

European Sustainability Reporting Standards ESRS E1	International Sustainability Standards Climate Prototype
Disclosure of climate-related targets: same or equivalent in both standards	
<ul style="list-style-type: none"> • requirement to disclose climate-related targets • target objective • base year • timeframe and the overall progress / milestones • whether the target is absolute or intensity-based • levers, activities and resources to achieve targets 	
Differences regarding disclosure requirements on climate targets and transition plans	
<ul style="list-style-type: none"> • Disclosure of GHG emissions reduction targets for Scope 1, 2, and 3 • 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 • an explanation of GHG reduction targets alignment with limiting global warming to 1.5°C 	<ul style="list-style-type: none"> • no explicit requirement to disclose GHG emission reduction targets • any milestones or interim targets • 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