

ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Phase-in or effective date (including the first year)
ESRS 2	SBM-1	Strategy, business model and value chain	The undertaking shall report the information prescribed by ESRS 2 SBM-1 paragraph 38 (b) breakdown of total revenue by significant ESRS sector and 38(c) starting from the application date specified in the Commission Delegated Act to be adopted pursuant to article 29b(1) third subparagraph, point (ii), of the Accounting Directive (2013/34/EU).
ESRS E1	E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the datapoints on scope 3 emissions and total GHG emissions for the first year of preparation of their sustainability statement.
ESRS E1	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	The undertaking may omit the information prescribed by ESRS E1-9 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E1-9 by reporting only qualitative disclosures for the first three years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures.
ESRS E2	E2-6	Anticipated financial effects from pollution-related impacts, risks and opportunities	The undertaking may omit the information prescribed by ESRS E2-6 for the first year of preparation of its sustainability statement. Except for the information prescribed by paragraph 38(b) on the operating and capital expenditures occurred in the reporting period in conjunction with major incidents and deposits, the undertaking may comply with ESRS E2-6 by reporting only

			qualitative disclosures, for the first three years of preparation of its sustainability statement.
ESRS E3	E3-5	Anticipated financial effects from water and marine resources-related impacts, risks and opportunities	The undertaking may omit the information prescribed by ESRS E3-5 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E3-5 by reporting only qualitative disclosures, for the first three years of preparation of its sustainability statement.
ESRS E4	All disclosure requirements	All disclosure requirements	Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS E4 for the first 2 years of preparation of their sustainability statement.
ESRS E4	E4-6	Anticipated financial effects from biodiversity and ecosystem-related impacts, risks and opportunities	The undertaking may omit the information prescribed by ESRS E4-6 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E4-6 by reporting only qualitative disclosures, for the first three years of preparation of its sustainability statement.
ESRS E5	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	The undertaking may omit the information prescribed by ESRS E5-6 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E5-6 by reporting only qualitative disclosures, for the first three years of preparation of its sustainability statement.
ESRS S1	All disclosure requirements	All disclosure requirements	Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a

			consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS S1 for the first year of preparation of their sustainability statement.
ESRS S1	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	The undertaking may omit reporting for all datapoints in this Disclosure Requirement for the first year of preparation of its sustainability statements.
ESRS S1	S1-8	Collective bargaining coverage and social dialogue	The undertaking may omit this Disclosure Requirement with regard to its own employees in non-EEA countries for the first year of preparation of its sustainability statement.
ESRS S1	S1-11	Social protection	The undertaking may omit the information prescribed by ESRS S1-11 for the first year of preparation of its sustainability statement.
ESRS S1	S1-12	Percentage of employees with disabilities	The undertaking may omit the information prescribed by ESRS S1-12 for the first year of preparation of its sustainability statement.
ESRS S1	S1-14	Health and safety	The undertaking may omit the data points on cases of work-related ill-health and on number of days lost to injuries, accidents, fatalities and work-related ill health for the first year of preparation of its sustainability statement.
ESRS S1	S1-14	Health and safety	The undertaking may omit reporting on non-employees for the first year of preparation of its sustainability statement.
ESRS S1	S1-15	Work-life balance	The undertaking may omit the information prescribed by ESRS S1-15 for the first year of preparation of its sustainability statement.
ESRS S2	All disclosure requirements	All disclosure requirements	Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year may omit the information specified in the disclosure requirements of ESRS S2 for the first 2 years of

			preparation of their sustainability statement.
ESRS S3	All disclosure requirements	All disclosure requirements	Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS S3 for the first 2 years of preparation of their sustainability statement.
ESRS S4	All disclosure requirements	All disclosure requirements	Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS S4 for the first 2 years of preparation of their sustainability statement.
[draft] ESRS	Disclosure Requirement	Full name of the Disclosure Requirement	Phase-in or effective date (including the first year)
[draft] ESRS 2	SBM-1	Market position, strategy, business model(s) and value chain	The undertaking shall report the information prescribed by ESRS 2 SBM-1 paragraph 38 (b) breakdown of total revenue by significant ESRS sector and 38(c) for sustainability statements with a reporting period beginning January 1, 2025 or later.
[draft] ESRS E1	E1-9	Potential financial effects from material physical and transition risks and potential climate-related opportunities	The undertaking may omit the information prescribed by ESRS E1-9 for the first year of preparation of its sustainability statements. The undertaking may comply with ESRS E1-9 reporting only qualitative disclosures, for the first three years of preparation of its sustainability statements, if it is impracticable to prepare quantitative disclosures.

[draft] ESRS E2	E2-6	Potential financial effects from pollution-related impacts, risks and opportunities	Except for the information prescribed by paragraph 38(b) on the operating and capital expenditures occurred in the reporting period in conjunction with major incidents and deposits, the undertaking may comply with ESRS E2-6 reporting only qualitative disclosures, for the first three years of preparation of its sustainability statements.
[draft] ESRS E3	E3-5	Potential financial effects from water and marine resources-related impacts, risks and opportunities	The undertaking may comply with ESRS E3-5 reporting only qualitative disclosures, for the first three years of preparation of its sustainability statements.
[draft] ESRS E4	E4-6	Potential financial effects from biodiversity and ecosystem-related impacts, risks and opportunities	The undertaking may comply with ESRS E4-6 reporting only qualitative disclosures, for the first three years of preparation of its sustainability statements.
[draft] ESRS E5	E5-6	Potential financial effects from resource use and circular economy-related impacts, risks and opportunities	The undertaking may comply with ESRS E5-6 reporting only qualitative disclosures, for the first three years of preparation of its sustainability statements.
[draft] ESRS S1	S1-6	Characteristics of the Undertaking's employees	The undertaking may omit the gender breakdowns required in paragraph 51 (b) for the first year of preparation of its sustainability statements.
[draft] ESRS S1	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	The undertaking may omit reporting for all datapoints in this Disclosure Requirement for the first year of preparation of its sustainability statements.
[draft] ESRS S1	S1-8	Collective bargaining coverage and social dialogue	The undertaking may omit this Disclosure Requirement on non-employee workers in own workforce and non-EEA countries for the first year of preparation of its sustainability statements.
[draft] ESRS S1	S1-10	Adequate wages	The undertaking may omit reporting on adequate wages for non-employee workers in own workforce for the first year of preparation of its sustainability statements.
[draft] ESRS S1	S1-11	Social protection	The undertaking may omit reporting on non-employee workers for the

[draft] ESRS S1

S1-13

Training and skills
development indicators

first year of preparation of its sustainability statements.
The undertaking may omit the breakdowns by employee category defined in paragraphs 80 (a) and (b) for the first year of preparation of its sustainability statements.