

# Exposure Drafts ESRS Set 1

**PRESENTATION FOR OUTREACH EVENTS**

June/July 2022

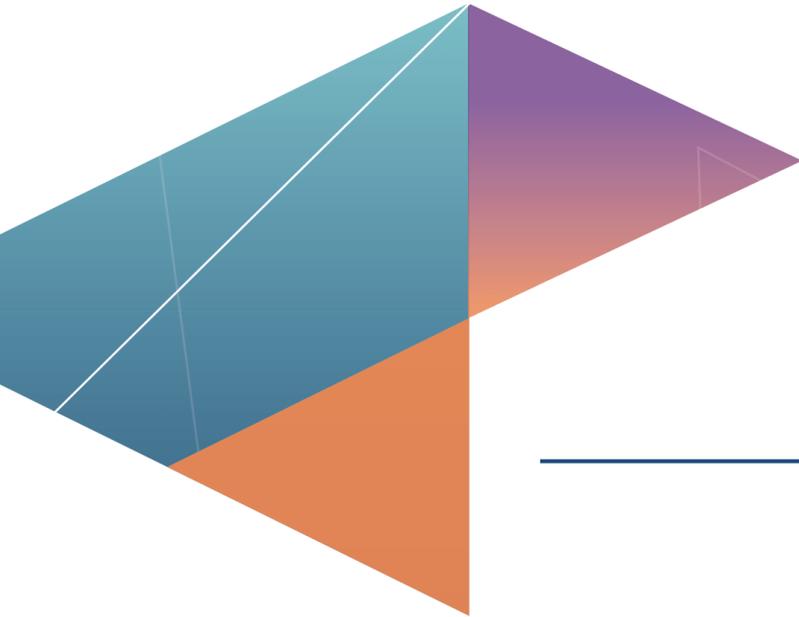


# DISCLAIMER

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## **Environment:**

E1 Climate change

E2 Pollution

E3 Water and marine resources

E4 Biodiversity and ecosystems

E5 Resource use and circular economy

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# 6.1 E1 Climate change: Disclosure Requirements Strategy, Governance and materiality assessment

## ESRS E1 Disclosure Requirements (I/IV)

### 1 Disclosure Requirement related to Strategy, Governance and materiality assessment

- DR E1-1– Transition plan for climate change mitigation



- The company's plans to ensure that the business model is compatible with limiting global warming to 1.5°C in line with the Paris Agreement.

### Application guidance related to ESRS 2

- **AG on ESRS 2-SBM4: Resilience** of strategy and business model
  - CSRD (green)
  - ISSB (orange)
  - US SEC (blue)
- **AG on ESRS 2-GOV 4: Climate-related remuneration & Internal carbon pricing schemes**
  - ISSB (orange)
  - US SEC (blue)
- **AG on ESRS 2-IRO 1 and 2: material climate-related impacts, risks and opportunities**
  - CSRD (green)
  - ISSB\* (orange)
  - US SEC\* (blue)

\* Risks and opportunities only

### Information related to ESRS 2:

- Resilience of strategy and business model, complementing the mitigation transition plan.
- Incentive compensation schemes linked to climate objectives and elements on the incentive use of an internal carbon price (investment decisions, internal performance reviews, etc.).
- Description of climate-related impacts, risks and opportunities in relation to the TCFD and the physical risks of the Taxonomy, and the process for identifying these. Also includes information to be published on scenario analysis with the use of a 1.5°C scenario for transition risks and a high scenario for physical risks.

## 6.2 E1 Climate change: Disclosure Requirements Policies, targets, action plans and resources

### ESRS E1 Disclosure Requirements (II/IV)

#### 3 Disclosure Requirements related to Policies, targets, action plans and resources

- **DR E1-2 – Policies** implemented to manage climate change mitigation and adaptation

CSRD

- **DR E1-3 – Measurable targets** for climate change mitigation and adaptation

CSRD

ISSB

US SEC

- **DR E1-4 – Climate change mitigation and adaptation action plans and resources**

CSRD\*

ISSB\*

Taxo\*

Information to be published in relation to the Disclosure Principles (ESRS 1):

- Policies to manage GHG emissions, physical and transition risks and opportunities.
- Targets, including for reducing GHG emissions. Additional information to be provided if a net-zero target (including removals) or carbon neutrality (including carbon credits) is claimed.
- Action plan and resources to implement policies and achieve targets.

## 6.3 E1 Climate change: Disclosure Requirements Performance measures

### ESRS E1 Disclosure Requirements) (III/IV)

#### 13 Disclosure Requirements related to performance measures 1/2

##### Energy

**DR E1-5: Energy consumption & mix** SFDR

**DR E1-6: Energy intensity** per revenue SFDR

##### GHG emissions / removals

**DR E1-7: Scope 1** GHG emissions SFDR ISSB US SEC

**DR E1-8: Scope 2** GHG emissions SFDR ISSB US SEC

**DR E1-9: Scope 3** GHG emissions SFDR ISSB US SEC

**DR E1-10: Total** GHG emissions

**DR E1-11: GHG intensity** per net turn SFDR ISSB US SEC

**DR E1-12: GHG removals** CSRD\*

**DR E1-13: Carbon credits** CSRD\* ISSB US SEC

**Optional DR E1-14: Avoided GHG emissions** from products and services

\* in recital 41

- The information on energy consumption makes it possible to assess the company's absolute consumption, its evolution and the share of renewable energy.
- Intensity information meets the requirements of the SFDR.
- Publication of GHG emissions: Scopes 1, 2, 3 and Total. For Scope 3, selection from the 15 most significant GHG Protocol categories.
- Scope 3: calculation updated every 3 years, published annually.
- Distinction between "Removals" = actions to permanently reduce GHGs from the atmosphere within the value chain and "carbon credits" = financing outside the value chain by purchasing credits.
- Optionality of avoided emissions - lack of maturity and consensus on calculation methods.

## 6.3 E1 Climate change: Disclosure Requirements Performance measures

### ESRS E1 Disclosure Requirements (IV/IV)

#### 13 Disclosure Requirements related to performance measures 2/2

##### Financial effects

**DR E1-15:** Financial effects from **physical risks** ISSB US SEC

**DR E1-16:** Financial effects from **transition risks** ISSB US SEC

**DR E1-17:** Financial effect from **opportunities** Taxo\* ISSB US SEC

##### Taxonomy Regulation

\*\* indirect link

##### Information on potential financial effects:

- Assets exposed to physical/transitional risks (value and %), share covered by adaptation plans.
- Possible future liabilities: ETS regulated installations, emission monetisation, etc.
- Share of turnover exposed to physical / transition risks.
- Financial effects of climate change opportunities (turnover, cost reduction).

## 6.4 E2 Pollution: Objective

**To specify disclosure requirements which will enable users of the sustainability statements to understand material impacts, actions taken, results of such actions, material risks and opportunities related to pollution.**

- Pollution and prevention, control and reduction
  - of air– emissions into air (both indoor and outdoor)
  - of water (including groundwater)
  - of soil (at production site, outside, through use of undertaking’s products and services)
- Production, use and/or distribution and commercialisation of
  - Substances of concerns (having a chronic effect for human health or the environment or substances which hamper recycling for safe and high quality secondary raw materials)
  - Most harmful substances (listed in the EU Chemicals Strategy for Sustainability)
- Enabling activities in support of prevention, control and elimination of pollution (four remaining environmental objectives of the EU Taxonomy Regulation)

## 6.5 E2 Pollution: Overview (I/III)

### Application guidance related to ESRS 2

- **AG on ESRS 2-SBM 4: Resilience** of strategy and business model TCFD CSRD  
ZPAP
- **AG on ESRS 2-IRO 1 and 2: material pollution-related impacts, risks and opportunities** TCFD CSRD  
OEF

- Link to the EU Action Plan initiative "Towards a Zero Pollution for Air, Water and Soil", and value chain consideration.
- Five sub-themes: air pollution, water pollution, soil pollution, substances of concern (including the most harmful substances) and enabling activities to prevent, control and eliminate pollution.
- Link to the definitions of the Chemicals Strategy for Sustainability, the EU REACH Regulation, the E-PRTR (European Pollutant Release and Transfer Register), the Industrial Emissions Directive and the work of the Sustainable Finance Platform.

### 3 Disclosure Requirements related to Policies, targets, action plans and resources

- **DR E2-1** – Policies implemented to prevent and control pollution CSRD  
Sev. III
- **DR E2-2** – Measurable targets for pollution ZPAP CSRD  
Taxo IED  
GRI
- **DR E2-3** – Pollution action plans and resources CSRD  
GRI  
IED  
Taxo

- Policies should pursue an objective (prevention, minimisation, etc.) related to one of the five sub-themes.
- Targets should be expressed in terms of the volume of pollutants concerned, as well as in terms of turnover and raw material costs for substances of concern, and the link should be made with the BAT benchmarks.
- The actions serve the objectives in line with the regulations.

## 6.5 E2 Pollution: Overview (II/III)

### 4 Disclosure Requirements related to performance measurement

- <b>DR E2-4</b> – Pollution to air, water and soil	SFDR	CSRD
	IED	GRI
- <b>DR E2-5</b> – Substances of concern and most harmful substances		CSRD
	Taxo	ZPAP
- <b>DR E2-6</b> – Pollution-related incidents and deposit impacts and risks, and financial exposure to the undertaking		CSRD
- <b>DR E2-7</b> – Potential financial effects from pollution-related impacts, risks and opportunities		CSRD
- <b>Taxonomy Regulation</b>		

#### *Pollution to air, water and soil*

- Information on the list and volumes of air, water and soil pollutants generated or used throughout the value chain, as well as the area affected where relevant (including Annex II E-PRTR).
- Link to degree of urbanisation and air quality indicators, as well as to the EU Industrial Emissions Directive and BAT/BREFs where relevant.

#### *Substances of concern*

- Specific information on the share of turnover and raw material costs related to these substances.

#### *Incidents and deposits*

- Information on the main incidents and deposits, their impacts as well as their associated and provisioned costs.

SFDR

Link to additional indicators SFDR on Emissions of inorganic pollutants, air pollutants and ozone-depleting substances.

## 6.6 E3 Water and marine resources: Objective

To specify disclosure requirements to enable users of the sustainability statements to understand material impacts, actions taken, results of such actions, material risks and opportunities related to water and marine resources

### **Water**

- Undertaking's relationship with water in its upstream and downstream value chain, in terms of dependencies, impacts, risks and opportunities and how it effectively addresses these issues
- Where and how much water is withdrawn, consumed and discharged for the undertaking's activities, products and services
- What are the water-related impacts caused or contributed to by the undertaking
- How the undertaking is exposed to water-related risks (flood risks, water scarcity risks, etc)

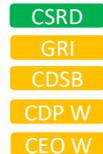
### **Marine resources**

- Undertaking's activities which cause or contribute to impacts either through the use of ocean-based resources, discharges and emissions to the environment which end up in the oceans, or activities located in maritime (naval matters) areas

## 6.7 E3 Water and marine resources: Overview (I/III)

### Application guidance related to ESRS 2

**AG on ESRS 2-IRO 1 and 2:** Water and marine resources-related **impacts, risks and opportunities**



- Water and marine resources sub-themes, covering the impacts and dependencies of water abstraction, consumption and discharge, including exposure to physical hazards (flooding, water stress, etc.).
- Link with the Water Framework Directive and the EU Marine Strategy Framework Directive.
- Water is a local issue: criticality of geographical sites, hydrological basins.
- Importance of raw materials and consideration of suppliers.
- Marine resources: consideration of deep-sea mineral resources, gravel and seafood.

### 3 Disclosure Requirements related to Policies, targets, action plans and resources

**DR E3-1: Policies** implemented to manage water and marine Resources



- Value chain and link to EU policies and quantified commitments to reduce water abstraction, consumption and discharge.

**DR E3-2:** Measurable **targets** for water and marine resources



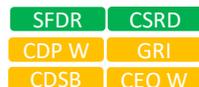
**DR E3-3:** Water and marine **action plans and resources**



## 6.7 E3 Water and marine resources: Overview (III/III)

### 4 Disclosure Requirements related to performance measurement

**DR E3-4:** Water management performance



**DR E3-5:** Water intensity performance



**DR E3-6:** Marine resources-related performance



**DR E3-7:** Potential financial effects from water and marine resources-related impacts, risks and opportunities

**Taxonomy regulation**

#### *Water*

- Volumes of water abstracted, consumed, discharged and link to ESRS E2.
- If relevant, volume of water recycled, reused or stored.
- If relevant, information on intensity.
- Information by geographical area and business segment.

#### *Marine resources*

- Nature and quantity of materials used from marine resources.
- Links with ESRS E5 on waste and plastic use, ESRS E2 on pollutants, ESRS E1 on GHG emissions, ESRS E4 on impacting land use or settlement changes.

SFDR

Link to SFDR principal indicator on Emissions to water and additional indicators on Water usage and recycling, Investments in companies without water management policies and Exposure to areas of high-water stress.

## 6.8 E4 Biodiversity and ecosystems: Objective

**To specify disclosure requirements to enable users of the sustainability statements to understand material impacts, actions taken, results of such actions, material risks and opportunities related to biodiversity and ecosystems**

- Undertaking's relationship to terrestrial, freshwater and marine habitats, ecosystems and populations of related fauna and flora species, including diversity within species, between species and of ecosystems and their interrelation with many indigenous and local communities
- 'Biological diversity' covers the variability among living organisms from all sources including, inter alia, terrestrial, freshwater, marine and other aquatic ecosystems and the ecological complexes of which they are part of

## 6.9 E4 Biodiversity and ecosystems: Overview (I/III)

### 1 Disclosure Requirement related to Strategy, Governance and materiality assessment

- **DR E4-1** – Transition plan in line with the targets of no net loss by 2030, net gain from 2030 and full recovery by 2050

TNFD

- Information on the compatibility of the business model with the EU Biodiversity Strategy 2030 and the Post-2020 Global Biodiversity Framework.
- Identification of biodiversity loss levers (threatened species, protected areas and key areas) in the value chain and remediation actions (avoid, minimise, restore, compensate) on the main resources/dependencies and assets concerned.

### Application guidance related to ESRS 2

- **AG on ESRS 2-SBM 4: Resilience** of strategy and business model

CSRD

TNFD

- **AG on ESRS 2-IRO 1 and 2: Biodiversity and ecosystems - related impacts, risks and opportunities**

CSRD

SFDR

TNFD

**Resilience** : advocating the use of scenarios (e.g. IPBES, ENCORE, etc.).

**Materiality assessment** :

- Advocacy of databases, assessment by geographical location and by commodity, consideration of threatened species, protected areas and key zones.
- Distinction between physical, transition and systemic risks, as well as opportunities in relation to TNFD and CDSB work.
- Presence of activity in biodiversity hotspots.

## 6.9 E4 Biodiversity and ecosystems: Overview (II/III)

### 3 Disclosure Requirements related to Policies, targets, action plans and resources

- **DR E4-2 – Policies** implemented to manage biodiversity and ecosystems **SFDR**
- **DR E4-3** – Measurable targets for biodiversity and ecosystems
- **DR E4-4** – Biodiversity and ecosystems action plans and resources

- Information in relation to the transition plan, as well as the hierarchy of levers: avoid, minimise, restore, compensate, and mitigate.
- Key role of the value chain, traceability of raw materials and suppliers, and importance of social issues of IROs including in relation to the use of genetic resources and interaction with local communities.

### 6 Disclosure Requirements related to performance measurement

- DR E4-5** – Pressure metrics
- DR E4-6** – Impact metrics
- DR E4-7** – Response metrics
- DR E4-8** – Biodiversity-friendly consumption and production metrics
- DR E4-9** – Biodiversity offsets
- DR E4-10** – Potential financial effects from biodiversity-related impacts, risks and opportunities
- Taxonomy Regulation**

- Very basic indicators, in line with ongoing work at international level and the lack of agreed indicators, description of characteristics that indicators should have.

**SFDR**

Link to SFDR principal indicator on Activities negatively affecting biodiversity-sensitive areas and additional indicators on Land degradation, desertification, soil sealing, Investments in companies without sustainable land/agriculture practices, Investments in companies without sustainable oceans / seas practices, Natural species and protected areas and Deforestation.

## 6.10 E5 Resource use and circular economy

**To specify disclosure requirements to enable users of the sustainability statements to understand material impacts, actions taken, results of such actions, material risks and opportunities related to resource use and circular economy**

- Circular economy is a restorative system in which waste and pollution are eliminated and resource use is minimised through systemic design, maintaining and improving the value of products and components and achieving a circular flow of resources, while regenerating natural ecosystems
- The goal is to retain the value of the resources, products and materials by creating a system with innovative business models that allow for renewability, long life optimal use or re-use, refurbishment, remanufacturing, recycling and biodegradation.
- A circular economy is based on three principles, driven by design: eliminate waste and pollution, keep products and materials in use at their highest value and regenerate ecosystems. It is underpinned by a transition to renewable energy.
- Decoupling economic activity from extraction of natural resources can take place through the implementation of circular strategies to prevent natural resources extraction and intensify circular material use.

## 6.11 E5 Resource use and circular economy: Overview (I/II)

### Application guidance related to ESRS 2

- **AG on ESRS 2 SBM 3 and SBM 4** on the integration of resource use and circular economy in the business model
- **AG on ESRS 2-IRO 1 and 2:** on impacts, risks and opportunities

- Link with the European plan on the circular economy.
- Integration of **circular economy principles** in the business model: **elimination of waste and pollution**, circularity of products, **regeneration of nature**, decoupling of economic activity from natural resource extraction, **products and materials maintained at their highest value.**
- Materiality assessment in relation to the **five sub-themes described** in E5-4 to E5-8 in relation to the scenarios of remaining in a linear economy versus making a transition to a circular economy.

### 3 Disclosure Requirements related to Policies, targets, action plans and resources

- **DR E5-1 – Policies** implemented to manage resource use and circular economy
- **DR E5-2 – Measurable targets** for resource use and circular economy
- **DR E5-3 – Resource use and circular economy action plans**

- Policies to decouple activity and use of non-renewable resources / regenerate renewable resources and ecosystems.
- Action plans related to the sub-themes and the three principles of the circular economy.

## 6.11 E5 Resource use and circular economy: Overview (II/II)

### 6 Disclosure Requirements related to performance measurement

- **DR E5-4** – Resource inflows
- **DR E5-5** – Resource outflows
- **DR E5-6** – Waste **SFDR**
- **DR E5-7** – Resource use optimisation
- **DR E5-8** – Circularity support
  
- **DR E5-9** – Financial effects from resource use and circular-economy-related impacts, risks and opportunities
- **Taxonomy Regulation**

**SFDR**

Link to SFDR principal indicator on Hazardous waste and radioactive waste ratio and additional indicator on Non-recycled waste ratio.

Information on the **five sub-themes**:

- quantitative (absolute value et percentage) et qualitative.
- **Resource Inflows**: information on the materials used (renewable, reused, recycled).
- **Resource Outflows**: information on the weight and percentage of products, materials and packaging intentionally created to contribute to the circular economy, i.e. sustainability, reusability, reparability, disassembly, recycling, etc.
- **Waste**: details of hazardous/non-hazardous waste and waste destination.
- **Resource use optimisation**: share of turnover for products and services that optimise the use of resources and promote circular business models.
- **Circularity support**: coordinated actions and partnerships in the value chain.

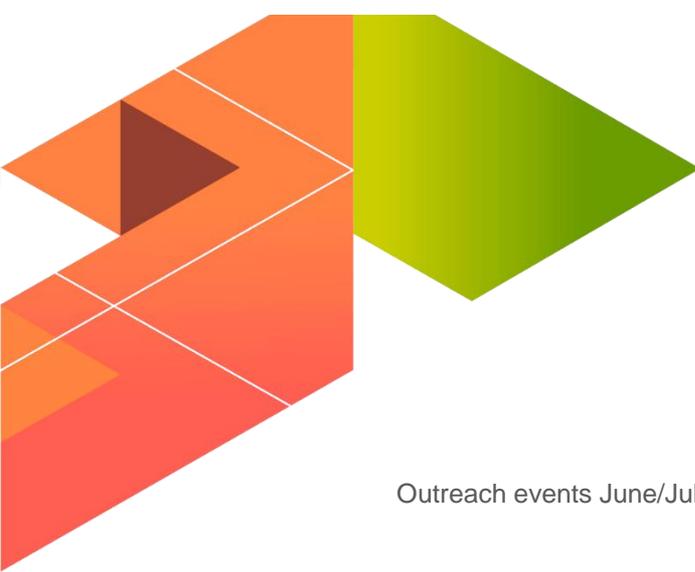


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## 8. Q&A



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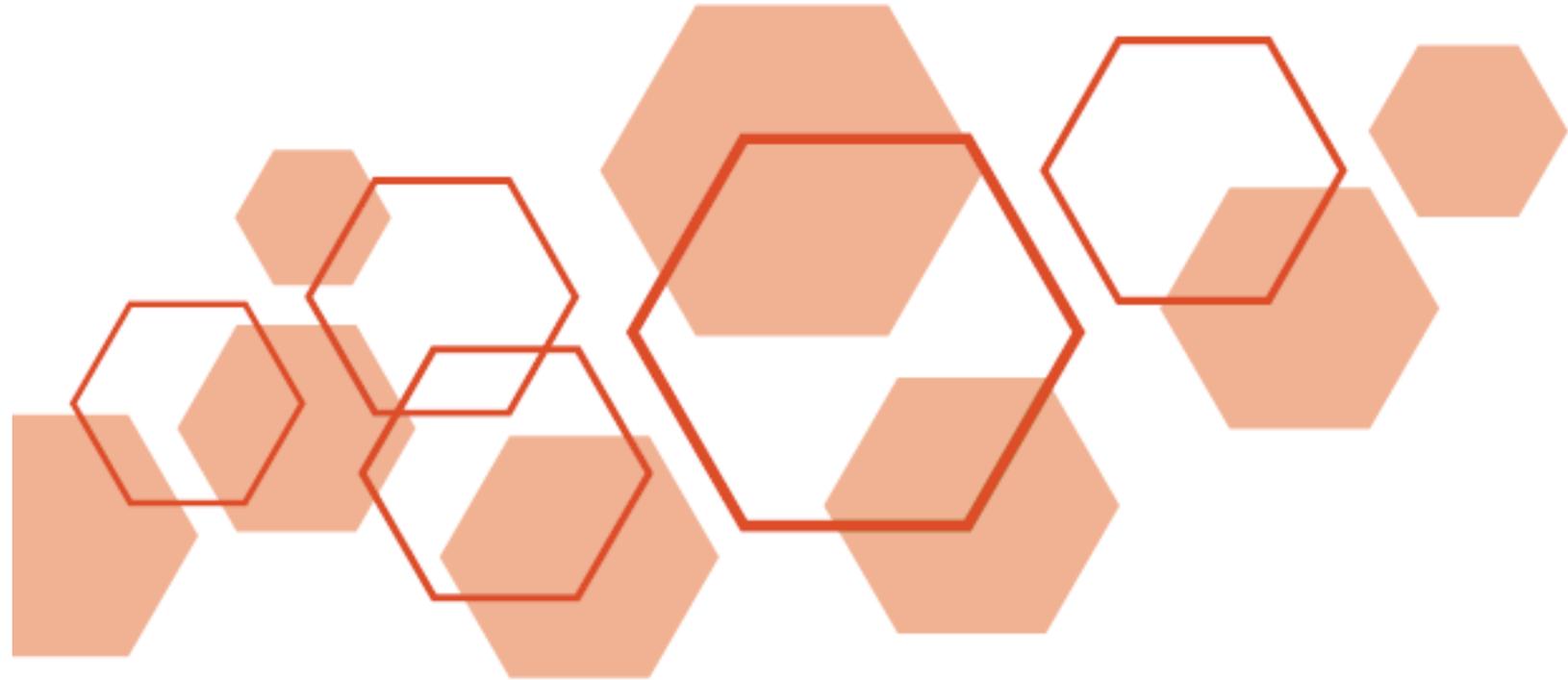


# Social standards

ACADEMICS OUTREACH EVENT

14 July 2022

Sigurt Vitols



7/14/2022

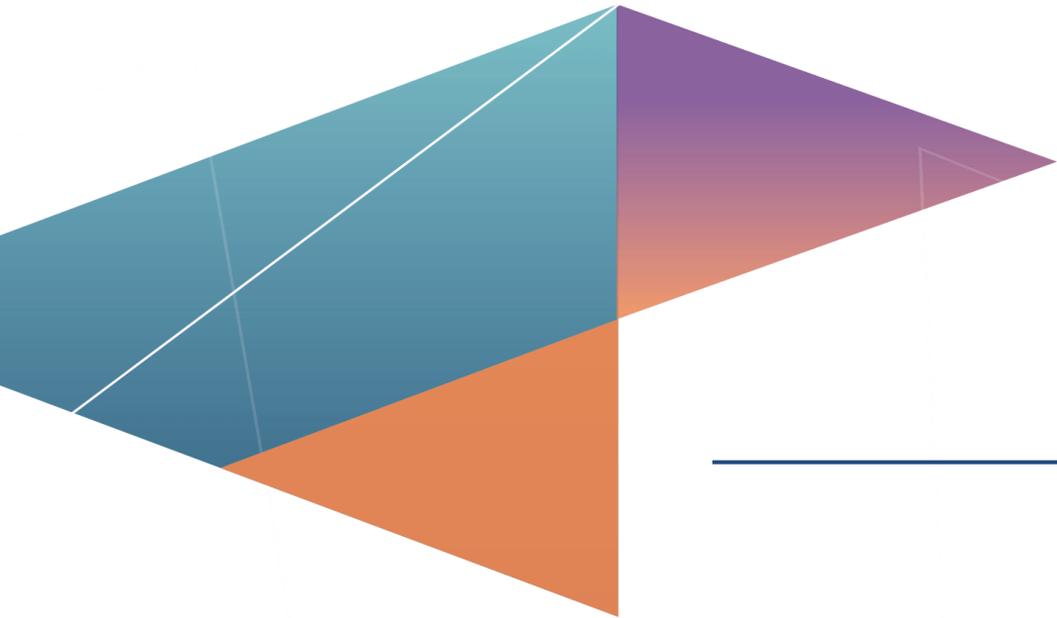
**PTF-ESRS**

Project Task Force on European sustainability reporting standards

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## **Social:**

S1 Own workforce

S2 Workers in the value chain

S3 Affected communities

S4 Consumers and end-users

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## Background and methodology

### Standard development based on CSRD, Article 29 b (Extract)

“ (b) specify the information that undertakings are to disclose about social factors, including information about:

#### i) equal **treatment and\*** opportunities for all, including:

- gender equality and equal pay for work of equal value
- training and skills development
- employment and inclusion of people with disabilities
- **measures against violence and harassment in the workplace\***
- **diversity\***

#### ii) working conditions, including:

- secure employment
- **working time\***
- wages
- social dialogue
- **freedom of association\***
- **existence of work councils\***
- collective bargaining **including the rate of workers covered by collective agreements\***
- **the involvement-information, consultation and participation rights of workers\***
- work-life balance
- ~~a healthy, safe and well-adapted work environment~~
- **health and safety\***

## Background and methodology

### Standard development based on CSRD, Article 29 b (Extract)

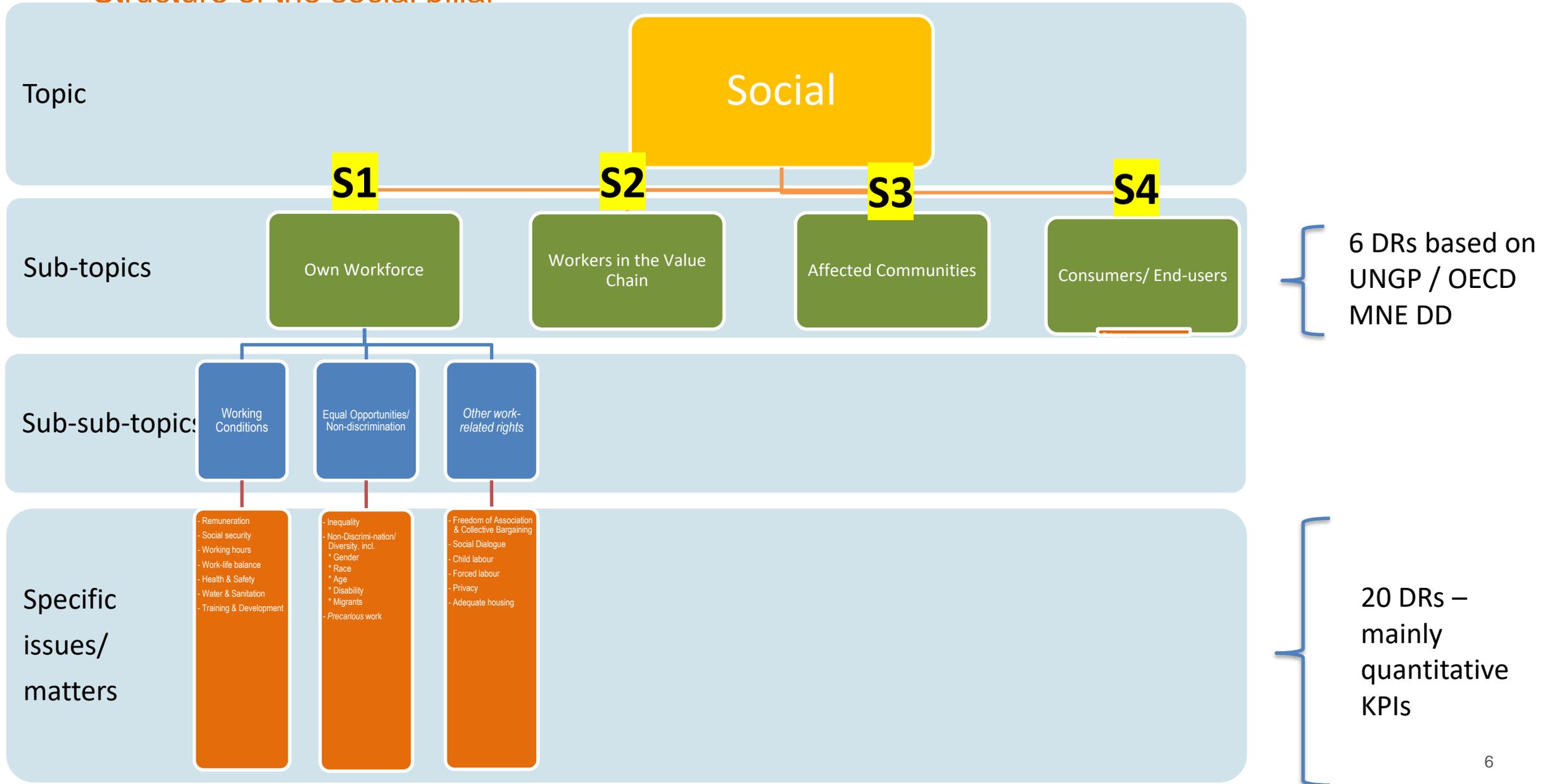
“ (b) specify the information that undertakings are to disclose about social factors, including information about:

iii) respect for the human rights, fundamental freedoms, democratic principles and standards established in:

- the International Bill of Human Rights and other core UN human rights conventions, including **the UN Convention on Persons with Disabilities\***
- **the UN Declaration on the Rights of Indigenous Peoples\***
- the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work
- the ILO fundamental conventions
- **the European Convention of Human Rights\***
- **the revised European Social Charter\***
- the Charter of Fundamental Rights of the European Union

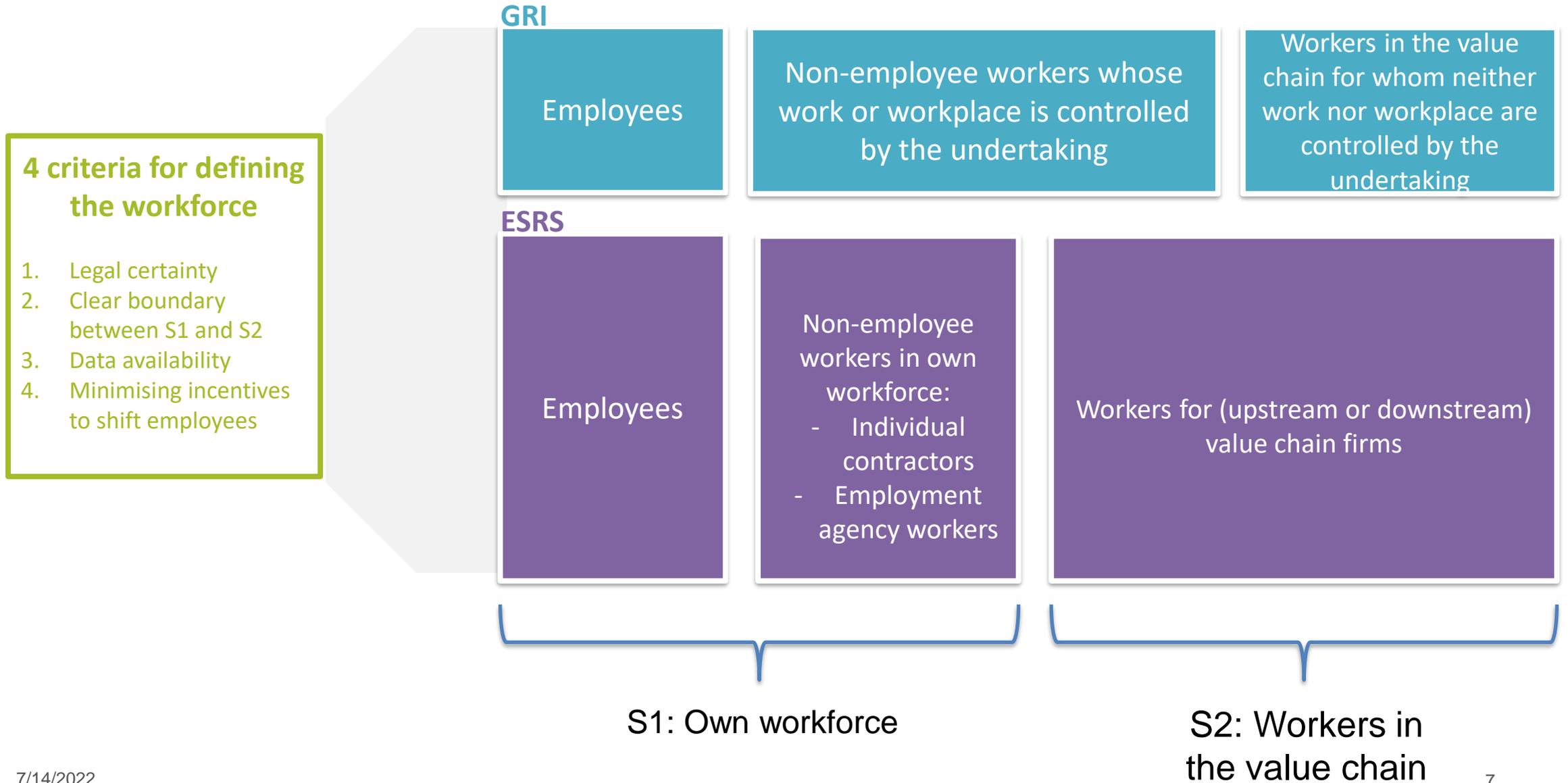
# Social standards

## Structure of the social pillar



# Social standards

## Definition of workforce



# Social Standards: Embedding Due Diligence

## Alignment of social standards with OECD Due Diligence

0. ESRS S1 - DRs 2 and 3: **engage stakeholders** and ESRS 2 DRs (SBM, IROs)



1. ESRS 2 (cross cutting) and AG 3 – 12/13: **assess** impacts, risks and opportunities



2. ESRS S1 DRs 1, 2, 5 and 6: **integrate and act** by developing policies, setting targets and taking action



3. ESRS 1 on targets, progress and tracking effectiveness and ESRS S2 – DR 4: **track** performance



4. The standards in their entirety contribute to the reporting obligation required by the draft CSRD:  
**communicate**

*Approach developed in co-construction with Shift*

# Other Social standards: ESRS S2 to ESRS S4

## Overview

### STRATEGY (complemented by ESRS 2)

AG on ESRS 2-SBM2: Interaction between **material impacts, risks and opportunities** and the strategy and business model

AG on ESRS 2-SBM3: Workforce matters on people and the **adaptation** of its **strategy** and **business model(s)** to such material sustainability impacts

AG on ESRS 2-SBM4: Workforce matters that originate from or are connected to the undertaking's strategy and business model(s) and of the adaptation of its strategy and business model(s) to such **material risks and opportunities**

AG on ESRS 2-IRO2: 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

AG on ESRS 2-IRO3: Outcome of the undertaking's assessment of material sustainability impacts, risks and opportunities that are not covered by an **ESRS (entity-specific level)**

SFDR

### IMPLEMENTATION

DR S2-1: **Policies**, targets, action plans and resources

GRI

OECD

UNGP

SFDR

DR S2-2: **Processes** for engaging with own workers and workers' representatives about impacts

GRI

OECD

UNGP

DR S2-3: Channels for own workers and workers' representatives to raise concerns

SFDR

UNGP

DR S2-4: Targets related to **managing** material negative impacts, **advancing** positive impacts, and managing material risks and opportunities

GRI

UNGP

DR S2-5: Taking action on **material impacts** on own workforce and effectiveness of those actions

GRI

OECD

UNGP

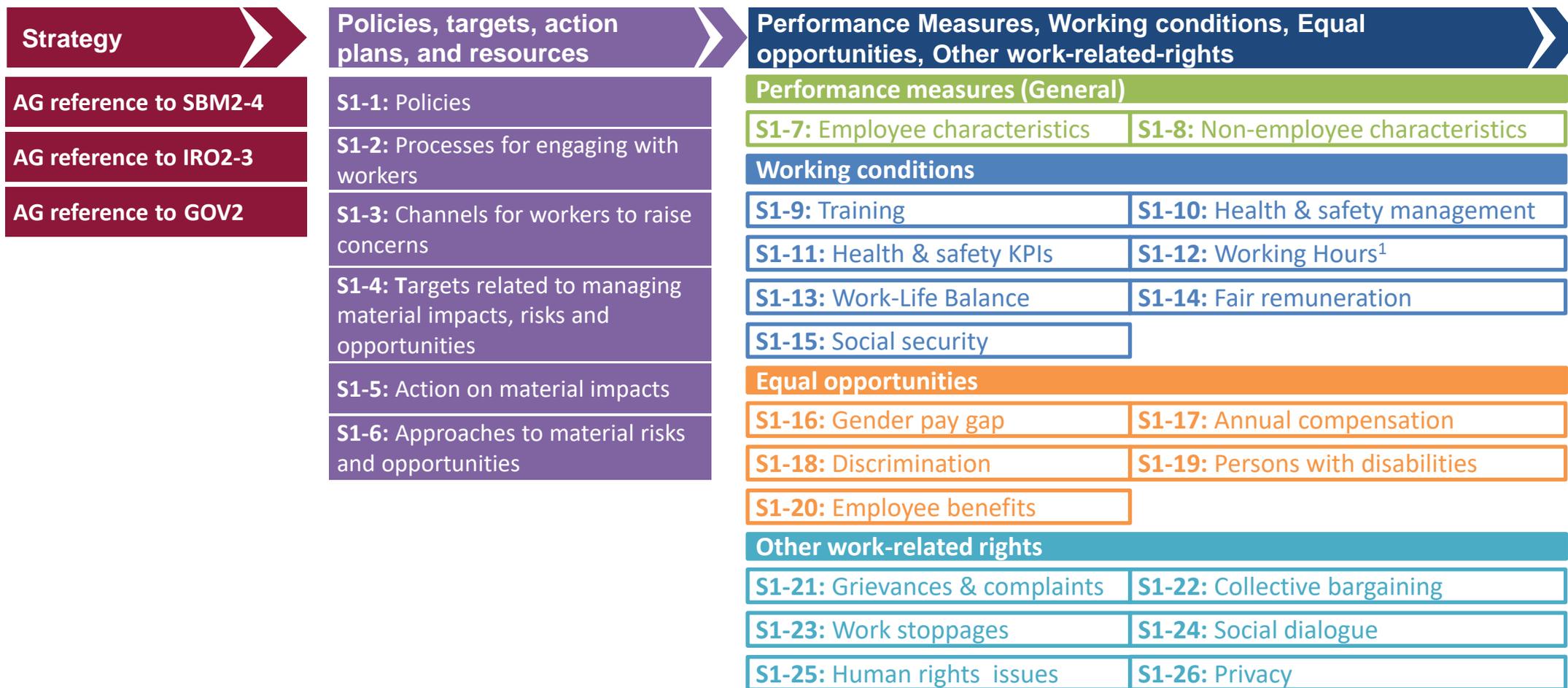
DR S2-6: **Approaches** to mitigating material risks and pursuing material opportunities related to own workforce

OECD

UNGP

# ESRS S1 - overview

## Standard architecture



<sup>1</sup> Optional Disclosure Requirement

# ESRS S1 - overview

## Reference frameworks

### PERFORMANCE MEASURES

#### General

DR S1-7: Characteristics of the Undertaking's **Employees**

GRI

DR S1-8: Characteristics of **non-employee workers** in the undertaking's own workforce

GRI

#### Working Conditions

DR S1-9: **Training and Skills** Development indicators

GRI

DR S1-10: **Coverage** of the health and safety management system

ILO OECD  
GRI

DR S1-11: **Performance** of the health and safety management system

SFDR ILO  
GRI

DR S1-12: Working **Hours**

ILO EPSR

DR S1-13: Work-Life **Balance** indicators

ILO EPSR

DR S1-14: **Fair** remuneration

EPSR GRI

DR S1-15: **Social security** eligibility coverage

EPSR

#### Equal Opportunities

DR S1-16: **Pay gap** between women and men

EPSR GRI  
SFDR

DR S1-17: Annual total **compensation ratio**

EPSR GRI  
SFDR

DR S1-18: **Discrimination** incidents related to equal opportunities

EPSR GRI  
SFDR

DR S1-19: Employment of persons with **disabilities**

EPSR GRI

DR S1-20: Differences in the **provision of benefits** to employees with different employment contract types

EPSR GRI

#### Other Work-related Rights

DR S1-21: **Grievances** and other work-related rights

GRI

DR S1-22: **Collective bargaining** coverage

SASB GRI  
ILO

DR S1-23: Work **stoppages**

SASB ILO

DR S1-24: Social **dialogue**

DR S1-25: Identified cases of **severe human rights issues** and incidents

SFDR GRI  
ILO

DR S1-26: **Privacy** at work

ILO

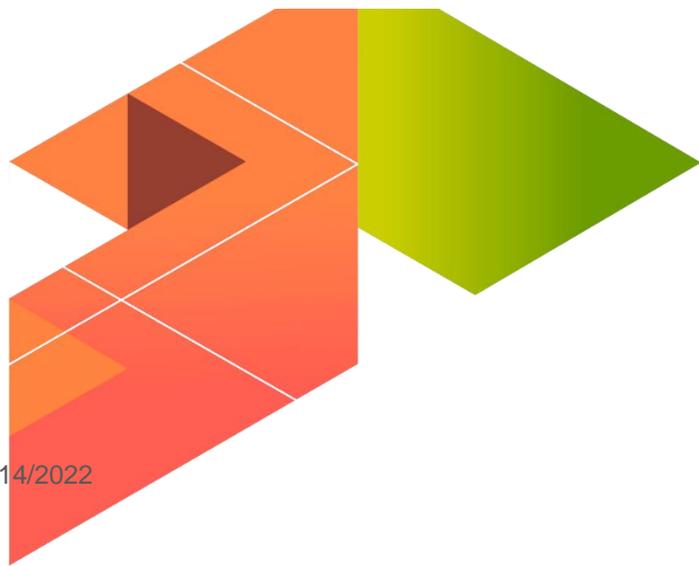


## Q&A

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