

1. This Annex complements the Explanatory notes and is indicate in where in the draft ESRS the EU Regulation defined in article 1(7b) of CSRD (that introduced article 29 b in the Accounting Directive of the CSRD) has been incorporated.
2. In drafting the [draft] ESRS, the EFRAG SRB endeavoured to, the greatest extent possible, take account of the EU legislation detailed in the aforementioned article of the CSRD. The approach taken was to embed the indicators when possible or, when not possible, to ensure that the information requested by the specific EU piece of legislation would be easily identified in the [draft] ESRS Disclosure Requirements.
3. This Appendix shall be read in conjunction with Appendix III, Appendix IV and Appendix V.
4. Table A included below refers to the regulation cited in Art 29 b) 5, a) to j). With regards to Art 29 b) 5 a) for the [draft] Social Standards, refer to Table B below.

TABLE A

CSRD Text	Level 1	Level 2 (+ others)	Topic	[Draft] Standard
Art. 29 b, 5 (a)		<i>Recommendations of the Task Force on Climate-related Financial Disclosures</i>	<p><u>Strategy</u> Disclose the actual and potential impacts of climate-related risks and opportunities on the company's businesses, strategy, and financial planning where such information is material.</p> <p><u>Risk management</u> Disclose how the company identifies, assesses, and manages climate related risks.</p> <p><u>Metrics and targets</u> Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.</p>	<p>ESRS E1-1 ESRS E1-2 ESRS E1-3 ESRS E1-4 ESRS E1-9</p> <p>ESRS E1-2 ESRS E1-3 ESRS E1-4</p> <p>ESRS E1-3 ESRS E1-4 ESRS E1-6 ESRS E1-9</p>
Art. 29 b, 5 (b)	Regulation (EU) 2019/2088		<p><u>Sustainability-related disclosures in the financial services sector (SFDR)</u> Improve transparency in the market for sustainable investment products, to prevent greenwashing and to increase transparency around sustainability claims made by financial market participants.</p>	

CSRD Text	Level 1	Level 2 (+ others)	Topic	[Draft] Standard
Art. 29 b, 5 (b)		<i>Commission Delegated Regulation (EU) 2022/1288</i>	<u>SFDR – RTS</u> Regulatory technical standards specifying the details of the content and presentation of the information in relation to the principle of ‘do no significant harm’, specifying the content, methodologies and presentation of information in relation to sustainability indicators and adverse sustainability impacts, and the content and presentation of the information in relation to the promotion of environmental or social characteristics and sustainable investment objectives in pre-contractual documents, on websites and in periodic reports.	Refer to Appendix III – SFDR Principle Adverse Impacts Indicators
Art. 29 b, 5 (c)	Regulation (EU) 2020/852		<u>Taxonomy Regulation</u> Classification system, establishing a list of environmentally sustainable economic activities	
Art. 29 b, 5 (c)		<i>Commission Delegated Regulation (EU) 2021/2139</i>	<u>Taxonomy Regulation – Technical Screening Criteria</u> Establish the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives	A placeholder for the Taxonomy Regulation has been included in [draft] ESRS 1
Art. 29 b, 5 (c)		<i>Commission Delegated Regulation (EU) 2021/2178</i>	<u>Taxonomy Regulation</u> Specifying the content and presentation of information to be disclosed by undertakings subject to Articles 19a or 29a of Directive 2013/34/EU concerning environmentally	

CSRD Text	Level 1	Level 2 (+ others)	Topic	[Draft] Standard
			sustainable economic activities, and specifying the methodology to comply with that disclosure obligation	
Art. 29 b, 5 (c)		<i>Commission Delegated Regulation (EU) 2022/1214</i>	Amending Delegated Regulation (EU) 2021/2139 as regards economic activities in certain energy sectors and Delegated Regulation (EU) 2021/2178 as regards specific public disclosures for those economic activities	
Art. 29 b, 5 (d)	Regulation (EU) 2019/2089		<p><u><i>EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks</i></u></p> <p>The Regulation on the EU Climate Transition Benchmarks (2019) creates two new categories, or labels, of climate-related benchmarks:</p> <ul style="list-style-type: none"> • the EU climate transition benchmark (EU CTB) which brings the resulting benchmark portfolio on a decarbonisation trajectory; and • the EU Paris-aligned benchmark (EU PAB) which brings the resulting benchmark portfolio's carbon emissions in line with the Paris Climate Agreement target to limit the global temperature rise to 1.5C° compared to pre-industrial levels. <p>For those two new benchmarks, a Delegated Regulation (2020) specifies the minimum standards of the benchmarks methodology (see delegated regulations above).</p>	ESRS E1-1 Transition plan with GHG emission reduction targets aligned with 1.5°C trajectory.

CSRD Text	Level 1	Level 2 (+ others)	Topic	[Draft] Standard
Art. 29 b, 5 (d)		<i>Commission Delegated Regulations (EU) 2020/1816</i>	<u>Benchmark regulation</u> Explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published	Environmental Standards ESRS E1-6 ESRS E1-9
Art. 29 b, 5 (d)		<i>Commission Delegated Regulations (EU) 2020/1817</i>	<u>Benchmark regulation</u> The minimum content of the explanation on how environmental, social and governance factors are reflected in the benchmark methodology	Social Standards ESRS S1-1 ESRS S2-1 ESRS S3-1 ESRS S1-9 ESRS S1-13 ESRS S1-14
Art. 29 b, 5 (d)		<i>Commission Delegated Regulations (EU) 2020/1818</i>	<u>Benchmark regulation</u> Minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks	Governance Standard ESRS G1-4 Cross-cutting Standard ESRS 2 SBM –1 ESRS 2 GOV-1
Art. 29 b, 5 (e)	Regulation (EU) No 575/2013 Article 434a of Regulation (EU) No 575/2013		<u>Capital Requirements Regulation (CRR)</u> Prudential requirements for credit institutions and investment firms Article 434a mandates the EBA to develop draft implementing technical standards specifying uniform disclosure formats, and associated instructions in accordance with which the disclosures required in Part eight of the CRR shall be made. Those uniform formats shall convey sufficiently comprehensive and comparable information	ESRS E1-1 ESRS E1-6 ESRS E1-9

CSRD Text	Level 1	Level 2 (+ others)	Topic	[Draft] Standard
			for users of that information to assess the risk profiles of institutions.	
Art. 29 5, 3 (e) Part Eight of Regulation (EU) No 575/2013		<i>Commission Implementing Regulation (EU) 2021/637</i>	Technical standards with regard to public disclosures by institutions of the information referred to in Titles II and III of Part Eight of Regulation (EU) No 575/2013	
Art. 29 b, 5 (f)		<i>Commission Recommendation 2013/179/EU</i> <i>Commission Recommendation (EU) 2021/2279 of 15 December 2021 on the use of the Environmental Footprint methods to measure and communicate the life cycle environmental performance of products and organisations</i>	Commission Recommendation of 9 April 2013 on the use of common methods to measure and communicate the life cycle environmental performance of products and organisations	ESRS E2 IRO-1 ESRS E4-5 ESRS E5 IRO-1 is compatible with the Recommendation n. 4 and n. 5 on the use of the PEF and OEF methods by companies to measure or communicate the life cycle environmental performance of their products.
Art. 29 b, 5 (g)	Directive 2003/87/EC		<u><i>EU Emissions Trading Scheme (EU-ETS) establish a scheme for greenhouse gas emission allowance trading</i></u> This Directive establishes a scheme for greenhouse gas emission allowance trading within the Community in order to promote reductions of greenhouse gas emissions in a cost effective and economically efficient manner.	ESRS E1-6 Gross Scope 1 GHG emissions and the percentage of Scope 1 GHG emissions from regulated emission trading schemes. ESRS E1-9 Financial effects from material climate-related risks:

CSRD Text	Level 1	Level 2 (+ others)	Topic	[Draft] Standard
				potential liabilities linked to EU ETS
Art. 29 b, 5 (h)	Regulation (EU) 2021/1119		<p><u>European Climate Law (Establish the framework for achieving climate neutrality)</u></p> <p>This Regulation establishes a framework for the irreversible and gradual reduction of anthropogenic greenhouse gas emissions by sources and enhancement of removals by sinks regulated in Union law.</p>	<p>ESRS E1-1 Transition plan to in line with limiting climate change to 1.5°C and reaching climate neutrality by 2050</p> <p>ESRS E1-7 enhancement of GHG removals and storage</p>
Art. 29 b, 3 (i)	Regulation (EC) No 1221/2009		<p><u>EMAS III (Voluntary participation by organisations in a Community eco-management and audit scheme)</u></p> <p>EMAS is mainly addressed to improve the environmental protection and provide organisations, supervisory authorities and citizens (to the general public) with a tool through which it is possible to obtain information on the environmental performance of organisations.</p>	<p>No explicit reference to EMAS but:</p> <p>ESRS E1</p> <ul style="list-style-type: none"> • ESRS E1-5 on energy consumption and ESRS E1-6 on GHG emissions are compatible with the EMAS regulation's core environmental performance indicators on energy and emissions (Annex IV, C. 2. (c) (i) and (vi)) of Regulation EU 2018/2026) • ESRS E1-2 on climate-related policies is compatible with

CSRD Text	Level 1	Level 2 (+ others)	Topic	[Draft] Standard
				<p>EMAS, Annex IV B. (b) and (g)</p> <ul style="list-style-type: none"> • ESRS E1-3 on action plans is compatible with EMAS, Annex IV B. (e) • ESRS E1-4 on climate-related targets is compatible with EMAS, Annex IV B. (d) <p><u>ESRS E2</u></p> <ul style="list-style-type: none"> • ESRS E2-1 on policies related to pollution is compatible with Annex II Part A - A.2 and Annex IV B. (b) • ESRS E2-2 and ESRS E2-3 on targets and action plans are compatible with Annex II Part A - A.3.3 and Annex IV B. (d) • ESRS E2-4 on emissions of air pollutants is compatible with the EMAS regulation's core environmental performance

CSRD Text	Level 1	Level 2 (+ others)	Topic	[Draft] Standard
				<p>indicators emissions (Annex IV, C. 2. (vi))</p> <p>ESRS E3</p> <ul style="list-style-type: none"> ESRS E3-4 on water consumption is compatible with the EMAS regulation's core environmental performance indicators on water (Annex IV, C. 2. (iii)) <p>ESRS E4</p> <ul style="list-style-type: none"> ESRS E4-5 Impact metrics related to biodiversity and ecosystems change is compatible with EMAS EMAS, Annex IV, C, 2 (v) <p>ESRS E5</p> <ul style="list-style-type: none"> ESRS E5-5 on waste generation is compatible with the EMAS regulation's core environmental performance indicators on waste (Annex IV, C. 2. (iv))
Art. 29 b, 3 (j)	Directive (EU) 2019/1937		<u>EU Whistleblowing Directive (Protection of persons who report breaches of Union law)</u>	ESRS G1 -1

CSRD Text	Level 1	Level 2 (+ others)	Topic	[Draft] Standard
			The Directive establish a legal and institutional framework to protect persons who, in the context of their industrial relations, draw attention to violations or to threats to the public interest or make information on them public.	ESRS S1-3 ESRS S2-3 ESRS S3-3 ESRS S4-3

TABLE B – Social [draft] Standards

CSRD Text	International Instruments	ESRS 2 and ESRS S1	ESRS S2-S4
Art. 29 b, 5 (a)	<i>UN Sustainable Development Goals</i>	ESRS S1-13 ESRS S1-14 ESRS S1-15 ESRS S1-4	ESRS S2-4 ESRS S3-4 ESRS S4-4
Art. 29 b, 5 (a)	<i>UN Guiding Principles on Business and Human Rights</i>	ESRS 2 GOV-4 ESRS S1-1 ESRS S1-2 ESRS S1- 3 ESRS S1- 4	ESRS S2-1 ESRS S2-2 ESRS S2-3 ESRS S2-4 ESRS S3-1 ESRS S3-2 ESRS S3-3 ESRS S3-4 ESRS S4-1 ESRS S4-2 ESRS S4-3 ESRS S4-4
Art. 29 b, 5 (a)	<i>OECD Guidelines for Multinational Enterprises</i>	ESRS S1-1 ESRS S1-2 ESRS S1-3 ESRS S1-4 ESRS S1-9	ESRS S2-1 ESRS S2-2 ESRS S2-3 ESRS S2-4 ESRS S3-1 ESRS S3-2 ESRS S3-3 ESRS S3-4

CSRD Text	International Instruments	ESRS 2 and ESRS S1	ESRS S2-S4
			ESRS S4-1 ESRS S4-2 ESRS S4-3 ESRS S4-4
Art. 29 b, 5 (a)	OECD Due Diligence Guidance for Responsible Business Conduct and related sectoral guidelines	ESRS 2 GOV-4 ESRS S1-1 ESRS S1-4	ESRS S2-1 ESRs S2-4 ESRS S3-1 ESRs S3-4 ESRS S4-1 ESRS S4-4
Art. 29 b, 5 (a)	UN Global Compact	ESRS S1- 1 ESRS S1-14	ESRS S2-1 ESRs S2-4 ESRS S3-1 ESRs S3-4 ESRS S4-1 ESRS S4-4
Art. 29 b, 5 (a)	Tripartite Declaration of Principles of the International Labour Organisation concerning Multinational Enterprises and Social Policy	ESRS S1 ESRS S1-1 ESRS S1-4 ESRS S1-5	ESRS S2 ESRS S2-1
Art. 29 b, 5 (a)	ISO 26000 standard on social responsibility	ESRS S1-1	ESRS S2-1 ESRS S3-1 ESRS S4-1
Art. 29 b, 5 (a)	UN Principles for Responsible Investment	ESRS S1-1	ESRS S2-1 ESRS S3-1 ESRS S4-1