

ESRS Sustainability Reporting Standards

Draft Standards approved in November 2022



ESRS Disclosure Requirements: Environment

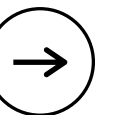
ESRS E1: Climate change

ESRS E2: Pollution

ESRS E3: Water and marine resources

ESRS E4: Biodiversity and ecosystems

ESRS E5: Resource use and circular economy



ESRS E1:

Disclosure requirements:

- how the undertaking affects climate change
- the undertaking's mitigation efforts wrt Paris Agreement
- plans/capacity of undertaking to adapt business model wrt sustainable economy
- the nature, type and extent of undertaking's material risks and opportunities
- the effects of such risks and opportunities



E1-1

Transition plan for climate change mitigation

- An explanation of how the undertaking's targets are compatible with the limiting of global warming to 1.5oC in line with Paris Agreement
- An explanation of the decarbonisation levers identified, and key actions planned
- An explanation of the undertaking's investment and funding supporting the implementation of the transition plan
- Qualitative assessment of potential locked-in GHG emissions

E1-2

Policies in relation to climate change policies and targets

Indication of whether the undertaking's policies address:

- climate change mitigation
- climate change adaptation
- energy efficiency and
- renewable energy deployment

E1-3

Action plans and resources in relation to climate change mitigation and adaptation

- When listing key actions taken, present climate change mitigation actions by decarbonisation lever
- When describing outcomes of these actions, include achieved and expected GHG emission reductions
- Relate significant monetary amounts of Capex and Opex required for action plan to relevant line items in FS, KPIs and Capex plan

ESRS E1:

Disclosure requirements:

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- the undertaking's mitigation efforts wrt Paris Agreement
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- the effects of such risks and opportunities



E1-4

Targets related to climate change mitigation and adaptation

GHG emission reduction targets shall be disclosed:

- in absolute value (and, if relevant, in intensity value)
- for Scope 1,2 and 3 GHG emissions
- include target values for the year 2030 and 2050 (if available)
- whether they are science-based and compatible with the 1.5oC limit
- expected decarbonisation levers and overall contributions to achieve GHG emission reduction targets

E1-5

Energy consumption and mix

Total energy consumption from non-renewable sources:

- fuel consumption from coal, crude oil, petroleum, natural gas, other non-renewable sources, nuclear products, purchased or acquired electricity, heat, steam and cooling

Total energy consumption from renewable sources:

- fuel consumption for renewables + consumption of purchased or acquired electricity, heat, steam and cooling + consumption of self-generated non-fuel renewable energy

E1-6

Gross scopes 1,2,3 and total GHG emissions

The undertaking shall disclose:

- gross Scope 1 GHG emissions
- gross Scope 2 GHG emissions
- gross Scope 3 GHG emissions
- total GHG emissions

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- the effects of such risks and opportunities



E1-7

GHG removals and GHG mitigation projects financed through carbon credits

The undertaking shall disclose:

- GHG removals and storage from its own operations and its upstream and downstream value chain it may have developed in metric tons of CO₂eq
- the amount of GHG emission reductions or removals from climate change mitigation projects outside its value chain it has financed through any purchase of carbon credits

E1-8

Internal carbon projects

- The type of internal carbon pricing scheme
- The specific scope of application of the carbon pricing scheme
- The carbon prices applied according to type of scheme and critical assumptions made to determine prices
- The current year approximate gross GHG emission volumes by Scope 1, 2 and 3 in metric tons of CO₂eq, as well as their share of the undertaking's overall GHG emissions for each respective scope.

E1-9

Potential financial effects from material physical risks, material transition risks and climate-related opportunities

- Potential financial effects from material physical risks
- Potential financial effects from material transition risks
- Potential to pursue material climate-related opportunities

ESRS Disclosure Requirements: Environment

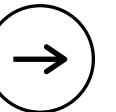
ESRS E1: Climate change

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ESRS E3: Water and marine resources

ESRS E4: Biodiversity and ecosystems

ESRS E5: Resource use and circular economy



ESRS E2:

Disclosure requirements:

- how the undertaking affects air, water and soil pollution
- any actions taken, and the results of those actions
- any plans or capacity of undertaking to adapt its strategy, business model and operations
- nature, type and extent of undertaking's material risks and opportunities
- effects of risks and opportunities



E2-1

Policies related to pollution

The undertaking shall disclose its policies implemented to manage its material impacts, risks and opportunities related to pollution prevention and control. Should address how the policies address:

- mitigating negative impacts related to air, water and soil pollution
- minimising and substituting substances of concern
- avoiding incidents and emergency situations

E2-2

Pollution actions and resources

The undertaking shall disclose its pollution-related actions and the resources allocated for their implementation. Moreover, it will specify to which layer below an action or resource can be allocated to:

- prevention of pollution at source
- minimisation of pollution
- control of the impacts both from regular activities and incidents

E2-3

Targets related to pollution

Indicate whether and how its targets relate to the prevention and control of air pollutants, emissions to water, soil pollution, substances of concern

Moreover, the undertaking shall specify whether ecological thresholds and organisation-specific allocations were taken into consideration when setting targets.

ESRS E2:

Disclosure requirements:

- how the undertaking affects air, water and soil pollution
- any actions taken, and the results of those actions
- any plans or capacity of undertaking to adapt its strategy, business model and operations
- nature, type and extent of undertaking's material risks and opportunities
- effects of risks and opportunities



E2-4

Pollution of air, water and soil

The undertaking shall disclose the pollutants that are generated or used during production processes or that are produced, and that leave its facilities as emissions, as products, or as part of products or services. The undertaking shall provide separate disclosures on its own operations: emissions of air pollutants, inorganic pollutants, ozone-depleting substances, microplastics, and emissions to water. These should be coupled with descriptions of changes over time, measurement methodologies and the process to collect data

E2-5

Substances of concern and substances of very high concern

The undertaking shall disclose information on the production, use, distribution, commercialisation and import/export of substances of concern and substances of very high concern on their own, in mixtures or in articles.

E2-6

Potential financial effects from pollution-related impacts, risks and opportunities

- Quantification of the potential financial effects in monetary terms, or where impracticable, qualitative information
- Description of the effects considered, related impacts and time horizon in which they are likely to materialise
- Critical assumptions used in the estimate, as well as the sources and level of uncertainty attached to those assumptions

ESRS Disclosure Requirements: Environment

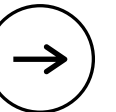
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ESRS E3: Water and marine resources

ESRS E4: Biodiversity and ecosystems

ESRS E5: Resource use and circular economy



ESRS E3:

Disclosure requirements:

- how undertaking affects water and marine resources
- any actions taken, and the results of those actions
- whether, how and to what extent the undertaking is contributing to European Green Deal ambitions
- any plans and capacity of undertaking to adapt its business model and operations



E3-1

Policies related to water and marine resources

The undertaking shall disclose its policies implemented to manage its material impacts, risks and opportunities related to water and marine resources. It shall indicate whether and how its policies address:

- water management
- product and service design
- commitment to reduce material water consumption

E3-2

Actions and resources related to water and marine resources, policies and targets

The undertaking shall specify to which an action or resources can be allocated to:

- avoid the use of water and marine resources
- reduce the use of water and marine resources
- restore, regenerate and transform marine ecosystems and basins

E3-3

Targets related to water and marine resources

Indicate whether and how its targets relate to:

- the management of material impacts, risks and opportunities related to areas at water risk
- the responsible management of marine resources impacts, risks and opportunities including the nature and quantity of marine resources-related commodities used by the undertaking
- the reduction of water consumption

ESRS E3:

Disclosure requirements:

- how undertaking affects water and marine resources
- any actions taken, and the results of those actions
- whether, how and to what extent the undertaking is contributing to European Green Deal ambitions
- any plans and capacity of undertaking to adapt its business model and operations



E3-4

Water consumption

Shall include:

- total water consumption in m3
- total water consumption in m3 in areas at material water risk
- total water consumption recycled and reused in m3
- total water stored and changes in storage in m3
- any other contextual information

E3-5

Potential financial effects from water and marine resources-related impacts, risks and opportunities

The undertaking shall disclose information on the production, use, distribution, commercialisation and import/export of substances of concern and substances of very high concern on their own, in mixtures or in articles.

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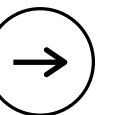
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ESRS E5: Resource use and circular economy



ESRS E4:

Disclosure requirements:

- how undertaking affects biodiversity and ecosystems
- any actions taken, and the results of those actions
- plans and capacity of undertaking to adapt business model and operations
- nature, type and extent of material risks and opportunities
- effects of risks and opportunities



E4-1

Transition plan on biodiversity and ecosystems

When disclosing transition plan, the undertaking shall:

- provide high-level explanation on how it will adjust its strategy and business model
- include own operations and material impacts across related value chain
- explain how business development strategy interacts with achievability of transition plan
- highlight contribution to impact drivers and possible mitigation actions

E4-2

Policies related to biodiversity and ecosystems

The undertaking shall disclose whether and how its biodiversity and ecosystems-related policies:

- are connected to aid in the alignment with the post-2020 Global Biodiversity framework as well as EU Biodiversity strategy 2030
- relate to its material biodiversity and ecosystems-related impacts
- relate to material dependencies and physical and transitional risks
- support traceability of products, components and raw materials with significant actual or potential impacts

E4-3

Action plans and resources in relation to biodiversity and eco-systems related policies

- Indicate to which layer in the mitigation hierarchy a key action plan can be allocated: avoidance, reduction and minimisation, restoration and rehabilitation
- Explain whether or not it used biodiversity offsets in its action plans
- Describe how it has incorporated local and indigenous knowledge and nature-based solutions into biodiversity and ecosystems-related action plans
- Provide key details for key action plans (p.10)

ESRS E4:

Disclosure requirements:

- how undertaking affects biodiversity and ecosystems
- any actions taken, and the results of those actions
- plans and capacity of undertaking to adapt business model and operations
- nature, type and extent of material risks and opportunities
- effects of risks and opportunities



E4-4

Targets related to biodiversity and ecosystems

The undertaking shall disclose:

- whether or not the target has set dates and milestones
- whether or not ecological thresholds and allocations of impacts to the undertaking were implied when setting targets
- whether and how the targets are informed by the EU Biodiversity Strategy for 2030
- whether or not undertaking used biodiversity offsets in setting its targets

E4-5

Impact metrics related to biodiversity and ecosystems change

The undertaking shall report metrics related to its material impacts resulting in biodiversity and ecosystem change

- p.11-12 for details on this

E4-6

Potential financial effects from biodiversity and ecosystem-related risks and opportunities

- Quantification of the potential financial effects on the undertaking's overall financial position and financial performance in monetary terms
- Description of the risks and opportunities considered, critical uncertainties, underlying biodiversity and ecosystem services, impacts and dependencies to which they relate
- the approach and methodology used to estimate the potential financial effects, including relevant assumptions

ESRS Disclosure Requirements: Environment

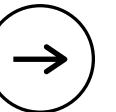
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ESRS E5: Resource use and circular economy



ESRS E5:

Disclosure requirements:

- how undertaking affects resource use
- any actions taken, and the results of those actions
- plans and capacity of undertaking to adapt business model and operations
- nature, type and extent of material risks and opportunities
- effects of risks and opportunities



E5-1

Policies related to resource use and circular economy

The undertaking shall indicate whether and how its policies address the following areas where material:

- transition away from extraction of virgin non-renewable resources
- implement practices that secure and contribute to the regenerative production of renewable resources and the regeneration of ecosystems they are part of

E5-2

Actions and resources in relation to resource use and circular economy

The undertaking shall specify whether and how an action and resources cover:

- one of the layers of the waste hierarchy
- or a more detailed circular economy strategy throughout the value chain of the product: Refuse, Rethink, Reduce, Reuse, Repair, Refurbish, Remanufacture and Repurpose

E5-3

Targets related to resource use and circular economy

Indicate whether and how its targets relate to inflows and outflows including waste and products and materials and more specifically to:

- the increase of circular design
- increase of circular material use rate
- minimisation of virgin non-renewable raw material
- reversal of depletion of stock of renewable resources
- waste management

ESRS E5:

Disclosure requirements:

- how undertaking affects resource use
- any actions taken, and the results of those actions
- plans and capacity of undertaking to adapt business model and operations
- nature, type and extent of material risks and opportunities
- effects of risks and opportunities



E5-4 Resource inflows

The undertaking shall disclose information on its material resource inflows. For undertakings for which inflows are material, the undertaking shall include in tonnes:

- the overall total weight of products and materials used
- the weight in both absolute value and as a % of renewable inputs
- weight in both absolute value and % of reused or recycled products and materials

E5-5 Resource outflows

The undertaking shall disclose information on its material resource outflows. For undertakings for which outflows are material, disclosures include:

- total weight (tonnes) and % of materials that come out of the undertaking's products and service production process that have been designed along circular principles
- weight and % of products and materials that come out

E5-6 Potential financial effects from resource use and circular economy impacts, risks and opportunities

- Quantification of the potential financial effects on the undertaking's overall financial position and financial performance in monetary terms
- Description of the effects considered, the impacts to which they relate and the time horizon in which they are likely to materialise
- The critical assumption used in the estimate, as well as the sources and level of uncertainty attached to those assumptions

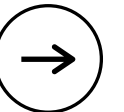
ESRS Disclosure Requirements: Social

ESRS S1: Own workforce

ESRS S2: Workers in the value chain

ESRS S3: Affected communities

ESRS S4: Consumers and end-users



ESRS S1:

Disclosure requirements:

- how undertaking affects its own workforce
- any actions taken, and the results of those actions
- nature, type and extent of material risks and opportunities
- effects of risks and opportunities



S1-1

Policies related to own workforce

The undertaking shall disclose:

- whether it has specific policies aimed at the elimination of discrimination
- whether the following grounds for discrimination and diversity are specifically covered in the policy: race, colour, sexual orientation, gender, identity, disability, age, religion, political opinion
- whether the undertaking has any specific policy commitments related to inclusion, and how these will be implemented

S1-2

Processes for engaging with own workers and workers' representatives about impacts

The undertaking shall disclose whether and how the perspectives of its own workforce inform its decisions or activities aimed at managing the actual and potential material impacts on its own workforce:

- whether engagement occurs directly with workers
- stage(s) at which engagement occurs
- function and most senior role that has operational responsibility
- any agreements the undertaking has with workers' representatives

S1-3

Processes to remediate negative impacts and channels for own workers to raise concerns

- General approach to and processes for providing or contributing to remedy any material adverse impact
- any specific channels it has in place for workers to raise concerns or needs
- lack of grievance/complaints handling mechanisms related to employee matters
- processes through which the undertaking supports or requires the availability of such channels through the workplace

ESRS S1:

Disclosure requirements:

- how undertaking affects its own workforce
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- effects of risks and opportunities



S1-4

Taking action on material impacts on own workforce and approaches to mitigating such risks

- Describe what action is planned to prevent, mitigate or remedy material negative impacts
- Any additional initiatives or processes aimed at delivering positive impacts
- How it tracks and assesses the effectiveness of these actions in delivering outcomes for its own workforce

S1-5

Targets related to managing material negative impacts

The undertaking shall explain the time-bound and outcome-oriented targets it may have related to:

- reducing negative impacts on its own workforce;
- advancing positive impacts on its own workforce;
- managing material risks and opportunities related to its own workforce

S1-6

Characteristics of the undertaking's employees

- Head count of total number of employees, breakdowns by gender and country
- FTE of permanent, temporary and non-guaranteed hours employees, breaking down by gender and country
- Total number and rate of own employee turnover
- Description of methodologies and assumptions used to compile the data

ESRS S1:

Disclosure requirements:

- how undertaking affects its own workforce
- any actions taken, and the results of those actions
- nature, type and extent of material risks and opportunities
- effects of risks and opportunities



S1-7

Characteristics of non-employee workers in the undertaking's own workforce

- Report of total number of non-employee workers in own workforce, including description of the most common types of non-employee workers and the type of work they perform.
- An explanation of methodologies and assumptions used to compile the data

S1-8

Collective bargaining coverage and social dialogue

- Percentage of total employees covered by collective bargaining agreements
- For employees not covered by collective bargaining agreements, description of whether organisation determines their working conditions and terms of employment based on collective bargaining agreements
- Description of the extent to which working conditions of non-employee workers are determined/influenced by collective bargaining agreements

S1-9

Diversity indicators

- Gender distribution in number and percentage at top management level
- Distribution of employees by age group: under 30, 30-50 years old, over 50 years old

ESRS S1:

Disclosure requirements:

- how undertaking affects its own workforce
- any actions taken, and the results of those actions
- nature, type and extent of material risks and opportunities
- effects of risks and opportunities



S1-10

Adequate wages

Disclose whether all workers are paid an adequate wage, in line with applicable benchmarks. If not:

- whether this is the case for just direct employees, non-employee workers, or both
- the percentage of the own workforce paid below the adequate wage, broken down for employee and non-employee workers

S1-11

Social protection

Disclose whether all workers are covered by social protection against loss of income due to any of the following:

- sickness,
- unemployment starting from when the worker is working for the undertaking
- employment injury/disability
- maternity leave
- retirement

S1-12

Persons with disabilities

The undertaking shall disclose the percentage of persons with disabilities in its own workforce, and provide a breakdown by gender

ESRS S1:

Disclosure requirements:

- how undertaking affects its own workforce
- any actions taken, and the results of those actions
- nature, type and extent of material risks and opportunities
- effects of risks and opportunities



S1-13

Training and skills development indicators

- Percentage of employees that participated in regular performance and career development reviews (broken down by category and gender)
- Average number of training hours per person for employees, by category and gender

S1-14

Health and safety indicators

Provide the following information broken down between employees and non-employees:

- % of own workers who are covered by the undertaking's health and safety management system
- number of fatalities
- number and rate of recordable work-related accidents
- number of cases of recordable work-related ill health
- number of days lost to work-related injuries

S1-15

Work-life balance indicators

- Percentage of employees entitled to take family-related leaves
- Percentage of entitled employees that took family-related leave, and a breakdown by gender

ESRS S1:

Disclosure requirements:

- how undertaking affects its own workforce
- any actions taken, and the results of those actions
- nature, type and extent of material risks and opportunities
- effects of risks and opportunities



S1-16

Compensation indicators (pay gap and total compensation)

- Male-female pay gap (difference between average gross hourly earnings of male paid employees and of female paid employees expressed as a % of average gross hourly earnings of male paid employees)
- Ratio of annual total compensation of highest individual to median annual total compensation

S1-17

Incidents and complaints and severe human rights impacts and incidents

- Total number of incidents of discrimination, including harassment
- The number of complaints filed through channels for own workers to raise concerns
- Total amount of material fines, penalties and compensation for damages as a result of violations regarding social and human rights

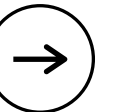
ESRS Disclosure Requirements: Social

ESRS S1: Own workforce

ESRS S2: Workers in the value chain

ESRS S3: Affected communities

ESRS S4: Consumers and end-users



ESRS S2:

Disclosure requirements:

- how the undertaking affects workers in its value chain through its own activities and its business relationships in the upstream and downstream value chain
- any actions taken, and the results of those actions
- nature, type and extent of the undertaking's material risks and opportunities



S2-1

Policies related to value chain workers

Describe its human rights policy commitments that are relevant to value chain workers. In its disclosure, it shall focus on those matters that are material in relation to:

- respect for the human rights, including labour rights of workers
- engagement with value chain workers
- measures to provide an/or enable remedy for human rights impacts

S2-2

Processes for engaging with value chain workers about impacts

Disclose whether and how the perspectives of value chain workers inform its decisions or activities aimed at managing the actual and potential material impacts on value chain workers:

- whether engagement occurs with value chain workers or their legitimate representatives directly
- the stage(s) at which engagement occurs, type of engagement and frequency
- function and most senior role that has operational responsibility

S2-3

Processes to remediate negative impacts and channels for value chain workers to raise concerns

- Describe general approach and processes for providing or contributing to remedy where it has identified that it has caused or contributed to a material adverse impact
- Any specific channels it has in place for value chain workers to raise their concerns or needs directly with the undertaking
- Processes through which the undertaking supports or requires the availability of such channels
- How it tracks and monitors issues raised and addressed

ESRS S2:

Disclosure requirements:

- how the undertaking affects workers in its value chain through its own activities and its business relationships in the upstream and downstream value chain
- any actions taken, and the results of those actions
- nature, type and extent of the undertaking's material risks and opportunities



S2-4

Taking action on material impacts on value chain workers

- Describe what action is planned or underway to prevent, mitigate or remedy material negative impacts
- Any additional initiatives or processes it has in place with the primary purpose of delivering positive impacts for value chain workers
- How it tracks and assesses the effectiveness of these actions, programmes and processes in delivering intended outcomes

S2-5

Targets related to managing material negative impacts, advancing positive impacts

The undertaking shall disclose the process for setting the targets, including whether and how the undertaking engaged directly with workers in the value chain, their legitimate representatives, or with credible proxies:

- setting any such targets
- tracking the undertaking's performance against them
- identifying, if any, lessons or improvements as a result of the undertaking's performance

ESRS Disclosure Requirements: Social

ESRS S1: Own workforce

ESRS S2: Workers in the value chain

ESRS S3: Affected communities

ESRS S4: Consumers and end-users



ESRS S3:

Disclosure requirements:

- how the undertaking affects communities, in areas where risks are most likely to be present and most significant
- any actions taken, and the result of such actions
- the nature, type and extent of the undertaking's material risks and opportunities



S3-1

Policies related to affected communities

Describe its human rights policy commitments that are relevant to communities. In its disclosure, it shall focus on those matters that are material, as well as the general approach in relation to:

- respect for the human rights of communities, and indigenous people specifically
- engagement with affected communities
- measures to provide/enable remedy for human rights impacts

S3-2

Processes for engaging with affected communities about impacts

Disclose whether and how the perspectives of affected communities inform its decisions or activities aimed at managing actual and potential material impacts on communities. This shall include an explanation of:

- whether engagement occurs with affected communities or their legitimate representatives directly
- the stage(s) at which engagement occurs, the type and frequency of the engagements
- function and most senior role that has operational responsibility

S3-3

Processes to remediate negative impacts and channels for affected communities to raise concerns

Describe:

- general approach and processes for providing and contributing to remedy where it has identified that it has caused and contributed to a material adverse impact on affected communities
- any specific channels it has in place for affected communities to raise their concerns directly
- processes through which undertaking supports such channels
- how it tracks and monitors issues raised and addressed

ESRS S3:

Disclosure requirements:

- how the undertaking affects communities, in areas where risks are most likely to be present and most significant
- any actions taken, and the result of such actions
- the nature, type and extent of the undertaking's material risks and opportunities



S3-4

Taking action on material impacts on affected communities

- What action is needed and appropriate in response to a particular actual or potential material negative impact
- Taking action in relation to specific material negative impacts on communities
- Ensuring that processes to provide or enable remedy in the event of material negative impacts are available and effective in their implementation and outcomes

S3-5

Targets related to managing material negative impacts, advancing positive impacts

The undertaking shall explain the time-bound and outcome-oriented targets related to:

- reducing negative impacts on affected communities;
- advancing positive impacts on affected communities
- managing material financial risks and opportunities related to affected communities

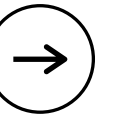
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ESRS S1: Own workforce

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ESRS S3: Affected communities

ESRS S4: Consumers and end-users



ESRS S4:

Disclosure requirements:

- how the undertaking affects the consumers and end-users of its products and/or services, in terms of material impacts
- any actions taken, and the result of such actions
- nature, type and extent of undertaking's material risks and opportunities
- the effects of risks and opportunities



S4-1

Policies related to consumers and end-users

The undertaking shall describe its human rights policy commitments that are relevant to consumers and end-users. In its disclosure it shall focus on those matters that are material, as well as the general approach in relation to:

- respect for the human rights of consumers and end-users;
- engagement with consumers and end-users; and
- measures to provide and/or enable remedy for human rights impacts.

S4-2

Processes for engaging with consumers and end-users about impacts

Disclose whether and how the perspectives of consumers and end-users inform its decisions or activities aimed at managing actual and potential impacts. This includes an explanation of:

- whether engagement occurs with affected consumers or end-users
- the stage(s) at which engagement occurs
- the function and most senior role that has operational responsibility
- how undertaking assess effectiveness of its engagement

S4-3

Processes to remediate negative impacts and channels for consumers and end-users

- Describe general approach to an processes for providing or contributing to remedy where it has identified any adverse material impact
- any specific channels it has in place for consumers and end-users to raise their concerns or needs directly
- processes through which undertaking supports or requires such availability
- how it tracks and monitors issues raised and addressed

ESRS S4:

Disclosure requirements:

- how the undertaking affects the consumers and end-users of its products and/or services, in terms of material impacts
- any actions taken, and the result of such actions
- nature, type and extent of undertaking's material risks and opportunities
- the effects of risks and opportunities



S4-4

Taking action on material impacts on consumers and end-users

The undertaking shall describe:

- what action is planned to prevent, mitigate or remedy material negative impacts on consumers and end-users
- any additional initiatives or processes that it has in place
- how it tracks and assesses the effectiveness of these actions, programmes and processes in delivering intended outcomes

S4-5

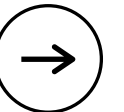
Targets related to managing material negative impacts, advancing positive impacts

The undertaking shall explain the time-bound and outcome-oriented targets related to:

- reducing negative impacts on consumers and end-users
- advancing positive impacts on consumers and end-users
- managing material financial risks and opportunities related to consumers and end-users

ESRS Disclosure Requirements: Governance

ESRS G1: Business conduct



ESRS G1:

Disclosure requirements:

- enable users of the undertaking's sustainability statements to understand the undertaking's strategy and approach, processes and procedures as well as its performance in respect of business conduct



G1-1 Corporate culture and business conduct policies

- Description of mechanisms for identifying, reporting and investigating any concerns about unlawful behaviour
- State whether it has policies on anti-corruption or anti-bribery
- Safeguards for reporting irregularities including whistleblower protection
- Whether it has policies on the protection of whistleblowers
- Whether it is committed to investigating business conduct incidents promptly, independently and objectively

G1-2 Management of relationships with suppliers

- The undertaking's strategy with respect to its relationships with its suppliers, in the context of the risks of the supply chain specifically and sustainability generally
- Whether and how it takes into account social and environmental criteria for the selection of its supply-side contractual partners
- Description of the undertaking's practices implemented to support vulnerable suppliers and improve their social and environmental performance

G1-3 Prevention and detection of corruption/bribery

- The nature, scope and depth of anti-corruption/anti-bribery training programmes offered or required by the undertaking
- Percentage of functions-at-risk covered by training programmes
- The information relating to members of the administrative, supervisory and management bodies (if applicable)

ESRS G1:

Disclosure requirements:

- enable users of the undertaking's sustainability statements to understand the undertaking's strategy and approach, processes and procedures as well as its performance in respect of business conduct



G1-4

Confirmed incidents of corruption or bribery

- Total number and nature of confirmed incidents of corruption or bribery
- Number of convictions and the amount of fines for violation of anti-corruption and anti-bribery laws
- Details of public legal cases regarding corruption or bribery against the undertaking
- Number of confirmed incidents of dismissal for corruption/bribery
- Number of confirmed incidents of contracts with business partners

G1-5

Political influence and lobbying activities

- Representatives responsible in the administrative, management and supervisory bodies for oversight
- Total monetary value of financial and in-kind political contributions made directly and indirectly by the undertaking
- Main topics covered by its lobbying activities on the undertaking's main positions
- If undertaking is registered in the EU Transparency Register or in an equivalent transparency register in a Member State

G1-6

Payment practices

- Average time the undertaking takes to pay an invoice
- Description of the undertaking's standard payment terms in number of days by main category of suppliers and the percentage of its payments aligned with these standard terms
- Number of legal proceedings (currently outstanding)
- Complementary information necessary