



EPRA

EUROPEAN PUBLIC
REAL ESTATE ASSOCIATION

EPRA ESRS Mapping to sBPR

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The European Sustainability Reporting Standards (ESRS) are a comprehensive set of reporting requirements impacting a select group of companies in the European Union (EU) and non-EU companies under specific conditions. The ESRS address the Corporate Sustainability Reporting Directive (CSRD) and are developed by the European Financial Reporting Advisory Group (EFRAG). The cross-cutting standards and topical standards (sector-agnostic) of the ESRS aim to standardize and improve sustainability reporting practices across the EU. They define disclosure requirements for sustainability statements, including aspects such as the basis for preparation, scope of consolidation, metrics, measurement uncertainty, and specific circumstances. Compliance with the ESRS ensures alignment with the CSRD regulation, contributing to the sustainable development goals set by the EU. EFRAG plays a crucial role in developing and implementing the ESRS, ensuring consistency and high-quality reporting standards across the EU.

In July 2023, the European Commission (EC) adopted the first set of ESRS, the 'sector-agnostic' ESRS, that are effective since January 2024. The 'sector-agnostic' ESRS can be broken into: two 'cross-cutting' standards ([ESRS 1](#) and [ESRS 2](#)), which are mandatory for compliance to all undertakings and ten 'topical standards' that are subject to a materiality assessment. The cross-cutting standards apply to the sustainability matters covered by the topical standards and the sector-specific standards.¹

This mapping document has been created to identify overlap between the sector-agnostic topical standards and the EPRA sBPR as it is applied to listed real estate companies. Each data point within the ESRS has been reviewed and considered potentially relevant in the listed real estate sector (with the exception of E2-5: Substances of concern and substances of very high concern) and its relation to the EPRA sBPR.² When ESRS topical standards directly reference the EPRA sBPR, this indicates those topics are considered by EPRA as either a required Sustainability Performance Measure or a recommended Bridge Requirement. Please note that exclusively following the EPRA sBPR will grant full ESRS compliance, therefore it is encouraged to review the EFRAG website for further guidance on reporting each ESRS topical standard.

There is a total of 823 data points in the sector-agnostic ESRS. 176 data points are mandatory and must be reported regardless of materiality. The remaining 647 data points of the sustainability matters are subject to a materiality assessment.³ For further guidance on performing a materiality assessment related to real estate, please see our supplementary document, *EPRA Materiality Assessment Guidance for Listed Real Estate*.

The sector-specific standards of the ESRS are expected to be adopted by the European Commission by June 2026. Until then, the listed real estate market will continue to look to leading industry bodies for guidance and support on what is expected of listed real estate in terms of annual reporting.

¹ A majority of ESRS 1 and ESRS 2 are not explicitly mapped against the EPRA sBPR, by the nature of these standards operating as general requirements and general disclosures.

² Please note that relevant data points might differ across the listed real estate sector as they are subject to the outcome of materiality assessments performed by each company.

³ Ibid.

ESRS TOPICAL STANDARD	TOPICAL STANDARD DISCLOSURE REQUIREMENTS	TOPICAL STANDARD DISCLOSURE DESCRIPTION	RELATED EPRA SBPR
ENVIRONMENTAL			
ESRS E1-1 Transition plan for climate change mitigation	14, 15, 16 (a-e), 17	Provide an understanding of past, current, and future efforts to align the strategy and business model(s) with the transition to a sustainable economy and the goals of limiting global warming to 1.5 °C in line with the Paris Agreement. Include a focus on achieving climate neutrality by 2050 and addressing any exposure to coal, oil, and gas-related activities. Distribute the report to internal and external stakeholders for transparency and to demonstrate the undertaking's commitment to sustainability. Regularly review and update the report to reflect progress and new initiatives.	
ESRS E1-2 Policies related to climate change mitigation and adaptation	22, 23, 24, 25 (a-e)	Disclose policies in place to manage material impacts, risks and opportunities related to climate change mitigation and adaptation (see ESRS 2 MDR-P).	
ESRS E1-3 Actions and resources in relation to climate change policies	26, 27, 28, 29 (a-c)	Disclose actions and resources related to climate change mitigation and adaptation (see ESRS 2 MDR-A) as well as CapEx and OpEx required to implement said actions.	
ESRS E1-4 Targets related to climate change mitigation and adaptation	30, 31, 32, 33, 34 (a-f)	Ensure the disclosure includes the information required in ESRS 2 DC-T, including GHG emissions reduction targets and targets to manage material climate-related impacts, risks, and opportunities. Cover areas such as renewable energy deployment, energy efficiency, climate change adaptation, and physical or transition risk mitigation. Incorporate the table and narrative into relevant reporting and documentation for transparency and stakeholder understanding.	
ESRS E1-5 Energy consumption and mix	35, 36, 37 (a-c), 38 (a-e), 39	Provide an understanding of the undertaking's total energy consumption (e.g. electricity, district heating/cooling, and fuels) in absolute value, improvement in energy efficiency, exposure to coal, oil and gas-related activities, and the share of renewable energy in the overall energy mix. These figures should be shown as a total figure and/or as a percentage.	Elec-Abs, DH&C-Abs, Fuels-Abs
	40, 41, 42, 43	Provide information on the energy intensity (total energy consumption per net revenue) associated with activities in high climate impact sectors.	Energy-Int
ESRS E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	44 (d), 45 (d), 46, 47, 50 (a-b)	Disclose total GHG emissions and be consistent with the requirements ESRS 1 section 5.1.	
	44 (a), 48 (a-b)	Disclose gross scope 1 GHG emissions.	GHG-Dir-Abs
	44 (b-c), 49 (a-b), 51, 52 (a-b)	Disclose gross scope 2 and 3 GHG emissions.	GHG-Indir-Abs
	45 (a-c)	Provide an overall understanding of the undertaking's GHG emissions and whether they occur from business operations or the value chain.	Narrative on performance
	53, 54, 55	Disclose the GHG emissions intensity (total GHG emissions per net revenue).	GHG-Int

ESRS TOPICAL STANDARD	TOPICAL STANDARD DISCLOSURE REQUIREMENTS	TOPICAL STANDARD DISCLOSURE DESCRIPTION	RELATED EPRA SBPR
ESRS E1-7 GHG removals and GHG mitigation projects financed through carbon credits	56 (a-b), 57 (a-b), 58 (a-b), 59 (a-b), 60, 61 (a-c)	The removal and mitigation of GHGs should be disclosed through the form of scope, methodologies and frameworks applied and applicable carbon credits.	Narrative on performance
ESRS E1-8 Internal carbon pricing	62, 63 (a-d)	Disclose whether internal carbon pricing schemes are applied, and if so, how this support the decision making and incentivise the implementation of climate-related policies and targets.	
ESRS E1-9 Potential financial effects from material physical and transition risks and potential climate-related opportunities	64 (a-c), 65 (a-b), 66 (a-d), 67 (a-e), 68 (a-b), 69 (a-b), 70	Disclose the potential financial effects (both amount and proportion) from material physical risks, transitional risks, and climate-related opportunities. This information should differ from and is in addition to the information on the current/past financial effects reflected in the financial statements required under ESRS 2 SBM-3.	
	67 (c), AR 73 (b)	Disclose a breakdown of the carrying value of real estate assets by energy efficiency classes.	Cert-Tot
ESRS E2-1 Policies related to pollution	12, 13, 14, 15 (a-c)	Provide an understanding of the extent to which the undertaking has policies that address the identification, assessment, management and/or remediation of material pollution-related impacts, risks and opportunities. Policies shall contain the information required in ESRS 2 MDR-P.	
ESRS E2-2 Actions and resources related to pollution	16, 17, 18, 19 (a-c)	Provide an understanding of the key actions taken and planned to achieve the pollution-related policy objectives and targets defined in ESRS 2 MDR-A.	
ESRS E2-3 Targets related to pollution	20, 21, 22, 23 (a-d), 24 (a-c), 25	Provide an understanding of the targets the undertaking has adopted to support pollution-related policies and to address material pollution-related impacts, risks and opportunities defined in ESRS 2 MDR-T.	
ESRS E2-4 Pollution of air, water and soil	26, 27, 28 (a-b), 29, 30 (a-c), 31	Disclose the pollutants that are generated or used during production processes or that are procured, and that leave facilities as emissions, as products, or as part of products or services.	
ESRS E2-5* Substances of concern and substances of very high concern	32, 33, 34, 35	Disclose the total amount of substances of concern that are generated or used during production or that are procured by main hazard classes of substances of concern. *This ESRS code is considered not relevant for listed real estate.	
ESRS E2-6 Potential financial effects from pollution-related impacts, risks and opportunities	36, 37, 38 (a-b), 39 (a-c), 40 (a-c), 41	Disclose the quantitative information about anticipated financial effects of material risks and opportunities arising from pollution-related impacts.	

ESRS TOPICAL STANDARD	TOPICAL STANDARD DISCLOSURE REQUIREMENTS	TOPICAL STANDARD DISCLOSURE DESCRIPTION	RELATED EPRA SBPR
ESRS E3-1 Policies related to water and marine resources	9, 10, 11, 12 (a-c), 13,	Provide an understanding of the extent to which the undertaking has policies that address the identification, assessment, management and/or remediation of material water and marine resources-related impacts, risks and opportunities required in ESRS 2 MDR-P.	
ESRS E3-2 Actions and resources related to water and marine resources	15, 16, 17, 18- (a-d), 19	Provide an understanding of the key actions taken and planned to achieve the water and marine resources-related policy objectives and targets defined in ESRS 2 MDR-A.	
ESRS E3-3 Targets related to water and marine resources	20, 21, 22, 23 (a-c), 24 (a-c), 25	Provide an understanding of the targets the undertaking has adopted to support water and marine resources-related policies and address material water and marine resources-related impacts, risks and opportunities of requirements defined in ESRS 2 MDR-T.	
ESRS E3-4 Water consumption	26, 27, 28 (d-e)	Disclose information on water consumption (including water storage) performance related to material impacts, risks and opportunities.	
	28 (a-c)	Disclose the total water consumption in m3 and explain which areas are at material water risk.	Water-Abs
	28 (e)	Disclose relevant contextual information about the water quality and quantity in the local basins, how the data has been compiled, including the standards, methodologies, and assumptions used.	Estimation of landlord-obtained utility consumption
	29	Disclose total water consumption in m3 per net revenue on business operations.	Water-Int
ESRS E3-5 Potential financial effects from water and marine resources-related impacts, risks and opportunities	30, 31, 32 (a-b), 33 (a-c)	Disclose the quantitative information about potential financial effects of material risks and opportunities arising from water and marine resources-related impacts of information (see ESRS 1 Appendix B).	
ESRS E4-1 Transition plan on biodiversity and ecosystems	11, 12, 13 (a-f), 14, 15	Disclose plan(s) to ensure that the business model and strategy are compatible with the respect of planetary boundaries of the biosphere integrity and land-system change and relevant targets outlined in the EU Biodiversity Strategy for 2030. Explain the response to material impacts across the related value chain identified in the materiality assessment as per ESRS 2 SBM-3.	
ESRS E4-2 Policies related to biodiversity and ecosystems	20, 21, 22, 23 (a-f), 24 (a-d)	Disclose an understanding of the extent to which the undertaking has implemented policies that address the identification, assessment, management and/or remediation of material biodiversity and ecosystem related impacts, dependencies, risks, and opportunities. As required in ESRS 2 MDR-P, the undertaking shall describe whether and how biodiversity and ecosystems-related policies.	
ESRS E4-3 Actions and resources related to biodiversity and ecosystems	25, 26, 27, 28 (a-c)	Disclose biodiversity and ecosystems-related actions and the resources defined in ESRS 2 MDR-A.	

ESRS TOPICAL STANDARD	TOPICAL STANDARD DISCLOSURE REQUIREMENTS	TOPICAL STANDARD DISCLOSURE DESCRIPTION	RELATED EPRA SBPR
ESRS E4-4 Targets related to biodiversity and ecosystems	29, 30, 31, 32 (a-f)	Disclose how the targets relate to the biodiversity and ecosystem impacts, dependencies, risks and opportunities identified in relation to own operations and upstream and downstream value chain defined in ESRS 2 MDR-T.	
ESRS E4-5 Impact metrics related to biodiversity and ecosystems change	33, 34, 35, 36, 37, 38 (a-e), 39, 40 (a-d), 41 (a-b)	Disclose impact metrics pertaining to changes in biodiversity and ecosystems. This includes metrics for assessing biodiversity impacts, such as habitat loss and species diversity, as well as disclosure of initiatives and measures undertaken to mitigate negative impacts and promote conservation efforts.	
ESRS E4-6 Potential financial effects from biodiversity and ecosystem-related impacts, risks and opportunities	42, 43, 44 (a-b), 45 (a-c)	Disclose quantitative information about potential financial effects of material risks and opportunities arising from biodiversity- and ecosystem-related impacts and dependencies.	
ESRS E5-1 Policies related to resource use and circular economy	11, 12, 13, 14, 15 (a-b), 16	Disclosure of whether and how policy addresses transitioning away from extraction of virgin resources, including relative increases in use of secondary (recycled) resources and information required in ESRS 2 MDR-P.	
ESRS E5-2 Actions and resources related to resource use and circular economy	17, 18, 19, 20 (a-f)	Disclose resource use and circular economy actions and the resources defined in ESRS 2 MDR-A.	
ESRS E5-3 Targets related to resource use and circular economy	21, 22, 23, 24 (a-f), 25, 26 (a-c), 27	Provide an understanding of the targets the undertaking has adopted to support resource use and circular economy policy and to address material impacts, risks and opportunities defined in ESRS 2 MDR-T.	
ESRS E5-4 Resource inflows	28, 29, 30, 31 (a-c), 33	Provide an understanding of the resource use in the course of the undertaking's own operations and value chain.	
ESRS E5-5 Resource outflows	33, 34 (a-b), 35, 36 (a-c), 39	Disclose information on material resource outflows, including waste strategies and circular economy. Provide a description of the key products and materials that come out of the undertaking's production process and that are designed along circular principles, including durability, reusability, repairability, disassembly, remanufacturing, refurbishment, recycling or other optimisation of the use of the resource.	
ESRS E5-6 Potential financial effects from resource use and circular economy-related impacts, risks and opportunities	37 (a-d), 38 (a-b)	Disclose the total amount of operational waste during the reporting period, in tonnes or kilogrammes.	Waste-Abs
	40	Provide contextual information on the methodologies used to calculate the data and in particular the criteria and assumptions used to determine and classify products designed along circular principles under paragraph 37(a). Specify whether the data is sourced from direct measurement or estimations; and disclose the key assumptions used.	Estimation of landlord-obtained utility consumption
	41, 42 (a-b), 43 (a-c)	Disclose quantitative information about potential financial effects of material risks and opportunities arising from resource use and circular economy-related impacts.	

ESRS TOPICAL STANDARD	TOPICAL STANDARD DISCLOSURE REQUIREMENTS	TOPICAL STANDARD DISCLOSURE DESCRIPTION	RELATED EPRA SBPR
SOCIAL			
ESRS S1-1 Policies related to own workforce	17, 18, 19, 20 (a-c), 21, 22, 23, 24 (a-d)	Disclose policies to manage material impacts, risks and opportunities related to own workforce, including for specific groups within workforce or all own workforce as required by ESRS 2 MDR-P.	
ESRS S1-2 Processes for engaging with own workers and workers' representatives about impacts	25, 26, 27 (a-e), 28, 29	Provide an understanding of how the business engages, as part of the ongoing sustainability due diligence process, with own workers and workers' representatives about material, actual and potential, positive and/or negative impacts that do, or may, affect them, and whether and how perspectives of own workers are taken into account in the decision-making processes of the undertaking	
ESRS S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	30, 31, 32 (a-e), 33, 34	Disclose the general approach to processes for providing or contributing to remedy where undertaking has caused or contributed to a material negative impact on people in its own workforce.	
ESRS S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	35, 36, 37, 38 (a-d), 39, 40 (a-b), 41, 42, 43	Provide an understanding of any processes, initiatives or engagements through which the undertaking seeks to improve workers' lives and the ways in which material risks and pursuing the material opportunities related to own workers are being addressed.	
ESRS S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	44 (a-c), 45, 46, 47 (a-c)	Provide an understanding of the extent to which the undertaking is using outcome-oriented targets to drive and measure progress in addressing material negative impacts and/or advancing positive impacts on the workforce, and/or in managing material risks and opportunities related to the workforce and include requirements defined in ESRS 2 MDR-T.	
ESRS S1-6 Characteristics of the undertaking's employees	48, 49, 50 (a-f), 51, 52 (a-b)	Provide insight into the undertaking's approach to employment, including the scope and nature of impacts arising from employment practices, to provide contextual information that aids an understanding of the information reported in other disclosures, and to serve as the basis for calculation for quantitative metrics to be disclosed under other disclosure requirements in this Standard.	
	50 (c)	Disclose the total number and rate of own employee turnover in the reporting period in head count.	Emp-Turnover
ESRS S1-7 Characteristics of non-employee workers in the undertaking's own workforce	53, 54, 55 (a-c), 56, 57	Provide insight into the undertaking's approach to employment, including the scope and nature of impacts arising from its employment practices, to provide contextual information that aids the understanding of the information reported in other disclosures, and to serve as the basis for calculation for quantitative metrics to be disclosed under other disclosure requirements in this Standard. Provide an understanding of how much the undertaking relies on workers who are not employees.	

ESRS TOPICAL STANDARD	TOPICAL STANDARD DISCLOSURE REQUIREMENTS	TOPICAL STANDARD DISCLOSURE DESCRIPTION	RELATED EPRA SBPR
ESRS S1-8 Collective bargaining coverage and social dialogue	58, 59, 60 (a-c), 61, 62, 63 (a-b)	Provide an understanding of the coverage of collective bargaining agreements and social dialogue for the workforce.	
ESRS S1-9 Diversity indicators	64, 65	Provide an understanding of gender diversity at top management level and the age distribution of employees.	
	66 (a-b)	Disclose the gender distribution in number and percentage at top management level amongst employees and the distribution of employees by age group.	Diversity-Emp
ESRS S1-10 Adequate wages	67, 68, 69, 70, 71	Provide an understanding of whether or not all workers are paid an adequate wage, in line with applicable benchmarks.	
ESRS S1-11 Social protection	72, 73, 74 (a-e), 75, 76	Provide an understanding of whether the undertaking's own workers are covered by social protection against loss of income due to major life events, and, if not, the countries where this is not the case and the percentages in those countries that are not protected.	
ESRS S1-12 Persons with disabilities	77, 78, 79, 80	Provide an understanding of the extent to which persons with disabilities are included among employees.	
ESRS S1-13 Training and skills development indicators	81, 82, 84, 85	Provide an understanding of the training and skills development-related activities that have been offered to employees, within the context of continuous professional growth, to upgrade employees' skills and facilitate continued employability.	
	83 (a)	Disclose the percentage of employees that participated in regular performance and career development reviews; such information shall be broken down by employee category and by gender.	Emp-Dev
	83 (b)	Disclose the average number of training hours per person for employees, by employee category and by gender.	Emp-Training
ESRS S1-14 Health and safety indicators	86, 87, 89, 90	Provide an understanding of the coverage, quality and performance of the health and safety management system established to prevent work-related injuries.	
	88 (a-e)	Disclose the percentage of the organisation's own workers covered by the health and safety management system and the number of work-related fatalities, recordable work-related accidents, cases of recordable work-related ill health, and the number of days lost due to work-related injuries, accidents, ill health, and fatalities.	H&S-Emp
ESRS S1-15 Work-life balance indicators	91, 92, 93, 94	Provide an understanding of the entitlement and actual practices amongst the employees to take family-related leave in a gender equitable manner, as it is one of the dimensions of work-life balance.	
ESRS S1-16 Compensation indicators (pay gap and total compensation)	95, 96, 97 (c), 98	Provide an understanding of the extent of any gap in the pay between women and men amongst the undertaking's employees and provide insight into the level of compensation inequality inside the undertaking and whether wide pay disparities exist.	Narrative on performance
	92 (a-b)	Disclose the male-female pay gap and the ratio of the annual total compensation ratio of the highest paid individual to the median annual total compensation for all employees (excluding the highest-paid individual).	Diversity-Pay

ESRS TOPICAL STANDARD	TOPICAL STANDARD DISCLOSURE REQUIREMENTS	TOPICAL STANDARD DISCLOSURE DESCRIPTION	RELATED EPRA SBPR
ESRS S1-17 Incidents, complaints and severe human rights impacts and incidents	100, 101, 102, 103, 104 (a-b)	Provide an understanding of the extent to which work-related incidents and severe cases of human rights issues and incidents are affecting the workforce.	
ESRS S2-1 Policies related to value chain workers	14, 15, 16, 17 (a-c), 18, 19	Provide an understanding of the extent to which the undertaking has policies that address the identification, assessment, management and/or remediation of material impacts on value chain workers specifically, as well as policies that cover material risks or opportunities related to value chain workers.	
ESRS S2-2 Processes for engaging with value chain workers about impacts	20, 21, 22 (a-e), 23, 24	Provide an understanding of whether and how the undertaking engages, as part of ongoing sustainability due diligence process, with value chain workers and their legitimate representatives, or with credible proxies, about material actual and potential positive and/or negative impacts that do or may affect them, and whether and how perspectives of value chain workers are taken into account in the decision-making processes of the undertaking.	
ESRS S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	25, 26, 27 (a-d), 28, 29	Provide an understanding of the formal means by which value chain workers can make their concerns and needs known directly to the undertaking and/or through which the undertaking supports the availability of such channels (for example, grievance mechanisms) in the workplace of value chain workers, how follow up is performed with these workers regarding the issues raised, and the effectiveness of these channels.	
ESRS S2-4 Taking action on material impacts on value chain workers, and approaches to mitigating material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	30, 31 (a-b), 32 (a-d), 33 (a-c), 34 (a-b), 35, 36, 37, 38	Provide an understanding of any processes, initiatives or engagements through which the undertaking seeks to improve workers' lives and of the ways in which the undertaking is addressing the material risks and pursuing the material opportunities related to workers in the value chain.	
ESRS S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	39 (a-c), 40, 41, 42 (a-c)	Provide an understanding of the extent to which the undertaking is using time-bound and outcome-oriented targets to drive and measure progress in addressing material negative impacts, and/or advancing positive impacts on value chain workers, and/or in managing material risks and opportunities related to value chain workers and shall contain the information requirements defined in ESRS 2 MDR-T.	

ESRS TOPICAL STANDARD	TOPICAL STANDARD DISCLOSURE REQUIREMENTS	TOPICAL STANDARD DISCLOSURE DESCRIPTION	RELATED EPRA SBPR
ESRS S3-1 Policies related to affected communities	12, 13, 14, 15, 16 (a-c), 17, 18	Provide an understanding of the extent to which the undertaking has policies that address the identification, assessment, management and/or remediation of material impacts on affected communities specifically, as well as policies that cover material risks or opportunities related to affected communities.	
ESRS S3-2 Processes for engaging with affected communities about impacts	19, 20 (a-d), 21, 22, 23, 24	Provide an understanding of whether and how the undertaking engages, as part of ongoing sustainability due diligence process, with affected communities, their legitimate representatives, or with credible proxies, about material actual and potential positive and/or negative impacts that do or may affect them, and whether and how perspectives of affected communities are taken into account in the decision-making processes of the undertaking.	Comty-Eng
ESRS S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns	25, 26, 27 (a-d), 28, 29	Provide an understanding of the formal means by which affected communities can make their concerns and needs known directly to the undertaking, and/or through which the undertaking supports the availability of such channels (for example, grievance mechanisms) by business relationships, how follow up is performed with these communities regarding the issues raised, and the effectiveness of these channels.	
ESRS S3-4 Taking action on material impacts on affected communities, and approaches to mitigating material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	30, 31 (a-b), 32 (a-d), 33 (a-c), 34 (a-b), 35, 36, 37, 38	Provide an understanding of any processes, initiatives or engagements through which the undertaking seeks to improve affected communities' lives and the ways in which the undertaking is addressing the material risks and pursuing the material opportunities related to affected communities.	
ESRS S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	39 (a-c), 40, 41, 42 (a-c)	Provide an understanding of the extent to which the undertaking is using time-bound and outcome-oriented targets to drive and measure progress in addressing material negative impacts, and/or advancing positive impacts on affected communities, and/or in managing material risks and opportunities related to affected communities.	
ESRS S4-1 Policies related to consumers and end-users	13, 14, 15, 16 (a-c), 17	Provide an understanding of the extent to which the undertaking has policies that address the identification, assessment, management and/or remediation of material impacts on consumers and/or end-users specifically, as well as policies that cover material risks or opportunities related to consumers and/or end-users required by ESRS 2 MDR-P.	

ESRS TOPICAL STANDARD	TOPICAL STANDARD DISCLOSURE REQUIREMENTS	TOPICAL STANDARD DISCLOSURE DESCRIPTION	RELATED EPRA SBPR
ESRS S4-2 Processes for engaging with consumers and end-users about impacts	18, 19, 20 (a-d), 21, 22	Provide an understanding of whether and how the undertaking engages, as part of ongoing sustainability due diligence process, with consumers and/or end-users, their legitimate representatives, or with credible proxies, about material actual and potential positive and/or negative impacts that do or may affect them, and whether and how perspectives of consumers and/or end-users are taken into account in the decision-making processes of the undertaking.	
ESRS S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	23, 24, 25 (a-d), 26, 27	Provide an understanding of the formal means by which consumers and/or end-users can make their concerns and needs known directly to the undertaking, and/or through which the undertaking supports the availability of such channels (for example, grievance mechanisms) by business relationships, how follow up is performed with these consumers and/or end-users regarding the issues raised, and the effectiveness of these channels.	
ESRS S4-4 Taking action on material impacts on consumers and endusers, and approaches to mitigating material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those	28, 29 (a-b), 30, 31 (a-d), 32 (a-c), 33 (a-b), 34, 35, 36, 37	Provide an understanding of any processes, initiatives or engagements through which seeks to improve consumers and/or end-users' lives and the ways in which the business is addressing the material risks and pursuing the material opportunities related to consumers and/or end-users.	
ESRS S4-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	38 (a-c), 39, 40, 41 (a-c)	Provide an understanding of the extent to which the business is using time-bound and outcome-oriented targets to drive and measure progress in addressing material negative impacts, and/or advancing positive impacts on consumers and/or end users, and/or in managing material risks and opportunities related to consumers and/or end-users.	
GOVERNANCE			
ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies	19, 20 (a-b), 21 (a-c), 22 (a-d)	Provide insights into: the composition and diversity of the administrative, management, and supervisory bodies; the roles and responsibilities of these bodies in overseeing the management of significant impacts, risks, and opportunities, including the role of management in these processes; and the expertise of these bodies in sustainability matters or their access to such expertise and skills.	
	21 (d-e)	Disclose the ratio of female to male board members and independent board members.	Diversity-Emp
	20 (c), 23 (a-b)	Disclose the experience of the board and independent board members that have sustainability related-expertise.	Gov-Board

ESRS TOPICAL STANDARD	TOPICAL STANDARD DISCLOSURE REQUIREMENTS	TOPICAL STANDARD DISCLOSURE DESCRIPTION	RELATED EPRA SBPR
ESRS G1-1 Corporate culture and business conduct policies	7, 8, 9, 10 (a-g), 11	Provide an understanding of how the administrative, management and supervisory bodies are involved in forming, monitoring, promoting and assessing the corporate culture. Provide an understanding of the undertaking's ability to mitigate any negative impacts and maximise positive impacts related to business conduct, and to monitor and manage the related risks.	
ESRS G1-2 Management of relationships with suppliers	12, 13, 14, 15 (a-b)	Provide an understanding of the undertaking's management of the procurement process including fair behaviour with suppliers.	
ESRS G1-3 Prevention and detection of corruption or bribery	16, 17, 18 (a-c), 19, 20, 21 (c)	Provide transparency on the key procedures of the undertaking to prevent, detect, and address allegations about corruption/ bribery. This includes the training provided to own workers and/or information provided internally or to suppliers.	Gov-COI
	21 (a-b)	Disclose the nature, scope and depth of anti-corruption/ anti-bribery training programmes offered or required by the undertaking and the percentage of functions-at-risk covered by training programmes.	Emp-Training
ESRS G1-4 Confirmed incidents of corruption or bribery	22, 23, 24 (a-b), 25 (a-d), 26	Provide transparency on the confirmed incidents relating to corruption or bribery during the reporting period and the related outcomes.	
ESRS G1-5 Political influence and lobbying activities	27, 28, 29 (a-d), 30	Provide transparency on the activities and commitments related to political influence, including lobbying activities including the types, purpose and cost of these during the reporting period.	
ESRS G1-6 Payment practices	31, 32, 33 (a-d)	Provide insights on the contractual payment terms and the average actual payment terms especially as to how these impact SMEs and specifically with respect to late payments to SMEs.	

