

| European Sustainability Reporting Standards<br><a href="#">ESRS E1</a>   | International Sustainability Standards<br><a href="#">Climate Prototype</a>   |
|--|---|
| <b>Disclosure of climate-related targets: same or equivalent in both standards</b>   |   |
| <ul style="list-style-type: none"> <li>• requirement to disclose climate-related targets</li> <li>• target objective</li> <li>• base year</li> <li>• timeframe and the overall progress / milestones</li> <li>• whether the target is absolute or intensity-based</li> <li>• levers, activities and resources to achieve targets</li> </ul>  |   |
| <b>Differences regarding disclosure requirements on climate targets and transition plans</b>   |   |
| <p><i>DR1, Para 20 (on a transition plan) and DR 8, Para 42 (targets)</i></p> <ul style="list-style-type: none"> <li>• Disclosure of GHG emissions reduction targets for Scope 1, 2, and 3</li> <li>• A presentation of the information over the target period preferably in five years rolling periods and at least including target values for the years 2030 and 2050; [...] with reference to a 1.5°C climate scenario or, if not available, with reference to the - 55% EU GHG emissions reduction target in 2030</li> <li>• an explanation of GHG reduction targets alignment with limiting global warming to 1.5°C</li> </ul> | <p><i>Para 15 (disclosure of climate-related targets) and Para 8 (on transition plan)</i></p> <ul style="list-style-type: none"> <li>• no explicit requirement to disclose GHG emission reduction targets</li> <li>• any milestones or interim targets</li> <li>• whether the [climate-related] target is science-based, and if so, whether it has been validated by a third party; and whether the target was derived using a sectoral decarbonisation approach</li> </ul> |