

Sustainability matters covered in topical ESRS

| | Topic | Sub-topic | Sub-sub-topics |
|---------|-----------------------------|--|--|
| ESRS E1 | Climate Change | <ul style="list-style-type: none"> Climate change adaptation Climate change mitigation Energy | |
| ESRS E2 | Pollution | <ul style="list-style-type: none"> Pollution of air Pollution of water Pollution of soil Pollution of living organisms and food resources Substances of concern Substances of very high concern Microplastics | |
| ESRS E3 | Water and marine resources | <ul style="list-style-type: none"> Water Marine resources | <ul style="list-style-type: none"> Water consumption Water withdrawals Water discharges Water discharges in the oceans Extraction and use of marine resources |
| ESRS E4 | Biodiversity and ecosystems | <ul style="list-style-type: none"> Direct impact drivers of biodiversity loss | <ul style="list-style-type: none"> Climate Change Land-use change, fresh water-use change and sea-use change Direct exploitation Invasive alien species Pollution Others |
| | | <ul style="list-style-type: none"> Impacts on the state of species | <ul style="list-style-type: none"> Examples: <ul style="list-style-type: none"> Species population size Species global extinction risk |
| | | <ul style="list-style-type: none"> Impacts on the extent and condition of ecosystems | <ul style="list-style-type: none"> Examples: <ul style="list-style-type: none"> Land degradation Desertification Soil sealing |
| | | <ul style="list-style-type: none"> Impacts and dependencies on ecosystem services | |
| ESRS E5 | Circular economy | <ul style="list-style-type: none"> Resources inflows, including resource use Resource outflows related to products and services Waste | |

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| ESRS S1 | Own workforce | <ul style="list-style-type: none"> Working conditions | <ul style="list-style-type: none"> Secure employment Working time Adequate wages Social dialogue Freedom of association, the existence of work councils and the information, consultation and participation rights of workers Collective bargaining, including rate of workers covered by collective agreements Work-life balance Health and safety |
| | | <ul style="list-style-type: none"> Equal treatment and opportunities for all | <ul style="list-style-type: none"> Gender equality and equal pay for work of equal value Training and skills development Employment and inclusion of persons with disabilities Measures against violence and harassment in the workplace Diversity |
| | | <ul style="list-style-type: none"> Other work-related rights | <ul style="list-style-type: none"> Child labour Forced labour Adequate housing Privacy |
| ESRS S2 | Workers in the value chain | <ul style="list-style-type: none"> Working conditions | <ul style="list-style-type: none"> Secure employment Working time Adequate wages Social dialogue Freedom of association, including the existence of work councils Collective bargaining Work-life balance Health and safety |
| | | <ul style="list-style-type: none"> Equal treatment and opportunities for all | <ul style="list-style-type: none"> Gender equality and equal pay for work of equal value Training and skills development Employment and inclusion of persons with disabilities Measures against violence and harassment in the workplace Diversity |
| | | <ul style="list-style-type: none"> Other work-related rights | <ul style="list-style-type: none"> Child labour Forced labour Adequate housing Water and sanitation Privacy |

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| ESRS S3 | Affected communities | <ul style="list-style-type: none"> Communities' economic, social and cultural rights | <ul style="list-style-type: none"> Adequate housing Adequate food Water and sanitation Land-related impacts Security-related impacts |
| | | <ul style="list-style-type: none"> Communities' civil and political rights | <ul style="list-style-type: none"> Freedom of expression Freedom of assembly Impacts on human rights defenders |
| | | <ul style="list-style-type: none"> Rights of indigenous peoples | <ul style="list-style-type: none"> Free, prior and informed consent Self-determination Cultural rights |
| ESRS S4 | Consumers and end-users | <ul style="list-style-type: none"> Information-related impacts for consumers and/or end-users | <ul style="list-style-type: none"> Privacy Freedom of expression Access to (quality) information |
| | | <ul style="list-style-type: none"> Personal safety of consumers and/or end-users | <ul style="list-style-type: none"> Health and safety Security of a person Protection of children |
| | | <ul style="list-style-type: none"> Social inclusion of consumers and/or end-users | <ul style="list-style-type: none"> Non-discrimination Access to products and services Responsible marketing practices |
| ESRS G1 | Business conduct | <ul style="list-style-type: none"> Corporate culture Protection of whistleblowers Animal welfare Political engagement and lobbying activities Management of relationships with suppliers including payment practices | |
| | | <ul style="list-style-type: none"> Corruption and bribery | <ul style="list-style-type: none"> Prevention and detection including training Incidents |