it's value chain |
| <b>S2-5</b> – Taking action on material impacts on value chain workers and effectiveness of those actions                                      | YES        |  | YES (where applicable) | YES as it's value chain |
| <b>S2-6</b> – Approaches to mitigating material risks and pursuing material opportunities related to value chain workers                       | YES        |  | YES (where applicable) | YES as it's value chain |



## ESRS S3 – AFFECTED COMMUNITIES

| DR   | CONFIRMED? | SIMPLIFICATION   | MANDATORY              | PHASE IN                |
|--|------------|--|------------------------|-------------------------|
| <b>S3-1</b> – Policies related to affected communities   | YES        | <b>‘where applicable’</b> , i.e. if the undertaking doesn't have policy/target/actions it complies stating this fact/the plan to implement | YES (where applicable) | YES as it's value chain |
| <b>S3-2</b> – Processes for engaging with affected communities about impacts   | YES        |  | YES (where applicable) | YES as it's value chain |
| <b>S3-3</b> – Channels for affected communities to raise concerns  | YES        |  | YES (where applicable) | YES as it's value chain |
| <b>S3-4</b> – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities | YES        |  | YES (where applicable) | YES as it's value chain |
| <b>S3-5</b> – Taking action on material impacts on affected communities and effectiveness of those actions                                     | YES        |  | YES (where applicable) | YES as it's value chain |
| <b>S3-6</b> – Approaches to mitigating material risks and pursuing material opportunities related to affected communities                      | YES        |  | YES (where applicable) | YES as it's value chain |

## ESRS S4 – CONSUMERS END USERS

| DR   | CONFIRMED? | SIMPLIFICATION  | MANDATORY              | PHASE IN                |
|--|------------|---|------------------------|-------------------------|
| <b>S4-1</b> – Policies related to consumers and end-users  | YES        | <b>‘where applicable’</b> , i.e. if the undertaking doesnt have policy/target/actions it complies stating this fact/the plan to implement | YES (where applicable) | YES as it’s value chain |
| <b>S4-2</b> – Processes for engaging with consumers and end-users about impacts  | YES        |   | YES (where applicable) | YES as it’s value chain |
| <b>S4-3</b> – Channels for consumers and end-users to raise concerns   | YES        |   | YES (where applicable) | YES as it’s value chain |
| <b>S4-4</b> – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities | YES        |   | YES (where applicable) | YES as it’s value chain |
| <b>S4-5</b> – Taking action on material impacts on consumers and end-users and effectiveness of those actions                                  | YES        |   | YES (where applicable) | YES as it’s value chain |
| <b>S4-6</b> – Approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users                   | YES        |   | YES (where applicable) | YES as it’s value chain |

## G1 – GOVERNANCE RISK MANAGEMENT AND INTERNAL CONTROL (-8)

| DR   | CONFIRMED?                        | SIMPLIFICATION                      | MANDATORY              | PHASE IN |
|--|-----------------------------------|-------------------------------------|------------------------|----------|
| <b>G1-1</b> – Governance structure and composition                                 | Merged in ESRS 2 GOV 1            |                                     | YES                    | NO       |
| <b>G1-2</b> – Corporate governance code or policy                                  | DELETED                           |                                     | NA                     | NA       |
| <b>G1-3</b> – Nomination process   | DELETED                           |                                     | NA                     | NA       |
| <b>G1-4</b> – Diversity policy   |                                   | Moved to G2                         | YES (where applicable) | NO       |
| <b>G1-5</b> – Evaluation process   | DELETED                           |                                     | NA                     | NA       |
| <b>G1-6</b> – Remuneration policy  | DELETED                           |                                     | NA                     | NA       |
| <b>G1-7</b> – Risk management processes  | Merged with 8 and moved to ESRS 2 | Narrowed down to cover sust.matters | YES                    | NO       |
| <b>G1-8</b> – Internal control processes   | Merged with 7 and moved to ESRS 2 | Narrowed down to cover sust.matters | YES                    | NO       |
| <b>G1-9</b> – Composition of the administrative, management and supervisory bodies | Merged in ESRS2 GOV 1             |                                     | YES - SFDR             | NO       |
| <b>G1-10</b> – Meetings and attendance rate  | DELETED                           |                                     | NA                     | NA       |

G1 to be eliminated.

## G2 – BUSINESS CONDUCT – to be renamed CORPORATE CULTURE (-2)

| DR  | CONFIRMED?  | SIMPLIFICATION   | MANDATORY              | PHASE IN |
|---|---|--|------------------------|----------|
| <b>G2-1</b> – Business conduct culture                            | YES (content of G2.2 moved here except procurement practices) |  | YES (where applicable) | NO       |
| <b>G2-2</b> – Policies and targets on business conduct            | YES (only procurement practices)                              | Where applicable   | YES (where applicable) | NO       |
| <b>G2-3</b> – Prevention and detection of corruption and bribery  |   |  | YES (where applicable) | NO       |
| <b>G2-4</b> – Anti-competitive behaviour prevention and detection |   |  | YES (where applicable) | NO       |
| <b>G2-5</b> – Anti-corruption and anti-bribery training           | Merged into G2.3  |  | NA                     | NA       |
| <b>G2-6</b> – Corruption or bribery events                        |   | No value chain except when the undertaking is part of the incident | YES - SFDR             | NO       |
| <b>G2-7</b> – Anti-competitive behaviour events                   |   |  | YES                    | NO       |
| <b>G2-8</b> – Beneficial ownership                                | Merged into ESRS 2-GR1  |  | NA                     | NA       |
| <b>G2-9</b> – Political engagement and lobbying activities        |   |  | YES                    | NO       |
| <b>G2-10</b> – Payment practices                                  |   |  | YES                    | NO       |