

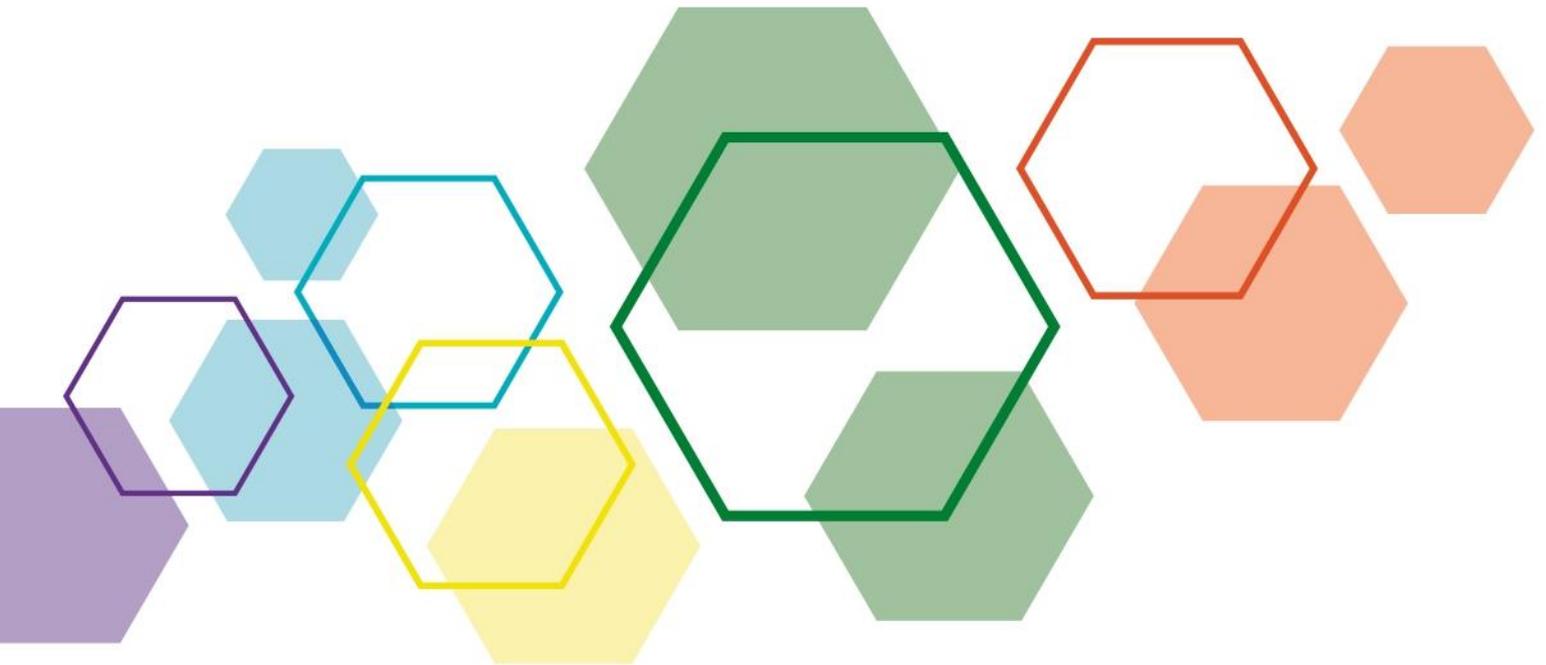
COVER NOTE FOR PUBLIC CONSULTATION

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# DRAFT EUROPEAN SUSTAINABILITY REPORTING STANDARDS

Appendix I – Navigating the ESRS: ESRS Exposure Drafts / Disclosure Requirements, Application Guidance index

April 2022



Open for comments until 8 August 2022

**PTF-ESRS**

Project Task Force on European sustainability reporting standards

 **EFRAG**

## EFRAG Public consultation on ESRS Exposure Drafts

### Appendix I – Navigating the ESRS: ESRS index (mapping of ESRS / Disclosure Requirements / Application guidance)

1. A number of adjustments have been made to the working papers made available by EFRAG over the course of January to March 2022, based on the continuous work performed by the PTF-ESRS. Some of the working papers have been totally or partially reallocated to other drafts. The list of ESRS Exposure drafts is shown in Table 1 below.
2. Table 2 gives an overview of the total number of Disclosure Requirements included in all 13 ESRS Exposure Drafts included in set 1. It also shows (i) how many of each Exposure Draft's Disclosure Requirement addresses a SFDR Principle Adverse Impact (PAI) indicator and (ii) how many SFDR PAI indicators are addressed by a given Exposure Draft.
3. Also, the numbering of the disclosure requirements has been refined to ease their identification and navigation throughout the ESRS. The numbering convention is as follows: DR + number of the ESRS + rank of the DR in the ESRS. On that basis, the second disclosure requirement in ESRS E1 (DR E1-2) cannot be confused with the second disclosure requirement in any other ESRS. Revised numbering of all disclosure requirements throughout all draft ESRS are presented in table 3 below.
4. Reallocations from working papers to Exposure Drafts are highlighted in the table 4 below.

**Table 1 – ESRS Exposure Drafts index**

#### Cross-cutting Exposure Drafts

ESRS 1	General principles
ESRS 2	General, strategy, governance and materiality assessment

#### Topical standards - Environment

ESRS E1	Climate change
ESRS E2	Pollution
ESRS E3	Water and marine resources
ESRS E4	Biodiversity
ESRS E5	Resource use and circular economy

#### Topical standards - Social

ESRS S1	Own workforce
ESRS S2	Workers in the value chain
ESRS S3	Affected communities
ESRS S4	Consumers & end-users

#### Topical standards - Governance

ESRS G1	Governance, risk management and internal control
ESRS G2	Business conduct

**Table 2 – Overview of ESRS Exposure Drafts and SFDR Principal Adverse Impacts indicators**

	<b>Total number of DR per ED</b>	<b>Number of DR covering SFDR PAI indicators</b>	<b>Number of SFDR PAI indicators covered per ED</b>
<b>ESRS 1 – General principles</b>	0	0	0
<b>ESRS 2 – General, strategy, governance and materiality assessment</b>	22	4	12
<b>Total General</b>	<b>22</b>	<b>4</b>	<b>12</b>
<b>ESRS E1 – Climate change</b>	17	8	7
<b>ESRS E2 – Pollution</b>	7	1	3
<b>ESRS E3 – Water and marine resources</b>	7	4	3
<b>ESRS E4 – Biodiversity and ecosystems</b>	10	0	0
<b>ESRS E5 – Resource use and circular economy</b>	9	1	2
<b>Total Environment</b>	<b>51</b>	<b>14</b>	<b>15</b>
<b>ESRS S1 – Own workforce</b>	26	6	12
<b>ESRS S2 – Workers in the value chain</b>	6	1	5
<b>ESRS S3 – Affected Communities</b>	6	1	5
<b>ESRS S4 – Consumers and end-users</b>	6	1	5
<b>Total Social</b>	<b>44</b>	<b>9</b>	<b>27<sup>(1)</sup></b>
<b>ESRS G1</b>	10	1	1
<b>ESRS G2</b>	10	2	7
<b>Total Governance</b>	<b>20</b>	<b>3</b>	<b>8</b>
<b>Total</b>	<b>137</b>	<b>30</b>	<b>62<sup>(1)</sup></b>

(1) Because of the way the social ESRS Exposure Drafts are built (covering the whole value chain in four segments), some of the SFDR Principal Adverse Impacts indicators are individually covered by all four social ESRS Exposure Drafts. Thus, showing a total of 62 SFDR PAI indicators being covered, when there are 50 of them in total. Detailed coverage of SFDR PAI indicators by all ESRS Exposure Drafts and related Disclosure Requirements can be found in Appendix III.

**Table 3 – Disclosure Requirements and application guidance index by ESRS Exposure draft**

<b>ESRS 1 - General principles Disclosure principles</b>	<b>Corresponding Application Guidance</b>
<b>DP 1-1</b> – On policies adopted to manage material sustainability matters	AG 1 to AG 9
<b>DP 1-2</b> – On targets, progress and tracking effectiveness	AG 10 to AG 18
<b>DP 1-3</b> – Actions, action plans and resources in relation to policies and targets	AG 19 to AG 26
6.2 Structure of the sustainability statements <i>Presentation of disclosures required by sector-agnostic ESRS</i>	AG 27 to AG 35
6.2 Structure of the sustainability statements <i>Presentation of disclosures required by sector-specific ESRS</i>	AG 36
6.2 Structure of the sustainability statements <i>Presentation of entity-specific disclosures required by ESRS</i>	AG 37
6.2 Structure of the sustainability statements <i>Presentation of the disclosures pursuant to article 8 of the Taxonomy regulation (2020/852)</i>	AG 38

<b>ESRS 2 - General, strategy, governance and materiality assessment Disclosure Requirements</b>	<b>Corresponding Application Guidance, including when hosted in separate standards</b>
<b>DR 2-GR 1</b> - General characteristics of the sustainability reporting of the undertaking	AG 1
<b>DR 2-GR 2</b> – Sector(s) of activity	AG 2 to AG 12
<b>DR 2-GR 3</b> - Key features of the value chain	AG 13 to AG 16
<b>DR 2-GR 4</b> - Key drivers of the value creation	AG 17 to AG 21
<b>DR 2-GR 5</b> – Using approximations on the disclosure on boundaries and value chain	N/A
<b>DR 2-GR 6</b> – Disclosing on significant estimation uncertainty	N/A
<b>DR 2-GR 7</b> - Changes in preparation and presentation	N/A
<b>DR 2-GR 8</b> – Prior period errors	N/A
<b>DR 2-GR 9</b> – On other sustainability reporting frameworks	N/A
<b>DR 2-GR 10</b> - General statement of compliance	AG 22 to AG 23

<b>DR 2-SBM 1</b> - Overview of strategy and business model	AG 24 to AG 28
<b>DR 2-SBM 2</b> – Views, interests and expectations of stakeholders	AG 29 to AG 31 <u>ESRS S1</u> : AG 2 to AG 4 <u>ESRS S2</u> : AG 3 to AG 5 <u>ESRS S3</u> : AG 3 to AG 5 <u>ESRS S4</u> : AG 3 to AG 5
<b>DR 2-SBM 3</b> – Interaction of impacts	AG 32 to AG 33 <u>ESRS E5</u> : AG 1 to AG 4 <u>ESRS S1</u> : AG 5 <u>ESRS S2</u> : AG 6 <u>ESRS S3</u> : AG 6 <u>ESRS S4</u> : AG 6
<b>DR 2-SBM 4</b> – Interaction of risks and opportunities and the undertaking’s strategy and business model	AG 34 to AG 35 <u>ESRS E1</u> : AG 7 <u>ESRS E2</u> : AG 1 to AG 4 <u>ESRS E4</u> : AG 7 to AG 9 <u>ESRS E5</u> : AG 1 to AG 4 <u>ESRS S1</u> : AG 6 to AG 104 <u>ESRS S2</u> : AG 7 to AG 8 <u>ESRS S3</u> : AG 7 to AG 8 <u>ESRS S4</u> : AG 7 to AG 8
<b>DR 2-GOV 1</b> - Roles and responsibilities of governance bodies	AG 36 to AG 43 <u>ESRS G2</u> : AG 3
<b>DR 2-GOV 2</b> - Information of administrative, management and supervisory bodies about sustainability matters	AG 44 to AG 45 <u>ESRS G2</u> : AG 3
<b>DR 2-GOV 3</b> - Sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies	AG 46 to AG 49 <u>ESRS G2</u> : AG 3
<b>DR 2-GOV 4</b> - Integration of sustainability strategies and performance in incentive schemes	AG 50 to AG 54 <u>ESRS E1</u> : AG 8 to AG 13
<b>DR 2-GOV 5</b> - Statement on due diligence	AG 55
<b>DR 2-IRO 1</b> - Description of the processes to identify material sustainability impacts, risks and opportunities	AG 56 to AG 72 <u>ESRS E1</u> : AG 14 to AG 22 <u>ESRS E2</u> : AG 5 to AG 8 <u>ESRS E3</u> : AG 1 to AG 13 <u>ESRS E4</u> : AG 10 to AG 30 <u>ESRS E5</u> : AG 5 to AG 9 <u>ESRS G2</u> : AG 4

<b>DR 2-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	AG 73 to AG 77 <u>ESRS E1</u> : AG 14 to AG 22 <u>ESRS E2</u> : AG 5 to AG 8 <u>ESRS E3</u> : AG 1 to AG 13 <u>ESRS E5</u> : AG 5 to AG 9 <u>ESRS S1</u> : AG 8 to AG 104 <u>ESRS S2</u> : AG 9 to AG 70 <u>ESRS S3</u> : AG 9 to AG 12 <u>ESRS S4</u> : AG 9 to AG 12
<b>DR 2-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)	AG 78 to AG 79 <u>ESRS E3</u> : AG 1 to AG 13 <u>ESRS E5</u> : AG 5 to AG 9 <u>ESRS S1</u> : AG 8 to AG 104 <u>ESRS S2</u> : AG 9 to AG 70 <u>ESRS S3</u> : AG 9 to AG 12 <u>ESRS S4</u> : AG 9 to AG 12

<b>ESRS E1- Climate change Disclosure Requirements</b>	<b>Corresponding Application Guidance</b>
<b>DR E1-1</b> – Transition plan for climate change mitigation	AG 1 to AG 6
<b>DR E1-2</b> – Policies implemented to manage climate change mitigation and adaptation	AG 23 to AG 26
<b>DR E1-3</b> – Measurable targets for climate change mitigation and adaptation	AG 27 to AG 31
<b>DR E1-4</b> – Climate change mitigation and adaptation action plans and resources	AG 32 to AG 35
<b>DR E1-5</b> – Energy consumption & mix	AG 36 to AG 39
<b>DR E1-6</b> – Energy intensity per net turnover	AG 40 to AG 42
<b>DR E1-7</b> – Scope 1 GHG emissions	AG 43 to AG 46
<b>DR E1-8</b> – Scope 2 GHG emissions	AG 43 to AG 44 AG 47
<b>DR E1-9</b> – Scope 3 GHG emissions	AG 43 to AG 44 AG 48 AG 51
<b>DR E1-10</b> – Total GHG emissions	AG 43 to AG 44 AG 49 to AG 50 AG 52 to AG 54
<b>DR E1-11</b> – GHG intensity per net turnover	AG 55 to AG 57
<b>DR E1-12</b> – GHG removals in own operations and the value chain	AG 58 to AG 62

<b>Optional DR E1-13</b> – GHG mitigation projects financed through carbon credits	AG 63 to AG 66
<b>Optional DR E1-14</b> – Avoided GHG emissions from products and services	AG 67 to AG 69
<b>Taxonomy DR</b> - Taxonomy Regulation for climate change mitigation and climate change adaptation	N/A
<b>DR E1-15</b> – Potential financial effects from material physical risks	AG 70 to AG 78
<b>Disclosure Requirement E1-16</b> – Potential financial effects from material transition risks	AG 79 to AG 90
<b>Disclosure Requirement E1-17</b> – Potential financial effects from climate-related opportunities	AG 91 to AG 92

<b>ESRS E2 - Pollution Disclosure Requirements</b>	<b>Corresponding Application Guidance</b>
<b>DR E2-1</b> – Policies implemented to prevent and control pollution	N/A
<b>DR E2-2</b> – Measurable targets for pollution	AG 9 to AG 10
<b>DR E2-3</b> – Pollution action plans and resources	AG 11 to AG 12
<b>DR E2-4</b> – Pollution of air, water and soil	AG 13 to AG 22
<b>DR E2-5</b> – Substances of concern and most harmful substances	AG 23
<b>DR E2-6</b> – Pollution-related incidents and deposits impacts and risks, and financial exposure to the undertaking	AG 24 to AG 25
<b>DR E2-7</b> – Potential financial effects from pollution-related impacts, risks and opportunities	N/A

<b>ESRS E3 - Water and marine resources Disclosure Requirements</b>	<b>Corresponding Application Guidance</b>
<b>Dr E3-1</b> – Policies implemented to manage water and marine resources	AG 14 to AG 15
<b>DR E3-2</b> – Measurable targets for water and marine resources	AG 16 to AG 19
<b>DR E3-3</b> – Water and marine resources action plans and resources	AG 20 to AG 23
<b>DR E3-4</b> – Water management performance	AG 24 to AG 30
<b>DR E3-5</b> – Water intensity performance	AG 31 to AG 33
<b>DR E3-6</b> – Marine resources-related performance	AG 34 to AG 36
<b>DR E3-7</b> – Potential financial effects from water and marine resources-related impacts, risks and opportunities	N/A

<b>ESRS E4 – Biodiversity and ecosystems Disclosure Requirement</b>	<b>Corresponding Application Guidance</b>
<b>DR E4-1</b> – Transition plan in line with the targets of net zero loss by 2030, net gain from 2030 and full recovery by 2050	AG 1 to AG 6
<b>DR E4-2</b> – policies implemented to manage biodiversity and ecosystems	AG 31 to AG 34
<b>DR E4-3</b> – Measurable targets for biodiversity and ecosystems	AG 35 to AG 41
<b>DR E4-4</b> – Biodiversity and ecosystems action plans	AG 42 to AG 45
<b>DR E4-5</b> – Pressure metrics	AG 46 to AG 65
<b>DR E4-6</b> – Impact metrics	AG 66 to AG 72
<b>DR E4-7</b> – Response metrics	AG 73 to AG 75
<b>DR E4-8</b> – Biodiversity-friendly consumption and production metrics	AG 76 to AG 77
<b>DR E4-9</b> – Biodiversity offsets	AG 78 to AG 84
<b>DR E4-10</b> – Potential financial effects from biodiversity-related impacts, risks and opportunities	N/A

<b>ESRS E5 - Resource use and circular economy Disclosure Requirements</b>	<b>Corresponding Application Guidance</b>
<b>DR E5-1</b> – Policies implemented to manage resource use and circular economy	N/A
<b>DR E5-2</b> – Measurable targets for resource use and circular economy	AG 10 to AG 11
<b>DR E5-3</b> – Resource use and circular economy action plans	AG 12 to AG 14
<b>DR E5-4</b> – Resources inflows	AG 15 to AG 23
<b>DR E5-5</b> – Resources outflows	AG 24 to AG 28
<b>DR E5-6</b> – Waste	AG 29 to AG 32
<b>DR E5-7</b> – Resource use optimisation	AG 33 to AG 36
<b>DR E5-8</b> – Circularity support	AG 37 to AG 39
<b>DR E5-9</b> – Potential financial effects from resource use and circular economy-related impacts, risks and opportunities	N/A

<b>ESRS S1 - Own workforce Disclosure Requirements</b>	<b>Corresponding Application Guidance</b>
<b>DR S1-1</b> – Policies related to own workforce	AG 11 to AG 31
<b>DR S1-2</b> – Processes for engaging with own workers about impacts	AG 32 to AG 43
<b>DR S1-3</b> – Channels for own workers and workers' representatives to raise concerns	AG 44 to AG 51
<b>DR S1-4</b> – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	AG 52 to AG 59

<b>DR S1-5</b> – Taking action on material impacts on own workforce and effectiveness of those actions	AG 60 to AG 81
<b>DR S1-6</b> – Approaches to mitigating material risks and pursuing material opportunities related to own workers	AG 82 to AG 86
<b>DR S1-7</b> – Characteristics of the Undertaking’s Employees	AG 87 to AG 97
<b>DR S1-8</b> – Characteristics of non-employee workers in the undertaking’s own workforce	AG 98 to AG 107
<b>DR S1-9</b> – Training and Skills Development indicators	AG 108 to AG 111
<b>DR S1-10</b> - Coverage of the health and safety management system	AG 112 to AG 113
<b>DR S1-11</b> - Performance of the health and safety management system	AG 114 to AG 128
<b>DR S1-12</b> - Working hours	AG 129 to AG 132
<b>Disclosure Requirement S1-13</b> – Work-life balance indicators	AG 133 to AG 138
<b>Disclosure Requirement S1-14</b> – Fair Remuneration	AG 139 to AG 143
<b>Disclosure Requirement S1-15</b> – Social security eligibility coverage	AG 144
<b>Disclosure Requirement S1-16</b> – Pay gap between women and men	AG 145 to AG 147
<b>Disclosure Requirement S1-17</b> – Annual total compensation ratio	AG 148 to AG 149
<b>Disclosure Requirement S1-18</b> – Discrimination incidents related to equal opportunities	AG 150
<b>Disclosure Requirement S1-19</b> – Employment of persons with disabilities	AG 151
<b>Disclosure Requirement S1-20</b> – Differences in the provision of benefits to employees with different employment contract types	AG 152 to AG 153
<b>Disclosure Requirement S1-21</b> – Grievances and complaints related to other work-related rights	AG 154
<b>Disclosure Requirement S1-22</b> – Collective bargaining coverage	AG 155 to AG 159
<b>Disclosure Requirement S1-23</b> – Work stoppages	AG 160 to AG 163
<b>Disclosure Requirement S1-24</b> – Social dialogue	AG 164 to AG 166
<b>Disclosure Requirement S1-25</b> – Identified cases of severe human rights issues and incidents	AG 167

<b>Disclosure Requirement S1-26 – Privacy at work</b>	AG 168 to AG 173
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<b>ESRS S2 - Workers in the value chain Disclosure Requirements</b>	<b>Corresponding Application Guidance</b>
DR S2-1 – Policies related to value chain workers	AG 14 to AG 27
DR S2-2 – Processes for engaging with value chain workers about impacts	AG 28 to AG 35
DR S2-3 – Channels for value chain workers to raise concerns	AG 36 to AG 41
DR S2-4 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	AG 42 to AG 49
DR S2-5 – Taking action on material impacts on value chain workers and effectiveness of those actions	AG 50 to AG 65
DR S2-6 – Approaches to mitigating material risks and pursuing material opportunities related to value chain workers	AG 66 to AG 70

<b>ESRS S3 - Affected communities Disclosure Requirements</b>	<b>Corresponding Application Guidance</b>
DR S3-1 – Policies related to affected communities	AG 13 to AG 25
DR S3-2 – Processes for engaging with affected communities about impacts	AG 26 to AG 32
DR S3-3 – Channels for affected communities to raise concerns	AG 33 to AG 38
DR S3-4 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	AG 39 to AG 45
DR S3-5 – Taking action on material impacts on affected communities and effectiveness of those actions	AG 46 to AG 61
DR S3-6 – Approaches to mitigating material risks and pursuing material opportunities related to affected communities	AG 62 to AG 66

<b>ESRS S4 - Consumers and end-users Disclosure Requirements</b>	<b>Corresponding Application Guidance</b>
DR S4-1 – Policies related to consumers and end-users	AG 13 to AG 23
DR S4-2 – Processes for engaging with consumers and end-users about impacts	AG 24 to AG 30
DR S4-3 – Channels for consumers and end-users to raise concerns	AG 31 to AG 36
DR S4-4 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	AG 37 to AG 43

<b>DR S4-5</b> – Taking action on material impacts on consumers and end-users and effectiveness of those actions	AG 44 to AG 59
<b>DR S4-6</b> – Approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users	AG 60 to AG 64

<b>ESR G1 - Governance, risk management and internal control Disclosure Requirements</b>	<b>Corresponding Application Guidance</b>
<b>DR G1-1</b> – Governance structure and composition	AG 1 to AG 10
<b>DR G1-2</b> – Corporate governance code or policy	AG 11
<b>DR G1-3</b> – Nomination process	AG 12
<b>DR G1-4</b> – Diversity policy	AG 13
<b>DR G1-5</b> – Evaluation process	N/A
<b>DR G1-6</b> – Remuneration policy	AG 14
<b>DR G1-7</b> – Risk management processes	AG 15 to AG 20
<b>DR G1-8</b> – Internal control processes	AG 21 to AG 23
<b>DR G1-9</b> – Composition of the administrative, management and supervisory bodies	AG 23 to AG 26
<b>DR G1-10</b> – Meetings and attendance rate	N/A

<b>ESRS G2 - Business conduct Disclosure Requirements</b>	<b>Corresponding Application Guidance</b>
<b>DR G2-1</b> – Business conduct culture	AG 1 to AG 2
<b>DR G2-2</b> – Policies and targets on business conduct	AG 5 to AG 9
<b>DR G2-3</b> – Prevention and detection of corruption and bribery	N/A
<b>DR G2-4</b> – Anti-competitive behaviour prevention and detection	AG 10
<b>DR G2-5</b> – Anti-corruption and anti-bribery training	AG 11 to AG 13
<b>DR G2-6</b> – Corruption or bribery events	AG 14
<b>DR G2-7</b> – Anti-competitive behaviour events	N/A
<b>DR G2-8</b> – Beneficial ownership	AG 15
<b>DR G2-9</b> – Political engagement and lobbying activities	AG 16 to AG 23
<b>DR G2-10</b> – Payment practices	AG 24 to AG 25

**Table 4 - Reconciliation between Working Papers and ESRS Exposure Drafts**

<b>Working Papers</b>		<b>ESRS Exposure Drafts</b>	
<b>WP ESRS 1 - General Principles</b>	<b>ESRS</b>	<b>DR number</b>	<b>DR name</b>
DR 1 - General characteristics	ESRS 2	DR 2-GR 1	General characteristics of the sustainability reporting of the undertaking
DR 2 - Overview of strategy and business model	ESRS 2	DR 2-SBM 1	Overview of strategy and business model
DR 3 - Sectors of activity	ESRS 2	DR 2-GR 2	Sectors of activity
DR 4 - Key features of the value chain	ESRS 2	DR 2-GR 3	Key features of the value chain

DR 5 - Key drivers of the value creation	ESRS 2	DR 2-GR 4	Key drivers of the value creation
DR 6 - General statement of compliance	ESRS 2	DR 2- GR 10	General statement of compliance

WP ESRS 2	ESRS	DR number	DR name
DR 1 - Overview of strategy and business model	ESRS 2	DR 2-SBM 1	Overview of strategy and business model
DR 2 - Sectors of activity	ESRS 2	DR 2-GR 2	Sectors of activity
DR 3 - Products and services, markets	Deleted	Deleted	
DR 4 - Key features of the value chain	ESRS 2	DR 2-GR 3	Key features of the value chain
DR 5 - Key drivers of value creation	ESRS 2	DR 2-GR 4	Key drivers of the value creation
DR 6 - Interests of stakeholders	ESRS 2	DR 2-SBM 2	Views, interests and expectations of stakeholders
DR 7 - Impacts related to sustainability matters	ESRS 2	DR 2-SBM 3	Impacts related to sustainability matters
DR 8 - Risks and opportunities related to sustainability matters	ESRS 2	DR 2-SBM 4	Risks and opportunities related to sustainability matters

WP ESRS 3	ESRS	DR number	DR name
DR 1 - Roles and responsibilities of governance bodies	ESRS 2	DR 2-GOV 1	Roles and responsibilities of the administrative, management and supervisory bodies
DR 2 - Information of governance bodies about sustainability matters	ESRS 2	DR 2-GOV 2	Information of administrative, management and supervisory bodies about sustainability matters
DR 3 - Sustainability matters addressed by the undertaking's governance bodies	ESRS 2	DR 2-GOV 3	Sustainability matters addressed by the undertaking's administrative, management and supervisory bodies
DR 4 - Integration of sustainability strategies and performance in compensation schemes	ESRS 2	DR 2-GOV 4	Integration of sustainability strategies and performance in incentive schemes

WP ESRS 4	ESRS	DR number	DR name
DR 1 - Description of the processes to identify material sustainability impacts, risks and opportunities	ESRS 2	DR 2-IRO 1	Description of the processes to identify material sustainability impacts, risks and opportunities
DR 2 - Outcome of the undertaking's assessment on material sustainability impacts, risks and opportunities as identified by reference to and in compliance with sector-agnostic and sector-specific ESRS	ESRS 2	DR 2-IRO 2	Outcome of the undertaking's assessment on material sustainability impacts, risks and opportunities as identified by reference to and in compliance with sector-agnostic and sector-specific ESRS
DR 3 - Outcome of the undertaking's assessment of material sustainability impacts, risks and opportunities that are not covered by an ESRS (entity-specific level)	ESRS 2	DR 2-IRO 3	Outcome of the undertaking's assessment of material sustainability impacts, risks and opportunities that are not covered by an ESRS (entity-specific level)
DR 4 - characteristics of quality of entity-specific disclosures	Deleted	Deleted	

ESRS 5	ESRS	DR number	DR name
Dref 1 - Policies implemented to manage material sustainability matters	ESRS 1	DP 1-1	Policies implemented to manage material sustainability matters
Dref 2 - Measurable targets in relation to policies and progress against those targets	ESRS 1	DP 1-2	Measurable targets in relation to policies and progress against those targets
Dref 3 - Actions, action plans and resources in relation to policies and targets	ESRS 1	DP 1-3	Actions, action plans and resources in relation to policies and targets



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