

COVER NOTE FOR PUBLIC CONSULTATION

DRAFT EUROPEAN SUSTAINABILITY REPORTING STANDARDS

Appendix II – CSRD requirements for the development of sustainability reporting standards and their coverage by the ESRS Exposure Drafts

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 II – CSRD requirements for standard setting and their coverage by the ESRS Exposure Drafts

1. First part of the appendix highlights the CSRD provisions that frame the standard-setting work of the Commission and therefore its technical advisor, EFRAG.
2. Second part of the appendix maps how these CSRD provisions are addressed by the ESRS Exposure Drafts.

1. CSRD requirements for ESRS standard setting

3. Article 1 of the April 2021 CSRD proposal prescribes amendments to some of the Accounting Directive provisions relating to sustainability reporting as well as additions to the existing Accounting Directive provisions. Doing so, article 1 lays out the expectations in terms of standard-setting process, in the following manner:
 - amendment of Article 19a on sustainability reporting, defines **what sustainability information shall contain** – especially article 19a paragraph 2.
 - added article 19b on sustainability reporting standards defines
 - o **how and when the Commission shall adopt the sustainability reporting standards** (article 19b paragraph 1)
 - o **what sustainability subject matter sustainability reporting standards shall cover** (article 19b paragraph 2), and
 - o the existing European texts and international initiatives that shall be taken account of when drafting and then adopting the standards (article 19b paragraph 3)
 - added article 19c on sustainability reporting standards for SMEs defines the requirements for SME-specific standards and when the Commission shall adopt them
 - added article 19d on single electronic reporting format prescribes reporting entities to submit their sustainability report in a specific digital format, requiring the sustainability reporting standards to consider this constraint in the definition of the disclosure requirements.

Article 1

Amendments to Directive 2013/34/EU

Directive 2013/34/EU is amended as follows:

(3) Article 19a is replaced by the following

Article 19a

Sustainability Reporting

1. Large undertakings and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), shall include in the management

report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.

2. The information referred to in paragraph 1 shall contain in particular:

(a) a brief description of the undertaking's business model and strategy, including:

- (i) the resilience of the undertaking's business model and strategy to risks related to sustainability matters;
 - (ii) the opportunities for the undertaking related to sustainability matters;
 - (iii) the plans of the undertaking to ensure that its business model and strategy are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the Paris Agreement;
 - (iv) how the undertaking's business model and strategy take account of the interests of the undertaking's stakeholders and of the impacts of the undertaking on sustainability matters;
 - (v) how the undertaking's strategy has been implemented with regard to sustainability matters;
- (b) a description of the targets related to sustainability matters set by the undertaking and of the progress the undertaking has made towards achieving those targets;
- (c) a description of the role of the administrative, management and supervisory bodies with regard to sustainability matters;
- (d) a description of the undertaking's policies in relation to sustainability matters;
- (e) a description of:
- (i) the due diligence process implemented with regard to sustainability matters;
 - (ii) the principal actual or potential adverse impacts connected with the undertaking's value chain, including its own operations, its products and services, its business relationships and its supply chain;
 - (iii) any actions taken, and the result of such actions, to prevent, mitigate or remediate actual or potential adverse impacts;
- (f) a description of the principal risks to the undertaking related to sustainability matters, including the undertaking's principal dependencies on such matters, and how the undertaking manages those risks;
- (g) indicators relevant to the disclosures referred to in points (a) to (f).

Undertakings shall also disclose information on intangibles, including information on intellectual, human, and social and relationship capital.

Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1 and in this process they shall take account of short, medium and long-term horizons.

3. The information referred to in paragraphs 1 and 2 shall contain forward-looking and retrospective information, and qualitative and quantitative information.

Where appropriate, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking's value chain, including the undertaking's own operations, products and services, its business relationships and its supply chain.

Where appropriate, the information referred to in paragraphs 1 and 2 shall also contain references to, and additional explanations of, other information included in the management report in accordance with Article 19 and amounts reported in the annual financial statements.

Member States may allow information relating to impending developments or matters in the course of negotiation to be omitted in exceptional cases where, in the duly justified opinion of the members of the administrative, management and supervisory bodies, acting within the competences assigned to them by national law and having collective responsibility for that opinion, the disclosure of such information would be seriously prejudicial to the commercial position of the undertaking, provided that such omission does not prevent a fair and balanced understanding of the undertaking's development, performance, position and impact of its activity.

4. Undertakings shall report the information referred to in paragraphs 1 to 3 in accordance with the sustainability reporting standards referred to in Article 19b.

5. By way of derogation from Article 19a, paragraphs 1 to 4, small and medium sized undertakings referred to in Article 2, point (1), point (a), may report in accordance with the sustainability reporting standards for small and medium sized undertakings referred to in Article 19c.

(...)

Article 19b

Sustainability reporting standards

1. The Commission shall adopt delegated acts in accordance with Article 49 to provide for sustainability reporting standards. Those sustainability reporting standards shall specify the information that undertakings are to report in accordance with Articles 19a and 29a and, where relevant, shall specify the structure in which that information shall be reported. In particular:

(a) by 31 October 2022, the Commission shall adopt delegated acts specifying the information that undertakings are to report in accordance with paragraphs 1 and 2 of Article 19a, and at least specifying information corresponding to the needs of financial market participants subject to the disclosure obligations of Regulation (EU) 2019/2088.

(b) by 31 October 2023, the Commission shall adopt delegated acts specifying:

(i) complementary information that undertakings shall report with regard to the sustainability matters and reporting areas listed in Article 19a(2), where necessary;

(ii) information that undertakings shall report that is specific to the sector in which they operate.

The Commission shall, at least every three years after its date of application, review any delegated act adopted pursuant to this Article, taking into consideration the technical advice of the European Financial Reporting Advisory Group (EFRAG), and where necessary shall amend such delegated act to take into account relevant developments, including developments with regard to international standards.

2. The sustainability reporting standards referred to in paragraph 1 shall require that the information to be reported is understandable, relevant, representative, verifiable, comparable, and is represented in a faithful manner.

The sustainability reporting standards shall, taking into account the subject matter of a particular standard:

- (a) *specify the information that undertakings are to disclose about environmental factors, including information about:*
 - (i) *climate change mitigation;*
 - (ii) *climate change adaptation;*
 - (iii) *water and marine resources;*
 - (iv) *resource use and circular economy;*
 - (v) *pollution;*
 - (vi) *biodiversity and ecosystems;*
- (b) *specify the information that undertakings are to disclose about social factors, including information about:*
 - (i) *equal opportunities for all, including gender equality and equal pay for equal work, training and skills development, and employment and inclusion of people with disabilities;*
 - (ii) *working conditions, including secure and adaptable employment, wages, social dialogue, collective bargaining and the involvement of workers, work-life balance, and a healthy, safe and well-adapted work environment;*
 - (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, the International Labour Organization's Declaration on Fundamental Principles and Rights at Work and the ILO fundamental conventions and the Charter of Fundamental Rights of the European Union.*
- (c) *specify the information that undertakings are to disclose about governance factors, including information about:*
 - (i) *the role of the undertaking's administrative, management and supervisory bodies, including with regard to sustainability matters, and their composition;*
 - (ii) *business ethics and corporate culture, including anti-corruption and anti-bribery;*
 - (iii) *political engagements of the undertaking, including its lobbying activities;*
 - (iv) *the management and quality of relationships with business partners, including payment practices;*
 - (v) *the undertaking's internal control and risk management systems, including in relation to the undertaking's reporting process.*

3. *When adopting delegated acts pursuant to paragraph 1, the Commission shall take account of:*

- (a) *the work of global standard-setting initiatives for sustainability reporting, and existing standards and frameworks for natural capital accounting, responsible business conduct, corporate social responsibility, and sustainable development;*
- (b) *the information that financial market participants need to comply with their disclosure obligations laid down in Regulation (EU) 2019/2088 and the delegated acts adopted pursuant to that Regulation;*
- (c) *the criteria set out in the delegated acts adopted pursuant to Regulation (EU) 2020/852;*
- (d) *the disclosure requirements applicable to benchmarks administrators in the benchmark statement and in the benchmark methodology and the minimum standards for the construction of EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks in accordance with Commission Delegated Regulations (EU) 2020/1816*8, (EU) 2020/1817 and (EU) 2020/1818;*

- (e) the disclosures specified in the implementing acts adopted pursuant to Article 434a of Regulation (EU) No 575/2013;*
- (f) Commission Recommendation 2013/179/EU;*
- (g) Directive 2003/87/EC of the European Parliament and of the Council;*
- (h) Regulation (EC) No 1221/2009 of the European Parliament and of the Council.*

Article 19c

Sustainability reporting standards for SMEs

The Commission shall adopt delegated acts in accordance with Article 49 to provide for sustainability reporting standards proportionate to the capacities and characteristics of small and medium-sized undertakings. Those sustainability reporting standards shall specify which information referred to in Articles 19a and 29a small and medium-sized undertakings referred to in Article 2, point (1)(a) shall report. They shall take into account the criteria set out in Article 19b, paragraphs 2 and 3. They shall also, where relevant, specify the structure in which that information shall be reported.

The Commission shall adopt those delegated acts at the latest by 31 October 2023.

Article 19d

Single electronic reporting format

*1. Undertakings subject to Article 19a shall prepare their financial statements and their management report in a single electronic reporting format in accordance with Article 3 of Commission Delegated Regulation (EU) 2019/815*15 and shall mark-up their sustainability reporting, including the disclosures laid down in Article 8 of Regulation (EU) 2020/852, in accordance with that Delegated Regulation.*

(...)

2. Coverage of CSRD requirements by ESRS Exposure Drafts

<i>CSRD</i>	<i>Standard Reference</i>	<i>Related chapter / DRs</i>
Article 19a - Sustainability Reporting		
1- Large undertakings and, as of 1 January 2026, small and medium-sized undertakings which are undertakings referred to in Article 2, point (1), point (a), shall include in the management report information necessary to understand the undertaking's impacts on sustainability matters, and information necessary to understand how sustainability matters affect the undertaking's development, performance and position.	ESRS1 – <i>General principles</i>	Objective
2- The information referred to in paragraph 1 shall contain in particular:		
(a) a brief description of the undertaking's business model and strategy, including:	ESRS 2 – <i>General, strategy, governance and materiality assessment</i>	DR 2-SBM 1 – Overview of strategy and business model
(i) the resilience of the undertaking's business model and strategy to risks related to sustainability matters;		DR 2-SBM 4 – Risks and opportunities related to sustainability matters
(ii) the opportunities for the undertaking related to sustainability matters;		
(iii) the plans of the undertaking to ensure that its business model and strategy are compatible with the transition to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the Paris Agreement;	ESRS E1 – <i>Climate change</i>	DR E1-1 – Transition plan for climate change mitigation

CSRD	Standard Reference	Related chapter / DRs
Article 19a - Sustainability Reporting		
(iv) how the undertaking's business model and strategy take account of the interests of the undertaking's stakeholders and of the impacts of the undertaking on sustainability matters;	ESRS 2 – <i>General, strategy, governance and materiality assessment</i>	DR 2-SBM 2 – Views, interests and expectations of stakeholders
(v) how the undertaking's strategy has been implemented with regard to sustainability matters;		DR 2- SBM 3 – Impacts related to sustainability matters
(b) a description of the targets related to sustainability matters set by the undertaking and of the progress the undertaking has made towards achieving those targets;	ESRS1 – <i>General principles</i>	DP 1-2 – on targets, progress and tracking effectiveness and All related DRs in topical standards
(c) a description of the role of the administrative, management and supervisory bodies with regard to sustainability matters;	ESRS 2 – <i>General, strategy, governance and materiality assessment</i>	DR 2-GOV1 – Roles and responsibilities of governance bodies

CSRD	Standard Reference	Related chapter / DRs
Article 19a - Sustainability Reporting		
(d) a description of the undertaking's policies in relation to sustainability matters;	ESRS1 – <i>General principles</i>	DP 1-1 – on policies adopted to manage material sustainability matters and All related DRs in topical standards
(e) a description of:		
(i) the due diligence process implemented with regard to sustainability matters;	ESRS 2 – <i>General, strategy, governance and materiality assessment</i>	DR 2-IRO 1 – Description of the processes to identify material sustainability impacts, risks and opportunities
(ii) the principal actual or potential adverse impacts connected with the undertaking's value chain, including its own operations, its products and services, its business relationships and its supply chain;		DR 2-IRO 2 and 3 – Outcome of the undertaking's assessment of material sustainability impacts, risks and opportunities

CSRD	Standard Reference	Related chapter / DRs
Article 19a - Sustainability Reporting		
(iii) any actions taken, and the result of such actions, to prevent, mitigate or remediate actual or potential adverse impacts;	ESRS 1 – <i>General principles</i>	DP 1-3 – Actions, action plans and resources in relations to policies and targets And All related DRs in topical standards
(f) a description of the principal risks to the undertaking related to sustainability matters, including the undertaking’s principal dependencies on such matters, and how the undertaking manages those risks;	ESRS 2 – <i>General, strategy, governance and materiality assessment</i>	DR 2-IRO 2 and 3 – Outcome of the undertaking’s assessment of material sustainability impacts, risks and opportunities
(g) indicators relevant to the disclosures referred to in points (a) to (f).	See above reference for points (a) to (f)	
Undertakings shall also disclose information on intangibles, including information on intellectual, human, and social and relationship capital.	Embedded throughout all topical standards Disclosure Requirements	
Undertakings shall report the process carried out to identify the information that they have included in the management report in accordance with paragraph 1 and in this process they shall take account of short, medium and long-term horizons.	ESRS 2 – <i>General, strategy, governance and materiality assessment</i>	DR 2-IRO 1 – Description of the processes to identify material sustainability impacts, risks and opportunities

CSRD	Standard Reference	Related chapter / DRs
Article 19a - Sustainability Reporting		
<p>3- The information referred to in paragraphs 1 and 2 shall contain forward-looking and retrospective information, and qualitative and quantitative information.</p>	<p>ESRS 1 – <i>General principles</i></p>	<p>Chapter 2.4 – Time horizon (reporting principle), embedded in all relevant DRs throughout the topical standards</p>
<p>Where appropriate, the information referred to in paragraphs 1 and 2 shall contain information about the undertaking’s value chain, including the undertaking’s own operations, products and services, its business relationships and its supply chain.</p>		<p>Chapter 2.3 – Boundaries and value chain (reporting principle), embedded in all relevant DRs throughout the topical standards</p>
<p>Where appropriate, the information referred to in paragraphs 1 and 2 shall also contain references to, and additional explanations of, other information included in the management report in accordance with Article 19 and amounts reported in the annual financial statements.</p>		<p>Chapter 5 – General cohesiveness (reporting principle), embedded in all relevant DRs throughout the topical standards</p>

CSRD	Standard Reference	Related chapter / DRs
Article 19a / 29a - Sustainability Reporting		
<p>Member States may allow information relating to impending developments or matters in the course of negotiation to be omitted in exceptional cases where, in the duly justified opinion of the members of the administrative, management and supervisory bodies, acting within the competences assigned to them by national law and having collective responsibility for that opinion, the disclosure of such information would be seriously prejudicial to the commercial position of the undertaking, provided that such omission does not prevent a fair and balanced understanding of the undertaking's development, performance, position and impact of its activity.</p>	Not in the remit of the ESRS	
<p>4- Undertakings shall report the information referred to in paragraphs 1 to 3 in accordance with the sustainability reporting standards referred to in Article 19b.</p>	ESRS 1 – <i>General principles</i>	Chapter 1.1 – Complying with ESRS
<p>5- By way of derogation from Article 19a, paragraphs 1 to 4, small and medium sized undertakings referred to in Article 2, point (1), point (a), may report in accordance with the sustainability reporting standards for small and medium sized undertakings referred to in Article 19c.</p>	Not included in set 1 of ESRS as SME-proportionate standards are to be covered in a second set of ESRS	
<p>6- Undertakings that comply with the requirements set out in paragraphs 1 to 4 shall be deemed to have complied with the requirement set out in the third subparagraph of Article 19(1).</p>	ESRS 1 – <i>General principles</i>	Chapter 1.1 – Complying with ESRS

<p>7- An undertaking which is a subsidiary undertaking shall be exempted from the obligations set out in paragraphs 1 to 4 if that undertaking and its subsidiary undertakings are included in the consolidated management report of a parent undertaking, drawn up in accordance with Articles 29 and 29a. An undertaking that is a subsidiary undertaking from a parent undertaking that is established in a third country shall also be exempted from the obligations set out in paragraphs 1 to 4 where that undertaking and its subsidiary undertakings are included in the consolidated management report of that parent undertaking and where the consolidated management report is drawn up in a manner that may be considered equivalent, in accordance with the relevant implementing measures adopted pursuant to Article 23(4), point (i), of Directive 2004/109/EC of the European Parliament and of the Council*6, to the manner required by the sustainability reporting standards referred to in Article 19b of this Directive.</p> <p>The consolidated management report of the parent undertaking referred to in subparagraph 1 shall be published in accordance with Article 30, in the manner prescribed by the law of the Member State by which the undertaking that is exempted from the obligations set out in paragraphs 1 to 4 is governed.</p> <p>The Member State by which the undertaking that is exempted from the obligations set out in paragraphs 1 to 4 is governed, may require that the consolidated management report referred to in the first subparagraph of this paragraph is published in an official language of the Member State or in a language customary in the sphere of international finance, and that any necessary translation into those languages is certified.</p> <p>The management report of an undertaking that is exempted from the obligations set out in paragraphs 1 to 4 shall contain all of the following information:</p> <p>(a) the name and registered office of the parent undertaking that reports information at group level in accordance with Articles 29 and 29a, or in a manner that may be considered equivalent, in accordance with the implementing measures adopted pursuant to Article 23(4), point (i) of Directive 2004/109/EC, to the manner required by the sustainability reporting standards referred to in Article 19b;</p> <p>(b) the fact that the undertaking is exempted from the obligations set out in paragraphs 1 to 4 of this Article.</p>	<p>Implementation scope of the CSRD is not in the remit of the ESRS</p>
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CSRD	Standard Reference	Related chapter / DRs
Article 19b – Sustainability reporting standards		
<p>1- The Commission shall adopt delegated acts in accordance with Article 49 to provide for sustainability reporting standards. Those sustainability reporting standards shall specify the information that undertakings are to report in accordance with Articles 19a and 29a and, where relevant, shall specify the structure in which that information shall be reported. In particular:</p>		Framing the approach to the adoption of standards by the European Commission
<p>(a) by 31 October 2022, the Commission shall adopt delegated acts specifying the information that undertakings are to report in accordance with paragraphs 1 and 2 of Article 19a, and at least specifying information corresponding to the needs of financial market participants subject to the disclosure obligations of Regulation (EU) 2019/2088.</p>		Setting the scope of ESRS Set 1 Exposure Drafts
<p>(b) by 31 October 2023, the Commission shall adopt delegated acts specifying:</p> <ul style="list-style-type: none"> (i) complementary information that undertakings shall report with regard to the sustainability matters and reporting areas listed in Article 19a(2), where necessary; (ii) information that undertakings shall report that is specific to the sector in which they operate. 		Setting the scope of ESRS set 2 Exposure Drafts
<p>The Commission shall, at least every three years after its date of application, review any delegated act adopted pursuant to this Article, taking into consideration the technical advice of the European Financial Reporting Advisory Group (EFRAG), and where necessary shall amend such delegated act to take into account relevant developments, including developments with regard to international standards.</p>	N/A	

CSRD	Standard Reference	Related chapter / DRs
Article 19b – Sustainability reporting standards		
<p>2- The sustainability reporting standards referred to in paragraph 1 shall require that the information to be reported is understandable, relevant, representative, verifiable, comparable, and is represented in a faithful manner.</p> <p>The sustainability reporting standards shall, taking into account the subject matter of a particular standard:</p>	<p>ESRS 1 – <i>General principles</i></p>	<p>Chapter 2.1 – characteristics of information (reporting principle), embedded in all standards</p>
<p>(a) specify the information that undertakings are to disclose about environmental factors, including information about:</p> <p>(i) climate change mitigation;</p> <p>(ii) climate change adaptation;</p>	<p>ESRS E1 – <i>Climate change</i></p>	<p>ALL</p>
<p>(iii) water and marine resources;</p>	<p>ESRS E3 – <i>Water and marine resources</i></p>	<p>ALL</p>
<p>(iv) resource use and circular economy;</p>	<p>ESRS E5 – <i>Resource use and circular economy</i></p>	<p>ALL</p>
<p>(v) pollution;</p>	<p>ESRS E2 – <i>Pollution</i></p>	<p>ALL</p>
<p>(vi) biodiversity and ecosystems;</p>	<p>ESRS E4 – <i>Biodiversity and ecosystems</i></p>	<p>ALL</p>

CSRD	Standard Reference	Related chapter / DRs
Article 19b – Sustainability reporting standards		
(b) specify the information that undertakings are to disclose about social factors, including information about:		
(i) equal opportunities for all, including gender equality and equal pay for equal work, training and skills development, and employment and inclusion of people with disabilities;	ESRS S1 – <i>Own workforce</i>	DR S1-9 DR S1-16 to 20
(ii) working conditions, including secure and adaptable employment, wages, social dialogue, collective bargaining and the involvement of workers, work-life balance, and a healthy, safe and well-adapted work environment;	ESRS S1 – <i>Own workforce</i>	DR S1-10 to 15 DR S1-21 to 26
(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, the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work and the ILO fundamental conventions and the Charter of Fundamental Rights of the European Union.	ESRS S1 – <i>Own workforce</i> ESRS S2 – <i>Workers in the value chain</i> ESRS S3 – <i>Affected communities</i> ESRS S4 – <i>Consumers and end-users</i>	ALL
(c) specify the information that undertakings are to disclose about governance factors, including information about:		

CSRD	Standard Reference	Related chapter / DRs
Article 19b – Sustainability reporting standards		
(i) the role of the undertaking’s administrative, management and supervisory bodies, including with regard to sustainability matters, and their composition;	ESRS 2 – <i>General, strategy, governance and materiality assessment</i> ESRS G1 – <i>Governance, risk management and internal control</i>	DR 2-GOV 1 – Roles and responsibilities of the administrative, management and supervisory bodies DR G1-1 – Governance structure and composition
(ii) business ethics and corporate culture, including anti-corruption and anti-bribery;	ESRS G2 – <i>Business conduct</i>	DR G2-1 to 6
(iii) political engagements of the undertaking, including its lobbying activities;		DR G2-9
(iv) the management and quality of relationships with business partners, including payment practices;		DR G2-10
(v) the undertaking’s internal control and risk management systems, including in relation to the undertaking’s reporting process.	ESRS G1 – <i>Governance, risk management and internal control</i>	ALL

CSRD	Standard Reference	Related chapter / DRs
Article 19b – Sustainability reporting standards		
<p>3- When adopting delegated acts pursuant to paragraph 1, the Commission shall take account of:</p> <ul style="list-style-type: none"> (a) the work of global standard-setting initiatives for sustainability reporting, and existing standards and frameworks for natural capital accounting, responsible business conduct, corporate social responsibility, and sustainable development; (b) the information that financial market participants need to comply with their disclosure obligations laid down in Regulation (EU) 2019/2088 and the delegated acts adopted pursuant to that Regulation; (c) the criteria set out in the delegated acts adopted pursuant to Regulation (EU) 2020/852; (d) the disclosure requirements applicable to benchmarks administrators in the benchmark statement and in the benchmark methodology and the minimum standards for the construction of EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks in accordance with Commission Delegated Regulations (EU) 2020/1816, (EU) 2020/1817 and (EU) 2020/1818; (e) the disclosures specified in the implementing acts adopted pursuant to Article 434a of Regulation (EU) No 575/2013; (f) Commission Recommendation 2013/179/EU; (g) Directive 2003/87/EC of the European Parliament and of the Council; (h) Regulation (EC) No 1221/2009 of the European Parliament and of the Council. 	<p>Provisions guiding all ESRS and their Disclosure Requirements</p>	



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