

# Implementation Guidance

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

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



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## 3 - List of ESRS Data Points

[the materiality assessment \[please refer to ESRS 1\]](#)

in 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]

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BP-1_05	ESRS 2	BP-1	5 d		Option to omit specific piece of information corresponding to intellectual property, know-how or results of innovation has been used	semi-narrative				
BP-1_06	ESRS 2	BP-1	5 e		Option allowed by Member State to omit disclosure of impending developments or matters in course of negotiation has been used	semi-narrative				
BP-2_01	ESRS 2	BP-2	9 a		Disclosure of definitions of medium- or long-term time horizons	narrative	Conditional			
BP-2_02	ESRS 2	BP-2	9 b		Disclosure of reasons for applying different definitions of time horizons	narrative	Conditional			
BP-2_03	ESRS 2	BP-2	10 a		Disclosure of metrics that include value chain data estimated using indirect sources	narrative	Conditional			
BP-2_04	ESRS 2	BP-2	10 b		Description of basis for preparation of metrics that include value chain data estimated using indirect sources	narrative	Conditional			
BP-2_05	ESRS 2	BP-2	10 c		Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources	narrative	Conditional			
BP-2_06	ESRS 2	BP-2	10 d		Description of planned actions to improve accuracy in future of metrics that include value chain data estimated using indirect sources	narrative	Conditional			
BP-2_07	ESRS 2	BP-2	11 a		Disclosure of quantitative metrics and monetary amounts disclosed that are subject to high level of measurement uncertainty	narrative/numerical				
BP-2_08	ESRS 2	BP-2	11 b i		Disclosure of sources of measurement uncertainty	narrative				
BP-2_09	ESRS 2	BP-2	11 b ii		Disclosure of assumptions, approximations and judgements made in measurement	narrative				
BP-2_10	ESRS 2	BP-2	13 a		Explanation of changes in preparation and presentation of sustainability information and reasons for them	narrative	Conditional			
BP-2_11	ESRS 2	BP-2	13 b		Adjustment of comparative information for one or more prior periods is impracticable	semi-narrative	Conditional			
BP-2_12	ESRS 2	BP-2	13 b, 13 c		Disclosure of difference between figures disclosed in preceding period and revised comparative figures	Integer	Conditional			
BP-2_13	ESRS 2	BP-2	14 a		Disclosure of nature of prior period material errors	narrative	Conditional			
BP-2_14	ESRS 2	BP-2	14 b		Disclosure of corrections for prior periods included in sustainability statement	narrative/numerical	Conditional			
BP-2_15	ESRS 2	BP-2	14 c		Disclosure of why correction of prior period errors is not practicable	narrative	Conditional			
BP-2_16	ESRS 2	BP-2	15		Disclosure of other legislation or generally accepted sustainability reporting standards and frameworks based on which information is disclosed	narrative	Conditional			
BP-2_17	ESRS 2	BP-2	15		Disclosure of reference to paragraphs of standard or framework applied	narrative	Conditional			
BP-2_18	ESRS 2	BP-2	AR 2		European standards approved by European Standardisation System (ISO/IEC or CEN/CENELEC standards) have been relied on	semi-narrative		V		
BP-2_19	ESRS 2	BP-2	AR 2		Disclosure of extent to which data and processes that are used for sustainability reporting purposes have been verified by external assurance	narrative		V		
BP-2_20	ESRS 2	BP-2	16		List of DRs or DPs incorporated by reference	narrative	Conditional			
BP-2_21	ESRS 2	BP-2	17		Topics (E4, S1, S2, S3, S4) have been assessed to be material	semi-narrative	Conditional			
BP-2_22	ESRS 2	BP-2	17 a		List of sustainability matters assessed to be material (phase-in)	semi-narrative	Conditional			
BP-2_23	ESRS 2	BP-2	17 a		Disclosure of how business model and strategy take account of impacts related to sustainability matters assessed to be material (phase-in)	narrative	Conditional			
BP-2_24	ESRS 2	BP-2	17 b		Description of any time-bound targets set related to sustainability matters assessed to be material (phase-in) and progress made towards them	narrative/numerical	Conditional			
BP-2_25	ESRS 2	BP-2	17 c		Description of policies related to sustainability matters assessed to be material (phase-in)	narrative	Conditional			
BP-2_26	ESRS 2	BP-2	17 d		Description of actions taken to identify, monitor, prevent, mitigate, remediate or bring end to actual or potential adverse impacts of business	narrative	Conditional			
BP-2_27	ESRS 2	BP-2	17 e		Disclosure of metrics related to sustainability matters assessed to be material (phase-in)	narrative/numerical	Conditional			
GOV-1_01	ESRS 2	GOV-1	21 a		Number of executive members	Integer				
GOV-1_02	ESRS 2	GOV-1	21 a		Number of non-executive members	Integer				
GOV-1_03	ESRS 2	GOV-1	21 b		Information about representation of employees and other workers	narrative				
GOV-1_04	ESRS 2	GOV-1	21 c	AR 5	Information about member's experience relevant to sectors, products and geographic locations of undertaking	narrative				
GOV-1_05	ESRS 2	GOV-1	21 d		Percentage of members of administrative, management and supervisory bodies by gender and other aspects of diversity	Percent				
GOV-1_06	ESRS 2	GOV-1	21 d		Board's gender diversity ratio	Percent				SFD
GOV-1_07	ESRS 2	GOV-1	21 e		Percentage of independent board members	Percent				SFD
GOV-1_08	ESRS 2	GOV-1	22 a		Information about identity of administrative, management and supervisory bodies or individual(s) within body responsible for oversight	narrative				
GOV-1_09	ESRS 2	GOV-1	22 b	AR 3	Disclosure of how body's or individuals within body responsibilities for impacts, risks and opportunities are reflected in undertaking	narrative				
GOV-1_10	ESRS 2	GOV-1	22 c	AR 4	Description of management's role in governance processes, controls and procedures used to monitor, manage and oversee impacts	narrative				
GOV-1_11	ESRS 2	GOV-1	22 c i		Description of how oversight is exercised over management-level position or committee to which management's role is delegated to	narrative				
GOV-1_12	ESRS 2	GOV-1	22 c ii		Information about reporting lines to administrative, management and supervisory bodies	narrative				
GOV-1_13	ESRS 2	GOV-1	22 c iii		Disclosure of how dedicated controls and procedures are integrated with other internal functions	narrative				
GOV-1_14	ESRS 2	GOV-1	22 d		Disclosure of how administrative, management and supervisory bodies and senior executive management oversee setting of targets	narrative				
GOV-1_15	ESRS 2	GOV-1	23	AR 5	Disclosure of how administrative, management and supervisory bodies determine whether appropriate skills and expertise are available	narrative				
GOV-1_16	ESRS 2	GOV-1	23 a		Information about sustainability-related expertise that bodies either directly possess or can leverage	narrative				
GOV-1_17	ESRS 2	GOV-1	23 b		Disclosure of how sustainability-related skills and expertise relate to material impacts, risks and opportunities	narrative				
GOV-2_01	ESRS 2	GOV-2	26 a		Disclosure of whether, by whom and how frequently administrative, management and supervisory bodies are informed about material impacts, risks and opportunities	narrative				
GOV-2_02	ESRS 2	GOV-2	26 b		Disclosure of how administrative, management and supervisory bodies consider impacts, risks and opportunities when overseeing business	narrative				
GOV-2_03	ESRS 2	GOV-2	26 c		Disclosure of list of material impacts, risks and opportunities addressed by administrative, management and supervisory bodies or their committees	narrative				
GOV-2_04	ESRS 2	GOV-2	AR 6		Disclosure of how governance bodies ensure that appropriate mechanism for performance monitoring is in place	narrative		V		
GOV-3_01	ESRS 2	GOV-3	29	AR 7	Incentive schemes and remuneration policies linked to sustainability matters for members of administrative, management and supervisory bodies	semi-narrative				
GOV-3_02	ESRS 2	GOV-3	29 a		Description of key characteristics of incentive schemes	narrative				
GOV-3_03	ESRS 2	GOV-3	29 b		Description of specific sustainability-related targets and (or) impacts used to assess performance of members of administrative, management and supervisory bodies	narrative				
GOV-3_04	ESRS 2	GOV-3	29 c		Disclosure of how sustainability-related performance metrics are considered as performance benchmarks or included in remuneration policies	narrative				
GOV-3_05	ESRS 2	GOV-3	29 d		Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts	Percent				
GOV-3_06	ESRS 2	GOV-3	29 e		Description of level in undertaking at which terms of incentive schemes are approved and updated	narrative				
GOV-4_01	ESRS 2	GOV-4	30; 32	AR 8 - AR 10	Disclosure of mapping of information provided in sustainability statement about due diligence process	narrative				SFD
GOV-5_01	ESRS 2	GOV-5	36 a	AR 11	Description of scope, main features and components of risk management and internal control processes and systems in relation to sustainability	narrative				
GOV-5_02	ESRS 2	GOV-5	36 b	AR 11	Description of risk assessment approach followed	narrative				
GOV-5_03	ESRS 2	GOV-5	36 c	AR 11	Description of main risks identified and their mitigation strategies	narrative				
GOV-5_04	ESRS 2	GOV-5	36 d	AR 11	Description of how findings of risk assessment and internal controls as regards sustainability reporting process have been integrated into business	narrative				
GOV-5_05	ESRS 2	GOV-5	36 e	AR 11	Description of periodic reporting of findings of risk assessment and internal controls to administrative, management and supervisory bodies	narrative				
SBM-1_01	ESRS 2	SBM-1	40 a i	AR 12-13	Description of significant groups of products and (or) services offered	narrative				
SBM-1_02	ESRS 2	SBM-1	40 a ii	AR 12-13	Description of significant markets and (or) customer groups served	narrative				
SBM-1_03	ESRS 2	SBM-1	40 a iii	AR 12-13	Total number of employees (head count)	Integer				
SBM-1_04	ESRS 2	SBM-1	40 a iii	AR 12-13	Number of employees (head count)	Integer				
SBM-1_05	ESRS 2	SBM-1	40 a iv	AR 12-13	Description of products and services that are banned in certain markets	narrative	Conditional			
SBM-1_06	ESRS 2	SBM-1	40 b	AR 12-13	Total revenue	Monetary				
SBM-1_07	ESRS 2	SBM-1	40 b	AR 12-13	Revenue by significant ESRS Sectors	Table/Monetary				

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, strategy and other aspects of the organisation</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 flow</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 flow</a>	narrative/monetary			
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 take advantage of 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 those not covered</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, inform stakeholders and integrate into overall risk management</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 highest 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 with external experts where appropriate</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 potential to create value</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 effects</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 taken into account</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 risk management</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</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			
IRO-2_02	ESRS 2	IRO-2	56	<a href="#">AR 19</a>	<a href="#">Disclosure of list of ESRS Disclosure Requirements complied with in preparing sustainability statement following outcome of materiality assessment</a>	semi-narrative			
IRO-2_03	ESRS 2	IRO-2	57		<a href="#">Explanation of negative materiality assessment for ESRS E1 Climate change</a>	narrative	Conditional		
IRO-2_04	ESRS 2	IRO-2	58		<a href="#">Explanation of negative materiality assessment for ESRS E2 Pollution</a>	narrative	Conditional	V	
IRO-2_05	ESRS 2	IRO-2	58		<a href="#">Explanation of negative materiality assessment for ESRS E3 Water and marine resources</a>	narrative	Conditional	V	
IRO-2_06	ESRS 2	IRO-2	58		<a href="#">Explanation of negative materiality assessment for ESRS E4 Biodiversity and ecosystems</a>	narrative	Conditional	V	
IRO-2_07	ESRS 2	IRO-2	58		<a href="#">Explanation of negative materiality assessment for ESRS E5 Circular economy</a>	narrative	Conditional	V	
IRO-2_08	ESRS 2	IRO-2	58		<a href="#">Explanation of negative materiality assessment for ESRS S1 Own workforce</a>	narrative	Conditional	V	
IRO-2_09	ESRS 2	IRO-2	58		<a href="#">Explanation of negative materiality assessment for ESRS S2 Workers in value chain</a>	narrative	Conditional	V	
IRO-2_10	ESRS 2	IRO-2	58		<a href="#">Explanation of negative materiality assessment for ESRS S3 Affected communities</a>	narrative	Conditional	V	
IRO-2_11	ESRS 2	IRO-2	58		<a href="#">Explanation of negative materiality assessment for ESRS S4 Consumers and end-users</a>	narrative	Conditional	V	
IRO-2_12	ESRS 2	IRO-2	58		<a href="#">Explanation of negative materiality assessment for ESRS G1 Business conduct</a>	narrative	Conditional	V	
IRO-2_13	ESRS 2	IRO-2	59		<a href="#">Explanation of how material information to be disclosed in relation to material impacts, risks and opportunities has been determined</a>	narrative			

MDR-T-13	ESRS 2	MDR-T	80 j	<a href="#">disclosure</a>	<a href="#">Description of performance against disclosed targets</a>	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		<a href="#">Disclosure of reasons for not having adopted policies</a>	narrative	Cond
MDR-P-08	ESRS 2	MDR-P	62		<a href="#">Disclosure of timeframe in which the undertaking aims to adopt policies</a>	narrative	Cond
MDR-A-13	ESRS 2	MDR-A	62		<a href="#">Disclosure of reasons for not having adopted actions</a>	narrative	Cond
MDR-A-14	ESRS 2	MDR-A	62		<a href="#">Disclosure of timeframe in which the undertaking aims to adopt actions</a>	narrative	Cond
MDR-T-14	ESRS 2	MDR-T	81 a		<a href="#">Disclosure of timeframe for setting of measurable outcome-oriented targets</a>	narrative	Cond
MDR-T-15	ESRS 2	MDR-T	81 a		<a href="#">Description of reasons why there are no plans to set measurable outcome-oriented targets</a>	narrative	Cond
MDR-T-16	ESRS 2	MDR-T	81 b		<a href="#">Effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity</a>	semi-narrative	Cond
MDR-T-17	ESRS 2	MDR-T	81 b i		<a href="#">Description of processes through which effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity</a>	narrative	Cond
MDR-T-18	ESRS 2	MDR-T	81 b ii		<a href="#">Description of defined level of ambition to be achieved and of any qualitative or quantitative indicators used to evaluate progress</a>	narrative/numerical	Cond
MDR-T-19	ESRS 2	MDR-T	81 b ii 80 d		<a href="#">Base year from which progress is measured</a>	Year	Cond

E1.GOV-3_01	E1	E1.GOV-3	13		Disclosure of whether and how climate-related considerations are factored into remuneration of members of administrative, management and supervisory bodies	narrative			
E1.GOV-3_02	E1	E1.GOV-3	13		Percentage of remuneration recognised that is linked to climate-related considerations	percent			
E1.GOV-3_03	E1	E1.GOV-3	13		Explanation of climate-related considerations that are factored into remuneration of members of administrative, management and supervisory bodies	narrative			
E1-1_01	E1	E1-1	14	AR 1	Disclosure of transition plan for climate change mitigation	narrative			
E1-1_02	E1	E1-1	16 a	AR 2	Explanation of how targets are compatible with limiting of global warming to one and half degrees Celsius in line with Paris Agreement	narrative			
E1-1_03	E1	E1-1	16 b		Disclosure of decarbonisation levers and key action	narrative			
E1-1_04	E1	E1-1	16 c		Disclosure of significant operational expenditures (Opex) and (or) capital expenditures (Capex) required for implementation of action plan	narrative			
E1-1_05	E1	E1-1	16 c		Financial resources allocated to action plan (OpEx)	monetary			
E1-1_06	E1	E1-1	16 c		Financial resources allocated to action plan (CapEx)	monetary			
E1-1_07	E1	E1-1	16 d	AR 3	Explanation of potential locked-in GHG emissions from key assets and products and of how locked-in GHG emissions may jeopardise achievement of GHG targets	narrative			
E1-1_08	E1	E1-1	16 e	AR 4	Explanation of any objective or plans (CapEx, CapEx plans, OpEx) for aligning economic activities (revenues, CapEx, OpEx) with criteria established in Commission Delegated Regulation (EU) 2023/1774	narrative	Conditional		
E1-1_09	E1	E1-1	16 f	AR 5	Significant CapEx for coal-related economic activities	monetary	Conditional		
E1-1_10	E1	E1-1	16 f	AR 5	Significant CapEx for oil-related economic activities	monetary	Conditional		
E1-1_11	E1	E1-1	16 f	AR 5	Significant CapEx for gas-related economic activities	monetary	Conditional		
E1-1_12	E1	E1-1	16 g		Undertaking is excluded from EU Paris-aligned Benchmarks	semi-narrative			
E1-1_13	E1	E1-1	16 h		Explanation of how transition plan is embedded in and aligned with overall business strategy and financial planning	narrative			
E1-1_14	E1	E1-1	16 i		Transition plan is approved by administrative, management and supervisory bodies	semi-narrative			
E1-1_15	E1	E1-1	16 j		Explanation of progress in implementing transition plan	narrative			
E1-1_16	E1	E1-1	17		Date of adoption of transition plan for undertakings not having adopted transition plan yet	gYear	Conditional		
E1.SBM-3_01	E1	E1.SBM-3	18		Type of climate-related risk	semi-narrative			
E1.SBM-3_02	E1	E1.SBM-3	19 a	AR 6, AR 13	Description of scope of resilience analysis	narrative			
E1.SBM-3_03	E1	E1.SBM-3	19 b	AR 7a, AR 13	Disclosure of how resilience analysis has been conducted	narrative			
E1.SBM-3_04	E1	E1.SBM-3	19 b	AR 7a, AR 13	Disclosure of how resilience analysis has been conducted	date			
E1.SBM-3_05	E1	E1.SBM-3	AR 7b		Time horizons applied for resilience analysis	semi-narrative			
E1.SBM-3_06	E1	E1.SBM-3	19 c	AR 8a, AR 13	Description of results of resilience analysis	narrative			
E1.SBM-3_07	E1	E1.SBM-3	AR 8 b		Description of ability to adjust or adapt strategy and business model to climate change	narrative			
E1.IRO-1_01	E1	E1.IRO-1	20 a, AR 9	AR 10	Description of process in relation to impacts on climate change	narrative			
E1.IRO-1_02	E1	E1.IRO-1	20 b	AR 13-AR 14	Description of process in relation to climate-related physical risks in own operations and along value chain	narrative			
E1.IRO-1_03	E1	E1.IRO-1	AR 11 a	AR 13-AR 14	Climate-related hazards have been identified over short-, medium- and long-term time horizons	semi-narrative			
E1.IRO-1_04	E1	E1.IRO-1	AR 11 a	AR 13-AR 14	Undertaking has screened whether assets and business activities may be exposed to climate-related hazards	semi-narrative			
E1.IRO-1_05	E1	E1.IRO-1	AR 11 b	AR 13-AR 14	Short-, medium- and long-term time horizons have been defined	semi-narrative			
E1.IRO-1_06	E1	E1.IRO-1	AR 11 c	AR 13-AR 14	Extent to which assets and business activities may be exposed and are sensitive to identified climate-related hazards has been assessed	semi-narrative			
E1.IRO-1_07	E1	E1.IRO-1	AR 11 d	AR 13-AR 14	Identification of climate-related hazards and assessment of exposure and sensitivity are informed by high emissions climate scenarios	semi-narrative			
E1.IRO-1_08	E1	E1.IRO-1	21	AR 13-AR 14	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	narrative			
E1.IRO-1_09	E1	E1.IRO-1	20 c	AR 13-AR 14	Description of process in relation to climate-related transition risks and opportunities in own operations and along value chain	narrative			
E1.IRO-1_10	E1	E1.IRO-1	AR 12 a	AR 13-AR 14	Transition events have been identified over short-, medium- and long-term time horizons	semi-narrative			
E1.IRO-1_11	E1	E1.IRO-1	AR 12 a	AR 13-AR 14	Undertaking has screened whether assets and business activities may be exposed to transition events	semi-narrative			
E1.IRO-1_12	E1	E1.IRO-1	AR 12 b	AR 13-AR 14	Extent to which assets and business activities may be exposed and are sensitive to identified transition events has been assessed	semi-narrative			
E1.IRO-1_13	E1	E1.IRO-1	AR 12 c	AR 13-AR 14	Identification of transition events and assessment of exposure has been informed by climate-related scenario analysis	semi-narrative			
E1.IRO-1_14	E1	E1.IRO-1	AR 12 d	AR 13-AR 14	Assets and business activities that are incompatible with or need significant efforts to be compatible with transition to climate-neutral economy have been identified	semi-narrative			
E1.IRO-1_15	E1	E1.IRO-1	21	AR 13-AR 14	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	narrative			
E1.IRO-1_16	E1	E1.IRO-1	AR 15	AR 13-AR 14	Explanation of how climate scenarios used are compatible with critical climate-related assumptions made in financial statements	narrative			
Climate Change Resilience									
E1-2_01	E1	E1-2	25	AR 16-AR 18	Sustainability matters addressed by policy for climate change	semi-narrative			
Climate Change Resilience									
Climate Change Resilience									
E1-3_01	E1	E1-3	29 a		Decarbonisation lever type	semi-narrative			
E1-3_02	E1	E1-3	AR19d		Adaptation solution type	semi-narrative		V	
E1-3_03	E1	E1-3	29 b		Achieved GHG emission reductions	ghgEmissions			
E1-3_04	E1	E1-3	29 b		Expected GHG emission reductions	ghgEmissions			
E1-3_05	E1	E1-3	AR21		Explanation of extent to which ability to implement action depends on availability and allocation of resources	narrative			
E1-3_06	E1	E1-3	29 c i	AR 20	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to relevant line items or notes in financial statements	narrative/monetary			
E1-3_07	E1	E1-3	29 c ii, 16 c	AR 22	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to key performance indicators required under Commission Delegated Regulation (EU) 2023/1774	narrative			
E1-3_08	E1	E1-3	29 c iii, 16 c	AR 20	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	narrative	Conditional		
Climate Change Resilience									
Climate Change Resilience									
E1-4_01	E1	E1-4	33	AR 27-AR 29	Disclosure of whether and how GHG emissions reduction targets and (or) any other targets have been set to manage material climate-related impacts, risks and opportunities	narrative			
E1-4_02	E1	E1-4	34 a + 34 b	AR 23-AR 24, AR 27-AR 29, AR 31	Tables: Multiple Dimensions (baseline year and targets, GHG Types, Scope 3 Categories, Decarbonisation levers, entity-specific denominators for intensity)	Table	Conditional		
E1-4_03	E1	E1-4	34 a + 34 b		Absolute value of total Greenhouse gas emissions reduction	Table/ghgEmissions	Conditional		
E1-4_04	E1	E1-4	34 a + 34 b		Percentage of total Greenhouse gas emissions reduction (as of emissions of base year)	Table/percent	Conditional		
E1-4_05	E1	E1-4	34 a + 34 b		Intensity value of total Greenhouse gas emissions reduction	Table/decimal	Conditional		
E1-4_06	E1	E1-4	34 a + 34 b		Absolute value of Scope 1 Greenhouse gas emissions reduction	Table/ghgEmissions	Conditional		
E1-4_07	E1	E1-4	34 a + 34 b		Percentage of Scope 1 Greenhouse gas emissions reduction (as of emissions of base year)	Table/percent	Conditional		
E1-4_08	E1	E1-4	34 a + 34 b		Intensity value of Scope 1 Greenhouse gas emissions reduction	Table/decimal	Conditional		
E1-4_09	E1	E1-4	34 a + 34 b		Absolute value of location-based Scope 2 Greenhouse gas emissions reduction	Table/ghgEmissions	Conditional		
E1-4_10	E1	E1-4	34 a + 34 b		Percentage of location-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)	Table/percent	Conditional		
E1-4_11	E1	E1-4	34 a + 34 b		Intensity value of location-based Scope 2 Greenhouse gas emissions reduction	Table/decimal	Conditional		
E1-4_12	E1	E1-4	34 a + 34 b		Absolute value of market-based Scope 2 Greenhouse gas emissions reduction	Table/ghgEmissions	Conditional		
E1-4_13	E1	E1-4	34 a + 34 b		Percentage of market-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)	Table/percent	Conditional		
E1-4_14	E1	E1-4	34 a + 34 b		Intensity value of market-based Scope 2 Greenhouse gas emissions reduction	Table/decimal	Conditional		
E1-4_15	E1	E1-4	34 a + 34 b		Absolute value of Scope 3 Greenhouse gas emissions reduction	Table/ghgEmissions	Conditional		
E1-4_16	E1	E1-4	34 a + 34 b		Percentage of Scope 3 Greenhouse gas emissions reduction (as of emissions of base year)	Table/percent	Conditional		
E1-4_17	E1	E1-4	34 a + 34 b		Intensity value of Scope 3 Greenhouse gas emissions reduction	Table/decimal	Conditional		



E1-5_13	E1	E1-5	38 d	AR 33	Fuel consumption from other fossil sources	energy		Conditional	
E1-5_14	E1	E1-5	38 e	AR 33	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	energy		Conditional	
E1-5_15	E1	E1-5	AR 34		Percentage of fossil sources in total energy consumption	percent		Conditional	
E1-5_16	E1	E1-5	39		Non-renewable energy production	energy		Conditional	
E1-5_17	E1	E1-5	39		Renewable energy production	energy		Conditional	
E1-5_18	E1	E1-5	40	AR 36	Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)	percent		Conditional	
E1-5_19	E1	E1-5	41		Total energy consumption from activities in high climate impact sectors	intensity		Conditional	
E1-5_20	E1	E1-5	42		High climate impact sectors used to determine energy intensity	semi-narrative		Conditional	
E1-5_21	E1	E1-5	43	AR 38	Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue from activities in high climate impact sectors	narrative		Conditional	
E1-5_22	E1	E1-5	AR 38 b		Net revenue from activities in high climate impact sectors	monetary		Conditional	V
E1-5_23	E1	E1-5	AR 38 b		Net revenue from activities other than in high climate impact sectors	monetary		Conditional	V
E1-6_01	E1	E1-6	44	AR 49	Gross Scope 1, 2, 3 and total GHG emissions - GHG emissions per scope (table)	Table			
E1-6_02	E1	E1-6	50		Gross Scope 1, 2, 3 and total GHG emissions - financial and operational control (table)	Table			
E1-6_03	E1	E1-6	AR 41		Disaggregation of GHG emissions - by country, operating segments, economic activity, subsidiary, GHG category or source type	Table			
E1-6_04	E1	E1-6	AR 46 d		Gross Scope 1, 2, 3 and total GHG emissions - Scope 3 GHG emissions (GHG Protocol) (table)	Table		Alternative	
E1-6_05	E1	E1-6	AR 50		Gross Scope 1, 2, 3 and total GHG emissions - Scope 3 GHG emissions (ISO 14064-1) (table)	Table		Alternative	
E1-6_06	E1	E1-6	AR 52		Gross Scope 1, 2, 3 and total GHG emissions - total GHG emissions - value chain (table)	Table			
E1-6_07	E1	E1-6	48 a	AR 43	Gross Scope 1 greenhouse gas emissions	Table/GhgEmissions			
E1-6_08	E1	E1-6	48 b	AR 44	Percentage of Scope 1 GHG emissions from regulated emission trading schemes	Table/Percent			
E1-6_09	E1	E1-6	49 a, 52 a	AR 45, AR 47	Gross location-based Scope 2 greenhouse gas emissions	Table/GhgEmissions			
E1-6_10	E1	E1-6	49 b, 52 b	AR 45, AR 47	Gross market-based Scope 2 greenhouse gas emissions	Table/GhgEmissions			
E1-6_11	E1	E1-6	51	AR 46	Gross Scope 3 greenhouse gas emissions	Table/GhgEmissions			
E1-6_12	E1	E1-6	44, 52 a	AR 47	Total GHG emissions location based	Table/GhgEmissions			
E1-6_13	E1	E1-6	44, 52 b	AR 47	Total GHG emissions market based	Table/GhgEmissions			
E1-6_14	E1	E1-6	47		Disclosure of significant changes in definition of what constitutes reporting undertaking and its value chain and explanation of their effect on year-to-year	narrative		Conditional	
E1-6_15	E1	E1-6	AR 39 b		Disclosure of methodologies, significant assumptions and emissions factors used to calculate or measure GHG emissions	narrative			
E1-6_16	E1	E1-6	AR 42 c		Disclosure of the effects of significant events and changes in circumstances (relevant to its GHG emissions) that occur between the reporting dates of the e	narrative		Conditional	
E1-6_17	E1	E1-6	AR 43 c		Biogenic emissions of CO2 from the combustion or bio-degradation of biomass not included in Scope 1 GHG emissions	ghgEmissions			
E1-6_18	E1	E1-6	AR 45 d		Percentage of contractual instruments, Scope 2 GHG emissions	percent			
E1-6_19	E1	E1-6	AR 45 d		Disclosure of types of contractual instruments, Scope 2 GHG emissions	percent			
E1-6_20	E1	E1-6	AR 45 d		Percentage of market-based Scope 2 GHG emissions linked to purchased electricity bundled with instruments	percent			V
E1-6_21	E1	E1-6	AR 45 d		Percentage of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation in relation to Scope 2 GHG e	percent			
E1-6_22	E1	E1-6	AR 45 d		Percentage of contractual instruments used for sale and purchase of unbundled energy attribute claims in relation to Scope 2 GHG emissions	percent			
E1-6_23	E1	E1-6	AR 45 d		Disclosure of types of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation or for unbundled ene	narrative			
E1-6_24	E1	E1-6	AR 45 e		Biogenic emissions of CO2 from combustion or bio-degradation of biomass not included in Scope 2 GHG emissions	ghgEmissions			
E1-6_25	E1	E1-6	AR 46 g		Percentage of GHG Scope 3 calculated using primary data	Percent			
E1-6_26	E1	E1-6	AR 46 i		Disclosure of why Scope 3 GHG emissions category has been excluded	narrative			
E1-6_27	E1	E1-6	AR 46 i		List of Scope 3 GHG emissions categories included in inventory	semi-narrative			
E1-6_28	E1	E1-6	AR 46 j		Biogenic emissions of CO2 from combustion or bio-degradation of biomass that occur in value chain not included in Scope 3 GHG emissions	ghgEmissions			
E1-6_29	E1	E1-6	AR 46 h		Disclosure of reporting boundaries considered and calculation methods for estimating Scope 3 GHG emissions	narrative			
E1-6_30	E1	E1-6	53	AR 53	GHG emissions intensity, location-based (total GHG emissions per net revenue)	intensity			
E1-6_31	E1	E1-6	53	AR 53	GHG emissions intensity, market-based (total GHG emissions per net revenue)	intensity			
E1-6_32	E1	E1-6	55		Disclosure of reconciliation to financial statements of net revenue used for calculation of GHG emissions intensity	narrative			
E1-6_33	E1	E1-6	AR 55		Net revenue	monetary		Conditional	
E1-6_34	E1	E1-6	AR 55		Net revenue used to calculate GHG intensity	monetary		Conditional	
E1-6_35	E1	E1-6	AR 55		Net revenue other than used to calculate GHG intensity	monetary		Conditional	
E1-7_01	E1	E1-7	56 a	AR 56 - AR 57	Disclosure of GHG removals and storage resulting from projects developed in own operations or contributed to in upstream and downstream value chain	narrative			
E1-7_02	E1	E1-7	56 b	AR 56	Disclosure of GHG emission reductions or removals from climate change mitigation projects outside value chain financed or to be financed through any p	narrative			
E1-7_03	E1	E1-7	58	AR 56	Removals and carbon credits are used	semi-narrative		Conditional	
E1-7_04	E1	E1-7	58 a	AR 56	GHG removals and storage activity by end-use sector (breakdown by core operations end-use sector) and by removal and storage activity	TABLE		Conditional	
E1-7_05	E1	E1-7	58 a		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	58 b		Disclosure of calculation assumptions, methodologies and frameworks applied (GHG removals and storage)	narrative		Conditional	
E1-7_09	E1	E1-7	AR 58 e		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	59 a		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	59 b		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 62 b		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 62 d		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	g/Year			
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 a	narrative		Conditional	
E1-7_25	E1	E1-7	61 c		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			

E1-9_16	E1	E1-9	67 b		Percentage of assets at material transition risk addressed by climate change mitigation actions	percent			
E1-9_17	E1	E1-9	67 c		Total carrying amount of real estate assets by energy efficiency classes	table/monetary			
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			
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 to determine	narrative			
E1-9_20	E1	E1-9	AR 73 a		Estimated amount of potentially stranded assets	monetary			
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			
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			
E1-9_23	E1	E1-9	67 d		Liabilities from material transition risks that may have to be recognised in financial statements	monetary			
E1-9_24	E1	E1-9	AR 74 c		Number of Scope 1 GHG emission allowances within regulated emission trading schemes	integer			v
E1-9_25	E1	E1-9	AR 74 c		Number of emission allowances stored (from previous allowances) at beginning of reporting period	integer			v
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
E1-9_27	E1	E1-9	AR 74 e		Monetised gross Scope 1 and 2 GHG emissions	monetary			v
E1-9_28	E1	E1-9	AR 74 e		Monetised total GHG emissions	monetary			v
E1-9_29	E1	E1-9	67 e		Net revenue from business activities at material transition risk	monetary			
E1-9_30	E1	E1-9	67 e		Net revenue from customers operating in coal-related activities	monetary		Conditional	
E1-9_31	E1	E1-9	67 e		Net revenue from customers operating in oil-related activities	monetary		Conditional	
E1-9_32	E1	E1-9	67 e		Net revenue from customers operating in gas-related activities	monetary		Conditional	
E1-9_33	E1	E1-9	67 e		Percentage of net revenue from customers operating in coal-related activities	percent		Conditional	
E1-9_34	E1	E1-9	67 e		Percentage of net revenue from customers operating in oil-related activities	percent		Conditional	
E1-9_35	E1	E1-9	67 e		Percentage of net revenue from customers operating in gas-related activities	percent		Conditional	
E1-9_36	E1	E1-9	AR 75		Percentage of net revenue from business activities at material transition risk	table/percent			v
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
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
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			
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			
E1-9_41	E1	E1-9	69 a	AR 80	Expected cost savings from climate change mitigation actions	monetary			
E1-9_42	E1	E1-9	69 a	AR 80	Expected cost savings from climate change adaptation actions	monetary			
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			
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			

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 a	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 Toward	narrative		
E2-2_01	E2	E2-2	19		Layer in mitigation hierarchy to which action can be allocated to (pollution)	semi-narrative		
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		
E2-2_04	E2	E2-2	AR 15		Information about action plans that have been implemented at site-level (pollution)	narrative	Conditional	
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		
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	
E2-3_07	E2	E2-3	24 b	AR 16	Disclosure of how ecological entity-specific thresholds were determined (pollution)	narrative	Conditional	
E2-3_08	E2	E2-3	24 c	AR 16	Disclosure of how responsibility for respecting identified ecological thresholds is allocated (pollution)	narrative	Conditional	
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		
E2-3_11	E2	E2-3	AR 18		Information about targets that have been implemented at site-level (pollution)	narrative	Conditional	
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		
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		
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		
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		
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		
E2-4_13	E2	E2-4	AR 23 c		Percentage of total emissions of pollutants to soil occurring in areas at water risk	percent		
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		
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	
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 of permit	narrative	Conditional	
E2-4_18	E2	E2-4	AR 25c		Disclosure of actual performance and comparison of environmental performance against emission levels associated with best available t	narrative	Conditional	
E2-4_19	E2	E2-4	AR 25d		Disclosure of actual performance against environmental performance levels associated with best available techniques (BAT-AEPLs) applic	narrative	Conditional	
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 that are as	narrative	Conditional	
E2-5_01	E2	E2-5	34	AR 18-AR 20	Total amount of substances of concern that are generated or used during production or that are procured, breakdown by main hazard cl	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 class	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 by main	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		
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-relat	Monetary		
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		
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		
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		
E2-6_07	E2	E2-6	39 a		Disclosure of qualitative information about anticipated financial effects of material risks and opportunities arising from pollution-relate	narrative		
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		
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 (polluti	narrative		
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 have neg	narrative		



E3-1_01	E3	E3-1	12a	AR 16 - AR 18	Disclosure of whether and how policy addresses water management	narrative		
E3-1_02	E3	E3-1	12a i	AR 16 - AR 18	Disclosure of whether and how policy addresses the use and sourcing of water and marine resources in own operations	narrative		
E3-1_03	E3	E3-1	12a ii	AR 16 - AR 18	Disclosure of whether and how policy addresses water treatment	narrative		
E3-1_04	E3	E3-1	12a iii	AR 16 - AR 18	Disclosure of whether and how policy addresses prevention and abatement of water pollution	narrative		
E3-1_05	E3	E3-1	12 b	AR 16 - AR 18	Disclosure of whether and how policy addresses product and service design in view of addressing water-related issues and preservation of marine resources	narrative		
E3-1_06	E3	E3-1	12 c	AR 16 - AR 18	Disclosure of whether and how policy addresses commitment to reduce material water consumption in areas at water risk	narrative		
E3-1_07	E3	E3-1	13	AR 16 - AR 18	Disclosure of reasons for not having adopted policies in areas of high-water stress	narrative	Conditional	
E3-1_08	E3	E3-1	13		Disclosure of timeframe in which policies in areas of high-water stress will be adopted	narrative	Conditional	V
E3-1_09	E3	E3-1	14		Policies or practices related to sustainable oceans and seas have been adopted	semi-narrative		
E3-1_10	E3	E3-1	AR 18a		The policy contributes to good ecological and chemical quality of surface water bodies and good chemical quality and quantity of groundwater bodies, in	semi-narrative		V
E3-1_11	E3	E3-1	AR 18b		The policy minimise material impacts and risks and implement mitigation measures that aim to maintain the value and functionality of priority services and	semi-narrative		V
E3-1_12	E3	E3-1	AR 18c		The policy avoid impacts on affected communities	semi-narrative		V
E3-2_01	E3	E3-2	18	AR 19 - AR 21	Layer in mitigation hierarchy to which action and resources can be allocated to (water and marine resources)	semi-narrative		V
E3-2_02	E3	E3-2	AR20	AR 19 - AR 21	Information about specific collective action for water and marine resources	narrative		V
E3-2_03	E3	E3-2	19	AR 19 - AR 21	Disclosure of actions and resources in relation to areas at water risk	narrative		
E3-3_01	E3	E3-3	23 a		Disclosure of whether and how target relates to management of material impacts, risks and opportunities related to areas at water risk	narrative		
E3-3_02	E3	E3-3	23 b		Disclosure of whether and how target relates to responsible management of marine resources impacts, risks and opportunities	narrative		
E3-3_03	E3	E3-3	23 c		Disclosure of whether and how target relates to reduction of water consumption	narrative		
E3-3_04	E3	E3-3	24	AR 22	(Local) ecological threshold and entity-specific allocation were taken into consideration when setting water and marine resources target	semi-narrative		V
E3-3_05	E3	E3-3	24 a	AR 22	Disclosure of ecological threshold identified and methodology used to identify ecological threshold (water and marine resources)	narrative/monetary		V
E3-3_06	E3	E3-3	24 b	AR 22	Disclosure of how ecological entity-specific threshold was determined (water and marine resources)	narrative/monetary		V
E3-3_07	E3	E3-3	24 c	AR 22	Disclosure of how responsibility for respecting identified ecological threshold is allocated (water and marine resources)	narrative		V
E3-3_08	E3	E3-3	25		Adopted and presented water and marine resources-related target is mandatory (based on legislation)	semi-narrative		
E3-3_09	E3	E3-3	AR 23 a	AR 24, AR26	Target relates to reduction of water withdrawals	semi-narrative		V
E3-3_10	E3	E3-3	AR 23 b	AR 25, AR26	Target relates to reduction of water discharges	semi-narrative		V
E3-4_01	E3	E3-4	28 a		Total water consumption	Volume		
E3-4_02	E3	E3-4	28 b	AR 28	Total water consumption in areas at water risk, including areas of high-water stress	Volume		
E3-4_03	E3	E3-4	28 c		Total water recycled and reused	Volume		
E3-4_04	E3	E3-4	28 d		Total water stored	Volume		
E3-4_05	E3	E3-4	28 d		Changes in water storage	Volume		
E3-4_06	E3	E3-4	28 e	AR 29	Disclosure of contextual information regarding water consumption	narrative		
E3-4_07	E3	E3-4	28 e	AR 29	Share of the measure obtained from direct measurement, from sampling and extrapolation, or from best estimates	Percent		
E3-4_08	E3	E3-4	29		Water intensity ratio	Intensity		
E3-4_09	E3	E3-4	AR30		Water consumption - sectors/SEGMENTS (table)	Table/Volume		V
E3-4_10	E3	E3-4	AR 31		Additional water intensity ratio	Percent		V
E3-4_11	E3	E3-4	AR 32		Total water withdrawals	Volume		V
E3-4_12	E3	E3-4	AR 32		Total water discharges	Volume		V
E3-5_01	E3	E3-5	33 a	AR 34	Disclosure of quantitative information about anticipated financial effects of material risks and opportunities arising from water and marine resources-related i	Monetary		
E3-5_02	E3	E3-5	33 a		Disclosure of qualitative information of anticipated financial effects of material risks and opportunities arising from water and marine resources-related im	narrative		
E3-5_03	E3	E3-5	33 b		Description of effects considered and related impacts (water and marine resources)	narrative		
E3-5_04	E3	E3-5	33 c		Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from water and marine resources-related i	narrative		
E3-5_05	E3	E3-5	AR 33		Description of related products and services at risk (water and marine resources)	narrative		V
E3-5_06	E3	E3-5	AR 33		Explanation of how time horizons are defined, financial amounts are estimated and critical assumptions made (water and marine resources)	narrative		V

E4.SBM-3_01	E4	E4.SBM-3	16 a		List of material sites in own operation	narrative		
E4.SBM-3_02	E4	E4.SBM-3	16 a i		Disclosure of activities negatively affecting biodiversity sensitive areas	narrative		
E4.SBM-3_03	E4	E4.SBM-3	16 a ii		Disclosure of list of material sites in own operations based on results of identification and assessment of actual and potential impacts on	narrative		
E4.SBM-3_04	E4	E4.SBM-3	16 a iii		Disclosure of biodiversity-sensitive areas impacted	narrative		
E4.SBM-3_05	E4	E4.SBM-3	16 b		Material negative impacts with regards to land degradation, desertification or soil sealing have been identified	semi-narrative		
E4.SBM-3_06	E4	E4.SBM-3	16 c		Own operations affect threatened species	semi-narrative		
E4.IRO-1_01	E4	E4.IRO-1	17 a	AR 4-AR 9	Disclosure of whether and how actual and potential impacts on biodiversity and ecosystems at own site locations and in value chain hav	narrative		
E4.IRO-1_02	E4	E4.IRO-1	17 b	AR 8	Disclosure of whether and how dependencies on biodiversity and ecosystems and their services have been identified and assessed at own	narrative		
E4.IRO-1_03	E4	E4.IRO-1	17 c	AR 9	Disclosure of whether and how transition and physical risks and opportunities related to biodiversity and ecosystems have been identifi	narrative		
E4.IRO-1_04	E4	E4.IRO-1	17 d	AR 9	Disclosure of whether and how systemic risks have been considered (biodiversity and ecosystems)	narrative		
E4.IRO-1_05	E4	E4.IRO-1	17 e		Disclosure of whether and how consultations with affected communities on sustainability assessments of shared biological resources and	narrative		
E4.IRO-1_06	E4	E4.IRO-1	17 e i		Disclosure of whether and how specific sites, raw materials production or sourcing with negative or potential negative impacts on affect	narrative		
E4.IRO-1_07	E4	E4.IRO-1	17 e ii		Disclosure of whether and how communities were involved in materiality assessment	narrative		
E4.IRO-1_08	E4	E4.IRO-1	17 e iii		Disclosure of whether and how negative impacts on priority ecosystem services of relevance to affected communities may be avoided	narrative		
E4.IRO-1_09	E4	E4.IRO-1	17 e iii		Disclosure of plans to minimise unavoidable negative impacts and implement mitigation measures that aim to maintain value and funct	narrative		
E4.IRO-1_10	E4	E4.IRO-1	18		Disclosure of whether and how the business model(s) has been verified using range of biodiversity and ecosystems scenarios, or other sc	narrative		
E4.IRO-1_11	E4	E4.IRO-1	18 a		Disclosure of why considered scenarios were taken into consideration	narrative	Conditional	
E4.IRO-1_12	E4	E4.IRO-1	18 b		Disclosure of how considered scenarios are updated according to evolving conditions and emerging trends	narrative	Conditional	
E4.IRO-1_13	E4	E4.IRO-1	18 c		Scenarios are informed by expectations in authoritative intergovernmental instruments and by scientific consensus	semi-narrative	Conditional	
E4.IRO-1_14	E4	E4.IRO-1	19 a	AR 7 d	Undertaking has sites located in or near biodiversity-sensitive areas	semi-narrative		
E4.IRO-1_15	E4	E4.IRO-1	19 a	AR 7 d	Activities related to sites located in or near biodiversity-sensitive areas negatively affect these areas by leading to deterioration of natural	semi-narrative		
E4.IRO-1_16	E4	E4.IRO-1	19 b		It has been concluded that it is necessary to implement biodiversity mitigation measures	semi-narrative		
E4-1_01	E4	E4-1	13 a	AR 1- AR 3	Disclosure of resilience of current business model(s) and strategy to biodiversity and ecosystems-related physical, transition and systemi	narrative		
E4-1_02	E4	E4-1	13 b	AR 1- AR 3	Disclosure of scope of resilience analysis along own operations and related upstream and downstream value chain	narrative		
E4-1_03	E4	E4-1	13 c	AR 1- AR 3	Disclosure of key assumptions made (biodiversity and ecosystems)	narrative		
E4-1_04	E4	E4-1	13 d	AR 1- AR 3	Disclosure of time horizons used for analysis (biodiversity and ecosystems)	narrative		
E4-1_05	E4	E4-1	13 e	AR 1- AR 3	Disclosure of results of resilience analysis (biodiversity and ecosystems)	narrative		
E4-1_06	E4	E4-1	13 f	AR 1- AR 3	Disclosure of involvement of stakeholders (biodiversity and ecosystems)	narrative		
E4-1_07	E4	E4-1	15	AR 1- AR 3	Disclosure of transition plan to improve and achieve alignment of its business model and strategy	narrative		
E4-1_08	E4	E4-1	AR 1 a		Explanation of how strategy and business model will be adjusted to improve and, ultimately, achieve alignment with relevant local, nati	narrative		
E4-1_09	E4	E4-1	AR 1 b		Include information about its own operations and explain how it is responding to material impacts in its related value chain	narrative		
E4-1_10	E4	E4-1	AR 1 c		Explanation of how b strategy interacts with transition plan	narrative		
E4-1_11	E4	E4-1	AR 1 d		Disclosure of contribution to impact drivers and possible mitigation actions following mitigation hierarchy and main path dependence	narrative		
E4-1_12	E4	E4-1	AR 1 e		Explanation and quantification of investments and funding supporting the implementation of its transition plan	narrative		
E4-1_13	E4	E4-1	AR 1 f		Disclosure of objectives or plans for aligning economic activities (revenues, CapEx)	narrative		
E4-1_14	E4	E4-1	AR 1 g		Biodiversity offsets are part of transition plan	narrative		
E4-1_15	E4	E4-1	AR 1 h		Information about how process of implementing and updating transition plan is managed	narrative		
E4-1_16	E4	E4-1	AR 1 i		Indication of metrics and related tools used to measure progress that are integrated in measurement approach (biodiversity and ecosyste	narrative		
E4-1_17	E4	E4-1	AR 1 j		Administrative, management and supervisory bodies have approved transition plan	narrative		
E4-1_18	E4	E4-1	AR 1 k		Indication of current challenges and limitations to draft plan in relation to areas of significant impact and actions company is taking to a	narrative		
E4-2_01	E4	E4-2	23 a		Disclosure on whether and how biodiversity and ecosystems-related policies relate to matters reported in E4 AR4	narrative		
E4-2_02	E4	E4-2	23 b		Explanation of whether and how biodiversity and ecosystems-related policy relates to material biodiversity and ecosystems-related imp	narrative		
E4-2_03	E4	E4-2	23 c		Explanation of whether and how biodiversity and ecosystems-related policy relates to material dependencies and material physical and	narrative		
E4-2_04	E4	E4-2	23 d		Explanation of whether and how biodiversity and ecosystems-related policy supports traceability of products, components and raw mat	narrative		
E4-2_05	E4	E4-2	23 e		Explanation of whether and how biodiversity and ecosystems-related policy addresses production, sourcing or consumption from ecosy	narrative		
E4-2_06	E4	E4-2	23 f	AR 14 - AR 15	Explanation of whether and how biodiversity and ecosystems-related policy addresses social consequences of biodiversity and ecosystem	narrative		
E4-2_07	E4	E4-2	AR 12		Disclosure of how policy refers to production, sourcing or consumption of raw materials	narrative		
E4-2_08	E4	E4-2	AR 12 a		Disclosure of how policy refers to policies limiting procurement from suppliers that cannot demonstrate that they are not contributing	narrative		
E4-2_09	E4	E4-2	AR 12 b		Disclosure of how policy refers to recognised standards or third-party certifications overseen by regulators	narrative		
E4-2_10	E4	E4-2	AR 12 c		Disclosure of how policy addresses raw materials originating from ecosystems that have been managed to maintain or enhance condition	narrative		
E4-2_11	E4	E4-2	AR 16		Disclosure of how the policy enables to a), b), c) and d)	narrative		
E4-2_12	E4	E4-2	AR 17 a		Third-party standard of conduct used in policy is objective and achievable based on scientific approach to identifying issues and realistic	semi-narrative		
E4-2_13	E4	E4-2	AR 17 b		Third-party standard of conduct used in policy is developed or maintained through process of ongoing consultation with relevant stake	semi-narrative		
E4-2_14	E4	E4-2	AR 17 c		Third-party standard of conduct used in policy encourages step-wise approach and continuous improvement in standard and its applica	semi-narrative		
E4-2_15	E4	E4-2	AR 17 d		Third-party standard of conduct used in policy is verifiable through independent certifying or verifying bodies, which have defined and r	semi-narrative		
E4-2_16	E4	E4-2	AR 17 e		Third-party standard of conduct used in policy conforms to ISO 26000 Code of Good Practice	semi-narrative		
E4-2_17	E4	E4-2	24 a		Biodiversity and ecosystem protection policy covering operational sites owned, leased, managed in or near protected area or biodiversit	semi-narrative		
E4-2_18	E4	E4-2	24 b		Sustainable land or agriculture practices or policies have been adopted	semi-narrative		
E4-2_19	E4	E4-2	24 c		Sustainable oceans or seas practices or policies have been adopted	semi-narrative		
E4-2_20	E4	E4-2	24 d		Policies to address deforestation have been adopted	semi-narrative		
E4-3_01	E4	E4-3	28 a	AR 19	Disclosure on how the mitigation hierarchy has been applied with regard to biodiversity and ecosystem actions	narrative		
E4-3_02	E4	E4-3	28 b		Biodiversity offsets were used in action plan	semi-narrative		
E4-3_03	E4	E4-3	28 b i		Disclosure of aim of biodiversity offset and key performance indicators used	narrative	Conditional	
E4-3_04	E4	E4-3	28 b ii	AR 18	Financing effects (direct and indirect costs) of biodiversity offsets	Monetary	Conditional	
E4-3_05	E4	E4-3	AR 18 a		Explanation of relationship of significant Capex and Opex required to implement actions taken or planned to relevant line items or not	narrative	Conditional	

E4-4_06	E4	E4-4	32 c		Disclosure of how the targets relate to the biodiversity and ecosystem impacts, dependencies, risks and opportunities identified in relation to the business	narrative		
E4-4_07	E4	E4-4	32 d		Disclosure of the geographical scope of the targets	narrative	Conditional	
E4-4_08	E4	E4-4	32 e		Biodiversity offsets were used in setting target	semi-narrative		
E4-4_09	E4	E4-4	32 f		Layer in mitigation hierarchy to which target can be allocated (biodiversity and ecosystems)	semi-narrative		
E4-4_10	E4	E4-4	AR 22		The target addresses shortcomings related to the Substantial Contribution criteria	semi-narrative		V
E4-5_01	E4	E4-5	35		Number of sites owned, leased or managed in or near protected areas or key biodiversity areas that undertaking is negatively affecting	Integer	Conditional	
E4-5_02	E4	E4-5	35		Area of sites owned, leased or managed in or near protected areas or key biodiversity areas that undertaking is negatively affecting	Area	Conditional	
E4-5_03	E4	E4-5	36		Disclosure of land-use based on Life Cycle Assessment	narrative	Conditional	V
E4-5_04	E4	E4-5	38	AR 27 - AR 38	Disclosure of metrics considered relevant (land-use change, freshwater-use change and (or) sea-use change)	narrative	Conditional	
E4-5_05	E4	E4-5	38 a		Disclosure of conversion over time of land cover	narrative	Conditional	V
E4-5_06	E4	E4-5	38 b		Disclosure of changes over time in management of ecosystem	narrative	Conditional	V
E4-5_07	E4	E4-5	38 c		Disclosure of changes in spatial configuration of landscape	narrative	Conditional	V
E4-5_08	E4	E4-5	38 d		Disclosure of changes in ecosystem structural connectivity	narrative	Conditional	V
E4-5_09	E4	E4-5	38 e		Disclosure of functional connectivity	narrative	Conditional	V
E4-5_10	E4	E4-5	AR 34 a		Total use of land area	Area	Conditional	V
E4-5_11	E4	E4-5	AR 34 b		Total sealed area	Area	Conditional	V
E4-5_12	E4	E4-5	AR 34 c		Nature-oriented area on site	Area	Conditional	V
E4-5_13	E4	E4-5	AR 34 d		Nature-oriented area off site	Area	Conditional	V
E4-5_14	E4	E4-5	39		Disclosure of how pathways of introduction and spread of invasive alien species and risks posed by invasive alien species are managed	narrative	Conditional	V
E4-5_15	E4	E4-5	AR 32		Number of invasive alien species	Integer	Conditional	V
E4-5_16	E4	E4-5	AR 32		Area covered by invasive alien species	Area	Conditional	V
E4-5_17	E4	E4-5	40		Disclosure of metrics considered relevant (state of species)	narrative	Conditional	V
E4-5_18	E4	E4-5	40 a		Disclosure of paragraph in another environment-related standard in which metric is referred to	narrative	Conditional	V
E4-5_19	E4	E4-5	40 b		Disclosure of population size, range within specific ecosystems and extinction risk	narrative	Conditional	V
E4-5_20	E4	E4-5	40 c		Disclosure of changes in number of individuals of species within specific area	narrative	Conditional	V
E4-5_21	E4	E4-5	40 d		Information about species at global extinction risk	narrative	Conditional	V
E4-5_22	E4	E4-5	40 d i		Disclosure of threat status of species and how activities or pressures may affect threat status	narrative	Conditional	V
E4-5_23	E4	E4-5	40 d ii		Disclosure of change in relevant habitat for threatened species as proxy for impact on local population's extinction risk	narrative	Conditional	V
E4-5_24	E4	E4-5	41 a		Disclosure of ecosystem area coverage	narrative	Conditional	V
E4-5_25	E4	E4-5	41 b i		Disclosure of quality of ecosystems relative to pre-determined reference state	narrative	Conditional	V
E4-5_26	E4	E4-5	41 b ii		Disclosure of multiple species within ecosystem	narrative	Conditional	V
E4-5_27	E4	E4-5	41 b iii		Disclosure of structural components of ecosystem condition	narrative	Conditional	V
E4-6_01	E4	E4-6	45 a	AR 40	Disclosure of quantitative information about anticipated financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related risks and opportunities	Monetary		
E4-6_02	E4	E4-6	45 a		Disclosure of qualitative information about anticipated financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related risks and opportunities	narrative		
E4-6_03	E4	E4-6	45 b		Description of effects considered, related impacts and dependencies (biodiversity and ecosystems)	narrative		
E4-6_04	E4	E4-6	45 c		Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related risks and opportunities	narrative		
E4-6_05	E4	E4-6	AR 39		Description of related products and services at risk (biodiversity and ecosystems) over the short-, medium- and long-term	narrative		V
E4-6_06	E4	E4-6	AR 39		Explanation of how financial amounts are estimated and critical assumptions made (biodiversity and ecosystems)	narrative/monetary		V



E5-1_02	E5	E5-1	15b		<a href="#">Disclosure of whether and how policy addresses sustainable sourcing and use of renewable resources</a>	narrative			
E5-1_03	E5	E5-1	AR 9 a		<a href="#">Description of whether and how policy addresses waste hierarchy (prevention, preparing for re-use, recycling, other recovery, disposal)</a>	narrative		V	
E5-1_04	E5	E5-1	AR 9 b		<a href="#">Description of whether and how policy addresses prioritisation of strategies to avoid or minimise waste over waste treatment strategies</a>	narrative		V	
E5-1_05	E5	E5-1							
E5-2_01	E5	E5-2	20 a		<a href="#">Description of higher levels of resource efficiency in use of technical and biological materials and water</a>	narrative		V	
E5-2_02	E5	E5-2	20b		<a href="#">Description of higher rates of use of secondary raw materials</a>	narrative		V	
E5-2_03	E5	E5-2	20c		<a href="#">Description of application of circular design</a>	narrative		V	
E5-2_04	E5	E5-2	20d		<a href="#">Description of application of circular business practices</a>	narrative		V	
E5-2_05	E5	E5-2	20e	AR 13	<a href="#">Description of actions taken to prevent waste generation in the undertaking's upstream and downstream value chain</a>	narrative		V	
E5-2_06	E5	E5-2	20f		<a href="#">Description of Optimisation of waste management</a>	narrative		V	
E5-2_07	E5	E5-2	AR 11		<a href="#">Information about collective action on development of collaborations or initiatives increasing circularity of products and materials</a>	narrative		V	
E5-2_08	E5	E5-2	AR 12 a		<a href="#">Description of contribution to circular economy</a>	narrative		V	
E5-2_09	E5	E5-2	AR 12 b		<a href="#">Description of other stakeholders involved in collective action (resource use and circular economy)</a>	narrative		V	
E5-2_10	E5	E5-2	AR 12 c		<a href="#">Description of organisation of project (resource use and circular economy)</a>	narrative		V	
E5-2_11	E5	E5-2							
E5-3_01	E5	E5-3	24	AR 16	<a href="#">Disclosure of how target relates to resources (resource use and circular economy)</a>	narrative			
E5-3_02	E5	E5-3	24 a		<a href="#">Disclosure of how target relates to increase of circular design</a>	narrative			
E5-3_03	E5	E5-3	24 b		<a href="#">Disclosure of how target relates to increase of circular material use rate</a>	narrative			
E5-3_04	E5	E5-3	24 c	AR 17	<a href="#">Disclosure of how target relates to minimisation of primary raw material</a>	narrative			
E5-3_05	E5	E5-3	24 d		<a href="#">Disclosure of how target relates to reversal of depletion of stock of renewable resources</a>	narrative			
E5-3_06	E5	E5-3	24 e		<a href="#">Target relates to waste management</a>	semi-narrative			
E5-3_07	E5	E5-3	24 e		<a href="#">Disclosure of how target relates to waste management</a>	narrative			
E5-3_08	E5	E5-3	24 f	AR 18	<a href="#">Disclosure of how target relates to other matters related to resource use or circular economy</a>	narrative			
E5-3_09	E5	E5-3	25		<a href="#">Layer in waste hierarchy to which target relates</a>	semi-narrative			
E5-3_10	E5	E5-3	26 a	AR 14	<a href="#">Disclosure of ecological threshold identified and methodology used to identify ecological threshold (resource use and circular economy)</a>	narrative		V	
E5-3_11	E5	E5-3	26 b	AR 14	<a href="#">Disclosure of how ecological entity-specific threshold was determined (resource use and circular economy)</a>	narrative		V	
E5-3_12	E5	E5-3	26 c	AR 14	<a href="#">Disclosure of how responsibility for respecting identified ecological threshold is allocated (resource use and circular economy)</a>	narrative		V	
E5-3_13	E5	E5-3	27	AR 20	<a href="#">The targets being set and presented are mandatory (required by legislation)</a>	semi-narrative			
E5-4_01	E5	E5-4	30	AR 21	<a href="#">Disclosure of information on material resource inflows</a>	narrative			
E5-4_02	E5	E5-4	31a		<a href="#">Overall total weight of products and technical and biological materials used during the reporting period</a>	Mass			
E5-4_03	E5	E5-4	31b	AR 23	<a href="#">Percentage of biological materials (and biofuels used for non-energy purposes)</a>	Percent			
E5-4_04	E5	E5-4	31c	AR 23	<a href="#">The absolute weight of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture</a>	Mass			
E5-4_05	E5	E5-4	31c	AR 23	<a href="#">Percentage of secondary reused or recycled components, secondary intermediary products and secondary materials</a>	Percent			
E5-4_06	E5	E5-4	32	AR 24	<a href="#">Description of methodologies used to calculate data and key assumptions used</a>	narrative			
E5-4_07	E5	E5-4	AR 22		<a href="#">Description of materials that are sourced from by-products or waste stream</a>	narrative		V	
E5-4_08	E5	E5-4	AR 25		<a href="#">Description of how double counting was avoided and of choices made</a>	narrative	Conditional		
E5-5_01	E5	E5-5	35	AR 26	<a href="#">Description of the key products and materials that come out of the undertaking's production process</a>	narrative			
E5-5_02	E5	E5-5	36a		<a href="#">Disclosure of the expected durability of the products placed on the market, in relation to the industry average for each product group</a>	Table/Percent			
E5-5_03	E5	E5-5	36b		<a href="#">Disclosure of the reparability of products</a>	narrative			
E5-5_04	E5	E5-5	36c	AR 27	<a href="#">The rates of recyclable content in products</a>	Percent			
E5-5_05	E5	E5-5	36c	AR 27	<a href="#">The rates of recyclable content in products packaging</a>	Percent			
E5-5_06	E5	E5-5	40		<a href="#">Description of methodologies used to calculate data (resource outflows)</a>	narrative			
E5-5_07	E5	E5-5	37 a		<a href="#">Total Waste generated</a>	Mass			
E5-5_08	E5	E5-5	37 b	AR 31	<a href="#">Waste diverted from disposal, breakdown by hazardous and non-hazardous waste and treatment type</a>	Table/Mass			
E5-5_09	E5	E5-5	37 c	AR 32	<a href="#">Waste directed to disposal, breakdown by hazardous and non-hazardous waste and treatment type</a>	Table/Mass			
E5-5_10	E5	E5-5	37 d		<a href="#">Non-recycled waste</a>	Mass			
E5-5_11	E5	E5-5	37 d		<a href="#">Percentage of non-recycled waste</a>	Percent			
E5-5_12	E5	E5-5	38		<a href="#">Disclosure of composition of waste</a>	narrative			
E5-5_13	E5	E5-5	38 a		<a href="#">Disclosure of waste streams relevant to undertaking's sector or activities</a>	narrative			
E5-5_14	E5	E5-5	38 b		<a href="#">Disclosure of materials that are present in waste</a>	narrative			
E5-5_15	E5	E5-5	39		<a href="#">Total amount of hazardous waste</a>	Mass			
E5-5_16	E5	E5-5	39		<a href="#">Total amount of radioactive waste</a>	Mass			
E5-5_17	E5	E5-5	40	AR 33	<a href="#">Description of methodologies used to calculate data (waste generated)</a>	narrative			
E5-5_18	E5	E5-5	AR 28		<a href="#">Disclosure of its engagement in product end-of-life waste management</a>	narrative		V	
E5-6_01	E5	E5-6	43 a	AR 36	<a href="#">Disclosure of quantitative information about anticipated financial effects of material risks and opportunities arising from resource use and circular economy</a>	Monetary			
E5-6_02	E5	E5-6	43 a		<a href="#">Disclosure of qualitative information of anticipated financial effects of material risks and opportunities arising from resource use and circular economy</a>	narrative			
E5-6_03	E5	E5-6	43 b		<a href="#">Description of effects considered and related impacts (resource use and circular economy)</a>	narrative			
E5-6_04	E5	E5-6	43 c		<a href="#">Disclosure of critical assumptions used in estimates of financial effects of material risks and opportunities arising from resource use and circular economy</a>	narrative			
E5-6_05	E5	E5-6	AR 35		<a href="#">Description of related products and services at risk (resource use and circular economy)</a>	narrative		V	
E5-6_06	E5	E5-6	AR 35		<a href="#">Explanation of how time horizons are defined, financial amounts are estimated and of critical assumptions made (resource use and circular economy)</a>	narrative		V	



S1	S1-1	AR 14		<a href="#">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</a>	narrative
S1	S1-1	AR 17 a		<a href="#">Policies and procedures which make qualifications, skills and experience the basis for the recruitment, placement, training and advancement are in place</a>	semi-narrative
S1	S1-1	AR 17 b		<a href="#">Has assigned responsibility at top management level for equal treatment and opportunities in employment, issue clear company-wide policies and procedures</a>	semi-narrative
S1	S1-1	AR 17 c		<a href="#">Staff training on non-discrimination policies and practices are in place</a>	semi-narrative
S1	S1-1	AR 17 d		<a href="#">Adjustments to the physical environment to ensure health and safety for workers, customers and other visitors with disabilities are in place</a>	semi-narrative
S1	S1-1	AR 17 e		<a href="#">Has evaluated whether there is a risk that job requirements have been defined in a way that would systematically disadvantage certain groups</a>	semi-narrative
S1	S1-1	AR 17 f		<a href="#">Keeping an up-to-date records on recruitment, training and promotion that provide a transparent view of opportunities for employees and their progression</a>	semi-narrative
S1	S1-1	AR 17 g		<a href="#">Has put in place grievance procedures to address complaints, handle appeals and provide recourse for employees when discrimination is identified</a>	semi-narrative
S1	S1-1	AR 17 h		<a href="#">Has programs to promote access to skills development</a>	semi-narrative
S1	S1-1	AR 17 h		<a href="#">Has programs to promote access to skills development</a>	semi-narrative
S1	S1-2	27	<a href="#">AR 21, AR 23-24</a>	<a href="#">Disclosure of whether and how perspectives of own workforce inform decisions or activities aimed at managing actual and potential impacts</a>	narrative
S1	S1-2	27 a		<a href="#">Engagement occurs with own workforce or their representatives</a>	semi-narrative
S1	S1-2	27 b	<a href="#">AR 19</a>	<a href="#">Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement</a>	narrative
S1	S1-2	27 c	<a href="#">AR 18 - AR 19</a>	<a href="#">Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that it is effective</a>	narrative
S1	S1-2	27 d	<a href="#">AR 20</a>	<a href="#">Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers</a>	narrative
S1	S1-2	27 e		<a href="#">Disclosure of how effectiveness of engagement with its own workforce is assessed</a>	narrative
S1	S1-2	28		<a href="#">Disclosure of steps taken to gain insight into perspectives of people in its own workforce that may be particularly vulnerable to impacts and (or) manage them</a>	narrative
S1	S1-2	29		<a href="#">Statement in case the undertaking has not adopted a general process to engage with its own workforce</a>	narrative
S1	S1-2	29		<a href="#">Disclosure of timeframe for adoption of general process to engage with its own workforce in case the undertaking has not adopted a general process</a>	narrative
S1	S1-2	AR 25 a		<a href="#">Disclosure of how undertaking engages with at-risk or persons in vulnerable situations</a>	narrative
S1	S1-2	AR 25 b		<a href="#">Disclosure of how potential barriers to engagement with people in its workforce are taken into account</a>	narrative
S1	S1-2	AR 25 c		<a href="#">Disclosure of how people in its workforce are provided with information that is understandable and accessible through appropriate communication</a>	narrative
S1	S1-2	AR 25 d		<a href="#">Disclosure of any conflicting interests that have arisen among different workers and how these conflicting interests have been resolved</a>	narrative
S1	S1-2	AR 25 e		<a href="#">Disclosure of how undertaking seeks to respect human rights of all stakeholders engaged</a>	narrative
S1	S1-2	AR 26		<a href="#">Information about effectiveness of processes for engaging with its own workforce from previous reporting periods</a>	narrative
S1	S1-3	32 a	<a href="#">AR 27</a>	<a href="#">Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has caused or contributed to a material impact</a>	narrative
S1	S1-3	32 b	<a href="#">AR 28</a>	<a href="#">Disclosure of specific channels in place for its own workforce to raise concerns or needs directly with undertaking and have them addressed</a>	narrative
S1	S1-3	AR 29		<a href="#">Third-party mechanisms are accessible to all own workforce</a>	semi-narrative
S1	S1-3	AR 30		<a href="#">Disclosure of whether and how own workforce and their workers' representatives are able to access channels at level of undertaking they are employed</a>	narrative
S1	S1-3	32 c		<a href="#">Grievance or complaints handling mechanisms related to employee matters exist</a>	semi-narrative
S1	S1-3	32 d		<a href="#">Disclosure of processes through which undertaking supports or requires availability of channels</a>	narrative
S1	S1-3	32 e	<a href="#">AR 32</a>	<a href="#">Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured</a>	narrative
S1	S1-3	33	<a href="#">AR 31</a>	<a href="#">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 concerns or needs</a>	narrative
S1	S1-3	33		<a href="#">Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place</a>	semi-narrative
S1	S1-3	34		<a href="#">Statement in case the undertaking has not adopted a channel for raising concerns</a>	narrative
S1	S1-3	34		<a href="#">Disclosure of timeframe for channel for raising concerns to be in place</a>	narrative
S1	S1-4	37		<a href="#">Action plans and measures to manage its material impacts, risks, and opportunities related to its own workforce (see ESRS 2 - MD6-A)</a>	MD6-A
S1	S1-4	38 a	<a href="#">AR 42</a>	<a href="#">Description of action taken, planned or underway to prevent or mitigate negative impacts on own workforce</a>	narrative
S1	S1-4	38 b		<a href="#">Disclosure on whether and how action has been taken to provide or enable remedy in relation to actual material impact</a>	narrative
S1	S1-4	38 c	<a href="#">AR 42</a>	<a href="#">Description of additional initiatives or actions with primary purpose of delivering positive impacts for own workforce</a>	narrative
S1	S1-4	38 d	<a href="#">AR 38 - AR 39</a>	<a href="#">Description of how effectiveness of actions and initiatives in delivering outcomes for own workforce is tracked and assessed</a>	narrative
S1	S1-4	39	<a href="#">AR 34</a>	<a href="#">Description of process through which it identifies what action is needed and appropriate in response to particular actual or potential negative impacts</a>	narrative
S1	S1-4	40 a	<a href="#">AR 44 - AR 45, AR 47</a>	<a href="#">Description of what action is planned or underway to mitigate material risks arising from impacts and dependencies on own workforce and how effectiveness is tracked</a>	narrative
S1	S1-4	40 b		<a href="#">Description of what action is planned or underway to pursue material opportunities in relation to own workforce</a>	narrative
S1	S1-4	41	<a href="#">AR 37</a>	<a href="#">Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on own workforce</a>	narrative
S1	S1-4	43		<a href="#">Disclosure of resources 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
S1	S1-4	AR 33 b		<a href="#">Disclosure of initiatives aimed at contributing to additional material positive impacts</a>	narrative
S1	S1-4	AR 33 c		<a href="#">Disclosure of how far undertaking has progressed in efforts during reporting period</a>	narrative
S1	S1-4	AR 33 d		<a href="#">Disclosure of aims for continued improvement</a>	narrative
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 affecting its own workforce</a>	narrative
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
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
S1	S1-4	AR 40 b		<a href="#">Information about intended or achieved positive outcomes of programmes or processes for own workforce</a>	narrative
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 one or more of the undertaking's business objectives</a>	semi-narrative

S1	S1-6	50 a		<a href="#">Average number of employees (head count)</a>	<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
S1	S1-6	50 a	<a href="#">AR 57</a>	<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
S1	S1-6	50 a	<a href="#">AR 57</a>	<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
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
S1	S1-6	50 b + 51		<a href="#">Number of employees (head count or full-time equivalent)</a>		Table 3/Decimal
S1	S1-6	50 b + 51		<a href="#">Average number of employees (head count or full-time equivalent)</a>		Table 3/Decimal
S1	S1-6	50 c	<a href="#">AR 59</a>	<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	<a href="#">AR 60</a>	<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	<a href="#">AR 58</a>	<a href="#">Disclosure of contextual information necessary to understand data (employees)</a>		narrative
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
S1	S1-6	52 a		<a href="#">Number of full-time employees by head count or full time equivalent</a>		Table 4 Decimal/Integer
S1	S1-6	52 b		<a href="#">Number of part-time employees by head count or full time equivalent</a>		Table 4 Decimal/Integer
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
S1	S1-7	56	<a href="#">AR 62</a>	<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
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	<a href="#">AR 64 - AR 65</a>	<a href="#">Disclosure of contextual information necessary to understand data (non-employee workers)</a>		narrative
S1	S1-7	57	<a href="#">AR 63</a>	<a href="#">Description of basis of preparation of non-employees estimated number</a>		narrative
S1	S1-8	60 a	<a href="#">AR 66</a>	<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 (in the EEA) by region</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 collective bargaining agreements</a>		semi-narrative
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 by collective bargaining agreements</a>		narrative
S1	S1-8	63 a	<a href="#">AR 69</a>	<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) Works Council or other similar arrangements</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
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
S1	S1-10	69	<a href="#">AR 72 - AR 74</a>	<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
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
S1	S1-11	74 a	<a href="#">AR 75</a>	<a href="#">All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to sickness</a>		semi-narrative
S1	S1-11	74 b	<a href="#">AR 75</a>	<a href="#">All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to unemployment</a>		semi-narrative
S1	S1-11	74 c	<a href="#">AR 75</a>	<a href="#">All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to old age</a>		semi-narrative
S1	S1-11	74 d	<a href="#">AR 75</a>	<a href="#">All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to disability</a>		semi-narrative
S1	S1-11	74 e	<a href="#">AR 75</a>	<a href="#">All employees in own workforce are covered by social protection, through public programs or through benefits offered, against loss of income due to death</a>		semi-narrative
S1	S1-11	75, 76	<a href="#">AR 75</a>	<a href="#">Social protection employees by country [table] by types of events and type of employees (including non-employees)</a>		Table
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 loss of income due to sickness</a>		narrative
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 loss of income due to unemployment</a>		narrative
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 loss of income due to old age</a>		narrative
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 loss of income due to disability</a>		narrative

S1	S1-14	88 b	<a href="#">AR 92, AR 93 - AR 94</a>	<a href="#">Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking sites</a>	Integer
S1	S1-14	88 c	<a href="#">AR 89 - AR 91</a>	<a href="#">Number of recordable work-related accidents for own workforce</a>	Integer
S1	S1-14	88 c	<a href="#">AR 89 - AR 91</a>	<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	<a href="#">AR 95</a>	<a href="#">Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related</a>	Integer
S1	S1-14	89		<a href="#">Number of cases of recordable work-related ill health of non-employees</a>	Integer
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 health related</a>	Integer
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) recognised standards</a>	Percent
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
S1	S1-14	AR 94		<a href="#">Number of cases of recordable work-related ill health detected among former own workforce</a>	Integer
S1	S1-15	93 a	<a href="#">AR 96 - AR 97</a>	<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	<a href="#">AR 98 - AR 100</a>	<a href="#">Gender pay gap</a>	Percent
S1	S1-16	97 b	<a href="#">AR 101</a>	<a href="#">Annual total remuneration ratio</a>	Percent
S1	S1-16	97 c	<a href="#">AR 99, AR 102</a>	<a href="#">Disclosure of contextual information necessary to understand data, how data has been compiled and other changes to underlying data that are to</a>	narrative
S1	S1-16	98		<a href="#">Gender pay gap breakdown by employee category and/or country/segment [table]</a>	Table/numerical
S1	S1-16	98		<a href="#">Gender pay gap breakdown by employee category and ordinary basic salary and complementary/variable components</a>	Table/numerical
S1	S1-16	99		<a href="#">Remuneration ratio adjusted for purchasing power differences between countries</a>	Percent
S1	S1-16	99		<a href="#">Description of methodology used for calculation of remuneration ratio adjusted for purchasing power differences between countries</a>	narrative
S1	S1-17	103 a		<a href="#">Number of incidents of discrimination [table]</a>	Table
S1	S1-17	103 a	<a href="#">AR 103-AR 106</a>	<a href="#">Number of incidents of discrimination</a>	Table/Integer
S1	S1-17	103 b	<a href="#">AR 103-AR 106</a>	<a href="#">Number of complaints filed through channels for people in own workforce to raise concerns</a>	Integer
S1	S1-17	103 b	<a href="#">AR 103-AR 106</a>	<a href="#">Number of complaints filed to National Contact Points for OECD Multinational Enterprises</a>	Integer
S1	S1-17	103 c	<a href="#">AR 103-AR 106</a>	<a href="#">Amount of fines, penalties, and compensation for damages as result of incidents of discrimination, including harassment and complaints filed</a>	Monetary
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 work-related discrimination</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 and comp</a>	narrative
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
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 and OECD</a>	Integer
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
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 connected to own</a>	narrative
S1	S1-17	AR 103		<a href="#">Disclosure of the status of incidents and/or complaints and actions taken</a>	narrative
S1	S1-17	AR 106		<a href="#">Number of severe human rights cases where undertaking played role securing remedy for those affected</a>	Integer

S2.SBM-3_03	S2	S2.SBM-3	11 a i-v		Disclosure of geographies or commodities for which there is significant risk of child labour, or of forced or compulsory labour, among value chain workers	narrative		
S2.SBM-3_04	S2	S2.SBM-3	11 b		Material negative impacts occurrence (value chain workers)	semi-narrative	Conditional	
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 positively affected	narrative	Conditional	
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		
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, those with specific needs or vulnerabilities, are affected by impacts and dependencies on value chain workers	narrative		
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 impacts on specific groups of workers	narrative		
S2-1_01	S2	S2-1	17		Description of relevant human rights policy commitments relevant to value chain workers	narrative		
S2-1_02	S2	S2-1	17a		Disclosure of general approach in relation to respect for human rights relevant to value chain workers	narrative		
S2-1_03	S2	S2-1	17b		Disclosure of general approach in relation to engagement with value chain workers	narrative		
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		
S2-1_05	S2	S2-1	18		Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	semi-narrative		
S2-1_06	S2	S2-1	18		Undertaking has supplier code of conduct	semi-narrative		
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
S2-1_08	S2	S2-1	19	AR 14	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	narrative		
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, ILO Dec 286	narrative		
S2-1_10	S2	S2-1	AR 12		Disclosure of explanations of significant changes to policies adopted during reporting year	narrative		V
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 whom the policies are intended	narrative		V
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 potential impacts	narrative		
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	
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	
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 happens	narrative	Conditional	
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	
S2-2_06	S2	S2-2	22 e		Disclosure of how effectiveness of engagement with value chain workers is assessed	narrative	Conditional	
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 and (or) dependencies on value chain workers	narrative	Conditional	
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	
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 adopted a general process	narrative	Conditional	V
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 it connects to human rights impacts	narrative		
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 them addressed	narrative		
S2-3_03	S2	S2-3	27 c		Disclosure of processes through which undertaking supports or requires availability of channels	narrative		
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		
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 raise their concerns	narrative		
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		
S2-3_07	S2	S2-3	29		Statement in case the undertaking has not adopted a channel for raising concerns	narrative		
S2-3_08	S2	S2-3	29		Disclosure of timeframe for channel for raising concerns to be in place	narrative	Conditional	V
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 contractors	narrative		V
S2-3_10	S2	S2-3	AR 24		Third-party mechanisms are accessible to all workers	semi-narrative		V
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
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
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		
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		
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		
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		
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 material negative impacts	narrative		
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		
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 chain workers are in place	narrative		
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 chain workers	narrative		
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		
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 chain workers	narrative		
S2-4_11	S2	S2-4	36		Disclosure of severe human rights issues and incidents connected to upstream and downstream value chain	narrative		
S2-4_12	S2	S2-4	38		Disclosure of resources allocated to management of material impacts	narrative		
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 negative impacts	narrative		V
S2-4_14	S2	S2-4	AR 31		Disclosure of how participation in industry or multi-stakeholder initiative and undertaking's own involvement is aiming to address material negative impacts	narrative		V
S2-4_15	S2	S2-4	AR 36 a		Disclosure of whether and how value chain workers and legitimate representatives or their credible proxies play role in decisions regarding impacts	narrative		V
S2-4_16	S2	S2-4	AR 36 b		Information about intended or achieved positive outcomes of programmes or processes for value chain workers	narrative		V
S2-4_17	S2	S2-4	AR 37		Initiatives or processes whose primary aim is to deliver positive impacts for value chain workers are designed also to support achievement of other business goals	semi-narrative		V
S2-4_18	S2	S2-4	AR 44		Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative impacts	narrative		V
S2-5_01	S2	S2-5	42 a	AR 45 - AR 46	Disclosure of whether and how value chain workers, their legitimate representatives or credible proxies were engaged directly in setting targets	narrative		
S2-5_02	S2	S2-5	42 b		Disclosure of whether and how value chain workers, their legitimate representatives or credible proxies were engaged directly in tracking progress	narrative		
S2-5_03	S2	S2-5	42 c		Disclosure of whether and how value chain workers, their legitimate representatives or credible proxies were engaged directly in identifying risks	narrative		
S2-5_04	S2	S2-5	AR 45 a		Disclosure of intended outcomes to be achieved in lives of value chain workers	narrative		V
S2-5_05	S2	S2-5	AR 45 b		Information about stability over time of target in terms of definitions and methodologies to enable comparability	narrative		V





S3.SBM-3_01	S3	S3.SBM-3	9		All affected communities who can be materially impacted by undertaking are included in scope of disclosure under ESR5 2	semi-narrative		
S3.SBM-3_02	S3	S3.SBM-3	9 a)	AR 5 - AR 6	Description of types of affected communities subject to material impacts	narrative		
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		
S3.SBM-3_04	S3	S3.SBM-3	9 b		Material negative impacts occurrence (affected communities)	semi-narrative	Conditional	
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	
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		
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		
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 group	narrative		
S3-1_01	S3	S3-1	15		Disclosure of any any particular policy provisions for preventing and addressing impacts on indigenous peoples	narrative		
S3-1_02	S3	S3-1	16		Description of relevant human rights policy commitments relevant to affected communities	narrative		
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		
S3-1_04	S3	S3-1	16 b		Disclosure of general approach in relation to engagement with affected communities	narrative		
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		
S3-1_06	S3	S3-1	17	AR 10	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	narrative		
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	narrative		
S3-1_08	S3	S3-1	AR 9		Disclosure of explanations of significant changes to policies adopted during reporting year	narrative		
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		
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		
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	
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	
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 that results are monitored	narrative	Conditional	
S3-2_05	S3	S3-2	21 d		Disclosure of how the undertaking assesses the effectiveness of its engagement with affected communities	narrative	Conditional	
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) marginalised	narrative	Conditional	
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	
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	
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	
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 with a material impact	narrative		
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		
S3-3_12	S3	S3-3	27 c		Disclosure of processes through which undertaking supports or requires availability of channels	narrative		
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		
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 or needs	narrative		
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		
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	
S3-3_17	S3	S3-3	29		Disclosure of timeframe for channel or processes for raising concerns to be in place	narrative	Conditional	
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		
S3-3_19	S3	S3-3	AR 20		Third-party mechanisms are accessible to all affected communities	semi-narrative		
S3-3_20	S3	S3-3	AR 21		Grievances are treated confidentially and with respect to rights of privacy and data protection	semi-narrative		
S3-3_21	S3	S3-3	AR 21		affected communities are allowed to use anonymously channels to raise concerns or needs	semi-narrative		
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		
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		
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		
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		
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 impact or grievance	narrative		
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		
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 available	narrative		
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 and how they are managed	narrative		
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		
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		
S3-4_11	S3	S3-4	36		Disclosure of severe human rights issues and incidents connected to affected communities	narrative		
S3-4_12	S3	S3-4	38		Disclosure of resources allocated to management of material impacts	narrative		
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 affecting a community	narrative		
S3-4_14	S3	S3-4	AR 28		Disclosure of how participation in industry or multi-stakeholder initiative and undertaking's own involvement is aiming to address material impacts	narrative		
S3-4_15	S3	S3-4	AR 34 a		Disclosure of whether and how affected communities play role in decisions regarding design and implementation of programmes or investments	narrative		
S3-4_16	S3	S3-4	AR 34 b		Information about intended or achieved positive outcomes of programmes or investments for affected communities	narrative		
S3-4_17	S3	S3-4	AR 34 c		Explanation of the approximate scope of affected communities covered by the described social investment or development programmes, and, where applicable, the nature of the impact	narrative		
S3-4_18	S3	S3-4	AR 35		Initiatives or processes whose primary aim is to deliver positive impacts for affected communities are designed also to support achievement of one or more of the company's business objectives	semi-narrative		
S3-4_19	S3	S3-4	AR 43		Description of internal functions that are involved in managing impacts and types of action taken by internal functions to address negative and advance positive impacts	narrative		
S3-5_01	S3	S3-5	42 a	AR 39 - AR 41	Disclosure of whether and how affected communities were engaged directly in setting targets	narrative		
S3-5_02	S3	S3-5	42 b		Disclosure of whether and how affected communities were engaged directly in tracking performance against targets	narrative		



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			
S4.SBM-3_02	S4	S4.SBM-3	10 a		Description of types of consumers and end-users subject to material impacts	narrative			
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			
S4.SBM-3_04	S4	S4.SBM-3	10 b		Material negative impacts occurrence (consumers and end-users)	semi-narrative	Conditional		
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		
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			
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 contexts, or	narrative			
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 on specific	narrative			
S4-1									
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 all consumers	narrative			
S4-1_02	S4	S4-1	16		Description of relevant human rights policy commitments relevant to consumers and/or end-users	narrative			
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			
S4-1_04	S4	S4-1	16 b		Disclosure of general approach in relation to engagement with consumers and/or end-users	narrative			
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			
S4-1_06	S4	S4-1	17	AR 11	Description of whether and how policies are aligned with relevant internationally recognised instruments	narrative			
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	narrative			
S4-1_08	S4	S4-1	AR 9		Disclosure of explanations of significant changes to policies adopted during reporting year	narrative		V	
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 they are	narrative		V	
S4-2									
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			
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		
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		
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 and the	narrative	Conditional		
S4-2_05	S4	S4-2	20 d		Disclosure of how effectiveness of engagement with consumers and end-users is assessed	narrative	Conditional		
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 vulnerable	narrative	Conditional		
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		
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	narrative	Conditional	V	
S4-2_09	S4	S4-2	AR 15		Type of role or function handling with engagement	semi-narrative		V	
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 connected with	narrative			
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 addressed	narrative			
S4-3_03	S4	S4-3	25 c		Disclosure of processes through which undertaking supports or requires availability of channels	narrative			
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			
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 their concerns	narrative			
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			
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			
S4-3_08	S4	S4-3	27		Disclosure of timeframe for channel or processes for raising concerns to be in place	narrative	Conditional	V	
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	
S4-3_10	S4	S4-3	AR 21		Third-party mechanisms are accessible to all consumers and/or end-users	narrative		V	
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	
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	
S4-3_13	S4	S4-3	AR 23		Number of complaints received from consumers and/or end-users during the reporting period	Integer		V	
S4-4									
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			
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			
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			
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			
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			
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			
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	narrative			
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			
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			
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			
S4-4_11	S4	S4-4	35		Disclosure of severe human rights issues and incidents connected to consumers and/or end-users	narrative			
S4-4_12	S4	S4-4	37		Disclosure of resources allocated to management of material impacts	narrative			
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 affecting	narrative		V	
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	
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	
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	
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 achievement	semi-narrative		V	
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 and actual	narrative		V	
S4-5									
S4-5									
S4-5_01	S4	S4-5	41 a		Disclosure of whether and how consumers and end-users were engaged directly in setting targets	narrative			
S4-5_02	S4	S4-5	41 b		Disclosure of whether and how consumers and end-users were engaged directly in tracking performance against targets	narrative			
S4-5_03	S4	S4-5	41 c		Disclosure of whether and how consumers and end-users were engaged directly in identifying lessons or improvements as result of undertaking's	narrative			
S4-5_04	S4	S4-5	AR 42 a		Disclosure of intended outcomes to be achieved in lives of consumers and end-users	narrative		V	
S4-5_05	S4	S4-5	AR 42 b		Information about stability over time of target in terms of definitions and methodologies to enable comparability	narrative		V	
S4-5_06	S4	S4-5	AR 42 c		Disclosure of references to standards or commitments on which target is based	narrative		V	
S4-6									



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