

# Implementation Guidance

***This list is not intended to be used as a starting point***  
***Please find instructions, explanations and a disclaimer***

Standard (click to jump):

[ESRS 2 - General Disclosures](#)

[ESRS 2 - Minimum Disclosure Requirements \(MDR\)](#)

[E1 - Climate Change](#)

[E2 - Pollution](#)

[E3 - Water and Marine Resources](#)

[E4 - Biodiversity and Ecosystems](#)

[E5 - Resource Use and Circular Economy](#)

[S1 - Own Workforce](#)

[S2 - Workers in the Value Chain](#)

[S3 - Affected Communities](#)

[S4 - Consumers and End-users](#)

[G1 - Business Conduct](#)

Legend
XXXXXXXXXX



EFRAG is funded by the European Union through the S (Norway, Iceland and Liechtenstein), as well as Kosovo those of the author(s) only and do not necessarily refl of countries that participate in the Single Market Prog Commission nor countries participating in the Single n EFRAG All rights reserved.

Reproduction and use rights are strictly limited. For fu

---

## Page 3 - List of ESRS Data Points

**of the materiality assessment [please refer to ESRS 1]**

**on the content of this Workbook in the accompanying explanatory note.**

of colours used
Identification of MDR DPs in the topical ESRS.
Identification of Voluntary DPs
Blue colour used to identify TABLES in case DR and AR requires that some requirements can be broken down in several dimensions [i.e. by countries, region..]. The presentation in an ESRS statement does not necessarily need to be in tabular format, unless ESRS requires it.
Line items related to the tables are also highlighted in blue [i.e. ESRS E1-4_04 - E1-4_18]

Single Market Programme in which the EEA-EFTA countries  
to participate. Any views and opinions expressed are however  
not those of the European Union, the European Commission or  
the programme. Neither the European Union, the European  
Single Market Programme can be held responsible for them. © 2024

For further details please contact [efragsecretariat@efrag.org](mailto:efragsecretariat@efrag.org)

INSTRUCTIONS

- 1)The "shall disclose" DPs reported in ESRS 2 are to be disclosed irrespective of the outcome of its materiality assessment **[ESRS 1 par. 29]**.
- 2) Undertakings or groups *not exceeding on their balance sheet dates the average number of 750 employees during the financial year* (on a consolidated basis where applicable) may omit the information required by ESRS E4, ESRS S1, ESRS S2, ESRS S3 or ESRS S4 in accordance with Appendix C of ESRS 1. In this case, the undertaking shall nevertheless disclose DPs reported under par. 17-BP2 of ESRS 2 if one or more of these topics have been assessed to be material [see Column K].
- 3) Column L identifies DPs related to SBM-1 and SBM-3 subject to phased in according to Appendix C of ESRS 1.

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	DPs to be disclosed in case of phased-in [Appendix C - ESRS 1] Undertaking less than 750 employees	Appendix C - ESRS 1 [DPs subject to phased-in]
BP-1_01	ESRS 2	BP-1	5 a		<a href="#">Basis for preparation of sustainability statement</a>	semi-narrative					
BP-1_02	ESRS 2	BP-1	5 b i		<a href="#">Scope of consolidation of consolidated sustainability statement is same as for financial statements</a>	narrative	Conditional				
BP-1_03	ESRS 2	BP-1	5 b ii		<a href="#">Indication of subsidiary undertakings included in consolidation that are exempted from individual or consolidated sustainability statement</a>	narrative	Conditional				
BP-1_04	ESRS 2	BP-1	5 c	AR 1	<a href="#">Disclosure of extent to which sustainability statement covers upstream and downstream value chain</a>	narrative					
BP-1_05	ESRS 2	BP-1	5 d		<a href="#">Option to omit specific piece of information corresponding to intellectual property, know-how or results of innovation has been assessed to be material</a>	semi-narrative					
BP-1_06	ESRS 2	BP-1	5 e		<a href="#">Option allowed by Member State to omit disclosure of impending developments or matters in course of negotiation has been assessed to be material</a>	semi-narrative					
BP-2_01	ESRS 2	BP-2	9 a		<a href="#">Disclosure of definitions of medium- or long-term time horizons</a>	narrative	Conditional				
BP-2_02	ESRS 2	BP-2	9 b		<a href="#">Disclosure of reasons for applying different definitions of time horizons</a>	narrative	Conditional				
BP-2_03	ESRS 2	BP-2	10 a		<a href="#">Disclosure of metrics that include value chain data estimated using indirect sources</a>	narrative	Conditional				
BP-2_04	ESRS 2	BP-2	10 b		<a href="#">Description of basis for preparation of metrics that include value chain data estimated using indirect sources</a>	narrative	Conditional				
BP-2_05	ESRS 2	BP-2	10 c		<a href="#">Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources</a>	narrative	Conditional				
BP-2_06	ESRS 2	BP-2	10 d		<a href="#">Description of planned actions to improve accuracy in future of metrics that include value chain data estimated using indirect sources</a>	narrative	Conditional				
BP-2_07	ESRS 2	BP-2	11 a		<a href="#">Disclosure of quantitative metrics and monetary amounts disclosed that are subject to high level of measurement uncertainty</a>	narrative/numerical					
BP-2_08	ESRS 2	BP-2	11 b i		<a href="#">Disclosure of sources of measurement uncertainty</a>	narrative					
BP-2_09	ESRS 2	BP-2	11 b ii		<a href="#">Disclosure of assumptions, approximations and judgements made in measurement</a>	narrative					
BP-2_10	ESRS 2	BP-2	13 a		<a href="#">Explanation of changes in preparation and presentation of sustainability information and reasons for them</a>	narrative	Conditional				
BP-2_11	ESRS 2	BP-2	13 b		<a href="#">Adjustment of comparative information for one or more prior periods is impracticable</a>	semi-narrative	Conditional				
BP-2_12	ESRS 2	BP-2	13 b, 13 c		<a href="#">Disclosure of difference between figures disclosed in preceding period and revised comparative figures</a>	Integer	Conditional				
BP-2_13	ESRS 2	BP-2	14 a		<a href="#">Disclosure of nature of prior period material errors</a>	narrative	Conditional				
BP-2_14	ESRS 2	BP-2	14 b		<a href="#">Disclosure of corrections for prior periods included in sustainability statement</a>	narrative/numerical	Conditional				
BP-2_15	ESRS 2	BP-2	14 c		<a href="#">Disclosure of why correction of prior period errors is not practicable</a>	narrative	Conditional				
BP-2_16	ESRS 2	BP-2	15		<a href="#">Disclosure of other legislation or generally accepted sustainability reporting standards and frameworks based on which information is disclosed</a>	narrative	Conditional				
BP-2_17	ESRS 2	BP-2	15		<a href="#">Disclosure of reference to paragraphs of standard or framework applied</a>	narrative	Conditional				
BP-2_18	ESRS 2	BP-2	AR 2		<a href="#">European standards approved by European Standardisation System (ISO/IEC or CEN/CENELEC standards) have been relied upon</a>	semi-narrative		V			
BP-2_19	ESRS 2	BP-2	AR 2		<a href="#">Disclosure of extent to which data and processes that are used for sustainability reporting purposes have been verified by third parties</a>	narrative		V			
BP-2_20	ESRS 2	BP-2	16		<a href="#">List of DRs or DPs incorporated by reference</a>	narrative	Conditional				
BP-2_21	ESRS 2	BP-2	17		<a href="#">Topics (E4, S1, S2, S3, S4) have been assessed to be material</a>	semi-narrative	Conditional			According to Appendix C of ESRS 1	
BP-2_22	ESRS 2	BP-2	17 a		<a href="#">List of sustainability matters assessed to be material (phase-in)</a>	semi-narrative	Conditional			According to Appendix C of ESRS 1	
BP-2_23	ESRS 2	BP-2	17 a		<a href="#">Disclosure of how business model and strategy take account of impacts related to sustainability matters assessed to be material (phase-in)</a>	narrative	Conditional			According to Appendix C of ESRS 1	
BP-2_24	ESRS 2	BP-2	17 b		<a href="#">Description of any time-bound targets set related to sustainability matters assessed to be material (phase-in) and progress towards them</a>	narrative/numerical	Conditional			According to Appendix C of ESRS 1	
BP-2_25	ESRS 2	BP-2	17 c		<a href="#">Description of policies related to sustainability matters assessed to be material (phase-in)</a>	narrative	Conditional			According to Appendix C of ESRS 1	
BP-2_26	ESRS 2	BP-2	17 d		<a href="#">Description of actions taken to identify, monitor, prevent, mitigate, remediate or bring end to actual or potential adverse impacts</a>	narrative	Conditional			According to Appendix C of ESRS 1	
BP-2_27	ESRS 2	BP-2	17 e		<a href="#">Disclosure of metrics related to sustainability matters assessed to be material (phase-in)</a>	narrative/numerical	Conditional			According to Appendix C of ESRS 1	
GOV-1_01	ESRS 2	GOV-1	21 a		<a href="#">Number of executive members</a>	Integer					
GOV-1_02	ESRS 2	GOV-1	21 a		<a href="#">Number of non-executive members</a>	Integer					
GOV-1_03	ESRS 2	GOV-1	21 b		<a href="#">Information about representation of employees and other workers</a>	narrative					
GOV-1_04	ESRS 2	GOV-1	21 c	AR 5	<a href="#">Information about member's experience relevant to sectors, products and geographic locations of undertaking</a>	narrative					
GOV-1_05	ESRS 2	GOV-1	21 d		<a href="#">Percentage of members of administrative, management and supervisory bodies by gender and other aspects of diversity</a>	Percent					
GOV-1_06	ESRS 2	GOV-1	21 d		<a href="#">Board's gender diversity ratio</a>	Percent			SFDR		
GOV-1_07	ESRS 2	GOV-1	21 e		<a href="#">Percentage of independent board members</a>	Percent			SFDR		
GOV-1_08	ESRS 2	GOV-1	22 a		<a href="#">Information about identity of administrative, management and supervisory bodies or individual(s) within body responsible for sustainability matters</a>	narrative					
GOV-1_09	ESRS 2	GOV-1	22 b	AR 3	<a href="#">Disclosure of how body's or individuals within body responsibilities for impacts, risks and opportunities are reflected in undertaking</a>	narrative					
GOV-1_10	ESRS 2	GOV-1	22 c		<a href="#">Description of management's role in governance processes, controls and procedures used to monitor, manage and oversee sustainability matters</a>	narrative					
GOV-1_11	ESRS 2	GOV-1	22 c i	AR 4	<a href="#">Description of how oversight is exercised over management-level position or committee to which management's role is delegated</a>	narrative					
GOV-1_12	ESRS 2	GOV-1	22 c ii		<a href="#">Information about reporting lines to administrative, management and supervisory bodies</a>	narrative					
GOV-1_13	ESRS 2	GOV-1	22 c iii		<a href="#">Disclosure of how dedicated controls and procedures are integrated with other internal functions</a>	narrative					
GOV-1_14	ESRS 2	GOV-1	22 d		<a href="#">Disclosure of how administrative, management and supervisory bodies and senior executive management oversee setting of sustainability matters</a>	narrative					
GOV-1_15	ESRS 2	GOV-1	23	AR 5	<a href="#">Disclosure of how administrative, management and supervisory bodies determine whether appropriate skills and expertise are available</a>	narrative					
GOV-1_16	ESRS 2	GOV-1	23 a		<a href="#">Information about sustainability-related expertise that bodies either directly possess or can leverage</a>	narrative					
GOV-1_17	ESRS 2	GOV-1	23 b		<a href="#">Disclosure of how sustainability-related skills and expertise relate to material impacts, risks and opportunities</a>	narrative					
GOV-2_01	ESRS 2	GOV-2	26 a		<a href="#">Disclosure of whether, by whom and how frequently administrative, management and supervisory bodies are informed about sustainability matters</a>	narrative					
GOV-2_02	ESRS 2	GOV-2	26 b		<a href="#">Disclosure of how administrative, management and supervisory bodies consider impacts, risks and opportunities when overseeing sustainability matters</a>	narrative					
GOV-2_03	ESRS 2	GOV-2	26 c		<a href="#">Disclosure of list of material impacts, risks and opportunities addressed by administrative, management and supervisory bodies</a>	narrative					
GOV-2_04	ESRS 2	GOV-2	AR 6		<a href="#">Disclosure of how governance bodies ensure that appropriate mechanism for performance monitoring is in place</a>	narrative		V			
GOV-3_01	ESRS 2	GOV-3	29	AR 7	<a href="#">Incentive schemes and remuneration policies linked to sustainability matters for members of administrative, management and supervisory bodies</a>	semi-narrative					
GOV-3_02	ESRS 2	GOV-3	29 a		<a href="#">Description of key characteristics of incentive schemes</a>	narrative					
GOV-3_03	ESRS 2	GOV-3	29 b		<a href="#">Description of specific sustainability-related targets and (or) impacts used to assess performance of members of administrative, management and supervisory bodies</a>	narrative					
GOV-3_04	ESRS 2	GOV-3	29 c		<a href="#">Disclosure of how sustainability-related performance metrics are considered as performance benchmarks or included in remuneration policies</a>	narrative					
GOV-3_05	ESRS 2	GOV-3	29 d		<a href="#">Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts</a>	Percent					
GOV-3_06	ESRS 2	GOV-3	29 e		<a href="#">Description of level in undertaking at which terms of incentive schemes are approved and updated</a>	narrative					

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	DPs to be disclosed in case of phased-in [Appendix C - ESRS 1] Undertaking less than 750 employees	Appendix C - ESRS 1 [DPs subject to phased-in]
GOV-4_01	ESRS 2	GOV-4	30; 32	<a href="#">AR 8 – AR 10</a>	<a href="#">Disclosure of mapping of information provided in sustainability statement about due diligence process</a>	narrative			SFDR		
GOV-5_01	ESRS 2	GOV-5	36 a	<a href="#">AR 11</a>	<a href="#">Description of scope, main features and components of risk management and internal control processes and systems in relation to sustainability risks</a>	narrative					
GOV-5_02	ESRS 2	GOV-5	36 b	<a href="#">AR 11</a>	<a href="#">Description of risk assessment approach followed</a>	narrative					
GOV-5_03	ESRS 2	GOV-5	36 c	<a href="#">AR 11</a>	<a href="#">Description of main risks identified and their mitigation strategies</a>	narrative					
GOV-5_04	ESRS 2	GOV-5	36 d	<a href="#">AR 11</a>	<a href="#">Description of how findings of risk assessment and internal controls as regards sustainability reporting process have been integrated</a>	narrative					
GOV-5_05	ESRS 2	GOV-5	36 e	<a href="#">AR 11</a>	<a href="#">Description of periodic reporting of findings of risk assessment and internal controls to administrative, management and supervisory bodies</a>	narrative					
SBM-1_01	ESRS 2	SBM-1	40 a i	<a href="#">AR 12-13</a>	<a href="#">Description of significant groups of products and (or) services offered</a>	narrative					
SBM-1_02	ESRS 2	SBM-1	40 a ii	<a href="#">AR 12-13</a>	<a href="#">Description of significant markets and (or) customer groups served</a>	narrative					
SBM-1_03	ESRS 2	SBM-1	40 a iii	<a href="#">AR 12-13</a>	<a href="#">Total number of employees (head count)</a>	Integer					
SBM-1_04	ESRS 2	SBM-1	40 a iii	<a href="#">AR 12-13</a>	<a href="#">Number of employees (head count)</a>	Integer					
SBM-1_05	ESRS 2	SBM-1	40 a iv	<a href="#">AR 12-13</a>	<a href="#">Description of products and services that are banned in certain markets</a>	narrative	Conditional				
SBM-1_06	ESRS 2	SBM-1	40 b	<a href="#">AR 12-13</a>	<a href="#">Total revenue</a>	Monetary					
<a href="#">SBM-1_07</a>	<a href="#">ESRS 2</a>	<a href="#">SBM-1</a>	<a href="#">40 b</a>	<a href="#">AR 12-13</a>	<a href="#">Revenue by significant ESRS Sectors</a>	<a href="#">Table/Monetary</a>					<a href="#">Until adoption of ESRS Sectors</a>
SBM-1_08	ESRS 2	SBM-1	40 c	<a href="#">AR 12-13</a>	<a href="#">List of additional significant ESRS sectors in which significant activities are developed or in which undertaking is or may be active</a>	semi-narrative					Until adoption of ESRS Sectors
SBM-1_09	ESRS 2	SBM-1	40 d i	<a href="#">AR 12-13</a>	<a href="#">Undertaking is active in fossil fuel (coal, oil and gas) sector</a>	semi-narrative			SFDR		
SBM-1_10	ESRS 2	SBM-1	40 d i	<a href="#">AR 12-13</a>	<a href="#">Revenue from fossil fuel (coal, oil and gas) sector</a>	Monetary	Conditional				
SBM-1_11	ESRS 2	SBM-1	40 d i	<a href="#">AR 12-13</a>	<a href="#">Revenue from coal</a>	Monetary	Conditional				
SBM-1_12	ESRS 2	SBM-1	40 d i	<a href="#">AR 12-13</a>	<a href="#">Revenue from oil</a>	Monetary	Conditional				
SBM-1_13	ESRS 2	SBM-1	40 d i	<a href="#">AR 12-13</a>	<a href="#">Revenue from gas</a>	Monetary	Conditional				
SBM-1_14	ESRS 2	SBM-1	40 d i	<a href="#">AR 12-13</a>	<a href="#">Revenue from Taxonomy-aligned economic activities related to fossil gas</a>	Monetary	Conditional				
SBM-1_15	ESRS 2	SBM-1	40 d ii	<a href="#">AR 12-13</a>	<a href="#">Undertaking is active in chemicals production</a>	semi-narrative	Conditional		SFDR		
SBM-1_16	ESRS 2	SBM-1	40 d ii	<a href="#">AR 12-13</a>	<a href="#">Revenue from chemicals production</a>	Monetary	Conditional		SFDR		
SBM-1_17	ESRS 2	SBM-1	40 d iii	<a href="#">AR 12-13</a>	<a href="#">Undertaking is active in controversial weapons</a>	semi-narrative	Conditional		SFDR		
SBM-1_18	ESRS 2	SBM-1	40 d iii	<a href="#">AR 12-13</a>	<a href="#">Revenue from controversial weapons</a>	Monetary	Conditional		SFDR		
SBM-1_19	ESRS 2	SBM-1	40 d iv	<a href="#">AR 12-13</a>	<a href="#">Undertaking is active in cultivation and production of tobacco</a>	semi-narrative	Conditional		SFDR		
SBM-1_20	ESRS 2	SBM-1	40 d iv	<a href="#">AR 12-13</a>	<a href="#">Revenue from cultivation and production of tobacco</a>	Monetary	Conditional		SFDR		
SBM-1_21	ESRS 2	SBM-1	40 e	<a href="#">AR 12-13</a>	<a href="#">Description of sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and markets</a>	narrative					
SBM-1_22	ESRS 2	SBM-1	40 f	<a href="#">AR 12-13</a>	<a href="#">Disclosure of assessment of current significant products and (or) services, and significant markets and customer groups, in relation to sustainability risks</a>	narrative					
SBM-1_23	ESRS 2	SBM-1	40 g	<a href="#">AR 12-13</a>	<a href="#">Disclosure of elements of strategy that relate to or impact sustainability matters</a>	narrative					
SBM-1_24	ESRS 2	SBM-1	41		<a href="#">List of ESRS sectors that are significant for undertaking</a>	semi-narrative	Conditional				
SBM-1_25	ESRS 2	SBM-1	42	<a href="#">AR 14</a>	<a href="#">Description of business model and value chain</a>	narrative					
SBM-1_26	ESRS 2	SBM-1	42 a		<a href="#">Description of inputs and approach to gathering, developing and securing inputs</a>	narrative					
SBM-1_27	ESRS 2	SBM-1	42 b		<a href="#">Description of outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders</a>	narrative					
SBM-1_28	ESRS 2	SBM-1	42 c	<a href="#">AR 15</a>	<a href="#">Description of main features of upstream and downstream value chain and undertakings position in value chain</a>	narrative					
SBM-2_01	ESRS 2	SBM-2	45 a	<a href="#">AR 16</a>	<a href="#">Description of stakeholder engagement</a>	narrative					
SBM-2_02	ESRS 2	SBM-2	45 a i	<a href="#">AR 16</a>	<a href="#">Description of key stakeholders</a>	narrative					
SBM-2_03	ESRS 2	SBM-2	45 a ii	<a href="#">AR 16</a>	<a href="#">Description of categories of stakeholders for which engagement occurs</a>	narrative					
SBM-2_04	ESRS 2	SBM-2	45 a iii	<a href="#">AR 16</a>	<a href="#">Description of how stakeholder engagement is organised</a>	narrative					
SBM-2_05	ESRS 2	SBM-2	45 a iv	<a href="#">AR 16</a>	<a href="#">Description of purpose of stakeholder engagement</a>	narrative					
SBM-2_06	ESRS 2	SBM-2	45 a v	<a href="#">AR 16</a>	<a href="#">Description of how outcome of stakeholder engagement is taken into account</a>	narrative					
SBM-2_07	ESRS 2	SBM-2	45 b	<a href="#">AR 16</a>	<a href="#">Description of understanding of interests and views of key stakeholders as they relate to undertaking's strategy and business model</a>	narrative					
SBM-2_08	ESRS 2	SBM-2	45 c		<a href="#">Description of amendments to strategy and (or) business model</a>	narrative	Conditional				
SBM-2_09	ESRS 2	SBM-2	45 c i		<a href="#">Description of how strategy and (or) business model have been amended or are expected to be amended to address interests and views of stakeholders</a>	narrative	Conditional				
SBM-2_10	ESRS 2	SBM-2	45 c ii		<a href="#">Description of any further steps that are being planned and in what timeline</a>	narrative	Conditional				
SBM-2_11	ESRS 2	SBM-2	45 c iii		<a href="#">Further steps that are being planned are likely to modify relationship with and views of stakeholders</a>	semi-narrative	Conditional				
SBM-2_12	ESRS 2	SBM-2	45 d		<a href="#">Description of how administrative, management and supervisory bodies are informed about views and interests of affected stakeholders</a>	narrative					
SBM-3_01	ESRS 2	SBM-3	48 a	<a href="#">AR 17-18</a>	<a href="#">Description of material impacts resulting from materiality assessment</a>	narrative					
SBM-3_02	ESRS 2	SBM-3	48 a	<a href="#">AR 17-18</a>	<a href="#">Description of material risks and opportunities resulting from materiality assessment</a>	narrative					
SBM-3_03	ESRS 2	SBM-3	48 b	<a href="#">AR 18</a>	<a href="#">Disclosure of current and anticipated effects of material impacts, risks and opportunities on business model, value chain, stakeholders and other aspects of the undertaking</a>	narrative					
SBM-3_04	ESRS 2	SBM-3	48 c i	<a href="#">AR 18</a>	<a href="#">Disclosure of how material negative and positive impacts affect (or are likely to affect) people or environment</a>	narrative					
SBM-3_05	ESRS 2	SBM-3	48 c ii	<a href="#">AR 18</a>	<a href="#">Disclosure of whether and how material impacts originate from or are connected to strategy and business model</a>	narrative					
SBM-3_06	ESRS 2	SBM-3	48 c iii	<a href="#">AR 18</a>	<a href="#">Disclosure of reasonably expected time horizons of material impacts</a>	narrative					
SBM-3_07	ESRS 2	SBM-3	48 c iv	<a href="#">AR 18</a>	<a href="#">Description of nature of activities or business relationships through which undertaking is involved with material impacts</a>	narrative					
SBM-3_08	ESRS 2	SBM-3	48 d	<a href="#">AR 18</a>	<a href="#">Disclosure of current financial effects of material risks and opportunities on financial position, financial performance and cash flows</a>	narrative/monetary					
SBM-3_09	ESRS 2	SBM-3	48 e	<a href="#">AR 18</a>	<a href="#">Disclosure of anticipated financial effects of material risks and opportunities on financial position, financial performance and cash flows</a>	narrative/monetary					1 year
SBM-3_10	ESRS 2	SBM-3	48 f	<a href="#">AR 18</a>	<a href="#">Information about resilience of strategy and business model regarding capacity to address material impacts and risks and to seize opportunities</a>	narrative					
SBM-3_11	ESRS 2	SBM-3	48 g	<a href="#">AR 18</a>	<a href="#">Disclosure of changes to material impacts, risks and opportunities compared to previous reporting period</a>	narrative					
SBM-3_12	ESRS 2	SBM-3	48 h	<a href="#">AR 18</a>	<a href="#">Disclosure of specification of impacts, risks and opportunities that are covered by ESRS Disclosure Requirements as opposed to other EU legislation and information on their location in sustainability statement</a>	narrative					
IRO-1_01	ESRS 2	IRO-1	53 a		<a href="#">Description of methodologies and assumptions applied in process to identify impacts, risks and opportunities</a>	narrative					
IRO-1_02	ESRS 2	IRO-1	53 b		<a href="#">Description of process to identify, assess, prioritise and monitor potential and actual impacts on people and environment, taking into account the interests and views of stakeholders</a>	narrative					
IRO-1_03	ESRS 2	IRO-1	53 b i		<a href="#">Description of how process focuses on specific activities, business relationships, geographies or other factors that give rise to sustainability risks and opportunities</a>	narrative					
IRO-1_04	ESRS 2	IRO-1	53 b ii		<a href="#">Description of how process considers impacts with which undertaking is involved through own operations or as result of business relationships</a>	narrative					
IRO-1_05	ESRS 2	IRO-1	53 b iii		<a href="#">Description of how process includes consultation with affected stakeholders to understand how they may be impacted and how they may impact the undertaking</a>	narrative					
IRO-1_06	ESRS 2	IRO-1	53 b iv		<a href="#">Description of how process prioritises negative impacts based on their relative severity and likelihood and positive impacts based on their relative opportunity and likelihood</a>	narrative					
IRO-1_07	ESRS 2	IRO-1	53 c		<a href="#">Description of process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial impacts</a>	narrative					
IRO-1_08	ESRS 2	IRO-1	53 c i		<a href="#">Description of how connections of impacts and dependencies with risks and opportunities that may arise from those impacts and dependencies are identified</a>	narrative					
IRO-1_09	ESRS 2	IRO-1	53 c ii		<a href="#">Description of how likelihood, magnitude, and nature of effects of identified risks and opportunities have been assessed</a>	narrative					
IRO-1_10	ESRS 2	IRO-1	53 c iii		<a href="#">Description of how sustainability-related risks relative to other types of risks have been prioritised</a>	narrative					
IRO-1_11	ESRS 2	IRO-1	53 d		<a href="#">Description of decision-making process and related internal control procedures</a>	narrative					
IRO-1_12	ESRS 2	IRO-1	53 e		<a href="#">Description of extent to which and how process to identify, assess and manage impacts and risks is integrated into overall management system</a>	narrative					
IRO-1_13	ESRS 2	IRO-1	53 f		<a href="#">Description of extent to which and how process to identify, assess and manage opportunities is integrated into overall management system</a>	narrative	Conditional				
IRO-1_14	ESRS 2	IRO-1	53 g		<a href="#">Description of input parameters used in process to identify, assess and manage material impacts, risks and opportunities</a>	narrative/numerical					
IRO-1_15	ESRS 2	IRO-1	53 h		<a href="#">Description of how process to identify, assess and manage impacts, risks and opportunities has changed compared to prior reporting period</a>	narrative					
IRO-2_01	ESRS 2	IRO-2	56		<a href="#">Disclosure of list of data points that derive from other EU legislation and information on their location in sustainability statement</a>	semi-narrative					

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	DPs to be disclosed in case of phased-in [Appendix C - ESRS 1] Undertaking less than 750 employees	Appendix C - ESRS 1 [DPs subject to phased-in]
IRO-2_02	ESRS 2	IRO-2	56	AR 19	Disclosure of list of ESRS Disclosure Requirements complied with in preparing sustainability statement following outcome of	semi-narrative					
IRO-2_03	ESRS 2	IRO-2	57		Explanation of negative materiality assessment for ESRS E1 Climate change	narrative	Conditional				
IRO-2_04	ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS E2 Pollution	narrative	Conditional	V			
IRO-2_05	ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS E3 Water and marine resources	narrative	Conditional	V			
IRO-2_06	ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS E4 Biodiversity and ecosystems	narrative	Conditional	V			
IRO-2_07	ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS E5 Circular economy	narrative	Conditional	V			
IRO-2_08	ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS S1 Own workforce	narrative	Conditional	V			
IRO-2_09	ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS S2 Workers in value chain	narrative	Conditional	V			
IRO-2_10	ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS S3 Affected communities	narrative	Conditional	V			
IRO-2_11	ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS S4 Consumers and end-users	narrative	Conditional	V			
IRO-2_12	ESRS 2	IRO-2	58		Explanation of negative materiality assessment for ESRS G1 Business conduct	narrative	Conditional	V			
IRO-2_13	ESRS 2	IRO-2	59		Explanation of how material information to be disclosed in relation to material impacts, risks and opportunities has been d	narrative					

INSTRUCTIONS

The DPs in Minimum Disclosure Requirements (MDR) are to be disclosed for the sustainability matters that have been assessed as material according to the undertaking's materiality assessment: E1-2; E1-3; E1-4; E2-1; E2-2; E2-3; E3-1; E3-2; E3-3; E4-2; E4-3; E4-4; E5-1;E5-2; E5-3; S1-1; S1-4; S1-5; S2-1; S2-4; S2-5; S3-1; S3-4; S3-5; S4-1; S4-4; S4-5; G1-1 (Policies); G1-4 (Actions)

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 [DPs subject to phased-in]
MDR-P_01	ESRS 2	MDR-P	65 a	<a href="#">AR 21</a>	Description of key contents of policy	narrative				
MDR-P_02	ESRS 2	MDR-P	65 b		Description of scope of policy or of its exclusions	narrative				
MDR-P_03	ESRS 2	MDR-P	65 c		Description of most senior level in organisation that is accountable for implementation of policy	narrative				
MDR-P_04	ESRS 2	MDR-P	65 d		Disclosure of third-party standards or initiatives that are respected through implementation of policy	narrative	Conditional			
MDR-P_05	ESRS 2	MDR-P	65 e		Description of consideration given to interests of key stakeholders in setting policy	narrative	Conditional			
MDR-P_06	ESRS 2	MDR-P	65 f		Explanation of whether and how policy is made available to potentially affected stakeholders and stakeholders who need to help implement it	narrative	Conditional			
MDR-A_01	ESRS 2	MDR-A	68 a	<a href="#">AR 22</a>	Disclosure of key action	narrative	Conditional			
MDR-A_02	ESRS 2	MDR-A	68 b		Description of scope of key action	narrative	Conditional			
MDR-A_03	ESRS 2	MDR-A	68 c		Time horizon under which key action is to be completed	semi-narrative	Conditional			
MDR-A_04	ESRS 2	MDR-A	68 d		Description of key action taken, and its results, to provide for and cooperate in or support provision of remedy for those harmed by actual material	narrative	Conditional			
MDR-A_05	ESRS 2	MDR-A	68 e		Disclosure of quantitative and qualitative information regarding progress of actions or action plans disclosed in prior periods	narrative	Conditional			
MDR-A_06	ESRS 2	MDR-A	69 a		Disclosure of the type of current and future financial and other resources allocated to the action plan (Capex and Opex)	narrative	Conditional			
MDR-A_07	ESRS 2	MDR-A	69 b		Explanation of how current financial resources relate to most relevant amounts presented in financial statements	narrative	Conditional			
MDR-A_08	ESRS 2	MDR-A	AR 23		Current and future financial resources allocated to action plan, breakdown by time horizon and resources	Table/monetary	Conditional	V		
MDR-A_09	ESRS 2	MDR-A	69 b		Current financial resources allocated to action plan (Capex)	Monetary	Conditional			
MDR-A_10	ESRS 2	MDR-A	69 b		Current financial resources allocated to action plan (Opex)	Monetary	Conditional			
MDR-A_11	ESRS 2	MDR-A	69 c		Future financial resources allocated to action plan (Capex)	Monetary	Conditional			
MDR-A_12	ESRS 2	MDR-A	69 c		Future financial resources allocated to action plan (Opex)	Monetary	Conditional			
MDR-M_01	ESRS 2	MDR-M	75		Description of metric used to evaluate performance and effectiveness, in relation to material impact, risk or opportunity	narrative				
MDR-M_02	ESRS 2	MDR-M	77 a		Disclosure of methodologies and significant assumptions behind metric	narrative				
MDR-M_03	ESRS 2	MDR-M	77 b		Type of external body other than assurance provider that provides validation	narrative				
MDR-T_01	ESRS 2	MDR-T	80 a	<a href="#">AR 24 - AR 26</a>	Relationship with policy objectives	narrative				
MDR-T_02	ESRS 2	MDR-T	80 b	<a href="#">AR 24 - AR 26</a>	Measurable target	Decimal/Percent/narrative				
MDR-T_03	ESRS 2	MDR-T	80 b	<a href="#">AR 24 - AR 26</a>	Nature of target	semi-narrative	Conditional			
MDR-T_04	ESRS 2	MDR-T	80 c	<a href="#">AR 24 - AR 26</a>	Description of scope of target	narrative				
MDR-T_05	ESRS 2	MDR-T	80 d	<a href="#">AR 24 - AR 26</a>	Baseline value	Integer				
MDR-T_06	ESRS 2	MDR-T	80 d	<a href="#">AR 24 - AR 26</a>	Baseline year	Integer				
MDR-T_07	ESRS 2	MDR-T	80 e	<a href="#">AR 24 - AR 26</a>	Period to which target applies	semi-narrative				
MDR-T_08	ESRS 2	MDR-T	80 e	<a href="#">AR 24 - AR 26</a>	Indication of milestones or interim targets	narrative	Conditional			
MDR-T_09	ESRS 2	MDR-T	80 f	<a href="#">AR 24 - AR 26</a>	Description of methodologies and significant assumptions used to define target	narrative				
MDR-T_10	ESRS 2	MDR-T	80 g	<a href="#">AR 24 - AR 26</a>	Target related to environmental matters is based on conclusive scientific evidence	semi-narrative				
MDR-T_11	ESRS 2	MDR-T	80 h	<a href="#">AR 24 - AR 26</a>	Disclosure of whether and how stakeholders have been involved in target setting	narrative				
MDR-T_12	ESRS 2	MDR-T	80 i	<a href="#">AR 24 - AR 26</a>	Description of any changes in target and corresponding metrics or underlying measurement methodologies, significant assumptions, limitations, so	narrative				
MDR-T_13	ESRS 2	MDR-T	80 j	<a href="#">AR 24 - AR 26</a>	Description of performance against disclosed target	narrative				

Disclosures to be reported in case the undertaking has not adopted policies and/or actions or set any measurable outcome-oriented targets [see chapter 4.2 MDR - ESRS 2]

MDR-P_07	ESRS 2	MDR-P	62		Disclosure of reasons for not having adopted policies	narrative	Conditional			
MDR-P_08	ESRS 2	MDR-P	62		Disclosure of timeframe in which the undertakings aims to adopt policies	narrative	Conditional	V		
MDR-A_13	ESRS 2	MDR-A	62		Disclosure of reasons for not having adopted actions	narrative	Conditional			
MDR-A_14	ESRS 2	MDR-A	62		Disclosure of timeframe in which the undertakings aims to adopt actions	narrative	Conditional	V		
MDR-T_14	ESRS 2	MDR-T	81 a		Disclosure of timeframe for setting of measurable outcome-oriented targets	narrative	Conditional	V		
MDR-T_15	ESRS 2	MDR-T	81 a		Description of reasons why there are no plans to set measurable outcome-oriented targets	narrative	Conditional	V		
MDR-T_16	ESRS 2	MDR-T	81 b		Effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity	semi-narrative	Conditional			
MDR-T_17	ESRS 2	MDR-T	81 b i		Description of processes through which effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and	narrative	Conditional			
MDR-T_18	ESRS 2	MDR-T	81 b ii		Description of defined level of ambition to be achieved and of any qualitative or quantitative indicators used to evaluate progress	narrative/numerical	Conditional			
MDR-T_19	ESRS 2	MDR-T	81 b ii 80 d		Base year from which progress is measured	GYear	Conditional			



**INSTRUCTIONS**

- 1) The DPs reported in ESRS E1 are subject to Materiality Assessment.
- 2) With the exception of DPs in IRO1 (E1.IRO-1\_01-16) that are to be disclosed irrespective of the outcome of its materiality assessment [ESRS 1 par. 29], none of these DPs is applicable if the topic is not material.
- 3) Not all DPs are to be reported if the undertaking has not adopted the respective policies, implemented the respective actions or set the respective targets in relation to a sustainability matter that has been assessed to be material [see ESRS 1 par. 33].
- 4) Undertakings or groups ***not exceeding on their balance sheet dates the average number of 750 employees during the financial year*** (on a consolidated basis where applicable) **may omit the datapoints under E1-6 on scope 3 emissions and total GHG emissions for the first year** of preparation of their sustainability statement [see column K].
- 5) Column L identifies DPs subject to phased-in [see Appendix C of ESRS 1].
- 6) Metrics to be disclosed, in addition to the ones explicitly required by ESRS, also include entity-specific ones, as well as those arising from other legislation or standard.

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
E1.GOV-3_01	E1	E1.GOV-3	13		<a href="#">Disclosure of whether and how climate-related considerations are factored into remuneration of members of administrative, management and supervisory bodies</a>	narrative					
E1.GOV-3_02	E1	E1.GOV-3	13		<a href="#">Percentage of remuneration recognised that is linked to climate related considerations</a>	percent					
E1.GOV-3_03	E1	E1.GOV-3	13		<a href="#">Explanation of climate-related considerations that are factored into remuneration of members of administrative, management and supervisory bodies</a>	narrative					
E1-1_01	E1	E1-1	14	<a href="#">AR 1</a>	<a href="#">Disclosure of transition plan for climate change mitigation</a>	narrative			CL		
E1-1_02	E1	E1-1	16 a	<a href="#">AR 2</a>	<a href="#">Explanation of how targets are compatible with limiting of global warming to one and half degrees Celsius in line with Paris Agreement</a>	narrative					
E1-1_03	E1	E1-1	16 b		<a href="#">Disclosure of decarbonisation levers and key action</a>	narrative					
E1-1_04	E1	E1-1	16 c		<a href="#">Disclosure of significant operational expenditures (Opex) and (or) capital expenditures (Capex) required for implementation of action plan</a>	narrative					
E1-1_05	E1	E1-1	16 c		<a href="#">Financial resources allocated to action plan (OpEx)</a>	monetary					
E1-1_06	E1	E1-1	16 c		<a href="#">Financial resources allocated to action plan (CapEx)</a>	monetary					
E1-1_07	E1	E1-1	16 d	<a href="#">AR 3</a>	<a href="#">Explanation of potential locked-in GHG emissions from key assets and products and of how locked-in GHG emissions may jeopardise achievement of climate-related targets</a>	narrative					
E1-1_08	E1	E1-1	16 e	<a href="#">AR 4</a>	<a href="#">Explanation of any objective or plans (CapEx, CapEx plans, OpEx) for aligning economic activities (revenues, CapEx, OpEx) with criteria established in the business strategy</a>	narrative	Conditional				
E1-1_09	E1	E1-1	16 f	<a href="#">AR 5</a>	<a href="#">Significant CapEx for coal-related economic activities</a>	monetary	Conditional				
E1-1_10	E1	E1-1	16 f	<a href="#">AR 5</a>	<a href="#">Significant CapEx for oil-related economic activities</a>	monetary	Conditional				
E1-1_11	E1	E1-1	16 f	<a href="#">AR 5</a>	<a href="#">Significant CapEx for gas-related economic activities</a>	monetary	Conditional				
E1-1_12	E1	E1-1	16 g		<a href="#">Undertaking is excluded from EU Paris-aligned Benchmarks</a>	semi-narrative			PILLAR 3 + Benchmark		
E1-1_13	E1	E1-1	16 h		<a href="#">Explanation of how transition plan is embedded in and aligned with overall business strategy and financial planning</a>	narrative					
E1-1_14	E1	E1-1	16 i		<a href="#">Transition plan is approved by administrative, management and supervisory bodies</a>	semi-narrative					
E1-1_15	E1	E1-1	16 j		<a href="#">Explanation of progress in implementing transition plan</a>	narrative					
E1-1_16	E1	E1-1	17		<a href="#">Date of adoption of transition plan for undertakings not having adopted transition plan yet</a>	gYear	Conditional				
E1.SBM-3_01	E1	E1.SBM-3	18		<a href="#">Type of climate-related risk</a>	semi-narrative					
E1.SBM-3_02	E1	E1.SBM-3	19 a	<a href="#">AR 6, AR 13</a>	<a href="#">Description of scope of resilience analysis</a>	narrative					
E1.SBM-3_03	E1	E1.SBM-3	19 b	<a href="#">AR 7a, AR 13</a>	<a href="#">Disclosure of how resilience analysis has been conducted</a>	narrative					
E1.SBM-3_04	E1	E1.SBM-3	19 b	<a href="#">AR 7a, AR 13</a>	<a href="#">Disclosure of how resilience analysis has been conducted</a>	date					
E1.SBM-3_05	E1	E1.SBM-3	AR 7b		<a href="#">Time horizons applied for resilience analysis</a>	semi-narrative					
E1.SBM-3_06	E1	E1.SBM-3	19 c	<a href="#">AR 8a, AR 13</a>	<a href="#">Description of results of resilience analysis</a>	narrative					
E1.SBM-3_07	E1	E1.SBM-3	AR 8 b		<a href="#">Description of ability to adjust or adapt strategy and business model to climate change</a>	narrative					
E1.IRO-1_01	E1	E1.IRO-1	20 a, AR 9	<a href="#">AR 10</a>	<a href="#">Description of process in relation to impacts on climate change</a>	narrative					
E1.IRO-1_02	E1	E1.IRO-1	20 b	<a href="#">AR 13-AR 14</a>	<a href="#">Description of process in relation to climate-related physical risks in own operations and along value chain</a>	narrative					
E1.IRO-1_03	E1	E1.IRO-1	AR 11 a	<a href="#">AR 13-AR 14</a>	<a href="#">Climate-related hazards have been identified over short-, medium- and long-term time horizons</a>	semi-narrative					
E1.IRO-1_04	E1	E1.IRO-1	AR 11 a	<a href="#">AR 13-AR 14</a>	<a href="#">Undertaking has screened whether assets and business activities may be exposed to climate-related hazards</a>	semi-narrative					
E1.IRO-1_05	E1	E1.IRO-1	AR 11 b	<a href="#">AR 13-AR 14</a>	<a href="#">Short-, medium- and long-term time horizons have been defined</a>	semi-narrative					
E1.IRO-1_06	E1	E1.IRO-1	AR 11 c	<a href="#">AR 13-AR 14</a>	<a href="#">Extent to which assets and business activities may be exposed and are sensitive to identified climate-related hazards has been assessed</a>	semi-narrative					
E1.IRO-1_07	E1	E1.IRO-1	AR 11 d	<a href="#">AR 13-AR 14</a>	<a href="#">Identification of climate-related hazards and assessment of exposure and sensitivity are informed by high emissions climate scenarios</a>	semi-narrative					
E1.IRO-1_08	E1	E1.IRO-1	21	<a href="#">AR 13-AR 14</a>	<a href="#">Explanation of how climate-related scenario analysis has been used to inform identification and assessment of physical risks over short, medium and long-term time horizons</a>	narrative					
E1.IRO-1_09	E1	E1.IRO-1	20 c	<a href="#">AR 13-AR 14</a>	<a href="#">Description of process in relation to climate-related transition risks and opportunities in own operations and along value chain</a>	narrative					
E1.IRO-1_10	E1	E1.IRO-1	AR 12 a	<a href="#">AR 13-AR 14</a>	<a href="#">Transition events have been identified over short-, medium- and long-term time horizons</a>	semi-narrative					
E1.IRO-1_11	E1	E1.IRO-1	AR 12 a	<a href="#">AR 13-AR 14</a>	<a href="#">Undertaking has screened whether assets and business activities may be exposed to transition events</a>	semi-narrative					
E1.IRO-1_12	E1	E1.IRO-1	AR 12 b	<a href="#">AR 13-AR 14</a>	<a href="#">Extent to which assets and business activities may be exposed and are sensitive to identified transition events has been assessed</a>	semi-narrative					
E1.IRO-1_13	E1	E1.IRO-1	AR 12 c	<a href="#">AR 13-AR 14</a>	<a href="#">Identification of transition events and assessment of exposure has been informed by climate-related scenario analysis</a>	semi-narrative					
E1.IRO-1_14	E1	E1.IRO-1	AR 12 d	<a href="#">AR 13-AR 14</a>	<a href="#">Assets and business activities that are incompatible with or need significant efforts to be compatible with transition to climate-neutral economy have been identified</a>	semi-narrative					
E1.IRO-1_15	E1	E1.IRO-1	21	<a href="#">AR 13-AR 14</a>	<a href="#">Explanation of how climate-related scenario analysis has been used to inform identification and assessment of transition risks and opportunities over short, medium and long-term time horizons</a>	narrative					
E1.IRO-1_16	E1	E1.IRO-1	AR 15	<a href="#">AR 13-AR 14</a>	<a href="#">Explanation of how climate scenarios used are compatible with critical climate-related assumptions made in financial statements</a>	narrative					
E1-2_01	E1	E1-2	25	<a href="#">AR 16-AR18</a>	<a href="#">Sustainability matters addressed by policy for climate change</a>	semi-narrative					
E1-3_01	E1	E1-3	29 a		<a href="#">Decarbonisation lever type</a>	semi-narrative					
E1-3_02	E1	E1-3	AR19d		<a href="#">Adaptation solution type</a>	semi-narrative		V			
E1-3_03	E1	E1-3	29 b		<a href="#">Achieved GHG emission reductions</a>	ghgEmissions					
E1-3_04	E1	E1-3	29 b		<a href="#">Expected GHG emission reductions</a>	ghgEmissions					
E1-3_05	E1	E1-3	AR21		<a href="#">Explanation of extent to which ability to implement action depends on availability and allocation of resources</a>	narrative					
E1-3_06	E1	E1-3	29 c i	<a href="#">AR 20</a>	<a href="#">Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to relevant line items or notes in financial statements</a>	narrative/monetary					
E1-3_07	E1	E1-3	29 c ii,16 c	<a href="#">AR 22</a>	<a href="#">Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to key performance indicators required</a>	narrative					
E1-3_08	E1	E1-3	29 c iii,16 c	<a href="#">AR 20</a>	<a href="#">Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to CapEx plan required by Commission Delegated Regulation (EU) 2023/1774</a>	narrative	Conditional				
E1-4_01	E1	E1-4	33	<a href="#">AR 27-AR 29</a>	<a href="#">Disclosure of whether and how GHG emissions reduction targets and (or) any other targets have been set to manage material climate-related impacts</a>	narrative					
E1-4_02	E1	E1-4	34 a + 34 b	<a href="#">AR 23-AR 24, AR 27-AR 29, AR 31</a>	<a href="#">Tables: Multiple Dimensions (baseline year and targets; GHG Types, Scope 3 Categories, Decarbonisation levers, entity-specific denominators for Scope 3 emissions)</a>	Table	Conditional				
E1-4_03	E1	E1-4	34 a + 34 b		<a href="#">Absolute value of total Greenhouse gas emissions reduction</a>	Table/ghgEmissions	Conditional		SFDR+PILLAR 3+ BENCHMARK		
E1-4_04	E1	E1-4	34 a + 34 b		<a href="#">Percentage of total Greenhouse gas emissions reduction (as of emissions of base year)</a>	Table/percent	Conditional		SFDR+PILLAR 3+ BENCHMARK		

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
E1-4_05	E1	E1-4	34 a + 34 b		<a href="#">Intensity value of total Greenhouse gas emissions reduction</a>	Table/decimal	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_06	E1	E1-4	34 a + 34 b		<a href="#">Absolute value of Scope 1 Greenhouse gas emissions reduction</a>	Table/ghgEmissions	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_07	E1	E1-4	34 a + 34 b		<a href="#">Percentage of Scope 1 Greenhouse gas emissions reduction (as of emissions of base year)</a>	Table/percent	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_08	E1	E1-4	34 a + 34 b		<a href="#">Intensity value of Scope 1 Greenhouse gas emissions reduction</a>	Table/decimal	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_09	E1	E1-4	34 a + 34 b		<a href="#">Absolute value of location-based Scope 2 Greenhouse gas emissions reduction</a>	Table/ghgEmissions	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_10	E1	E1-4	34 a + 34 b		<a href="#">Percentage of location-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)</a>	Table/percent	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_11	E1	E1-4	34 a + 34 b		<a href="#">Intensity value of location-based Scope 2 Greenhouse gas emissions reduction</a>	Table/decimal	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_12	E1	E1-4	34 a + 34 b		<a href="#">Absolute value of market-based Scope 2 Greenhouse gas emissions reduction</a>	Table/ghgEmissions	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_13	E1	E1-4	34 a + 34 b		<a href="#">Percentage of market-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)</a>	Table/percent	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_14	E1	E1-4	34 a + 34 b		<a href="#">Intensity value of market-based Scope 2 Greenhouse gas emissions reduction</a>	Table/decimal	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_15	E1	E1-4	34 a + 34 b		<a href="#">Absolute value of Scope 3 Greenhouse gas emissions reduction</a>	Table/ghgEmissions	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_16	E1	E1-4	34 a + 34 b		<a href="#">Percentage of Scope 3 Greenhouse gas emissions reduction (as of emissions of base year)</a>	Table/percent	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_17	E1	E1-4	34 a + 34 b		<a href="#">Intensity value of Scope 3 Greenhouse gas emissions reduction</a>	Table/decimal	Conditional		<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-4_18	E1	E1-4	34 b		<a href="#">Explanation of how consistency of GHG emission reduction targets with GHG inventory boundaries has been ensured</a>	narrative					
E1-4_19	E1	E1-4	34 c		<a href="#">Disclosure of past progress made in meeting target before current base year</a>	narrative		V			
E1-4_20	E1	E1-4	AR 25 a		<a href="#">Description of how it has been ensured that baseline value is representative in terms of activities covered and influences from external factors</a>	narrative					
E1-4_21	E1	E1-4	AR 25 b		<a href="#">Description of how new baseline value affects new target, its achievement and presentation of progress over time</a>	narrative					
E1-4_22	E1	E1-4	34 e, 16 a	AR 26	<a href="#">GHG emission reduction target is science based and compatible with limiting global warming to one and half degrees Celsius</a>	semi-narrative					
E1-4_23	E1	E1-4	34 f, 16 b	AR 30	<a href="#">Description of expected decarbonisation levers and their overall quantitative contributions to achieve GHG emission reduction target</a>	narrative					
E1-4_24	E1	E1-4	AR 30 c		<a href="#">Diverse range of climate scenarios have been considered to detect relevant environmental, societal, technology, market and policy-related developments</a>	narrative					
E1-5_01	E1	E1-5	37	AR 35	<a href="#">Total energy consumption related to own operations</a>	energy			SFDR		
E1-5_02	E1	E1-5	37 a	AR 33, AR 32	<a href="#">Total energy consumption from fossil sources</a>	energy			SFDR		
E1-5_03	E1	E1-5	37 b		<a href="#">Total energy consumption from nuclear sources</a>	energy			SFDR		
E1-5_04	E1	E1-5	AR 34		<a href="#">Percentage of energy consumption from nuclear sources in total energy consumption</a>	percent					
E1-5_05	E1	E1-5	37 c		<a href="#">Total energy consumption from renewable sources</a>	energy			SFDR		
E1-5_06	E1	E1-5	37 c i		<a href="#">Fuel consumption from renewable sources</a>	energy			SFDR		
E1-5_07	E1	E1-5	37 c ii		<a href="#">Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources</a>	energy			SFDR		
E1-5_08	E1	E1-5	37 c iii		<a href="#">Consumption of self-generated non-fuel renewable energy</a>	energy			SFDR		
E1-5_09	E1	E1-5	AR 34		<a href="#">Percentage of renewable sources in total energy consumption</a>	percent					
E1-5_10	E1	E1-5	38 a	AR 33	<a href="#">Fuel consumption from coal and coal products</a>	energy	Conditional		SFDR		
E1-5_11	E1	E1-5	38 b	AR 33	<a href="#">Fuel consumption from crude oil and petroleum products</a>	energy	Conditional		SFDR		
E1-5_12	E1	E1-5	38 c	AR 33	<a href="#">Fuel consumption from natural gas</a>	energy	Conditional		SFDR		
E1-5_13	E1	E1-5	38 d	AR 33	<a href="#">Fuel consumption from other fossil sources</a>	energy	Conditional		SFDR		
E1-5_14	E1	E1-5	38 e	AR 33	<a href="#">Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources</a>	energy	Conditional		SFDR		
E1-5_15	E1	E1-5	AR 34		<a href="#">Percentage of fossil sources in total energy consumption</a>	percent	Conditional				
E1-5_16	E1	E1-5	39		<a href="#">Non-renewable energy production</a>	energy	Conditional				
E1-5_17	E1	E1-5	39		<a href="#">Renewable energy production</a>	energy	Conditional				
E1-5_18	E1	E1-5	40	AR 36	<a href="#">Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)</a>	percent	Conditional		SFDR		
E1-5_19	E1	E1-5	41		<a href="#">Total energy consumption from activities in high climate impact sectors</a>	Intensity	Conditional		SFDR		
E1-5_20	E1	E1-5	42		<a href="#">High climate impact sectors used to determine energy intensity</a>	semi-narrative	Conditional		SFDR		
E1-5_21	E1	E1-5	43	AR 38	<a href="#">Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue from activities in high climate impact sectors</a>	narrative	Conditional		SFDR		
E1-5_22	E1	E1-5	AR 38 b		<a href="#">Net revenue from activities in high climate impact sectors</a>	monetary	Conditional	V			
E1-5_23	E1	E1-5	AR 38 b		<a href="#">Net revenue from activities other than in high climate impact sectors</a>	monetary	Conditional	V			
E1-6_01	E1	E1-6	44	AR 39	<a href="#">Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope (table)</a>	Table					
E1-6_02	E1	E1-6	50		<a href="#">Gross Scopes 1, 2, 3 and Total GHG emissions - financial and operational control (table)</a>	Table					
E1-6_03	E1	E1-6	AR 41		<a href="#">Disaggregation of GHG emissions - by country, operating segments, economic activity, subsidiary, GHG category or source type</a>	Table					
E1-6_04	E1	E1-6	AR 46 d		<a href="#">Gross Scopes 1, 2, 3 and Total GHG emissions - Scope 3 GHG emissions (GHG Protocol) (table)</a>	Table	Alternative			1 year	
E1-6_05	E1	E1-6	AR 50		<a href="#">Gross Scopes 1, 2, 3 and Total GHG emissions - Scope 3 GHG emissions (ISO 14064-1) (table)</a>	Table	Alternative			1 year	
E1-6_06	E1	E1-6	AR 52		<a href="#">Gross Scopes 1, 2, 3 and Total GHG emissions - total GHG emissions - value chain (table)</a>	Table				1 year	
E1-6_07	E1	E1-6	48 a	AR 43	<a href="#">Gross Scope 1 greenhouse gas emissions</a>	Table/GhgEmissions			<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-6_08	E1	E1-6	48 b	AR 44	<a href="#">Percentage of Scope 1 GHG emissions from regulated emission trading schemes</a>	Table/Percent			<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-6_09	E1	E1-6	49 a, 52 a	AR 45, AR 47	<a href="#">Gross location-based Scope 2 greenhouse gas emissions</a>	Table/GhgEmissions			<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-6_10	E1	E1-6	49 b, 52 b	AR 45, AR 47	<a href="#">Gross market-based Scope 2 greenhouse gas emissions</a>	Table/GhgEmissions			<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>		
E1-6_11	E1	E1-6	51	AR 46	<a href="#">Gross Scope 3 greenhouse gas emissions</a>	Table/GhgEmissions			<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>	1 year	
E1-6_12	E1	E1-6	44, 52 a	AR 47	<a href="#">Total GHG emissions location based</a>	Table/GhgEmissions			<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>	1 year	
E1-6_13	E1	E1-6	44, 52 b	AR 47	<a href="#">Total GHG emissions market based</a>	Table/GhgEmissions			<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>	1 year	
E1-6_14	E1	E1-6	47		<a href="#">Disclosure of significant changes in definition of what constitutes reporting undertaking and its value chain and explanation of their effect on year</a>	narrative	Conditional				
E1-6_15	E1	E1-6	AR 39 b		<a href="#">Disclosure of methodologies, significant assumptions and emissions factors used to calculate or measure GHG emissions</a>	narrative					
E1-6_16	E1	E1-6	AR 42 c		<a href="#">Disclosure of the effects of significant events and changes in circumstances (relevant to its GHG emissions) that occur between the reporting date</a>	narrative	Conditional				
E1-6_17	E1	E1-6	AR 43 c		<a href="#">biogenic emissions of CO2 from the combustion or bio-degradation of biomass not included in Scope 1 GHG emissions</a>	ghgEmissions					
E1-6_18	E1	E1-6	AR 45 d		<a href="#">Percentage of contractual instruments, Scope 2 GHG emissions</a>	percent					
E1-6_19	E1	E1-6	AR 45 d		<a href="#">Disclosure of types of contractual instruments, Scope 2 GHG emissions</a>	percent					
E1-6_20	E1	E1-6	AR 45 d		<a href="#">Percentage of market-based Scope 2 GHG emissions linked to purchased electricity bundled with instruments</a>	percent		V			
E1-6_21	E1	E1-6	AR 45 d		<a href="#">Percentage of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation in relation to Scope</a>	percent					
E1-6_22	E1	E1-6	AR 45 d		<a href="#">Percentage of contractual instruments used for sale and purchase of unbundled energy attribute claims in relation to Scope 2 GHG emissions</a>	percent					
E1-6_23	E1	E1-6	AR 45 d		<a href="#">Disclosure of types of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation or for unbundled</a>	narrative					
E1-6_24	E1	E1-6	AR 45 e		<a href="#">Biogenic emissions of CO2 from combustion or bio-degradation of biomass not included in Scope 2 GHG emissions</a>	ghgEmissions					
E1-6_25	E1	E1-6	AR 46 g		<a href="#">Percentage of GHG Scope 3 calculated using primary data</a>	Percent				1 year	
E1-6_26	E1	E1-6	AR 46 i		<a href="#">Disclosure of why Scope 3 GHG emissions category has been excluded</a>	narrative				1 year	
E1-6_27	E1	E1-6	AR 46 i		<a href="#">List of Scope 3 GHG emissions categories included in inventory</a>	semi-narrative				1 year	
E1-6_28	E1	E1-6	AR 46 j		<a href="#">Biogenic emissions of CO2 from combustion or bio-degradation of biomass that occur in value chain not included in Scope 3 GHG emissions</a>	ghgEmissions				1 year	
E1-6_29	E1	E1-6	AR 46 h		<a href="#">Disclosure of reporting boundaries considered and calculation methods for estimating Scope 3 GHG emissions</a>	narrative				1 year	
E1-6_30	E1	E1-6	53	AR 53	<a href="#">GHG emissions intensity, location-based (total GHG emissions per net revenue)</a>	Intensity			<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>	1 year	
E1-6_31	E1	E1-6	53	AR 53	<a href="#">GHG emissions intensity, market-based (total GHG emissions per net revenue)</a>	Intensity			<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>	1 year	
E1-6_32	E1	E1-6	55		<a href="#">Disclosure of reconciliation to financial statements of net revenue used for calculation of GHG emissions intensity</a>	narrative			<a href="#">SFDR+PILLAR 3+ BENCHMARK</a>	1 year	
E1-6_33	E1	E1-6	AR 55		<a href="#">Net revenue</a>	monetary	Conditional				
E1-6_34	E1	E1-6	AR 55		<a href="#">Net revenue used to calculate GHG intensity</a>	monetary	Conditional				
E1-6_35	E1	E1-6	AR 55		<a href="#">Net revenue other than used to calculate GHG intensity</a>	monetary	Conditional				
E1-7_01	E1	E1-7	56 a	AR 56 - AR 57	<a href="#">Disclosure of GHG removals and storage resulting from projects developed in own operations or contributed to in upstream and downstream value chain</a>	narrative			CL		

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
E1-7_02	E1	E1-7	56b	AR 56	Disclosure of GHG emission reductions or removals from climate change mitigation projects outside value chain financed or to be financed through	narrative			CL		
E1-7_03	E1	E1-7	58	AR 56	Removals and carbon credits are used	semi-narrative	Conditional				
E1-7_04	E1	E1-7	58a	AR 56	GHG Removals and Storage Activity by undertaking scope (breakdown by own operations and value chain) and by removals and storage activity	TABLE	Conditional				
E1-7_05	E1	E1-7	58a		Total GHG removals and storage	Table/ghgEmissions	Conditional				
E1-7_06	E1	E1-7	AR 58 f		GHG emissions associated with removal activity	Table/ghgEmissions	Conditional				
E1-7_07	E1	E1-7	AR 60		Reversals	ghgEmissions	Conditional				
E1-7_08	E1	E1-7	58b		Disclosure of calculation assumptions, methodologies and frameworks applied (GHG removals and storage)	narrative	Conditional				
E1-7_09	E1	E1-7	AR 58e		Removal activity has been converted into carbon credits and sold on to other parties on voluntary market	semi-narrative	Conditional				
E1-7_10	E1	E1-7	59a		Total amount of carbon credits outside value chain that are verified against recognised quality standards and cancelled	ghgEmissions	Conditional				
E1-7_11	E1	E1-7	59b		Total amount of carbon credits outside value chain planned to be cancelled in future	ghgEmissions	Conditional				
E1-7_12	E1	E1-7	AR 61		Disclosure of extent of use and quality criteria used for carbon credits	narrative					
E1-7_13	E1	E1-7	AR 62 a		Percentage of reduction projects	percent					
E1-7_14	E1	E1-7	AR 62 a		Percentage of removal projects	percent					
E1-7_15	E1	E1-7	AR 62b		Type of carbon credits from removal projects	semi-narrative					
E1-7_16	E1	E1-7	AR 62 c		Percentage for recognised quality standard	percent					
E1-7_17	E1	E1-7	AR 62d		Percentage issued from projects in European Union	percent					
E1-7_18	E1	E1-7	AR 62 e		Percentage that qualifies as corresponding adjustment	percent					
E1-7_19	E1	E1-7	AR 64		Date when carbon credits outside value chain are planned to be cancelled	gYear					
E1-7_20	E1	E1-7	60		Explanation of scope, methodologies and frameworks applied and how residual GHG emissions are intended to be neutralised	narrative	Conditional				
E1-7_21	E1	E1-7	61		Public claims of GHG neutrality that involve use of carbon credits have been made	semi-narrative					
E1-7_22	E1	E1-7	61 a		Public claims of GHG neutrality that involve use of carbon credits are accompanied by GHG emission reduction targets	semi-narrative	Conditional				
E1-7_23	E1	E1-7	61 b		Claims of GHG neutrality and reliance on carbon credits neither impede nor reduce achievement of GHG emission reduction targets or net zero target	semi-narrative	Conditional				
E1-7_24	E1	E1-7	61 a, b		Explanation of whether and how public claims of GHG neutrality that involve use of carbon credits are accompanied by GHG emission reduction targets	narrative	Conditional				
E1-7_25	E1	E1-7	61c		Explanation of credibility and integrity of carbon credits used	narrative	Conditional				
E1-8_01	E1	E1-8	63 a		Carbon pricing scheme by type	Table					
E1-8_02	E1	E1-8	63 a		Type of internal carbon pricing scheme	Table/Narrative					
E1-8_03	E1	E1-8	63 b		Description of specific scope of application of carbon pricing scheme	Table/Narrative					
E1-8_04	E1	E1-8	63 c		Carbon price applied for each metric tonne of greenhouse gas emission	Table/monetary					
E1-8_05	E1	E1-8	63 c		Description of critical assumptions made to determine carbon price applied	Table/Narrative					
E1-8_06	E1	E1-8	63 d		Percentage of gross Scope 1 greenhouse gas emissions covered by internal carbon pricing scheme	Table/percent					
E1-8_07	E1	E1-8	63 d		Percentage of gross Scope 2 greenhouse gas emissions covered by internal carbon pricing scheme	Table/percent					
E1-8_08	E1	E1-8	63 d		Percentage of gross Scope 3 greenhouse gas emissions covered by internal carbon pricing scheme	Table/percent	Conditional				
E1-8_09	E1	E1-8	AR 65		Disclosure of whether and how carbon price used in internal carbon pricing scheme is consistent with carbon price used in financial statements	Table/Narrative	Conditional				
E1-9_01	E1	E1-9	66 a	AR 70	Assets at material physical risk before considering climate change adaptation actions	monetary			PILLAR 3		3 years
E1-9_02	E1	E1-9	66 a	AR 70	Assets at acute material physical risk before considering climate change adaptation actions	monetary			PILLAR 3		3 years
E1-9_03	E1	E1-9	66 a	AR 70	Assets at chronic material physical risk before considering climate change adaptation actions	monetary			PILLAR 3		3 years
E1-9_04	E1	E1-9	66 a	AR 70	Percentage of assets at material physical risk before considering climate change adaptation actions	percent			PILLAR 3		3 years
E1-9_05	E1	E1-9	66 c	AR 70	Disclosure of location of significant assets at material physical risk	narrative			PILLAR 3		1 year
E1-9_06	E1	E1-9	AR 70 c i		Disclosure of location of its significant assets at material physical risk (disaggregated by NUTS codes)	Table/narrative			PILLAR 3		1 year
E1-9_07	E1	E1-9	66 b		Percentage of assets at material physical risk addressed by climate change adaptation actions	percent					3 years
E1-9_08	E1	E1-9	66 d	AR 71	Net revenue from business activities at material physical risk	monetary					3 years
E1-9_09	E1	E1-9	66 d	AR 71	Percentage of net revenue from business activities at material physical risk	percent					3 years
E1-9_10	E1	E1-9	AR 69 a		Disclosure of whether and how anticipated financial effects for assets and business activities at material physical risk have been assessed	narrative					1 year
E1-9_11	E1	E1-9	AR 69 b		Disclosure of whether and how assessment of assets and business activities considered to be at material physical risk relies on or is part of process	narrative					1 year
E1-9_12	E1	E1-9	AR 71 b		Disclosure of risk factors for net revenue from business activities at material physical risk	narrative		V			1 year
E1-9_13	E1	E1-9	AR 71 b		Disclosure of magnitude of anticipated financial effects in terms of margin erosion for business activities at material physical risk	narrative	Conditional	V			1 year
E1-9_14	E1	E1-9	67 a		Assets at material transition risk before considering climate mitigation actions	monetary					3 years
E1-9_15	E1	E1-9	67 a		Percentage of assets at material transition risk before considering climate mitigation actions	percent					3 years
E1-9_16	E1	E1-9	67 b		Percentage of assets at material transition risk addressed by climate change mitigation actions	percent					3 years
E1-9_17	E1	E1-9	67 c		Total carrying amount of real estate assets by energy efficiency classes	Table/monetary			PILLAR 3		3 years
E1-9_18	E1	E1-9	AR 72 a, AR 73 a		Disclosure of whether and how potential effects on future financial performance and position for assets and business activities at material transition risk	narrative					1 year
E1-9_19	E1	E1-9	AR 72 b		Disclosure of whether and how assessment of assets and business activities considered to be at material transition risk relies on or is part of process	narrative					1 year
E1-9_20	E1	E1-9	AR 73 a		Estimated amount of potentially stranded assets	monetary					3 years
E1-9_21	E1	E1-9	AR 73 a		Percentage of estimated share of potentially stranded assets of total assets at material transition risk	percent					3 years
E1-9_22	E1	E1-9	AR 73 b		Total carrying amount of real estate assets for which energy consumption is based on internal estimates	monetary					3 years
E1-9_23	E1	E1-9	67 d		Liabilities from material transition risks that may have to be recognised in financial statements	monetary					3 years
E1-9_24	E1	E1-9	AR 74 c		Number of Scope 1 GHG emission allowances within regulated emission trading schemes	integer		V			3 years
E1-9_25	E1	E1-9	AR 74 c		Number of emission allowances stored (from previous allowances) at beginning of reporting period	integer		V			3 years
E1-9_26	E1	E1-9	AR 74 d		Potential future liabilities, based on existing contractual agreements, associated with carbon credits planned to be cancelled in near future	monetary		V			3 years
E1-9_27	E1	E1-9	AR 74 e		Monetised gross Scope 1 and 2 GHG emissions	monetary		V			3 years
E1-9_28	E1	E1-9	AR 74 e		Monetised total GHG emissions	monetary		V			3 years
E1-9_29	E1	E1-9	67 e		Net revenue from business activities at material transition risk	monetary					3 years
E1-9_30	E1	E1-9	67 e		Net revenue from customers operating in coal-related activities	monetary	Conditional				3 years
E1-9_31	E1	E1-9	67 e		Net revenue from customers operating in oil-related activities	monetary	Conditional				3 years
E1-9_32	E1	E1-9	67 e		Net revenue from customers operating in gas-related activities	monetary	Conditional				3 years
E1-9_33	E1	E1-9	67 e		Percentage of net revenue from customers operating in coal-related activities	percent	Conditional				3 years
E1-9_34	E1	E1-9	67 e		Percentage of net revenue from customers operating in oil-related activities	percent	Conditional				3 years
E1-9_35	E1	E1-9	67 e		Percentage of net revenue from customers operating in gas-related activities	percent	Conditional				3 years
E1-9_36	E1	E1-9	AR 76		Percentage of net revenue from business activities at material transition risk	Table/percent		V			3 years
E1-9_37	E1	E1-9	AR 76 b		Disclosure of risk factors for net revenue from business activities at material transition risk	narrative		V			1 year
E1-9_38	E1	E1-9	AR 76 b		Disclosure of anticipated financial effects in terms of margin erosion for business activities at material transition risk	narrative/monetary		V			1 year
E1-9_39	E1	E1-9	68 a		Disclosure of reconciliations with financial statements of significant amounts of assets and net revenue at material physical risk	narrative					1 year
E1-9_40	E1	E1-9	68 b		Disclosure of reconciliations with financial statements of significant amounts of assets, liabilities and net revenue at material transition risk	narrative					1 year
E1-9_41	E1	E1-9	69 a	AR 80	Expected cost savings from climate change mitigation actions	monetary			BENCHMARK		3 years
E1-9_42	E1	E1-9	69 a	AR 80	Expected cost savings from climate change adaptation actions	monetary			BENCHMARK		3 years
E1-9_43	E1	E1-9	69 b	AR 81	Potential market size of low-carbon products and services or adaptation solutions to which undertaking has or may have access	monetary			BENCHMARK		3 years
E1-9_44	E1	E1-9	69 b	AR 81	Expected changes to net revenue from low-carbon products and services or adaptation solutions to which undertaking has or may have access	monetary			BENCHMARK		3 years



INSTRUCTIONS

- 1) The DPs reported in ESRS E2 are subject to Materiality Assessment.
- 2) With the exception of DPs in IRO1 (E2.IRO-1\_01-03) that are to be disclosed irrespective of the outcome of its materiality assessment [ESRS 1 par. 29], none of these DPs is applicable if the topic is not material.
- 3) Not all DPs are to be reported if the undertaking has not adopted the respective policies, implemented the respective actions or set the respective targets in relation to a sustainability matter that has been assessed to be material [see ESRS 1 par. 33].
- 4) Column L identifies DPs subject to phased-in [see Appendix C of ESRS 1].
- 5) Metrics to be disclosed, in addition to the ones explicitly required by ESRS, also include entity-specific ones, as well as those arising from other legislation or standard.

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
E2.IRO-1_01	E2	E2.IRO-1	11 a	AR 1- AR 8	Information about the process to identify actual and potential pollution-related impacts, risks and opportunities	narrative					
E2.IRO-1_02	E2	E2.IRO-1	11 b		Disclosure of whether and how consultations have been conducted (pollution)	narrative					
E2.IRO-1_03	E2	E2.IRO-1	AR 9		Disclosure of results of materiality assessment (pollution)	narrative					
E2-1_01	E2	E2-1	15 a	AR 11	Disclosure of whether and how policy addresses mitigating negative impacts related to pollution of air, water and soil	narrative					
E2-1_02	E2	E2-1	15 b	AR 11	Disclosure of whether and how policy addresses substituting and minimising use of substances of concern and phasing out substances of concern	narrative					
E2-1_03	E2	E2-1	15 c		Disclosure of whether and how policy addresses avoiding incidents and emergency situations, and if and when they occur, controlling and mitigating negative impacts	narrative					
E2-1_04	E2	E2-1	AR 12		Disclosure of contextual information on relations between policies implemented and how policies contribute to EU Action Plan	narrative		V			
E2-2_01	E2	E2-2	19		Layer in mitigation hierarchy to which action can be allocated to (pollution)	semi-narrative		V			
E2-2_02	E2	E2-2	AR 13		Action related to pollution extends to upstream/downstream value chain engagements	semi-narrative					
E2-2_03	E2	E2-2	19	AR 14	Layer in mitigation hierarchy to which resources can be allocated to (pollution)	semi-narrative		V			
E2-2_04	E2	E2-2	AR 15		Information about action plans that have been implemented at site-level (pollution)	narrative	Conditional	V			
E2-3_01	E2	E2-3	23 a		Disclosure of whether and how target relates to prevention and control of air pollutants and respective specific loads	narrative					
E2-3_02	E2	E2-3	23 b		Disclosure of whether and how target relates to prevention and control of emissions to water and respective specific loads	narrative					
E2-3_03	E2	E2-3	23 c		Disclosure of whether and how target relates to prevention and control of pollution to soil and respective specific loads	narrative					
E2-3_04	E2	E2-3	23 d		Disclosure of whether and how target relates to prevention and control of substances of concern and substances of very high concern	narrative					
E2-3_05	E2	E2-3	24	AR 16	Ecological thresholds and entity-specific allocations were taken into consideration when setting pollution-related target	semi-narrative		V			
E2-3_06	E2	E2-3	24 a	AR 16	Disclosure of ecological thresholds identified and methodology used to identify ecological thresholds (pollution)	narrative	Conditional	V			
E2-3_07	E2	E2-3	24 b	AR 16	Disclosure of how ecological entity-specific thresholds were determined (pollution)	narrative	Conditional	V			
E2-3_08	E2	E2-3	24 c	AR 16	Disclosure of how responsibility for respecting identified ecological thresholds is allocated (pollution)	narrative	Conditional	V			
E2-3_09	E2	E2-3	25		Pollution-related target is mandatory (required by legislation)/voluntary	semi-narrative					
E2-3_10	E2	E2-3	AR 17		Pollution-related target addresses shortcomings related to Substantial Contribution criteria for Pollution Prevention and Control	semi-narrative		V			
E2-3_11	E2	E2-3	AR 18		Information about targets that have been implemented at site-level (pollution)	narrative	Conditional	V			
E2-4_01	E2	E2-4	28 a	AR 21 - 22	Pollution of air, water and soil (multiple dimensions: at site level or by type of source, by sector or by geographical area)	Table					
E2-4_02	E2	E2-4	28 a	AR 21 - 22	Emissions to air by pollutant	Table/mass			SFDR		
E2-4_03	E2	E2-4	28 a	AR 21 - 22	Emissions to water by pollutant [+ by sectors/Geographical Area/Type of source/Site location]	Table/mass			SFDR		
E2-4_04	E2	E2-4	28 a	AR 21 - 22	Emissions to soil by pollutant [+ by sectors/Geographical Area/Type of source/Site location]	Table/mass			SFDR		
E2-4_05	E2	E2-4	28 b	AR 20	Microplastics generated and used	mass	Alternative				
E2-4_06	E2	E2-4	28 b	AR 20	Microplastics generated	mass	Alternative				
E2-4_07	E2	E2-4	28 b	AR 20	Microplastics used	mass	Alternative				
E2-4_08	E2	E2-4	30 a		Description of changes over time (pollution of air, water and soil)	narrative					
E2-4_09	E2	E2-4	30 b	AR 26-AR 27	Description of measurement methodologies (pollution of air, water and soil)	narrative					
E2-4_10	E2	E2-4	30 c	AR 27	Description of process(es) to collect data for pollution-related accounting and reporting	narrative					
E2-4_11	E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to water occurring in areas at water risk	percent		V			
E2-4_12	E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to water occurring in areas of high-water stress	percent		V			
E2-4_13	E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to soil occurring in areas at water risk	percent		V			
E2-4_14	E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to soil occurring in areas of high-water stress	percent		V			
E2-4_15	E2	E2-4	31		Disclosure of reasons for choosing inferior methodology to quantify emissions	narrative	Conditional				
E2-4_16	E2	E2-4	AR 25a		Disclosure of list of installations operated that fall under IED and EU BAT Conclusions	narrative	Conditional	V			
E2-4_17	E2	E2-4	AR 25b		Disclosure of list of any non-compliance incidents or enforcement actions necessary to ensure compliance in case of breaches	narrative	Conditional	V			
E2-4_18	E2	E2-4	AR 25c		Disclosure of actual performance and comparison of environmental performance against emission levels associated with best available techniques (BAT-AE)	narrative	Conditional	V			
E2-4_19	E2	E2-4	AR 25d		Disclosure of actual performance against environmental performance levels associated with best available techniques (BAT-AE)	narrative	Conditional	V			
E2-4_20	E2	E2-4	AR 25e		Disclosure of list of any compliance schedules or derogations granted by competent authorities according to Article 15(4) IED	narrative	Conditional	V			
E2-5_01	E2	E2-5	34	AR 28-AR 30	Total amount of substances of concern that are generated or used during production or that are procured, breakdown by main hazard classes	TABLE					
E2-5_02	E2	E2-5	34		Total amount of substances of concern that are generated or used during production or that are procured	Table/mass					
E2-5_03	E2	E2-5	34		Total amount of substances of concern that leave facilities as emissions, as products, or as part of products or services	Table/mass					
E2-5_04	E2	E2-5	34		Amount of substances of concern that leave facilities as emissions by main hazard classes of substances of concern	Table/mass					
E2-5_05	E2	E2-5	34		Amount of substances of concern that leave facilities as products by main hazard classes of substances of concern	Table/mass					
E2-5_06	E2	E2-5	34		Amount of substances of concern that leave facilities as part of products by main hazard classes of substances of concern	Table/mass					
E2-5_07	E2	E2-5	34		Amount of substances of concern that leave facilities as services by main hazard classes of substances of concern	Table/mass					
E2-5_08	E2	E2-5	35		Total amount of substances of very high concern that are generated or used during production or that are procured by main hazard classes	Table/mass					
E2-5_09	E2	E2-5	35		Total amount of substances of very high concern that leave facilities as emissions, as products, or as part of products or services	Table/mass					
E2-5_10	E2	E2-5	35		Amount of substances of very high concern that leave facilities as emissions by main hazard classes of substances of concern	Table/mass					
E2-5_11	E2	E2-5	35		Amount of substances of very high concern that leave facilities as products by main hazard classes of substances of concern	Table/mass					

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
E2-5_12	E2	E2-5	35		Amount of substances of very high concern that leave facilities as part of products by main hazard classes of substances of concern	Table/mass					
E2-5_13	E2	E2-5	35		Amount of substances of very high concern that leave facilities as services by main hazard classes of substances of concern	Table/mass					
E2-6_01	E2	E2-6	39 a	AR 32; AR 34	Disclosure of quantitative information about anticipated financial effects of material risks and opportunities arising from pollution	Monetary					3 years
E2-6_02	E2	E2-6	40 a		Percentage of net revenue made with products and services that are or that contain substances of concern	percent					3 years
E2-6_03	E2	E2-6	40 a		Percentage of net revenue made with products and services that are or that contain substances of very high concern	percent					3 years
E2-6_04	E2	E2-6	40 b	AR 31	Operating expenditures (OpEx) in conjunction with major incidents and deposits (pollution)	monetary					
E2-6_05	E2	E2-6	40 b	AR 31	Capital expenditures (CapEx) in conjunction with major incidents and deposits (pollution)	monetary					
E2-6_06	E2	E2-6	40 c	AR 31 a	Provisions for environmental protection and remediation costs (pollution)	monetary					3 years
E2-6_07	E2	E2-6	39 a		Disclosure of qualitative information about anticipated financial effects of material risks and opportunities arising from pollution	narrative					1 year
E2-6_08	E2	E2-6	39 b		Description of effects considered, related impacts and time horizons in which they are likely to materialise (pollution)	narrative					1 year
E2-6_09	E2	E2-6	39 c	AR 33	Disclosure of critical assumptions used to quantify anticipated financial effects, sources and level of uncertainty of assumptions	narrative					1 year
E2-6_10	E2	E2-6	41		Description of material incidents and deposits whereby pollution had negative impacts on environment and (or) is expected to	narrative					1 year
E2-6_11	E2	E2-6	AR 33		Disclosure of assessment of related products and services at risk and explanation how time horizon is defined, financial amount	narrative		V			1 year

**INSTRUCTIONS**

- 1) The DPs reported in ESRS E3 are subject to Materiality Assessment.
- 2) With the exception of DPs in IRO1 (E3.IRO-1\_01-02) that are to be disclosed irrespective of the outcome of its materiality assessment [ESRS 1 par. 29], none of these DPs is applicable if the topic is not material.
- 3) Not all DPs are to be reported if the undertaking has not adopted the respective policies, implemented the respective actions or set the respective targets in relation to a sustainability matter that has been assessed to be material [see ESRS 1 par. 33].
- 4) Column L identifies DPs subject to phased-in [see Appendix C of ESRS 1].
- 5) Metrics to be disclosed, in addition to the ones explicitly required by ESRS, also include entity-specific ones, as well as those arising from other legislation or standard.

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
E3.IRO-1_01	E3	E3.IRO-1	8 a	<a href="#">AR 1 - AR 15</a>	<a href="#">Disclosure of whether and how assets and activities have been screened in order to identify actual and potential water and marine resources-related risks and opportunities</a>	narrative					
E3.IRO-1_02	E3	E3.IRO-1	8 b	<a href="#">AR 1 - AR 15</a>	<a href="#">Disclosure of how consultations have been conducted (water and marine resources)</a> [text block]	narrative					
<a href="#">E3.IRO-1_03</a>	<a href="#">E3</a>	<a href="#">E3-1</a>	<a href="#">11</a>	<a href="#">AR 16 - AR 18</a>	<a href="#">Disclosure of whether and how policy addresses water management</a>	<a href="#">V</a>			<a href="#">SFDR</a>		
E3-1_01	E3	E3-1	12a	<a href="#">AR 16 - AR 18</a>	<a href="#">Disclosure of whether and how policy addresses water management</a>	narrative					
E3-1_02	E3	E3-1	12a i	<a href="#">AR 16 - AR 18</a>	<a href="#">Disclosure of whether and how policy addresses the use and sourcing of water and marine resources in own operations</a>	narrative					
E3-1_03	E3	E3-1	12a ii	<a href="#">AR 16 - AR 18</a>	<a href="#">Disclosure of whether and how policy addresses water treatment</a>	narrative					
E3-1_04	E3	E3-1	12a iii	<a href="#">AR 16 - AR 18</a>	<a href="#">Disclosure of whether and how policy addresses prevention and abatement of water pollution</a>	narrative					
E3-1_05	E3	E3-1	12 b	<a href="#">AR 16 - AR 18</a>	<a href="#">Disclosure of whether and how policy addresses product and service design in view of addressing water-related issues and preservation of marine resources</a>	narrative					
E3-1_06	E3	E3-1	12 c	<a href="#">AR 16 - AR 18</a>	<a href="#">Disclosure of whether and how policy addresses commitment to reduce material water consumption in areas at water risk</a>	narrative					
E3-1_07	E3	E3-1	13	<a href="#">AR 16 - AR 18</a>	<a href="#">Disclosure of reasons for not having adopted policies in areas of high-water stress</a>	narrative	Conditional		SFDR		
E3-1_08	E3	E3-1	13		<a href="#">Disclosure of timeframe in which policies in areas of high-water stress will be adopted</a>	narrative	Conditional	V	SFDR		
E3-1_09	E3	E3-1	14		<a href="#">Policies or practices related to sustainable oceans and seas have been adopted</a>	semi-narrative			SFDR		
E3-1_10	E3	E3-1	AR 18a		<a href="#">The policy contributes to good ecological and chemical quality of surface water bodies and good chemical quality and quantity of groundwater bodies</a>	semi-narrative		V			
E3-1_11	E3	E3-1	AR 18b		<a href="#">The policy minimise material impacts and risks and implement mitigation measures that aim to maintain the value and functionality of priority services</a>	semi-narrative		V			
E3-1_12	E3	E3-1	AR 18c		<a href="#">The policy avoid impacts on affected communities</a>	semi-narrative		V			
<a href="#">E3.IRO-1_13</a>	<a href="#">E3</a>	<a href="#">E3-1</a>	<a href="#">15</a>	<a href="#">AR 16 - AR 18</a>	<a href="#">Disclosure of whether and how policy addresses prevention and abatement of water pollution</a>	<a href="#">V</a>					
<a href="#">E3.IRO-1_14</a>	<a href="#">E3</a>	<a href="#">E3-1</a>	<a href="#">16</a>	<a href="#">AR 16 - AR 18</a>	<a href="#">Disclosure of whether and how policy addresses product and service design in view of addressing water-related issues and preservation of marine resources</a>	<a href="#">V</a>					
E3-2_01	E3	E3-2	18	<a href="#">AR 19 - AR 21</a>	<a href="#">Layer in mitigation hierarchy to which action and resources can be allocated to (water and marine resources)</a>	semi-narrative		V			
E3-2_02	E3	E3-2	AR20	<a href="#">AR 19 - AR 21</a>	<a href="#">Information about specific collective action for water and marine resources</a>	narrative		V			
E3-2_03	E3	E3-2	19	<a href="#">AR 19 - AR 21</a>	<a href="#">Disclosure of actions and resources in relation to areas at water risk</a>	narrative					
<a href="#">E3.IRO-1_15</a>	<a href="#">E3</a>	<a href="#">E3-2</a>	<a href="#">17</a>	<a href="#">AR 19 - AR 21</a>	<a href="#">Disclosure of reasons for not having adopted policies in areas of high-water stress</a>	<a href="#">V</a>					
<a href="#">E3.IRO-1_16</a>	<a href="#">E3</a>	<a href="#">E3-2</a>	<a href="#">18</a>	<a href="#">AR 19 - AR 21</a>	<a href="#">Layer in mitigation hierarchy to which action and resources can be allocated to (water and marine resources)</a>	<a href="#">V</a>					
E3-3_01	E3	E3-3	23 a		<a href="#">Disclosure of whether and how target relates to management of material impacts, risks and opportunities related to areas at water risk</a>	narrative					
E3-3_02	E3	E3-3	23 b		<a href="#">Disclosure of whether and how target relates to responsible management of marine resources impacts, risks and opportunities</a>	narrative					
E3-3_03	E3	E3-3	23 c		<a href="#">Disclosure of whether and how target relates to reduction of water consumption</a>	narrative					
E3-3_04	E3	E3-3	24	<a href="#">AR 22</a>	<a href="#">(Local) ecological threshold and entity-specific allocation were taken into consideration when setting water and marine resources target</a>	semi-narrative		V			
E3-3_05	E3	E3-3	24 a	<a href="#">AR 22</a>	<a href="#">Disclosure of ecological threshold identified and methodology used to identify ecological threshold (water and marine resources)</a>	narrative/monetary		V			
E3-3_06	E3	E3-3	24 b	<a href="#">AR 22</a>	<a href="#">Disclosure of how ecological entity-specific threshold was determined (water and marine resources)</a>	narrative/monetary		V			
E3-3_07	E3	E3-3	24 c	<a href="#">AR 22</a>	<a href="#">Disclosure of how responsibility for respecting identified ecological threshold is allocated (water and marine resources)</a>	narrative		V			
E3-3_08	E3	E3-3	25		<a href="#">Adopted and presented water and marine resources-related target is mandatory (based on legislation)</a>	semi-narrative					
E3-3_09	E3	E3-3	AR 23 a	<a href="#">AR 24, AR26</a>	<a href="#">Target relates to reduction of water withdrawals</a>	semi-narrative		V			
E3-3_10	E3	E3-3	AR 23 b	<a href="#">AR 25, AR26</a>	<a href="#">Target relates to reduction of water discharges</a>	semi-narrative		V			
<a href="#">E3.IRO-1_17</a>	<a href="#">E3</a>	<a href="#">E3-3</a>	<a href="#">26</a>	<a href="#">AR 22</a>	<a href="#">Disclosure of reasons for not having adopted targets in relation to areas at water risk</a>	<a href="#">V</a>					
E3-4_01	E3	E3-4	28 a		<a href="#">Total water consumption</a>	Volume					
E3-4_02	E3	E3-4	28 b	<a href="#">AR 28</a>	<a href="#">Total water consumption in areas at water risk, including areas of high-water stress</a>	Volume					
E3-4_03	E3	E3-4	28 c		<a href="#">Total water recycled and reused</a>	Volume			SFDR		
E3-4_04	E3	E3-4	28 d		<a href="#">Total water stored</a>	Volume					
E3-4_05	E3	E3-4	28 d		<a href="#">Changes in water storage</a>	Volume					
E3-4_06	E3	E3-4	28 e	<a href="#">AR 29</a>	<a href="#">Disclosure of contextual information regarding water consumption</a>	narrative					
E3-4_07	E3	E3-4	28 e	<a href="#">AR 29</a>	<a href="#">Share of the measure obtained from direct measurement, from sampling and extrapolation, or from best estimates</a>	Percent					
E3-4_08	E3	E3-4	29		<a href="#">Water intensity ratio</a>	Intensity			SFDR		
E3-4_09	E3	E3-4	AR30		<a href="#">Water consumption - sectors/SEGMENTS [table]</a>	Table/Volume		V			
E3-4_10	E3	E3-4	AR 31		<a href="#">Additional water intensity ratio</a>	Percent		V			
E3-4_11	E3	E3-4	AR 32		<a href="#">Total water withdrawals</a>	Volume		V			
E3-4_12	E3	E3-4	AR 32		<a href="#">Total water discharges</a>	Volume		V			
E3-5_01	E3	E3-5	33 a	<a href="#">AR 34</a>	<a href="#">Disclosure of quantitative information about anticipated financial effects of material risks and opportunities arising from water and marine resources-related risks and opportunities</a>	Monetary					3 years
E3-5_02	E3	E3-5	33 a		<a href="#">Disclosure of qualitative information of anticipated financial effects of material risks and opportunities arising from water and marine resources-related risks and opportunities</a>	narrative					1 year
E3-5_03	E3	E3-5	33 b		<a href="#">Description of effects considered and related impacts (water and marine resources)</a>	narrative					1 year
E3-5_04	E3	E3-5	33 c		<a href="#">Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from water and marine resources-related risks and opportunities</a>	narrative					1 year
E3-5_05	E3	E3-5	AR 33		<a href="#">Description of related products and services at risk (water and marine resources)</a>	narrative		V			1 year
E3-5_06	E3	E3-5	AR 33		<a href="#">Explanation of how time horizons are defined, financial amounts are estimated and critical assumptions made (water and marine resources)</a>	narrative		V			1 year

**INSTRUCTIONS**

- 1) The DPs reported in ESRS E4 are subject to Materiality Assessment.
- 2) With the exception of DPs in IRO1 (E4.IRO-1\_01-16) that are to be disclosed irrespective of the outcome of its materiality assessment [ESRS 1 par. 29], none of these DPs is applicable if the topic is not material.
- 3) Not all DPs are to be reported if the undertaking has not adopted the respective policies, implemented the respective actions or set the respective targets in relation to a sustainability matter that has been assessed to be material [see ESRS 1 par. 33].
- 4) Undertakings or groups ***not exceeding on their balance sheet dates the average number of 750 employees during the financial year*** (on a consolidated basis where applicable) **may omit all the DPs** reported in ESRS E4 [other than IRO 1] for the first 2 years of preparation of their sustainability statement [see ESRS 1 *Appendix C: List of phased-in Disclosure Requirements*]. If E4 is material, the undertaking shall nevertheless disclose DPs reported under par. 17-BP2 of ESRS 2.
- 5) Column L identifies DPs subject to phased-in [see Appendix C of ESRS 1].
- 6) Metrics to be disclosed, in addition to the ones explicitly required by ESRS, also include entity-specific ones, as well as those arising from other legislation or standard.

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
E4.SBM-3_01	E4	E4.SBM-3	16 a		<a href="#">List of material sites in own operation</a>	narrative				2 years	
E4.SBM-3_02	E4	E4.SBM-3	16 a i		<a href="#">Disclosure of activities negatively affecting biodiversity sensitive areas</a>	narrative			SFDR	2 years	
E4.SBM-3_03	E4	E4.SBM-3	16 a ii		<a href="#">Disclosure of list of material sites in own operations based on results of identification and assessment of actual and potential impacts</a>	narrative				2 years	
E4.SBM-3_04	E4	E4.SBM-3	16 a iii		<a href="#">Disclosure of biodiversity-sensitive areas impacted</a>	narrative				2 years	
E4.SBM-3_05	E4	E4.SBM-3	16 b		<a href="#">Material negative impacts with regards to land degradation, desertification or soil sealing have been identified</a>	semi-narrative			SFDR	2 years	
E4.SBM-3_06	E4	E4.SBM-3	16 c		<a href="#">Own operations affect threatened species</a>	semi-narrative			SFDR	2 years	
E4.IRO-1_01	E4	E4.IRO-1	17 a	<a href="#">AR 4-AR 9</a>	<a href="#">Disclosure of whether and how actual and potential impacts on biodiversity and ecosystems at own site locations and in value chain</a>	narrative				2 years	
E4.IRO-1_02	E4	E4.IRO-1	17 b	<a href="#">AR 8</a>	<a href="#">Disclosure of whether and how dependencies on biodiversity and ecosystems and their services have been identified and assessed</a>	narrative				2 years	
E4.IRO-1_03	E4	E4.IRO-1	17 c	<a href="#">AR 9</a>	<a href="#">Disclosure of whether and how transition and physical risks and opportunities related to biodiversity and ecosystems have been identified and assessed</a>	narrative				2 years	
E4.IRO-1_04	E4	E4.IRO-1	17 d	<a href="#">AR 9</a>	<a href="#">Disclosure of whether and how systemic risks have been considered (biodiversity and ecosystems)</a>	narrative				2 years	
E4.IRO-1_05	E4	E4.IRO-1	17 e		<a href="#">Disclosure of whether and how consultations with affected communities on sustainability assessments of shared biological resources</a>	narrative				2 years	
E4.IRO-1_06	E4	E4.IRO-1	17 e i		<a href="#">Disclosure of whether and how specific sites, raw materials production or sourcing with negative or potential negative impacts on biodiversity and ecosystems</a>	narrative				2 years	
E4.IRO-1_07	E4	E4.IRO-1	17 e ii		<a href="#">Disclosure of whether and how communities were involved in materiality assessment</a>	narrative				2 years	
E4.IRO-1_08	E4	E4.IRO-1	17 e iii		<a href="#">Disclosure of whether and how negative impacts on priority ecosystem services of relevance to affected communities may be avoided</a>	narrative				2 years	
E4.IRO-1_09	E4	E4.IRO-1	17 e iii		<a href="#">Disclosure of plans to minimise unavoidable negative impacts and implement mitigation measures that aim to maintain value chain</a>	narrative		V		2 years	
E4.IRO-1_10	E4	E4.IRO-1	18		<a href="#">Disclosure of whether and how the business model(s) has been verified using range of biodiversity and ecosystems scenarios</a>	narrative		V		2 years	
E4.IRO-1_11	E4	E4.IRO-1	18 a		<a href="#">Disclosure of why considered scenarios were taken into consideration</a>	narrative	Conditional	V		2 years	
E4.IRO-1_12	E4	E4.IRO-1	18 b		<a href="#">Disclosure of how considered scenarios are updated according to evolving conditions and emerging trends</a>	narrative	Conditional	V		2 years	
E4.IRO-1_13	E4	E4.IRO-1	18 c		<a href="#">Scenarios are informed by expectations in authoritative intergovernmental instruments and by scientific consensus</a>	semi-narrative	Conditional	V		2 years	
E4.IRO-1_14	E4	E4.IRO-1	19a	<a href="#">AR 7d</a>	<a href="#">Undertaking has sites located in or near biodiversity-sensitive areas</a>	semi-narrative				2 years	
E4.IRO-1_15	E4	E4.IRO-1	19a	<a href="#">AR 7d</a>	<a href="#">Activities related to sites located in or near biodiversity-sensitive areas negatively affect these areas by leading to deterioration of biodiversity and ecosystems</a>	semi-narrative				2 years	
E4.IRO-1_16	E4	E4.IRO-1	19b		<a href="#">It has been concluded that it is necessary to implement biodiversity mitigation measures</a>	semi-narrative				2 years	
E4-1_01	E4	E4-1	13 a	<a href="#">AR 1- AR 3</a>	<a href="#">Disclosure of resilience of current business model(s) and strategy to biodiversity and ecosystems-related physical, transition and policy risks</a>	narrative				2 years	
E4-1_02	E4	E4-1	13 b	<a href="#">AR 1- AR 3</a>	<a href="#">Disclosure of scope of resilience analysis along own operations and related upstream and downstream value chain</a>	narrative				2 years	
E4-1_03	E4	E4-1	13 c	<a href="#">AR 1- AR 3</a>	<a href="#">Disclosure of key assumptions made (biodiversity and ecosystems)</a>	narrative				2 years	
E4-1_04	E4	E4-1	13 d	<a href="#">AR 1- AR 3</a>	<a href="#">Disclosure of time horizons used for analysis (biodiversity and ecosystems)</a>	narrative				2 years	
E4-1_05	E4	E4-1	13 e	<a href="#">AR 1- AR 3</a>	<a href="#">Disclosure of results of resilience analysis (biodiversity and ecosystems)</a>	narrative				2 years	
E4-1_06	E4	E4-1	13 f	<a href="#">AR 1- AR 3</a>	<a href="#">Disclosure of involvement of stakeholders (biodiversity and ecosystems)</a>	narrative				2 years	
E4-1_07	E4	E4-1	15	<a href="#">AR 1- AR 3</a>	<a href="#">Disclosure of transition plan to improve and achieve alignment of its business model and strategy</a>	narrative		V		2 years	
E4-1_08	E4	E4-1	AR 1 a		<a href="#">Explanation of how strategy and business model will be adjusted to improve and, ultimately, achieve alignment with relevant biodiversity and ecosystems</a>	narrative		V		2 years	
E4-1_09	E4	E4-1	AR 1 b		<a href="#">Include information about its own operations and explain how it is responding to material impacts in its related value chain</a>	narrative		V		2 years	
E4-1_10	E4	E4-1	AR 1 c		<a href="#">Explanation of how b strategy interacts with transition plan</a>	narrative		V		2 years	
E4-1_11	E4	E4-1	AR 1 d		<a href="#">Disclosure of contribution to impact drivers and possible mitigation actions following mitigation hierarchy and main path-dependencies</a>	narrative		V		2 years	
E4-1_12	E4	E4-1	AR 1 e		<a href="#">Explanation and quantification of investments and funding supporting the implementation of its transition plan</a>	narrative		V		2 years	
E4-1_13	E4	E4-1	AR 1 f		<a href="#">Disclosure of objectives or plans for aligning economic activities (revenues, CapEx)</a>	narrative		V		2 years	
E4-1_14	E4	E4-1	AR 1 g		<a href="#">Biodiversity offsets are part of transition plan</a>	narrative		V		2 years	
E4-1_15	E4	E4-1	AR 1 h		<a href="#">Information about how process of implementing and updating transition plan is managed</a>	narrative		V		2 years	
E4-1_16	E4	E4-1	AR 1 i		<a href="#">Indication of metrics and related tools used to measure progress that are integrated in measurement approach (biodiversity and ecosystems)</a>	narrative		V		2 years	
E4-1_17	E4	E4-1	AR 1 j		<a href="#">Administrative, management and supervisory bodies have approved transition plan</a>	narrative		V		2 years	
E4-1_18	E4	E4-1	AR 1 k		<a href="#">Indication of current challenges and limitations to draft plan in relation to areas of significant impact and actions company is taking</a>	narrative		V		2 years	
E4-2_01	E4	E4-2	23 a	<a href="#">AR 14</a>	<a href="#">Disclosure on whether and how biodiversity and ecosystems-related policies relate to matters reported in E4 AR4</a>	narrative				2 years	
E4-2_02	E4	E4-2	23 b		<a href="#">Explanation of whether and how biodiversity and ecosystems-related policy relates to material biodiversity and ecosystems-related risks</a>	narrative				2 years	
E4-2_03	E4	E4-2	23 c		<a href="#">Explanation of whether and how biodiversity and ecosystems-related policy relates to material dependencies and material physical risks</a>	narrative				2 years	
E4-2_04	E4	E4-2	23 d		<a href="#">Explanation of whether and how biodiversity and ecosystems-related policy supports traceability of products, components and services</a>	narrative				2 years	
E4-2_05	E4	E4-2	23 e		<a href="#">Explanation of whether and how biodiversity and ecosystems-related policy addresses production, sourcing or consumption from biodiversity and ecosystems</a>	narrative				2 years	
E4-2_06	E4	E4-2	23 f	<a href="#">AR 14 - AR 15</a>	<a href="#">Explanation of whether and how biodiversity and ecosystems-related policy addresses social consequences of biodiversity and ecosystems</a>	narrative				2 years	
E4-2_07	E4	E4-2	AR 12		<a href="#">Disclosure of how policy refers to production, sourcing or consumption of raw materials</a>	narrative		V		2 years	
E4-2_08	E4	E4-2	AR 12 a		<a href="#">Disclosure of how policy refers to policies limiting procurement from suppliers that cannot demonstrate that they are not contributing to biodiversity and ecosystems</a>	narrative		V		2 years	
E4-2_09	E4	E4-2	AR 12 b		<a href="#">Disclosure of how policy refers to recognised standards or third-party certifications overseen by regulators</a>	narrative		V		2 years	
E4-2_10	E4	E4-2	AR 12 c		<a href="#">Disclosure of how policy addresses raw materials originating from ecosystems that have been managed to maintain or enhance biodiversity and ecosystems</a>	narrative		V		2 years	
E4-2_11	E4	E4-2	AR 16		<a href="#">Disclosure of how the policy enables to a), b), c) and d)</a>	narrative		V		2 years	
E4-2_12	E4	E4-2	AR 17 a		<a href="#">Third-party standard of conduct used in policy is objective and achievable based on scientific approach to identifying issues and risks</a>	semi-narrative		V		2 years	
E4-2_13	E4	E4-2	AR 17 b		<a href="#">Third-party standard of conduct used in policy is developed or maintained through process of ongoing consultation with relevant stakeholders</a>	semi-narrative		V		2 years	
E4-2_14	E4	E4-2	AR 17 c		<a href="#">Third-party standard of conduct used in policy encourages step-wise approach and continuous improvement in standard and its implementation</a>	semi-narrative		V		2 years	
E4-2_15	E4	E4-2	AR 17 d		<a href="#">Third-party standard of conduct used in policy is verifiable through independent certifying or verifying bodies, which have defined criteria</a>	semi-narrative		V		2 years	



ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRs 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRs 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRs 1 DPs subject to phasing-in provisions applicable to all undertakings
E4-2_16	E4	E4-2	AR 17 e		<a href="#">Third-party standard of conduct used in policy conforms to ISEAL Code of Good Practice</a>	semi-narrative		V		2 years	
E4-2_17	E4	E4-2	24 a		<a href="#">Biodiversity and ecosystem protection policy covering operational sites owned, leased, managed in or near protected area or key biodiversity areas</a>	semi-narrative				2 years	
E4-2_18	E4	E4-2	24 b		<a href="#">Sustainable land or agriculture practices or policies have been adopted</a>	semi-narrative			SFDR	2 years	
E4-2_19	E4	E4-2	24 c		<a href="#">Sustainable oceans or seas practices or policies have been adopted</a>	semi-narrative			SFDR	2 years	
E4-2_20	E4	E4-2	24 d		<a href="#">Policies to address deforestation have been adopted</a>	semi-narrative			SFDR	2 years	
E4-2_21	E4	E4-2	24		<a href="#">Policies to address deforestation have been adopted</a>	semi-narrative				2 years	
E4-3_01	E4	E4-3	28 a	AR 19	<a href="#">Disclosure on how the mitigation hierarchy has been applied with regard to biodiversity and ecosystem actions</a>	narrative		V		2 years	
E4-3_02	E4	E4-3	28 b		<a href="#">Biodiversity offsets were used in action plan</a>	semi-narrative				2 years	
E4-3_03	E4	E4-3	28 b i		<a href="#">Disclosure of aim of biodiversity offset and key performance indicators used</a>	narrative	Conditional			2 years	
E4-3_04	E4	E4-3	28 b ii	AR 18	<a href="#">Financing effects (direct and indirect costs) of biodiversity offsets</a>	Monetary	Conditional			2 years	
E4-3_05	E4	E4-3	AR 18 a		<a href="#">Explanation of relationship of significant Capex and Opex required to implement actions taken or planned to relevant line item</a>	narrative	Conditional	V		2 years	
E4-3_06	E4	E4-3	AR 18 b		<a href="#">Explanation of relationship of significant Capex and Opex required to implement actions taken or planned to key performance indicator</a>	narrative	Conditional	V		2 years	
E4-3_07	E4	E4-3	AR 18 c		<a href="#">Explanation of relationship of significant Capex and Opex required to implement actions taken or planned to Capex plan requirement</a>	narrative	Conditional	V		2 years	
E4-3_08	E4	E4-3	28 b iii		<a href="#">Description of biodiversity offsets</a>	narrative	Conditional			2 years	
E4-3_09	E4	E4-3	28 c	AR 21	<a href="#">Description of whether and how local and indigenous knowledge and nature-based solutions have been incorporated into biodiversity and ecosystem actions</a>	narrative				2 years	
E4-3_10	E4	E4-3	AR 20 a		<a href="#">Disclosure of key stakeholders involved and how they are involved, key stakeholders negatively or positively impacted by action</a>	narrative		V		2 years	
E4-3_11	E4	E4-3	AR 20 b		<a href="#">Explanation of need for appropriate consultations and need to respect decisions of affected communities</a>	narrative	Conditional	V		2 years	
E4-3_12	E4	E4-3	AR 20 c		<a href="#">Description of whether key action may induce significant negative sustainability impacts (biodiversity and ecosystems)</a>	narrative		V		2 years	
E4-3_13	E4	E4-3	AR 20 d		<a href="#">Explanation of whether the key action is intended to be a one-time initiative or systematic practice</a>	narrative		V		2 years	
E4-3_14	E4	E4-3	AR 20 e		<a href="#">Key action plan is carried out only by undertaking (individual action) using its resources (biodiversity and ecosystems)</a>	semi-narrative		V		2 years	
E4-3_15	E4	E4-3	AR 20 e		<a href="#">Key action plan is part of wider action plan (collective action), of which undertaking is member (biodiversity and ecosystems)</a>	semi-narrative		V		2 years	
E4-3_16	E4	E4-3	AR 20 f		<a href="#">Additional information about project, its sponsors and other participants (biodiversity and ecosystems)</a>	narrative		V		2 years	
E4-3_17	E4	E4-3	28		<a href="#">Additional information about project, its sponsors and other participants (biodiversity and ecosystems)</a>	narrative		V		2 years	
E4-4_01	E4	E4-4	32 a		<a href="#">Ecological threshold and allocation of impacts to undertaking were applied when setting target (biodiversity and ecosystems)</a>	semi-narrative				2 years	
E4-4_02	E4	E4-4	32 a i		<a href="#">Disclosure of ecological threshold identified and methodology used to identify threshold (biodiversity and ecosystems)</a>	narrative	Conditional			2 years	
E4-4_03	E4	E4-4	32 a ii		<a href="#">Disclosure of how entity-specific threshold was determined (biodiversity and ecosystems)</a>	narrative	Conditional			2 years	
E4-4_04	E4	E4-4	32 a iii		<a href="#">Disclosure of how responsibility for respecting identified ecological threshold is allocated (biodiversity and ecosystems)</a>	narrative	Conditional			2 years	
E4-4_05	E4	E4-4	32 b		<a href="#">Target is informed by relevant aspect of EU Biodiversity Strategy for 2030</a>	semi-narrative				2 years	
E4-4_06	E4	E4-4	32 c		<a href="#">Disclosure of how the targets relate to the biodiversity and ecosystem impacts, dependencies, risks and opportunities identified</a>	narrative				2 years	
E4-4_07	E4	E4-4	32 d		<a href="#">Disclosure of the geographical scope of the targets</a>	narrative	Conditional			2 years	
E4-4_08	E4	E4-4	32 e		<a href="#">Biodiversity offsets were used in setting target</a>	semi-narrative				2 years	
E4-4_09	E4	E4-4	32 f		<a href="#">Layer in mitigation hierarchy to which target can be allocated (biodiversity and ecosystems)</a>	semi-narrative				2 years	
E4-4_10	E4	E4-4	AR 22		<a href="#">The target addresses shortcomings related to the Substantial Contribution criteria</a>	semi-narrative		V		2 years	
E4-5_01	E4	E4-5	35		<a href="#">Number of sites owned, leased or managed in or near protected areas or key biodiversity areas that undertaking is negatively affected by</a>	Integer	Conditional			2 years	
E4-5_02	E4	E4-5	35		<a href="#">Area of sites owned, leased or managed in or near protected areas or key biodiversity areas that undertaking is negatively affected by</a>	Area	Conditional			2 years	
E4-5_03	E4	E4-5	36		<a href="#">Disclosure of land-use based on Life Cycle Assessment</a>	narrative	Conditional	V		2 years	
E4-5_04	E4	E4-5	38	AR 27 - AR 38	<a href="#">Disclosure of metrics considered relevant (land-use change, freshwater-use change and (or) sea-use change)</a>	narrative	Conditional			2 years	
E4-5_05	E4	E4-5	38 a		<a href="#">Disclosure of conversion over time of land cover</a>	narrative	Conditional	V		2 years	
E4-5_06	E4	E4-5	38 b		<a href="#">Disclosure of changes over time in management of ecosystem</a>	narrative	Conditional	V		2 years	
E4-5_07	E4	E4-5	38 c		<a href="#">Disclosure of changes in spatial configuration of landscape</a>	narrative	Conditional	V		2 years	
E4-5_08	E4	E4-5	38 d		<a href="#">Disclosure of changes in ecosystem structural connectivity</a>	narrative	Conditional	V		2 years	
E4-5_09	E4	E4-5	38 e		<a href="#">Disclosure of functional connectivity</a>	narrative	Conditional	V		2 years	
E4-5_10	E4	E4-5	AR 34 a		<a href="#">Total use of land area</a>	Area	Conditional	V		2 years	
E4-5_11	E4	E4-5	AR 34 b		<a href="#">Total sealed area</a>	Area	Conditional	V		2 years	
E4-5_12	E4	E4-5	AR 34 c		<a href="#">Nature-oriented area on site</a>	Area	Conditional	V		2 years	
E4-5_13	E4	E4-5	AR 34 d		<a href="#">Nature-oriented area off site</a>	Area	Conditional	V		2 years	
E4-5_14	E4	E4-5	39		<a href="#">Disclosure of how pathways of introduction and spread of invasive alien species and risks posed by invasive alien species are managed</a>	narrative	Conditional	V		2 years	
E4-5_15	E4	E4-5	AR 32		<a href="#">Number of invasive alien species</a>	Integer	Conditional	V		2 years	
E4-5_16	E4	E4-5	AR 32		<a href="#">Area covered by invasive alien species</a>	Area	Conditional	V		2 years	
E4-5_17	E4	E4-5	40		<a href="#">Disclosure of metrics considered relevant (state of species)</a>	narrative	Conditional	V		2 years	
E4-5_18	E4	E4-5	40 a		<a href="#">Disclosure of paragraph in another environment-related standard in which metric is referred to</a>	narrative	Conditional	V		2 years	
E4-5_19	E4	E4-5	40 b		<a href="#">Disclosure of population size, range within specific ecosystems and extinction risk</a>	narrative	Conditional	V		2 years	
E4-5_20	E4	E4-5	40 c		<a href="#">Disclosure of changes in number of individuals of species within specific area</a>	narrative	Conditional	V		2 years	
E4-5_21	E4	E4-5	40 d		<a href="#">Information about species at global extinction risk</a>	narrative	Conditional	V		2 years	
E4-5_22	E4	E4-5	40 d i		<a href="#">Disclosure of threat status of species and how activities or pressures may affect threat status</a>	narrative	Conditional	V		2 years	
E4-5_23	E4	E4-5	40 d ii		<a href="#">Disclosure of change in relevant habitat for threatened species as proxy for impact on local population's extinction risk</a>	narrative	Conditional	V		2 years	
E4-5_24	E4	E4-5	41 a		<a href="#">Disclosure of ecosystem area coverage</a>	narrative	Conditional	V		2 years	
E4-5_25	E4	E4-5	41 b i		<a href="#">Disclosure of quality of ecosystems relative to pre-determined reference state</a>	narrative	Conditional	V		2 years	
E4-5_26	E4	E4-5	41 b ii		<a href="#">Disclosure of multiple species within ecosystem</a>	narrative	Conditional	V		2 years	
E4-5_27	E4	E4-5	41 b iii		<a href="#">Disclosure of structural components of ecosystem condition</a>	narrative	Conditional	V		2 years	
E4-6_01	E4	E4-6	45 a	AR 40	<a href="#">Disclosure of quantitative information about anticipated financial effects of material risks and opportunities arising from biodiversity and ecosystem impacts</a>	Monetary				3 years	3 years
E4-6_02	E4	E4-6	45 a		<a href="#">Disclosure of qualitative information about anticipated financial effects of material risks and opportunities arising from biodiversity and ecosystem impacts</a>	narrative				2 years	1 year
E4-6_03	E4	E4-6	45 b		<a href="#">Description of effects considered, related impacts and dependencies (biodiversity and ecosystems)</a>	narrative				2 years	1 year
E4-6_04	E4	E4-6	45 c		<a href="#">Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from biodiversity and ecosystem impacts</a>	narrative				2 years	1 year
E4-6_05	E4	E4-6	AR 39		<a href="#">Description of related products and services at risk (biodiversity and ecosystems) over the short-, medium- and long-term</a>	narrative		V		2 years	1 year
E4-6_06	E4	E4-6	AR 39		<a href="#">Explanation of how financial amounts are estimated and critical assumptions made (biodiversity and ecosystems)</a>	narrative/monetary		V		2 years	1 year



INSTRUCTIONS

- 1) The DPs reported in ESRS E5 are subject to Materiality Assessment.
- 2) With the exception of DPs in IRO1 (E5.IRO-1\_01-02) that are to be disclosed irrespective of the outcome of its materiality assessment [ESRS 1 par. 29], none of these DPs is applicable if the topic is not material.
- 3) Not all DPs are to be reported if the undertaking has not adopted the respective policies, implemented the respective actions or set the respective targets in relation to a sustainability matter that has been assessed to be material [see ESRS 1 par. 33].
- 4) Column L identifies DPs subject to phased-in [see Appendix C of ESRS 1].
- 5) Metrics to be disclosed, in addition to the ones explicitly required by ESRS, also include entity-specific ones, as well as those arising from other legislation or standard.

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
E5.IRO-1_01	E5	E5.IRO-1	11a	AR 1 - AR 7	Disclosure of whether the undertaking has screened its assets and activities in order to identify actual and potential impacts, risks and opportunities	narrative					
E5.IRO-1_02	E5	E5.IRO-1	11 b		Disclosure of whether and how the undertaking has conducted consultations (resource and circular economy)	narrative					
E5-1_01	E5	E5-1	15a		Disclosure of whether and how policy addresses transitioning away from use of virgin resources, including relative increases in use of recycled materials	narrative					
E5-1_02	E5	E5-1	15b		Disclosure of whether and how policy addresses sustainable sourcing and use of renewable resources	narrative					
E5-1_03	E5	E5-1	AR 9 a		Description of whether and how policy addresses waste hierarchy (prevention, preparing for re-use, recycling, other recovery, disposal)	narrative		V			
E5-1_04	E5	E5-1	AR 9 b		Description of whether and how policy addresses prioritisation of strategies to avoid or minimise waste over waste treatment strategies	narrative		V			
E5-2_01	E5	E5-2	20 a		Description of higher levels of resource efficiency in use of technical and biological materials and water	narrative		V			
E5-2_02	E5	E5-2	20b		Description of higher rates of use of secondary raw materials	narrative		V			
E5-2_03	E5	E5-2	20c		Description of application of circular design	narrative		V			
E5-2_04	E5	E5-2	20d		Description of application of circular business practices	narrative		V			
E5-2_05	E5	E5-2	20e	AR 13	Description of actions taken to prevent waste generation in the undertaking's upstream and downstream value chain	narrative		V			
E5-2_06	E5	E5-2	20f		Description of Optimisation of waste management	narrative		V			
E5-2_07	E5	E5-2	AR 11		Information about collective action on development of collaborations or initiatives increasing circularity of products and materials	narrative		V			
E5-2_08	E5	E5-2	AR 12 a		Description of contribution to circular economy	narrative		V			
E5-2_09	E5	E5-2	AR 12 b		Description of other stakeholders involved in collective action (resource use and circular economy)	narrative		V			
E5-2_10	E5	E5-2	AR 12 c		Description of organisation of project (resource use and circular economy)	narrative		V			
E5-3_01	E5	E5-3	24	AR 16	Disclosure of how target relates to resources (resource use and circular economy)	narrative					
E5-3_02	E5	E5-3	24 a		Disclosure of how target relates to increase of circular design	narrative					
E5-3_03	E5	E5-3	24 b		Disclosure of how target relates to increase of circular material use rate	narrative					
E5-3_04	E5	E5-3	24 c	AR 17	Disclosure of how target relates to minimisation of primary raw material	narrative					
E5-3_05	E5	E5-3	24 d		Disclosure of how target relates to reversal of depletion of stock of renewable resources	narrative					
E5-3_06	E5	E5-3	24 e		Target relates to waste management	semi-narrative					
E5-3_07	E5	E5-3	24 e		Disclosure of how target relates to waste management	narrative					
E5-3_08	E5	E5-3	24 f	AR 18	Disclosure of how target relates to other matters related to resource use or circular economy	narrative					
E5-3_09	E5	E5-3	25		Layer in waste hierarchy to which target relates	semi-narrative					
E5-3_10	E5	E5-3	26 a	AR 14	Disclosure of ecological threshold identified and methodology used to identify ecological threshold (resource use and circular economy)	narrative		V			
E5-3_11	E5	E5-3	26 b	AR 14	Disclosure of how ecological entity-specific threshold was determined (resource use and circular economy)	narrative		V			
E5-3_12	E5	E5-3	26 c	AR 14	Disclosure of how responsibility for respecting identified ecological threshold is allocated (resource use and circular economy)	narrative		V			
E5-3_13	E5	E5-3	27	AR 20	The targets being set and presented are mandatory (required by legislation)	semi-narrative					
E5-4_01	E5	E5-4	30	AR 21	Disclosure of information on material resource inflows	narrative					
E5-4_02	E5	E5-4	31a		Overall total weight of products and technical and biological materials used during the reporting period	Mass					
E5-4_03	E5	E5-4	31b	AR 23	Percentage of biological materials (and biofuels used for non-energy purposes)	Percent					
E5-4_04	E5	E5-4	31c	AR 23	The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to produce products	Mass					
E5-4_05	E5	E5-4	31c	AR 23	Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials	Percent					
E5-4_06	E5	E5-4	32	AR 24	Description of methodologies used to calculate data and key assumptions used	narrative					
E5-4_07	E5	E5-4	AR 22		Description of materials that are sourced from by-products or waste stream	narrative		V			
E5-4_08	E5	E5-4	AR 25		Description of how double counting was avoided and of choices made	narrative	Conditional				
E5-5_01	E5	E5-5	35	AR 26	Description of the key products and materials that come out of the undertaking's production process	narrative					
E5-5_02	E5	E5-5	36a		Disclosure of the expected durability of the products placed on the market, in relation to the industry average for each product group	Table/Percent					
E5-5_03	E5	E5-5	36b		Disclosure of the reparability of products	narrative					
E5-5_04	E5	E5-5	36c	AR 27	The rates of recyclable content in products	Percent					
E5-5_05	E5	E5-5	36c	AR 27	The rates of recyclable content in products packaging	Percent					
E5-5_06	E5	E5-5	40		Description of methodologies used to calculate data (resource outflows)	narrative					
E5-5_07	E5	E5-5	37 a		Total Waste generated	Mass					
E5-5_08	E5	E5-5	37 b	AR 31	Waste diverted from disposal, breakdown by hazardous and non-hazardous waste and treatment type	Table/Mass					
E5-5_09	E5	E5-5	37 c	AR 32	Waste directed to disposal, breakdown by hazardous and non-hazardous waste and treatment type	Table/Mass					
E5-5_10	E5	E5-5	37 d		Non-recycled waste	Mass			SFDR		
E5-5_11	E5	E5-5	37 d		Percentage of non-recycled waste	Percent			SFDR		
E5-5_12	E5	E5-5	38		Disclosure of composition of waste	narrative					
E5-5_13	E5	E5-5	38 a		Disclosure of waste streams relevant to undertaking's sector or activities	narrative					
E5-5_14	E5	E5-5	38 b		Disclosure of materials that are present in waste	narrative					
E5-5_15	E5	E5-5	39		Total amount of hazardous waste	Mass			SFDR		
E5-5_16	E5	E5-5	39		Total amount of radioactive waste	Mass			SFDR		
E5-5_17	E5	E5-5	40	AR 33	Description of methodologies used to calculate data (waste generated)	narrative					
E5-5_18	E5	E5-5	AR 28		Disclosure of its engagement in product end-of-life waste management	narrative		V			
E5-6_01	E5	E5-6	43 a	AR 36	Disclosure of quantitative information about anticipated financial effects of material risks and opportunities arising from resource use and circular economy	Monetary					3 years
E5-6_02	E5	E5-6	43 a		Disclosure of qualitative information of anticipated financial effects of material risks and opportunities arising from resource use and circular economy	narrative					1 year

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
E5-6_03	E5	E5-6	43 b		Description of effects considered and related impacts (resource use and circular economy)	narrative					1 year
E5-6_04	E5	E5-6	43 c		Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from resource use and circular economy	narrative					1 year
E5-6_05	E5	E5-6	AR 35		Description of related products and services at risk (resource use and circular economy)	narrative		V			1 year
E5-6_06	E5	E5-6	AR 35		Explanation of how time horizons are defined, financial amounts are estimated and of critical assumptions made (resource use and circular economy)	narrative		V			1 year

ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)
<b>S1</b>	<b>S1-1</b>	<b>19</b>		<b>Policies to manage material impacts, risks and opportunities related to its own workforce (see ESRS 2-MDR A)</b>	<b>MDR A</b>			
S1	S1-1	19		Policies to manage material impacts, risks and opportunities related to own workforce, including for specific groups within workforce or	semi-narrative			
<b>S1</b>	<b>S1-1</b>	<b>AR10</b>		<b>Disclosure of explanations of significant changes to policies adopted during reporting year</b>	<b>narrative</b>		<b>V</b>	
S1	S1-1	20		Description of relevant human rights policy commitments relevant to own workforce	narrative			SFDR
S1	S1-1	20a		Disclosure of general approach in relation to respect for human rights including labour rights, of people in its own workforce	narrative			SFDR
S1	S1-1	20b		Disclosure of general approach in relation to engagement with people in its own workforce	narrative			SFDR
S1	S1-1	20c		Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	narrative			SFDR
S1	S1-1	21	AR 12	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	narrative			SFDR
S1	S1-1	22		Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	semi-narrative			SFDR
S1	S1-1	23		Workplace accident prevention policy or management system is in place	semi-narrative			SFDR
S1	S1-1	24a		Specific policies aimed at elimination of discrimination are in place	semi-narrative			
S1	S1-1	24b	AR 15 - AR 16	Grounds for discrimination are specifically covered in policy	semi-narrative			
S1	S1-1	24c		Disclosure of specific policy commitments related to inclusion and (or) positive action for people from groups at particular risk of vulnera	narrative			
S1	S1-1	24d		Disclosure of whether and how policies are implemented through specific procedures to ensure discrimination is prevented, mitigated a	narrative			
<b>S1</b>	<b>S1-1</b>	<b>AR 14</b>		<b>Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom t</b>	<b>narrative</b>		<b>V</b>	
S1	S1-1	AR 17 a		Policies and procedures which make qualifications, skills and experience the basis for the recruitment, placement, training and advancement	semi-narrative		V	
S1	S1-1	AR 17 b		Has assigned responsibility at top management level for equal treatment and opportunities in employment, issue clear company-wide p	semi-narrative		V	
S1	S1-1	AR 17 c		Staff training on non-discrimination policies and practices are in place	semi-narrative		V	
S1	S1-1	AR 17 d		Adjustments to the physical environment to ensure health and safety for workers, customers and other visitors with disabilities are in pl	semi-narrative		V	
S1	S1-1	AR 17 e		Has evaluated whether a there is a risk that job requirements have been defined in a way that would systematically disadvantage certain	semi-narrative		V	
S1	S1-1	AR 17 f		Keeping an up-to-date records on recruitment, training and promotion that provide a transparent view of opportunities for employees a	semi-narrative		V	
S1	S1-1	AR 17 g		Has put in place grievance procedures to address complaints, handle appeals and provide recourse for employees when discrimination is	semi-narrative		V	
S1	S1-1	AR 17 h		Has programs to promote access to skills development.	semi-narrative		V	
<b>ESRS 2</b>	<b>S1-2</b>	<b>27</b>		<b>Disclosures to be reported in case the undertaking has not adopted policies</b>				
S1	S1-2	27	AR 21, AR 23-24	Disclosure of whether and how perspectives of own workforce inform decisions or activities aimed at managing actual and potential in	narrative			
S1	S1-2	27 a		Engagement occurs with own workforce or their representatives	semi-narrative	Conditional		
S1	S1-2	27 b	AR 19	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	narrative	Conditional		
S1	S1-2	27 c	AR 18 - AR 19	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens	narrative	Conditional		
S1	S1-2	27 d	AR 20	Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers	narrative	Conditional		
S1	S1-2	27 e		Disclosure of how effectiveness of engagement with its own workforce is assessed	narrative	Conditional		
S1	S1-2	28		Disclosure of steps taken to gain insight into perspectives of people in its own workforce that may be particularly vulnerable to impacts a	narrative	Conditional		
S1	S1-2	29		Statement in case the undertaking has not adopted a general process to engage with its own workforce	narrative	Conditional		
<b>S1</b>	<b>S1-2</b>	<b>29</b>		<b>Disclosure of timeframe for adoption of general process to engage with its own workforce in case the undertaking has not adopted a gen</b>	<b>narrative</b>	<b>Conditional</b>	<b>V</b>	
S1	S1-2	AR 25 a		Disclosure of how undertaking engages with at-risk or persons in vulnerable situations	narrative		V	
S1	S1-2	AR 25 b		Disclosure of how potential barriers to engagement with people in its workforce are taken into account	narrative		V	
S1	S1-2	AR 25 c		Disclosure of how people in its workforce are provided with information that is understandable and accessible through appropriate com	narrative		V	
S1	S1-2	AR 25 d		Disclosure of any conflicting interests that have arisen among different workers and how these conflicting interests have been resolved	narrative		V	
S1	S1-2	AR 25 e		Disclosure of how undertaking seeks to respect human rights of all stakeholders engaged	narrative		V	
S1	S1-2	AR 26		Information about effectiveness of processes for engaging with its own workforce from previous reporting periods	narrative	Conditional	V	
S1	S1-3	32a	AR 27	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has caused or contributed to	narrative			
S1	S1-3	32 b	AR 28	Disclosure of specific channels in place for its own workforce to raise concerns or needs directly with undertaking and have them address	narrative			
<b>S1</b>	<b>S1-3</b>	<b>AR 29</b>		<b>Third-party mechanisms are accessible to all own workforce</b>	<b>semi-narrative</b>		<b>V</b>	
<b>S1</b>	<b>S1-3</b>	<b>AR 30</b>		<b>Disclosure of whether and how own workforce and their workers' representatives are able to access channels at level of undertaking the</b>	<b>narrative</b>		<b>V</b>	
S1	S1-3	32 c		Grievance or complaints handling mechanisms related to employee matters exist	semi-narrative			SFDR
S1	S1-3	32 d		Disclosure of processes through which undertaking supports or requires availability of channels	narrative			
S1	S1-3	32 e	AR 32	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	narrative			
S1	S1-3	33	AR 31	Disclosure of whether and how it is assessed that its own workforce is aware of and trust structures or processes as way to raise their co	narrative			
S1	S1-3	33		Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	semi-narrative	Conditional		
S1	S1-3	34		Statement in case the undertaking has not adopted a channel for raising concerns	narrative	Conditional		
<b>S1</b>	<b>S1-3</b>	<b>34</b>		<b>Disclosure of timeframe for channel for raising concerns to be in place</b>	<b>narrative</b>	<b>Conditional</b>	<b>V</b>	
<b>S1</b>	<b>S1-4</b>	<b>37</b>		<b>Action plans and measures to manage its material impacts, risks, and opportunities related to its own workforce (see ESRS 2-MDR A)</b>	<b>MDR A</b>			
S1	S1-4	38 a	AR 42	Description of action taken, planned or underway to prevent or mitigate negative impacts on own workforce	narrative			
S1	S1-4	38 b		Disclosure on whether and how action has been taken to provide or enable remedy in relation to actual material impact	narrative			
S1	S1-4	38 c	AR 42	Description of additional initiatives or actions with primary purpose of delivering positive impacts for own workforce	narrative			
S1	S1-4	38 d	AR 38 - AR 39	Description of how effectiveness of actions and initiatives in delivering outcomes for own workforce is tracked and assessed	narrative			
S1	S1-4	39	AR 34	Description of process through which it identifies what action is needed and appropriate in response to particular actual or potential neg	narrative			
S1	S1-4	40 a	AR 44 - AR 45, AR 47	Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on own workforce a	narrative			
S1	S1-4	40 b		Description of what action is planned or underway to pursue material opportunities in relation to own workforce	narrative			
S1	S1-4	41	AR 37	Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on own workfor	narrative			

ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)
S1	S1-4	43		<a href="#">Disclosure of resources are allocated to the management of material impacts</a>	narrative			
S1	S1-4	AR 33 a		<a href="#">Disclosure of general and specific approaches to addressing material negative impacts</a>	narrative		V	
S1	S1-4	AR 33 b		<a href="#">Disclosure of initiatives aimed at contributing to additional material positive impacts</a>	narrative		V	
S1	S1-4	AR 33 c		<a href="#">Disclosure of how far undertaking has progressed in efforts during reporting period</a>	narrative		V	
S1	S1-4	AR 33 d		<a href="#">Disclosure of aims for continued improvement</a>	narrative		V	
S1	S1-4	AR 35		<a href="#">Disclosure of whether and how undertaking seeks to use leverage with relevant business relationships to manage material negative impacts</a>	narrative		V	
S1	S1-4	AR 36		<a href="#">Disclosure of how the initiative, and its own involvement, is aiming to address the material impact concerned</a>	narrative		V	
S1	S1-4	AR 40 a		<a href="#">Disclosure of whether and how workers and workers' representatives play role in decisions regarding design and implementation of programmes or processes for own workforce</a>	narrative		V	
S1	S1-4	AR 40 b		<a href="#">Information about intended or achieved positive outcomes of programmes or processes for own workforce</a>	narrative		V	
S1	S1-4	AR 41		<a href="#">Initiatives or processes whose primary aim is to deliver positive impacts for own workforce, are designed also to support achievement of other material impacts</a>	semi-narrative		V	
S1	S1-4	AR 43		<a href="#">Information about measures taken to mitigate negative impacts on workers that arise from transition to greener, climate-neutral economy</a>	narrative	Conditional		
S1	S1-4	AR 48		<a href="#">Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative impacts</a>	narrative		V	
ESRS 2	S1-5	49		<a href="#">Disclosure of how reporting of data on employee engagement has not adopted targets</a>				
S1	S1-5	49	AR 50-AR 52	<a href="#">Targets and measures material impacts, risks and opportunities related to own workforce (see ESRS 2, 1000-2)</a>	MDA 1			
S1	S1-5	47 a		<a href="#">Disclosure of whether and how own workforce or workforce' representatives were engaged directly in setting targets</a>	narrative			
S1	S1-5	47 b		<a href="#">Disclosure of whether and how own workforce or workforce' representatives were engaged directly in tracking performance against targets</a>	narrative			
S1	S1-5	47 c		<a href="#">Disclosure of whether and how own workforce or workforce' representatives were engaged directly in identifying lessons or improvements</a>	narrative			
S1	S1-5	AR 49 a		<a href="#">Disclosure of intended outcomes to be achieved in lives of people in its own workforce</a>	narrative		V	
S1	S1-5	AR 49 b		<a href="#">Information about stability over time of target in terms of definitions and methodologies to enable comparability</a>	semi-narrative		V	
S1	S1-5	AR 49 c		<a href="#">Disclosure of references to standards or commitments which targets are based on</a>	narrative		V	
ESRS 2	S1-6	50		<a href="#">Disclosure of how reporting of data on employee engagement has not adopted targets</a>				
S1	S1-6	50 a		<a href="#">Characteristics of undertaking's employees - number of employees by gender [table]</a>	Table 1			
S1	S1-6	50 a	AR 57	<a href="#">Number of employees (head count)</a>	Table 1/Decimal	Alternative		
S1	S1-6	50 a	AR 57	<a href="#">Average number of employees (head count)</a>	Table 1/Decimal	Alternative		
S1	S1-6	50 a		<a href="#">Characteristics of undertaking's employees - number of employees in countries with 50 or more employees representing at least 10% of total number of employees</a>	Table 2			
S1	S1-6	50 a	AR 57	<a href="#">Number of employees in countries with 50 or more employees representing at least 10% of total number of employees</a>	Table 2/Decimal	Alternative		
S1	S1-6	50 a	AR 57	<a href="#">Average number of employees in countries with 50 or more employees representing at least 10% of total number of employees</a>	Table 2/Decimal	Alternative		
S1	S1-6	50 b		<a href="#">Characteristics of undertaking's employees - information on employees by contract type and gender [table]</a>	Table 3			
S1	S1-6	51		<a href="#">Characteristics of undertaking's employees - information on employees by region [table]</a>	Table 3		V	
S1	S1-6	50 b + 51		<a href="#">Number of employees (head count or full-time equivalent)</a>	Table 3/Decimal	Alternative		
S1	S1-6	50 b + 51		<a href="#">Average number of employees (head count or full-time equivalent)</a>	Table 3/Decimal	Alternative		
S1	S1-6	50 c	AR 59	<a href="#">Number of employee who have left undertaking</a>	Decimal			
S1	S1-6	50 c		<a href="#">Percentage of employee turnover</a>	Percent			
S1	S1-6	50 d	AR 60	<a href="#">Description of methodologies and assumptions used to compile data (employees)</a>	narrative			
S1	S1-6	50 d i		<a href="#">Employees numbers are reported in head count or full-time equivalent</a>	semi-narrative			
S1	S1-6	50 d ii		<a href="#">Employees numbers are reported at end of reporting period/average/other methodology</a>	semi-narrative			
S1	S1-6	50 e	AR 58	<a href="#">Disclosure of contextual information necessary to understand data (employees)</a>	narrative	Conditional		
S1	S1-6	50 f		<a href="#">Disclosure of cross-reference of information reported under paragraph 50 (a) to most representative number in financial statements</a>	narrative			
S1	S1-6	52		<a href="#">Further detailed breakdown by gender and by region [table]</a>	Table 4		V	
S1	S1-6	52 a		<a href="#">Number of full-time employees by head count or full time equivalent</a>	Table 4 Decimal/Integer		V	
S1	S1-6	52 b		<a href="#">Number of part-time employees by head count or full time equivalent</a>	Table 4 Decimal/Integer		V	
S1	S1-7	55 a		<a href="#">Number of non-employees in own workforce</a>	Decimal			
S1	S1-7	55 a		<a href="#">Number of non-employees in own workforce - self-employed people</a>	Decimal			
S1	S1-7	55 a		<a href="#">Number of non-employees in own workforce - people provided by undertakings primarily engaged in employment activities</a>	Decimal			
S1	S1-7	AR 61		<a href="#">Undertaking does not have non-employees in own workforce</a>	semi-narrative		V	
S1	S1-7	56	AR 62	<a href="#">Disclosure of the most common types of non-employees (for example, self-employed people, people provided by undertakings primarily engaged in employment activities)</a>	narrative		V	
S1	S1-7	55 b		<a href="#">Description of methodologies and assumptions used to compile data (non-employees)</a>	narrative			
S1	S1-7	55 b i		<a href="#">Non-employees numbers are reported in head count/full time equivalent</a>	semi-narrative			
S1	S1-7	55 b ii		<a href="#">Non-employees numbers are reported at end of reporting period/average/other methodology</a>	semi-narrative			
S1	S1-7	55c	AR 64 - AR 65	<a href="#">Disclosure of contextual information necessary to understand data (non-employee workers)</a>	narrative	Conditional		
S1	S1-7	57	AR 63	<a href="#">Description of basis of preparation of non-employees estimated number</a>	narrative	Conditional		
S1	S1-8	60 a	AR 66	<a href="#">Percentage of total employees covered by collective bargaining agreements</a>	Percent			
S1	S1-8	60 b		<a href="#">Percentage of own employees covered by collective bargaining agreements are within coverage rate by country with significant employment</a>	Table/Percent			
S1	S1-8	60 c		<a href="#">Percentage of own employees covered by collective bargaining agreements (outside EEA) by region</a>	Table/Percent			
S1	S1-8	61		<a href="#">Working conditions and terms of employment for employees not covered by collective bargaining agreements are determined based on</a>	semi-narrative		V	
S1	S1-8	62		<a href="#">Description of extent to which working conditions and terms of employment of non-employees in own workforce are determined or influenced</a>	narrative		V	
S1	S1-8	63 a	AR 69	<a href="#">Percentage of employees in country country with significant employment (in the EEA) covered by workers' representatives</a>	Percent			
S1	S1-8	63 b		<a href="#">Disclosure of existence of any agreement with employees for representation by European Works Council (EWC), Societas Europaea (SE)</a>	narrative			
S1	S1-8	AR 70		<a href="#">Own workforce in region (non-EEA) covered by collective bargaining and social dialogue agreements by coverage rate and by region</a>	Table /Semi-Narrative			



ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)
S1	S1-9	66a		<a href="#">Gender distribution in number of employees (head count) at top management level</a>	Table/Integer			
S1	S1-9	66 a		<a href="#">Gender distribution in percentage of employees at top management level</a>	Table/percentage			
S1	S1-9	66 b		<a href="#">Distribution of employees (head count) under 30 years old</a>	Integer/percentage			
S1	S1-9	66 b		<a href="#">Distribution of employees (head count) between 30 and 50 years old</a>	Integer/percentage			
S1	S1-9	66 b		<a href="#">Distribution of employees (head count) over 50 years old</a>	Integer/percentage			
S1	S1-9	AR 71		<a href="#">Disclosure of own definition of top management used</a>	narrative	Conditional		
S1	S1-10	69	AR 72 - AR 74	<a href="#">All employees are paid adequate wage, in line with applicable benchmarks</a>	semi-narrative			
S1	S1-10	70		<a href="#">Countries where employees earn below the applicable adequate wage benchmark [table]</a>	Table	Conditional		
S1	S1-10	70		<a href="#">Percentage of employees paid below the applicable adequate wage benchmark</a>	Table/numerical			
S1	S1-10	71		<a href="#">Percentage of non-employees paid below adequate wage</a>	Table/numerical		V	
S1	S1-11	74 a	AR 75	<a href="#">All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of in</a>	semi-narrative			
S1	S1-11	74 b	AR 75	<a href="#">All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of in</a>	semi-narrative			
S1	S1-11	74 c	AR 75	<a href="#">All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of in</a>	semi-narrative			
S1	S1-11	74 d	AR 75	<a href="#">All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of in</a>	semi-narrative			
S1	S1-11	74 e	AR 75	<a href="#">All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of in</a>	semi-narrative			
S1	S1-11	75, 76	AR 75	<a href="#">Social protection employees by country [table] by types of events and type of employees [including non employees]</a>	Table	Conditional		
S1	S1-11	75		<a href="#">Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against</a>	narrative	Conditional		
S1	S1-11	75		<a href="#">Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against</a>	narrative	Conditional		
S1	S1-11	75		<a href="#">Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against</a>	narrative	Conditional		
S1	S1-11	75		<a href="#">Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against</a>	narrative	Conditional		
S1	S1-11	75		<a href="#">Disclosure of types of employees who are not covered by social protection, through public programs or through benefits offered, against</a>	narrative	Conditional		
S1	S1-12	79		<a href="#">Percentage of persons with disabilities amongst employees, subject to legal restrictions on collection of data</a>	Percent			
S1	S1-12	80		<a href="#">Percentage of employees with disabilities in own workforce breakdown by gender [table]</a>	Table/numerical		V	
S1	S1-12	AR 76		<a href="#">Disclosure of contextual information necessary to understand data and how data has been compiled (persons with disabilities))</a>	narrative			
S1	S1-13	83 a	AR 77	<a href="#">Training and skills development indicators gender [table]</a>	Table			
S1	S1-13	83 a	AR 77	<a href="#">Percentage of employees that participated in regular performance and career development reviews</a>	Table/Percent			
S1	S1-13	83 b	AR 78	<a href="#">Average number of training hours, by gender [table]</a>	Table			
S1	S1-13	83 b	AR 78	<a href="#">Average number of training hours per person for employees</a>	Table/Decimal			
S1	S1-13	84	AR 79	<a href="#">Percentage of employees that participated in regular performance and career development reviews by employee category [table]</a>	Table/percentage		V	
S1	S1-13	84	AR 79	<a href="#">Average number of employees that participated in regular performance and career development reviews by employee category</a>	Table/Decimal		V	
S1	S1-13	85		<a href="#">Percentage of non-employees that participated in regular performance and career development reviews</a>	Table/Percent		V	
S1	S1-14	88 a	AR 80	<a href="#">Percentage of people in its own workforce who are covered by health and safety management system based on legal requirements and</a>	Percent			
S1	S1-14	88 b	AR 82, AR 89 - AR91	<a href="#">Number of fatalities in own workforce as result of work-related injuries and work-related ill health</a>	Integer			
S1	S1-14	88 b	AR 82, AR 89 - AR91	<a href="#">Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites</a>	Integer			
S1	S1-14	88 c	AR 89 - AR 91	<a href="#">Number of recordable work-related accidents for own workforce</a>	Integer			
S1	S1-14	88 c	AR 89 - AR 91	<a href="#">Rate of recordable work-related accidents for own workforce</a>	Percent			
S1	S1-14	88 d		<a href="#">Number of cases of recordable work-related ill health of employees</a>	Integer			
S1	S1-14	88 e	AR 95	<a href="#">Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill heal</a>	Integer			
S1	S1-14	89		<a href="#">Number of cases of recordable work-related ill health of non-employees</a>	Integer		V	
S1	S1-14	89		<a href="#">Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill heal</a>	Integer		V	
S1	S1-14	90		<a href="#">Percentage of own workforce who are covered by health and safety management system based on legal requirements and (or) recognise</a>	Percent		V	
S1	S1-14	AR 81		<a href="#">Description of underlying standards for internal audit or external certification of health and safety management system</a>	narrative		V	
S1	S1-14	AR 94		<a href="#">Number of cases of recordable work-related ill health detected among former own workforce</a>	Integer		V	
S1	S1-15	93 a	AR 96 - AR 97	<a href="#">Percentage of employees entitled to take family-related leave</a>	Percent			
S1	S1-15	93 b		<a href="#">Percentage of entitled employees that took family-related leave</a>	Percent			
S1	S1-15	93 b		<a href="#">Percentage of entitled employees that took family-related leave by gender [table]</a>	Table/numerical			
S1	S1-15	94		<a href="#">All employees are entitled to family-related leaves through social policy and (or) collective bargaining agreements</a>	semi-narrative			
S1	S1-16	97 a	AR 98 - AR 100	<a href="#">Gender pay gap</a>	Percent			SFDR/BENCH
S1	S1-16	97 b	AR 101	<a href="#">Annual total remuneration ratio</a>	Percent			SFDR
S1	S1-16	97 c	AR 99, AR 102	<a href="#">Disclosure of contextual information necessary to understand data, how data has been compiled and other changes to underlying data t</a>	narrative	Conditional		
S1	S1-16	98		<a href="#">Gender pay gap breakdown by employee category and/or country/segment [table]</a>	Table/numerical		V	
S1	S1-16	98		<a href="#">Gender pay gap breakdown by employee category and ordinary basic salary and complementary/variable components</a>	Table/numerical		V	
S1	S1-16	99		<a href="#">Remuneration ratio adjusted for purchasing power differences between countries</a>	Percent		V	
S1	S1-16	99		<a href="#">Description of methodology used for calculation of remuneration ratio adjusted for purchasing power differences between countries</a>	narrative		V	
S1	S1-17	103 a		<a href="#">Number of incidents of discrimination [table]</a>	Table			SFDR
S1	S1-17	103 a	AR 103-AR 106	<a href="#">Number of incidents of discrimination</a>	Table/Integer			
S1	S1-17	103 b	AR 103-AR 106	<a href="#">Number of complaints filed through channels for people in own workforce to raise concerns</a>	Integer			
S1	S1-17	103 b	AR 103-AR 106	<a href="#">Number of complaints filed to National Contact Points for OECD Multinational Enterprises</a>	Integer	Conditional		
S1	S1-17	103 c	AR 103-AR 106	<a href="#">Amount of fines, penalties, and compensation for damages as result of incidents of discrimination, including harassment and complaints</a>	Monetary			

ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)
S1	S1-17	103 c	<a href="#">AR 103-AR 106</a>	<a href="#">Information about reconciliation of fines, penalties, and compensation for damages as result of violations regarding swork-related disc</a>	narrative			
S1	S1-17	103 d	<a href="#">AR 103-AR 106</a>	<a href="#">Disclosure of contextual information necessary to understand data and how data has been compiled (work-related grievances, incidents</a>	narrative	Conditional		
S1	S1-17	104 a	<a href="#">AR 103-AR 106</a>	<a href="#">Number of severe human rights issues and incidents connected to own workforce</a>	Integer			SFDR/BENCH
S1	S1-17	104 a	<a href="#">AR 103-AR 106</a>	<a href="#">Number of severe human rights issues and incidents connected to own workforce that are cases of non respect of UN Guiding Principles</a>	Integer			SFDR/BENCH
S1	S1-17	104 a	<a href="#">AR 103-AR 106</a>	<a href="#">No severe human rights issues and incidents connected to own workforce have occurred</a>	semi-narrative			SFDR/BENCH
S1	S1-17	104 b	<a href="#">AR 103-AR 106</a>	<a href="#">Amount of fines, penalties, and compensation for severe human rights issues and incidents connected to own workforce</a>	Monetary			
S1	S1-17	104 b	<a href="#">AR 103-AR 106</a>	<a href="#">Information about reconciliation of amount of fines, penalties, and compensation for severe human rights issues and incidents connecte</a>	narrative			
S1	S1-17	AR 103		<a href="#">Disclosure of the status of incidents and/or complaints and actions taken</a>	narrative		V	
S1	S1-17	AR 106		<a href="#">Number of severe human rights cases where undertaking played role securing remedy for those affected</a>	Integer		V	

**INSTRUCTIONS**

- 1) The DPs reported in ESRS S2 are subject to Materiality Assessment.
- 2) Not all DPs are to be reported if the undertaking has not adopted the respective policies, implemented the respective actions or set the respective targets in relation to a sustainability matter that has been assessed to be material [see ESRS 1 par. 33].
- 3) Undertakings or groups *not exceeding on their balance sheet dates the average number of 750 employees during the financial year* (on a consolidated basis where applicable) **may omit all the DPs** reported in ESRS S2 for the first 2 years of preparation of their sustainability statement [see ESRS 1 *Appendix C: List of phased-in Disclosure Requirements* ]. If S2 is material, the undertaking shall nevertheless disclose DPs reported under par. 17-BP2 of ESRS 2 [see column K]
- 4) Column L is not applicable as there are not DPs subject to phased-in [see Appendix C of ESRS 1].
- 5) Metrics to be disclosed, in addition to the ones explicitly required by ESRS, also include entity-specific ones, as well as those arising from other legislation or standard.

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
S2.SBM-3_01	S2	S2.SBM-3	11	AR 6 - AR 7	All value chain workers who can be materially impacted by undertaking are included in scope of disclosure under ESRS 2	semi-narrative				2 years	
S2.SBM-3_02	S2	S2.SBM-3	11 a		Description of types of value chain workers subject to material impacts	narrative				2 years	
S2.SBM-3_03	S2	S2.SBM-3	11 a i-v		Type of value chain workers subject to material impacts by own operations or through value chain	semi-narrative				2 years	
S2.SBM-3_04	S2	S2.SBM-3	11 b		Disclosure of geographies or commodities for which there is significant risk of child labour, or of forced or compulsory labour, and	narrative			SFDR	2 years	
S2.SBM-3_05	S2	S2.SBM-3	11 c		Material negative impacts occurrence (value chain workers)	semi-narrative	Conditional			2 years	
S2.SBM-3_06	S2	S2.SBM-3	11 d		Description of activities that result in positive impacts and types of value chain workers that are positively affected or could be	narrative	Conditional			2 years	
S2.SBM-3_07	S2	S2.SBM-3	11 e		Description of material risks and opportunities arising from impacts and dependencies on value chain workers	narrative				2 years	
S2.SBM-3_08	S2	S2.SBM-3	12	AR 8	Disclosure of whether and how the undertaking has developed an understanding of how workers with particular characteristics	narrative				2 years	
S2.SBM-3_09	S2	S2.SBM-3	13	AR 9	Disclosure of which of material risks and opportunities arising from impacts and dependencies on value chain workers are impacted	narrative				2 years	
S2-1_01	S2	S2-1	17	AR 13 - AR 14	Relevant human rights policy commitments relevant to value chain workers	narrative			SFDR	2 years	
S2-1_02	S2	S2-1	17a		Disclosure of general approach in relation to respect for human rights relevant to value chain workers	narrative			SFDR	2 years	
S2-1_03	S2	S2-1	17b		Disclosure of general approach in relation to engagement with value chain workers	narrative			SFDR	2 years	
S2-1_04	S2	S2-1	17 c		Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	narrative			SFDR	2 years	
S2-1_05	S2	S2-1	18		Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	semi-narrative			SFDR	2 years	
S2-1_06	S2	S2-1	18		Undertaking has supplier code of conduct	semi-narrative			SFDR	2 years	
S2-1_07	S2	S2-1	AR 15		Provisions in supplier codes of conduct are fully in line with applicable ILO standards	semi-narrative		V	SFDR	2 years	
S2-1_08	S2	S2-1	19	AR 14	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	narrative			SFDR	2 years	
S2-1_09	S2	S2-1	19		Disclosure of extent and indication of nature of cases of non-respect of the UN Guiding Principles on Business and Human Rights	narrative			SFDR + Benchmark	2 years	
S2-1_10	S2	S2-1	AR 12		Disclosure of explanations of significant changes to policies adopted during reporting year	narrative		V		2 years	
S2-1_11	S1	S2-1	AR 16		Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for	narrative		V		2 years	
S2-2_01	S2	S2-2	22	AR 20	Disclosure of whether and how perspectives of value chain workers inform decisions or activities aimed at managing actual and	narrative				2 years	
S2-2_02	S2	S2-2	22 a		Engagement occurs with value chain workers or their legitimate representatives directly, or with credible proxies	semi-narrative	Conditional			2 years	
S2-2_03	S2	S2-2	22 b	AR 18	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	narrative	Conditional			2 years	
S2-2_04	S2	S2-2	22 c	AR 17 - AR 18	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement	narrative	Conditional			2 years	
S2-2_05	S2	S2-2	22 d	AR 19	Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers	narrative	Conditional			2 years	
S2-2_06	S2	S2-2	22 e		Disclosure of how effectiveness of engagement with value chain workers is assessed	narrative	Conditional			2 years	
S2-2_07	S2	S2-2	23		Disclosure of steps taken to gain insight into perspectives of value chain workers that may be particularly vulnerable to impacts	narrative	Conditional			2 years	
S2-2_08	S2	S2-2	24		Statement in case the undertaking has not adopted a general process to engage with value chain workers	narrative	Conditional			2 years	
S2-2_09	S2	S2-2	24		Disclosure of timeframe for adoption of general process to engage with value chain workers in case the undertaking has not ad	narrative	Conditional	V		2 years	
S2-3_01	S2	S2-3	27 a	AR 21	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that i	narrative				2 years	
S2-3_02	S2	S2-3	27 b	AR 22	Disclosure of specific channels in place for value chain workers to raise concerns or needs directly with undertaking and have the	narrative				2 years	
S2-3_03	S2	S2-3	27 c		Disclosure of processes through which undertaking supports or requires availability of channels	narrative				2 years	
S2-3_04	S2	S2-3	27 d	AR 27	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	narrative				2 years	
S2-3_05	S2	S2-3	28	AR 26	Disclosure of whether and how it is assessed that value chain workers are aware of and trust structures or processes as way to r	narrative				2 years	
S2-3_06	S2	S2-3	28	AR 25	Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	semi-narrative				2 years	
S2-3_07	S2	S2-3	29		Statement in case the undertaking has not adopted a channel for raising concerns	narrative				2 years	
S2-3_08	S2	S2-3	29		Disclosure of timeframe for channel for raising concerns to be in place	narrative	Conditional	V		2 years	
S2-3_09	S2	S2-3	AR 23		Disclosure of whether and how value chain workers are able to access channels at level of undertaking they are employed by or	narrative		V		2 years	
S2-3_10	S2	S2-3	AR 24		Third-party mechanisms are accessible to all workers	semi-narrative		V		2 years	
S2-3_11	S2	S2-3	AR 25		Grievances are treated confidentially and with respect to rights of privacy and data protection	semi-narrative		V		2 years	
S2-3_12	S2	S2-3	AR 25		Channels to raise concerns or needs allow for value chain workers to use them anonymously	semi-narrative		V		2 years	
S2-4_01	S2	S2-4	32 a	AR 38	Description of action planned or underway to prevent, mitigate or remediate material negative impacts on value chain workers	narrative				2 years	
S2-4_02	S2	S2-4	32 b		Description of whether and how action to provide or enable remedy in relation to an actual material impact	narrative				2 years	
S2-4_03	S2	S2-4	32 c	AR 39	Description of additional initiatives or processes with primary purpose of delivering positive impacts for value chain workers	narrative				2 years	
S2-4_04	S2	S2-4	32 d	AR 33 - AR 35	Description of how effectiveness of actions or initiatives in delivering outcomes for value chain workers is tracked and assessed	narrative				2 years	
S2-4_05	S2	S2-4	33 a	AR 29	Description of processes to identifying what action is needed and appropriate in response to particular actual or potential mater	narrative				2 years	
S2-4_06	S2	S2-4	33 b		Description of approach to taking action in relation to specific material negative impacts on value chain workers	narrative				2 years	
S2-4_07	S2	S2-4	33 c		Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on value	narrative				2 years	
S2-4_08	S2	S2-4	34 a	AR 40 - AR 41, AR 43	Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on value ch	narrative				2 years	
S2-4_09	S2	S2-4	34 b		Description of what action is planned or underway to pursue material opportunities in relation to value chain workers	narrative				2 years	
S2-4_10	S2	S2-4	35	AR 32	Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on value	narrative				2 years	
S2-4_11	S2	S2-4	36		Disclosure of severe human rights issues and incidents connected to upstream and downstream value chain	narrative			SFDR	2 years	
S2-4_12	S2	S2-4	38		Disclosure of resources allocated to management of material impacts	narrative				2 years	
S2-4_13	S2	S2-4	AR 30		Disclosure of whether and how undertaking seeks to use leverage with relevant business relationships to manage material negat	narrative		V		2 years	

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
S2-4_14	S2	S2-4	AR 31		<a href="#">Disclosure of how participation in industry or multi-stakeholder initiative and undertaking's own involvement is aiming to address</a>	narrative		V		2 years	
S2-4_15	S2	S2-4	AR 36 a		<a href="#">Disclosure of whether and how value chain workers and legitimate representatives or their credible proxies play role in decision-making</a>	narrative		V		2 years	
S2-4_16	S2	S2-4	AR 36 b		<a href="#">Information about intended or achieved positive outcomes of programmes or processes for value chain workers</a>	narrative		V		2 years	
S2-4_17	S2	S2-4	AR 37		<a href="#">Initiatives or processes whose primary aim is to deliver positive impacts for value chain workers are designed also to support achievement of other impacts</a>	semi-narrative		V		2 years	
S2-4_18	S2	S2-4	AR 44		<a href="#">Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address</a>	narrative		V		2 years	
S2-4-19-14-18	ESRS 2		31		<a href="#">Disclosures to be reported if the undertaking has not adopted targets</a>					2 years	
S2-4-19-15-14	S2	S2-5	31	AR 35 - AR 40	<a href="#">Targets set to manage material impacts, risks and opportunities related to value chain workers have been adopted</a>					2 years	
S2-5_01	S2	S2-5	42 a		<a href="#">Disclosure of whether and how value chain workers , their legitimate representatives or credible proxies were engaged directly in decision-making</a>	narrative				2 years	
S2-5_02	S2	S2-5	42 b		<a href="#">Disclosure of whether and how value chain workers , their legitimate representatives or credible proxies were engaged directly in decision-making</a>	narrative				2 years	
S2-5_03	S2	S2-5	42 c		<a href="#">Disclosure of whether and how value chain workers , their legitimate representatives or credible proxies were engaged directly in decision-making</a>	narrative				2 years	
S2-5_04	S2	S2-5	AR 45 a		<a href="#">Disclosure of intended outcomes to be achieved in lives of value chain workers</a>	narrative		V		2 years	
S2-5_05	S2	S2-5	AR 45 b		<a href="#">Information about stability over time of target in terms of definitions and methodologies to enable comparability</a>	narrative		V		2 years	
S2-5_06	S2	S2-5	AR 45 c		<a href="#">Disclosure of references to standards or commitments on which target is based</a>	narrative		V		2 years	
S2-4-19-14-18	ESRS 2		31		<a href="#">Disclosures to be reported if the undertaking has not adopted targets</a>					2 years	



INSTRUCTIONS

- 1) The DPs reported in ESRS S3 are subject to Materiality Assessment.
- 2) Not all DPs are to be reported if the undertaking has not adopted the respective policies, implemented the respective actions or set the respective targets in relation to a sustainability matter that has been assessed to be material [see ESRS 1 par. 33].
- 3) Undertakings or groups *not exceeding on their balance sheet dates the average number of 750 employees during the financial year* (on a consolidated basis where applicable) **may omit all the DPs** reported in ESRS S3 for the first 2 years of preparation of their sustainability statement [see ESRS 1 *Appendix C: List of phased-in Disclosure Requirements* ]. If S3 is material, the undertaking shall nevertheless disclose DPs reported under par. 17-BP2 of ESRS 2 [see column K]
- 4) The column L is not applicable as there are not DPs subject to phased-in [see Appendix C of ESRS 1].
- 5) Metrics to be disclosed, in addition to the ones explicitly required by ESRS, also include entity-specific ones, as well as those arising from other legislation or standard

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
S3.SBM-3_01	S3	S3.SBM-3	9	AR 5 - AR 6	All affected communities who can be materially impacted by undertaking are included in scope of disclosure under ESRS 2	semi-narrative				2 years	
S3.SBM-3_02	S3	S3.SBM-3	9 a)	AR 7	Description of types of affected communities subject to material impacts	narrative				2 years	
S3.SBM-3_03	S3	S3.SBM-3	9 a i-iv	AR 7	Type of communities subject to material impacts by own operations or through value chain	semi-narrative				2 years	
S3.SBM-3_04	S3	S3.SBM-3	9 b		Material negative impacts occurrence (affected communities)	semi-narrative	Conditional			2 years	
S3.SBM-3_05	S3	S3.SBM-3	9 c		Description of activities that result in positive impacts and types of affected communities that are positively affected or could be positively affected	narrative	Conditional			2 years	
S3.SBM-3_06	S3	S3.SBM-3	9 d		Description of material risks and opportunities arising from impacts and dependencies on affected communities	narrative				2 years	
S3.SBM-3_07	S3	S3.SBM-3	10		Disclosure of whether and how the undertaking has developed an understanding of how affected communities with particular characteristics or those living in particular contexts, or those undertaking particular activities may be at greater risk of harm	narrative				2 years	
S3.SBM-3_08	S3	S3.SBM-3	11	AR 8	Disclosure of which of material risks and opportunities arising from impacts and dependencies on affected communities are impacts on specific communities	narrative				2 years	
S3-1_01	S3	S3-1	15		Disclosure of any particular policy provisions for preventing and addressing impacts on indigenous peoples	narrative				2 years	
S3-1_02	S3	S3-1	16		Description of relevant human rights policy commitments relevant to affected communities	narrative			SFDR	2 years	
S3-1_03	S3	S3-1	16 a		Disclosure of general approach in relation to respect for human rights of communities, and indigenous peoples specifically	narrative			SFDR	2 years	
S3-1_04	S3	S3-1	16 b		Disclosure of general approach in relation to engagement with affected communities	narrative			SFDR	2 years	
S3-1_05	S3	S3-1	16 c		Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	narrative			SFDR	2 years	
S3-1_06	S3	S3-1	17	AR 10	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	narrative			SFDR	2 years	
S3-1_07	S3	S3-1	17		Disclosure of extent and indication of nature of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work and other relevant instruments	narrative			SFDR + Benchmark	2 years	
S3-1_08	S3	S3-1	AR 9		Disclosure of explanations of significant changes to policies adopted during reporting year	narrative		V		2 years	
S3-1_09	S3	S3-1	AR 11		Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom they are relevant	narrative		V		2 years	
S3-1_10	S3	S3-1	AR 12		Disclosure of any measures to ensure that communication has not caused adverse effects					2 years	
S3-2_01	S3	S3-2	21	AR 16	Disclosure of whether and how perspectives of affected communities inform decisions or activities aimed at managing actual and potential impacts	narrative				2 years	
S3-2_02	S3	S3-2	21 a		Engagement occurs with affected communities or their legitimate representatives directly, or with credible proxies	semi-narrative	Conditional			2 years	
S3-2_03	S3	S3-2	21 b	AR 15	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	narrative	Conditional			2 years	
S3-2_04	S3	S3-2	21 c	AR 14 - AR 15	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and is effective	narrative	Conditional			2 years	
S3-2_05	S3	S3-2	21 d		Disclosure of how the undertaking assesses the effectiveness of its engagement with affected communities	narrative	Conditional			2 years	
S3-2_06	S3	S3-2	22		Disclosure of steps taken to gain insight into perspectives of affected communities that may be particularly vulnerable to impacts and (or) manage risks	narrative	Conditional			2 years	
S3-2_07	S3	S3-2	23	AR 13	Disclosure of whether and how the undertaking takes into account and ensures respect of particular rights of indigenous peoples in its stakeholder engagement	narrative	Conditional			2 years	
S3-2_08	S3	S3-2	24		Statement in case the undertaking has not adopted a general process to engage with affected communities	narrative	Conditional			2 years	
S3-2_09	S3	S3-2	24		Disclosure of timeframe for adoption of general process to engage with affected communities in case the undertaking has not adopted a general process	narrative	Conditional	V		2 years	
S3-3_10	S3	S3-3	27 a	AR 17, AR 22	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected to adverse impacts	narrative				2 years	
S3-3_11	S3	S3-3	27 b	AR 18	Disclosure of specific channels in place for affected communities to raise concerns or needs directly with undertaking and have them addressed	narrative				2 years	
S3-3_12	S3	S3-3	27 c		Disclosure of processes through which undertaking supports or requires availability of channels	narrative				2 years	
S3-3_13	S3	S3-3	27 d	AR 24	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	narrative				2 years	
S3-3_14	S3	S3-3	28	AR 23	Disclosure of whether and how it is assessed that affected communities are aware of and trust structures or processes as way to raise their concerns	narrative				2 years	
S3-3_15	S3	S3-3	28		Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	semi-narrative				2 years	
S3-3_16	S3	S3-3	29		Statement in case the undertaking has not adopted a general process to engage with affected communities	narrative	Conditional			2 years	
S3-3_17	S3	S3-3	29		Disclosure of timeframe for channel or processes for raising concerns to be in place	narrative	Conditional	V		2 years	
S3-3_18	S3	S3-3	AR 19		Disclosure of whether and how affected communities are able to access channels at level of undertaking they are affected by	narrative		V		2 years	
S3-3_19	S3	S3-3	AR 20		Third-party mechanisms are accessible to all affected communities	semi-narrative		V		2 years	
S3-3_20	S3	S3-3	AR 21		Grievances are treated confidentially and with respect to rights of privacy and data protection	semi-narrative		V		2 years	
S3-3_21	S3	S3-3	AR 21		affected communities are allowed to use anonymously channels to raise concerns or needs	semi-narrative		V		2 years	
S3-4_01	S3	S3-4	32 a	AR 28 - AR 29, AR 36	Description of action taken, planned or underway to prevent, mitigate or remediate material negative impacts on affected communities	narrative				2 years	
S3-4_02	S3	S3-4	32 b		Description of whether and how the undertaking has taken action to provide or enable remedy in relation to an actual material impact	narrative				2 years	
S3-4_03	S3	S3-4	32 c	AR 37	Description of additional initiatives or processes with primary purpose of delivering positive impacts for affected communities	narrative				2 years	
S3-4_04	S3	S3-4	32 d	AR 31 - AR 33	Description of how effectiveness of actions or initiatives in delivering outcomes for affected communities is tracked and assessed	narrative				2 years	
S3-4_05	S3	S3-4	33 a	AR 26	Description of processes to identifying what action is needed and appropriate in response to particular actual or potential material negative impacts	narrative				2 years	
S3-4_06	S3	S3-4	33 b		Description of approach to taking action in relation to specific material negative impacts on affected communities	narrative				2 years	
S3-4_07	S3	S3-4	33 c		Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on affected communities are effective	narrative				2 years	
S3-4_08	S3	S3-4	34 a	AR 38 - AR 40, AR 42	Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on affected communities	narrative				2 years	
S3-4_09	S3	S3-4	34 b		Description of what action is planned or underway to pursue material opportunities in relation to affected communities	narrative				2 years	
S3-4_10	S3	S3-4	35	AR 30	Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on affected communities	narrative				2 years	
S3-4_11	S3	S3-4	36		Disclosure of severe human rights issues and incidents connected to affected communities	narrative			SFDR	2 years	
S3-4_12	S3	S3-4	38		Disclosure of resources allocated to management of material impacts	narrative				2 years	
S3-4_13	S3	S3-4	AR 27		Disclosure of whether and how undertaking seeks to use leverage with relevant business relationships to manage material negative impacts	narrative		V		2 years	

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
S3-4_14	S3	S3-4	AR 28		<a href="#">Disclosure of how participation in industry or multi-stakeholder initiative and undertaking's own involvement is aiming to address material impacts</a>	narrative		V		2 years	
S3-4_15	S3	S3-4	AR 34 a		<a href="#">Disclosure of whether and how affected communities play role in decisions regarding design and implementation of programmes or investments</a>	narrative		V		2 years	
S3-4_16	S3	S3-4	AR 34 b		<a href="#">Information about intended or achieved positive outcomes of programmes or investments for affected communities</a>	narrative		V		2 years	
S3-4_17	S3	S3-4	AR 34 c		<a href="#">Explanation of the approximate scope of affected communities covered by the described social investment or development programmes, and</a>	narrative		V		2 years	
S3-4_18	S3	S3-4	AR 35		<a href="#">Initiatives or processes whose primary aim is to deliver positive impacts for affected communities are designed also to support achievement of</a>	semi-narrative		V		2 years	
S3-4_19	S3	S3-4	AR 43		<a href="#">Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative impacts</a>	narrative		V		2 years	
S3-4_20_21	S3-4		43		<a href="#">Disclosure of the inclusion of the business's own non-physical impacts</a>					2 years	
S3-4_22_23	S3	S3-5	43	AR 43, AR 44	<a href="#">Impact and management actions against impacts and communities related to affected communities (see ESRS 2, AR 28, 31)</a>	AR 43				2 years	
S3-5_01	S3	S3-5	42 a		<a href="#">Disclosure of whether and how affected communities were engaged directly in setting targets</a>	narrative				2 years	
S3-5_02	S3	S3-5	42 b		<a href="#">Disclosure of whether and how affected communities were engaged directly in tracking performance against targets</a>	narrative				2 years	
S3-5_03	S3	S3-5	42 c		<a href="#">Disclosure of whether and how affected communities were engaged directly in identifying lessons or improvements as result of undertaking</a>	narrative				2 years	
S3-5_04	S3	S3-5	AR 44 a		<a href="#">Disclosure of intended outcomes to be achieved in lives of affected communities</a>	narrative		V		2 years	
S3-5_05	S3	S3-5	AR 44 b		<a href="#">Information about stability over time of target in terms of definitions and methodologies to enable comparability</a>	narrative		V		2 years	
S3-5_06	S3	S3-5	AR 44 c		<a href="#">Disclosure of references to standards or commitments on which target is based</a>	narrative		V		2 years	
S3-5_07_08	S3-5		44		<a href="#">Disclosure of the inclusion of the business's own non-physical impacts</a>					2 years	

INSTRUCTIONS

- 1) the DPs reported in ESRS S4 are subject to Materiality Assessment.
- 2) Not all DPs are to be reported if the undertaking has not adopted the respective policies, implemented the respective actions or set the respective targets in relation to a sustainability matter that has been assessed to be material [see ESRS 1 par. 33].
- 3) Undertakings or groups *not exceeding on their balance sheet dates the average number of 750 employees during the financial year* (on a consolidated basis where applicable) may omit the DPs reported in ESRS S4 for the first 2 years of preparation of their sustainability statement [see ESRS 1 *Appendix C: List of phased-in Disclosure Requirements* ]. If S4 is material, the undertaking shall nevertheless disclose DPs reported under par. 17-BP2 of ESRS 2 [see column K]
- 4) The column L is not applicable as there are not DPs subject to phased-in [see Appendix C of ESRS 1].
- 5) Metrics to be disclosed, in addition to the ones explicitly required by ESRS, also include entity-specific ones, as well as those arising from other legislation or standard

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
S4.SBM-3_01	S4	S4.SBM-3	10	AR 5 - AR 6	All consumers and end-users who can be materially impacted by undertaking are included in scope of disclosure under ESRS 2	semi-narrative				2 years	
S4.SBM-3_02	S4	S4.SBM-3	10 a		Description of types of consumers and end-users subject to material impacts	narrative				2 years	
S4.SBM-3_03	S4	S4.SBM-3	10 a i-iv		Type of consumers and end-users subject to material impacts by own operations or through value chain	semi-narrative				2 years	
S4.SBM-3_04	S4	S4.SBM-3	10 b		Material negative impacts occurrence (consumers and end-users)	semi-narrative	Conditional			2 years	
S4.SBM-3_05	S4	S4.SBM-3	10 c		Description of activities that result in positive impacts and types of consumers and end-users that are positively affected or could be positively affected	narrative	Conditional			2 years	
S4.SBM-3_06	S4	S4.SBM-3	10 d		Description of material risks and opportunities arising from impacts and dependencies on consumers and end-users	narrative				2 years	
S4.SBM-3_07	S4	S4.SBM-3	11	AR 7	Disclosure of whether and how understanding of how consumers and end-users with particular characteristics, working in particular countries or regions, is taken into account	narrative				2 years	
S4.SBM-3_08	S4	S4.SBM-3	12	AR 8	Disclosure of which of material risks and opportunities arising from impacts and dependencies on consumers and end-users are impacts and opportunities for consumers and end-users	narrative				2 years	
S4-1_01	S4	S4-1	15		Policies to manage material impacts, risks and opportunities related to affected consumers and end-users, including specific groups or categories of consumers and end-users	narrative				2 years	
S4-1_02	S4	S4-1	16		Description of relevant human rights policy commitments relevant to consumers and/or end-users	narrative			SFDR	2 years	
S4-1_03	S4	S4-1	16 a		Disclosure of general approach in relation to respect for human rights of consumers and end-users	narrative			SFDR	2 years	
S4-1_04	S4	S4-1	16 b		Disclosure of general approach in relation to engagement with consumers and/or end-users	narrative			SFDR	2 years	
S4-1_05	S4	S4-1	16 c		Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	narrative			SFDR	2 years	
S4-1_06	S4	S4-1	17	AR 11	Description of whether and how policies are aligned with relevant internationally recognised instruments	narrative			SFDR	2 years	
S4-1_07	S4	S4-1	17		Disclosure of extent and indication of nature of cases of non-respect of the UN Guiding Principles on Business and Human Rights, ILO Declaration on Fundamental Principles and Rights at Work and other relevant instruments	narrative			SFDR + Benchmark	2 years	
S4-1_08	S4	S4-1	AR 9		Disclosure of explanations of significant changes to policies adopted during reporting year	narrative		V		2 years	
S4-1_09	S4	S4-1	AR 13		Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom the policies are intended	narrative		V		2 years	
S4-2_01	S4	S4-2	20	AR 17	Disclosure of whether and how perspectives of consumers and end-users inform decisions or activities aimed at managing actual and potential impacts	narrative				2 years	
S4-2_02	S4	S4-2	20 a	AR 14	Engagement occurs with consumers and end-users or their legitimate representatives directly, or with credible proxies	semi-narrative	Conditional			2 years	
S4-2_03	S4	S4-2	20 b	AR 16	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	narrative	Conditional			2 years	
S4-2_04	S4	S4-2	20 c	AR 15 - AR 16	Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens	narrative	Conditional			2 years	
S4-2_05	S4	S4-2	20 d		Disclosure of how effectiveness of engagement with consumers and end-users is assessed	narrative	Conditional			2 years	
S4-2_06	S4	S4-2	21		Disclosure of steps taken to gain insight into perspectives of consumers and end-users / consumers and end-users that may be particularly affected	narrative	Conditional			2 years	
S4-2_07	S4	S4-2	22		Statement in case the undertaking has not adopted a general process to engage with consumers and/or end-users	narrative	Conditional			2 years	
S4-2_08	S4	S4-2	22		Disclosure of timeframe for adoption of general process to engage with consumers and end-users in case the undertaking has not adopted a general process	narrative	Conditional	V		2 years	
S4-2_09	S4	S4-2	AR 15		Type of role or function handling with engagement	semi-narrative		V		2 years	
S4-3_01	S4	S4-3	25 a	AR 18	Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connects with consumers and end-users	narrative				2 years	
S4-3_02	S4	S4-3	25 b	AR 19	Disclosure of specific channels in place for consumers and end-users to raise concerns or needs directly with undertaking and have them taken into account	narrative				2 years	
S4-3_03	S4	S4-3	25 c		Disclosure of processes through which undertaking supports or requires availability of channels	narrative				2 years	
S4-3_04	S4	S4-3	25 d	AR 24	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	narrative				2 years	
S4-3_05	S4	S4-3	26	AR 23	Disclosure of whether and how it is assessed that consumers and end-users are aware of and trust structures or processes as way to raise concerns or needs	narrative				2 years	
S4-3_06	S4	S4-3	26		Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	semi-narrative				2 years	
S4-3_07	S4	S4-3	27		Statement in case the undertaking has not adopted a general process to engage with consumers and/or end-users	narrative				2 years	
S4-3_08	S4	S4-3	27		Disclosure of timeframe for channel or processes for raising concerns to be in place	narrative	Conditional	V		2 years	
S4-3_09	S4	S4-3	AR 20		Disclosure of whether and how consumers and/or end-users are able to access channels at level of undertaking they are affected by	narrative		V		2 years	
S4-3_10	S4	S4-3	AR 21		Third-party mechanisms are accessible to all consumers and/or end-users	narrative		V		2 years	
S4-3_11	S4	S4-3	AR 22		Grievances are treated confidentially and with respect to rights of privacy and data protection	semi-narrative		V		2 years	
S4-3_12	S4	S4-3	AR 22		consumers and end-users are allowed to use anonymously channels to raise concerns or needs	semi-narrative		V		2 years	
S4-3_13	S4	S4-3	AR 23		Number of complaints received from consumers and/or end users during the reporting period	Integer		V		2 years	
S4-4_01	S4	S4-4	31 a	AR 35	Description of action planned or underway to prevent, mitigate or remediate material negative impacts on consumers and end-users	narrative				2 years	
S4-4_02	S4	S4-4	31 b		Description of whether and how action has been taken to provide or enable remedy in relation to an actual material impact	narrative				2 years	
S4-4_03	S4	S4-4	31 c	AR 36	Description of additional initiatives or processes with primary purpose of delivering positive impacts for consumers and end-users	narrative				2 years	
S4-4_04	S4	S4-4	31 d	AR 30 - AR 32	Description of how effectiveness of actions or initiatives in delivering outcomes for consumers and end-users is tracked and assessed	narrative				2 years	
S4-4_05	S4	S4-4	32 a	AR 26	Description of approach to identifying what action is needed and appropriate in response to particular actual or potential material negative impacts	narrative				2 years	
S4-4_06	S4	S4-4	32 b		Description of approach to taking action in relation to specific material impacts on consumers and end-users	narrative				2 years	
S4-4_07	S4	S4-4	32 c		Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on consumers and end-users are in place	narrative				2 years	
S4-4_08	S4	S4-4	33 a	AR 37 - AR 38, AR 40	Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on consumers and end-users	narrative				2 years	
S4-4_09	S4	S4-4	33 b		Description of what action is planned or underway to pursue material opportunities in relation to consumers and end-users	narrative				2 years	
S4-4_10	S4	S4-4	34	AR 29	Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on consumers and end-users	narrative				2 years	
S4-4_11	S4	S4-4	35		Disclosure of severe human rights issues and incidents connected to consumers and/or end-users	narrative			SFDR	2 years	
S4-4_12	S4	S4-4	37		Disclosure of resources allocated to management of material impacts	narrative				2 years	
S4-4_13	S4	S4-4	AR 27	AR 29	Disclosure of whether and how undertaking seeks to use leverage with relevant business relationships to manage material negative impacts	narrative		V		2 years	
S4-4_14	S4	S4-4	AR 28		Disclosure of how participation in industry or multi-stakeholder initiative and undertaking's own involvement is aiming to address material impacts	narrative		V		2 years	
S4-4_15	S4	S4-4	AR 33 a		Disclosure of how consumers and end-users play role in decisions regarding design and implementation of programmes or processes	narrative		V		2 years	
S4-4_16	S4	S4-4	AR 33 b		Information about intended or achieved positive outcomes of programmes or processes for consumers and end-users	narrative		V		2 years	
S4-4_17	S4	S4-4	AR 34		Initiatives or processes whose primary aim is to deliver positive impacts for consumers and/or end-users are designed also to support a sustainable business	semi-narrative		V		2 years	
S4-4_18	S4	S4-4	AR 41		Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative impacts	narrative		V		2 years	

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
<a href="#">S4-5-01-13</a>	<a href="#">ESRS 4</a>		<a href="#">41</a>		<a href="#">Disclosures to be reported if the undertaking has not adopted targets</a>					2 years	
<a href="#">S4-5-01-14</a>	<a href="#">ESRS 4</a>		<a href="#">41</a>		<a href="#">Disclosures to be reported if the undertaking has not adopted targets</a>					2 years	
S4-5_01	S4	S4-5	41 a		<a href="#">Disclosure of whether and how consumers and end-users were engaged directly in setting targets</a>	narrative				2 years	
S4-5_02	S4	S4-5	41 b		<a href="#">Disclosure of whether and how consumers and end-users were engaged directly in tracking performance against targets</a>	narrative				2 years	
S4-5_03	S4	S4-5	41 c		<a href="#">Disclosure of whether and how consumers and end-users were engaged directly in identifying lessons or improvements as result of und</a>	narrative				2 years	
S4-5_04	S4	S4-5	AR 42 a		<a href="#">Disclosure of intended outcomes to be achieved in lives of consumers and end-users</a>	narrative		V		2 years	
S4-5_05	S4	S4-5	AR 42 b		<a href="#">Information about stability over time of target in terms of definitions and methodologies to enable comparability</a>	narrative		V		2 years	
S4-5_06	S4	S4-5	AR 42 c		<a href="#">Disclosure of references to standards or commitments on which target is based</a>	narrative		V		2 years	
<a href="#">S4-5-01-14-15</a>	<a href="#">ESRS 4</a>		<a href="#">41</a>		<a href="#">Disclosures to be reported if the undertaking has not adopted targets</a>					2 years	

INSTRUCTIONS

- 1) The DPs reported in ESRS G1 are subject to Materiality Assessment.
- 2) Not all DPs are to be reported if the undertaking has not adopted the respective policies, implemented the respective actions or set the respective targets in relation to a sustainability matter that has been assessed to be material [see ESRS 1 par. 33].
- 3) Columns K and L are not applicable as there are no DPs subject to phased-in.
- 4) Metrics to be disclosed, in addition to the ones explicitly required by ESRS, also include entity-specific ones, as well as those arising from other legislation or standard

ID	ESRS	DR	Paragraph	Related AR	Name	Data Type	Conditional or alternative DP	May [V]	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to undertaking with less than 750 employees	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings
G1.GOV-1_01	G1	G1.GOV-1	5a		<a href="#">Disclosure of role of administrative, management and supervisory bodies related to business conduct</a>	narrative					
G1.GOV-1_02	G1	G1.GOV-1	5 b		<a href="#">Disclosure of expertise of administrative, management and supervisory bodies on business conduct matters</a>	narrative					
ESRS G1-1											
G1-1_01	G1	G1-1	9	AR 1	<a href="#">Description of how the undertaking establishes, develops, promotes and evaluates its corporate culture</a>	narrative					
G1-1_02	G1	G1-1	10a		<a href="#">Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction to the undertaking's policies</a>	narrative					
G1-1_03	G1	G1-1	10 b		<a href="#">No policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption are in place</a>	semi-narrative			SFDR		
G1-1_04	G1	G1-1	10 b		<a href="#">Timetable for implementation of policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption</a>	narrative	Conditional				
G1-1_05	G1	G1-1	10 c		<a href="#">Disclosure of safeguards for reporting irregularities including whistleblowing protection</a>	narrative					
G1-1_06	G1	G1-1	10 d		<a href="#">No policies on protection of whistle-blowers are in place</a>	semi-narrative			SFDR		
G1-1_07	G1	G1-1	10 d		<a href="#">Timetable for implementation of policies on protection of whistle-blowers</a>	narrative	Conditional				
G1-1_08	G1	G1-1	10 e		<a href="#">Undertaking is committed to investigate business conduct incidents promptly, independently and objectively</a>	semi-narrative					
G1-1_09	G1	G1-1	10 f		<a href="#">Policies with respect to animal welfare are in place</a>	semi-narrative	Conditional				
G1-1_10	G1	G1-1	10 g		<a href="#">Information about policy for training within organisation on business conduct</a>	narrative					
G1-1_11	G1	G1-1	10 h		<a href="#">Disclosure of the functions that are most at risk in respect of corruption and bribery</a>	narrative					
G1-1_12	G1	G1-1	11		<a href="#">Entity is subject to legal requirements with regard to protection of whistleblowers</a>	semi-narrative	Conditional	V			
G1-2_01	G1	G1-2	14	AR 2 - AR 3	<a href="#">Description of policy to prevent late payments, especially to SMEs</a>	narrative					
G1-2_02	G1	G1-2	15 a	AR 2 - AR 3	<a href="#">Description of approaches in regard to relationships with suppliers, taking account risks related to supply chain and impacts on sustainability</a>	narrative					
G1-2_03	G1	G1-2	15 b	AR 2 - AR 3	<a href="#">Disclosure of whether and how social and environmental criteria are taken into account for selection of supply-side contractual partners</a>	narrative					
ESRS G1-3											
G1-3_01	G1	G1-3	18 a	AR 5 - AR 6	<a href="#">Information about procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery</a>	narrative					
G1-3_02	G1	G1-3	18 b		<a href="#">Investigators or investigating committee are separate from chain of management involved in prevention and detection of corruption or bribery</a>	semi-narrative					
G1-3_03	G1	G1-3	18 c		<a href="#">Information about process to report outcomes to administrative, management and supervisory bodies</a>	narrative	Conditional				
G1-3_04	G1	G1-3	19		<a href="#">Disclosure of plans to adopt procedures to prevent, detect, and address allegations or incidents of corruption or bribery in case of no procedure in place</a>	narrative	Conditional				
G1-3_05	G1	G1-3	20		<a href="#">Information about how policies are communicated to those for whom they are relevant (prevention and detection of corruption or bribery)</a>	narrative					
G1-3_06	G1	G1-3	21 a		<a href="#">Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered or required</a>	narrative					
G1-3_07	G1	G1-3	21 b	AR 4	<a href="#">Percentage of functions-at-risk covered by training programmes</a>	Percent					
G1-3_08	G1	G1-3	21 c		<a href="#">Information about members of administrative, supervisory and management bodies relating to anti-corruption or anti-bribery training</a>	narrative					
G1-3_09	G1	G1-3	AR 7		<a href="#">Disclosure of an analysis of its training activities by, for example, region of training or category of functions</a>	narrative		V			
ESRS G1-4											
G1-4_01	G1	G1-4	24 a		<a href="#">Number of convictions for violation of anti-corruption and anti-bribery laws</a>	Integer			SFDR		
G1-4_02	G1	G1-4	24 a		<a href="#">Amount of fines for violation of anti-corruption and anti-bribery laws</a>	Monetary			SFDR		
G1-4_03	G1	G1-4	24 b	AR 8	<a href="#">Prevention and detection of corruption or bribery - anti-corruption and bribery training table</a>	Table					
G1-4_04	G1	G1-4	25 a		<a href="#">Number of confirmed incidents of corruption or bribery</a>	Integer		V			
G1-4_05	G1	G1-4	25 a		<a href="#">Information about nature of confirmed incidents of corruption or bribery</a>	narrative		V			
G1-4_06	G1	G1-4	25 b		<a href="#">Number of confirmed incidents in which own workers were dismissed or disciplined for corruption or bribery-related incidents</a>	Integer		V			
G1-4_07	G1	G1-4	25 c		<a href="#">Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery</a>	Integer		V			
G1-4_08	G1	G1-4	25 d		<a href="#">Information about details of public legal cases regarding corruption or bribery brought against undertaking and own workers and about outcomes</a>	narrative		V			
G1-5_01	G1	G1-5	29 a		<a href="#">Information about representative(s) responsible in administrative, management and supervisory bodies for oversight of political influence</a>	narrative	Conditional				
G1-5_02	G1	G1-5	29 b	AR 9 - AR 10	<a href="#">Information about financial or in-kind political contributions</a>	narrative					
G1-5_03	G1	G1-5	29 b i	AR 9	<a href="#">Financial political contributions made</a>	Monetary					
G1-5_04	G1	G1-5	AR 12 a		<a href="#">Amount of internal and external lobbying expenses</a>	Monetary		V			
G1-5_05	G1	G1-5	AR 12 b		<a href="#">Amount paid for membership to lobbying associations</a>	Monetary		V			
G1-5_06	G1	G1-5	29 b i	AR 9	<a href="#">In-kind political contributions made</a>	Monetary					
G1-5_07	G1	G1-5	29 b ii		<a href="#">Disclosure of how monetary value of in-kind contributions is estimated</a>	narrative	Conditional				
G1-5_08	G1	G1-5	29 b ii		<a href="#">Financial and in-kind political contributions made [table]</a>	Table	Conditional				
G1-5_09	G1	G1-5	29 c	AR 14	<a href="#">Disclosure of main topics covered by lobbying activities and undertaking's main positions on these topics</a>	narrative					
G1-5_10	G1	G1-5	29 d		<a href="#">Undertaking is registered in EU Transparency Register or in equivalent transparency register in Member State</a>	semi-narrative	Conditional				
G1-5_11	G1	G1-5	30	AR 11	<a href="#">Information about appointment of any members of administrative, management and supervisory bodies who held comparable position in other organisations</a>	narrative					
G1-5_12	G1	G1-5	AR13		<a href="#">The entity is legally obliged to be a member of a chamber of commerce or other organisation that represents its interests</a>	semi-narrative		V			
ESRS G1-6											
G1-6_01	G1	G1-6	33 a		<a href="#">Average number of days to pay invoice from date when contractual or statutory term of payment starts to be calculated</a>	Integer					
G1-6_02	G1	G1-6	33 b	AR 16 - AR 17	<a href="#">Description of undertakings standard payment terms in number of days by main category of suppliers</a>	narrative					
G1-6_03	G1	G1-6	33 b		<a href="#">Percentage of payments aligned with standard payment terms</a>	Percent					
G1-6_04	G1	G1-6	33 c		<a href="#">Number of outstanding legal proceedings for late payments</a>	Integer					
G1-6_05	G1	G1-6	33 d		<a href="#">Disclosure of contextual information regarding payment practices</a>	narrative					