

NAVIGATING THE SECTOR- AGNOSTIC ESRS

A sector view on sustainability reporting among
LRE companies in Europe and the UK

July 2025



EPRA

EUROPEAN PUBLIC
REAL ESTATE ASSOCIATION



JLL

TABLE OF CONTENTS

1. Introduction	3
2. Scope of analysis	5
3. Methodology	6
3.1 Analysis of sector-agnostic ESRS disclosure requirements	6
3.2 Analysis of quantitative ESRS datapoints related to EPRA sBPR Guidelines	7
3.3 Testing hypotheses influenced by EPRA sBPR reporting trends	8
4. Analysis results	10
4.1 Materiality trends	10
4.2 Sector-agnostic reporting trends	11
4.3 Sector-agnostic reporting trends complimenting the EPRA sBPR	12
4.4 Hypothesis results	14
5. Conclusion	16
6. Glossary	17
7. Appendix	19

1 Introduction






The reporting landscape for European listed real estate (LRE) has undergone a profound transformation since the adoption of the Corporate Sustainability Reporting Directive (CSRD) in December 2022. Under this framework, the first wave of large companies, known as Wave 1 undertakings, were required to begin sustainability reporting from 2025 for financial year 2024 data, based on the sector-agnostic European Sustainability Reporting Standards (ESRS) developed by European Financial Reporting Advisory Group (EFRAG).¹



EPRA commissioned JLL to perform a mapping exercise to understand LRE companies within its membership which were engaging with the sector-agnostic ESRS. The principal objective of the exercise was to determine which sector-agnostic ESRS datapoints are most commonly reported by these companies, acknowledging that the standards were developed as cross-sectoral and are not tailored to the specific characteristics of the real estate industry. A secondary objective was to assess the extent to which these commonly reported ESRS requirements align with the content of the EPRA Sustainability Best Practices Recommendations (sBPR),² introduced in 2011 as voluntary LRE sector-specific reporting guidelines which have been widely adopted across the industry.

While the CSRD had initially included the possibility of developing sector-specific standards, the European Commission (EC) introduced the Omnibus simplification package in early 2025, which among other measures, proposed pausing the development of such sector-specific standards. As a result, LRE companies required to report under the CSRD must rely entirely on the sector-agnostic ESRS. This context underscores the need to assess how well the sector-agnostic standards reflect current reporting practices in the LRE industry and where additional clarity or alignment with sector realities may be needed.

In parallel, and as part of the Omnibus package, the EC mandated EFRAG to simplify the existing sector-agnostic ESRS. On 20 June 2025, EFRAG published a progress report outlining the main areas of simplification under consideration. These measures, currently undergoing technical review and stakeholder consultation, are expected to:³

-  Reduce the number of mandatory datapoints by more than 50%, especially through streamlining or eliminating granular narrative disclosures
-  Simplify the double materiality assessment by clarifying expectations and reducing complexity, allowing companies to apply a more top-down and sector-relevant approach
-  Improve the structure and readability of sustainability statements, including clearer differentiation between mandatory and voluntary content
-  Allow greater flexibility in the treatment of non-material topics and reduce duplication across disclosure requirements
-  Enhance interoperability with other frameworks such as IFRS S1 and S2, particularly in the treatment of GHG boundaries and value chain disclosures

¹ An organisation that provides technical advice to the EC on financial reporting and sustainability reporting standards. It plays a key role in influencing the development of IFRS from a European perspective and providing endorsement advice on IFRS Standards to the European Commission. It also provides technical advice to the EC in the form of draft ESRS elaborated under a robust due process and supports the effective implementation of ESRS.

² Full access to the 4th edition of EPRA sBPR Guidelines: [here](#).

³ Status report ESRS Simplification 20 June 2025.pdf



These anticipated revisions will significantly reduce the reporting burden for preparers, while maintaining alignment with EU sustainability policy objectives. A full draft of the revised sector-agnostic ESRS is expected by mid-July 2025, with formal adoption anticipated later in the year. Companies preparing reports now or in the near term must therefore navigate a transitional period between the initial and revised frameworks.

Separately, on 23 June 2025, the European Council adopted its position on the Omnibus package, proposing several changes to the CSRD itself:⁴

- *Increasing the employee threshold for applicability from 250 to 1,000*
- *Adding a new net turnover threshold of €450 million*
- *Removing listed SMEs from scope*
- *Delaying application of the CSRD for certain companies by two years*
- *Introducing a review clause to reassess the directive's scope*

These developments significantly affect the scope and timing of sustainability reporting across the EU. This report reflects the status of disclosure practices among EPRA members based on the original CSRD applicability thresholds and the sector-agnostic ESRS as published prior to these proposed changes.

This report does not encompass qualitative disclosures, such as double materiality assessments, governance narratives, or forward-looking climate targets, which are anticipated to assume greater importance as the CSRD matures. While qualitative aspects of CSRD reports are already under cross-sector analysis, best practices and standardisation are still under development, largely attributable to the ESRS' ongoing framework revisions.

⁴ EC Press Release of CSRD simplification: [here](#).

2 Scope of analysis

This report covers LRE companies that are EPRA members as of 31 March 2025, and that operate in Europe and/or the United Kingdom.

To be included, companies had to meet at least two of the following criteria:



Fifteen companies, presented in Table 1, satisfied these thresholds. Together, they represent approximately 9% of EPRA's total membership and include some of the most advanced and active sustainability reporters in the European and UK LRE sector. As such, they provide a robust reference for assessing early disclosure trends under the sector-agnostic ESRS.

Table 1: EPRA Members under Wave 1 CSRD reporting (as of March 2025)

Name	Location	Sector
Aroundtown SA	Germany	Diversified
Big Yellow Group plc	United Kingdom	Self-storage
Covivio	France	Diversified
CPI Europe AG	Luxembourg	Diversified
CTP	Netherlands	Industrial
Grand City Properties	Germany	Residential
Icade	France	Diversified
Klépierre	France	Retail
LEG Immobilien	Germany	Residential
Pandox AB	Sweden	Lodging/Resorts
S IMMO AG ⁵	Austria	Diversified
Shurgard Self-Storage	Belgium	Self-storage
TAG Immobilien AG	Germany	Residential
Unibail Rodamco Westfield	France	Retail
Vonovia	Germany	Residential

While ongoing legislative negotiations between the European Council, Parliament, and Commission will alter CSRD applicability, ultimately excluding some of these companies, the selected sample reflects some of LRE's leading sustainability reporters at the time of this analysis.

⁵ As of 31st March 2025, S IMMO AG remains as an EPRA member although it is no longer publicly listed.

3 Methodology

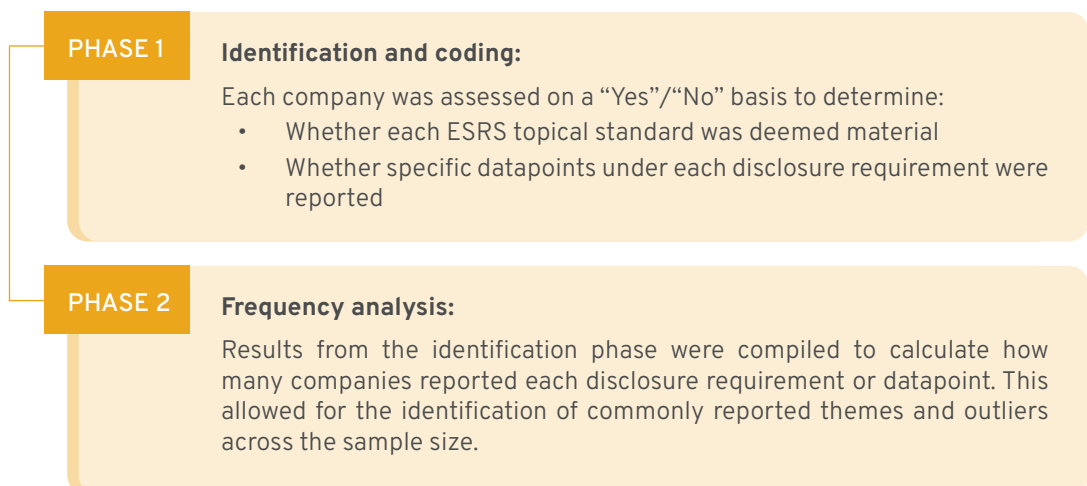
To achieve its objectives, the analysis was structured around three complementary approaches:

- 1 High-level analysis of sector-agnostic ESRS disclosure requirements
- 2 Targeted review of ESRS quantitative datapoints aligned with EPRA sBPR Guidelines
- 3 Testing of hypotheses informed by five years of EPRA sBPR Annual Report Survey trends

Each approach was based on a review of publicly available sustainability and integrated annual reports published between June 2024 and April 2025.

3.1 Analysis of sector-agnostic ESRS disclosure requirements

This first approach aimed to determine the extent to which LRE companies are currently reporting the sector-agnostic ESRS disclosure requirements and their associated datapoints. The assessment was conducted in two phases:



The outcome of this two-step approach provided insights into the sustainability topics most frequently regarded as material by LRE companies and revealed trends in reporting behaviour across the sector.

These two phases were applied to each approach, creating a complimentary and symmetrical method in capturing reporting trends.

3.2 Analysis of quantitative ESRS datapoints related to EPRA sBPR Guidelines

The second approach provided a more detailed look at selected quantitative datapoints that are well-established in sector-specific environmental reporting. These datapoints have been consistently promoted through the EPRA sBPR since its original publication 2011. This aimed to closely examine specific quantitative datapoints from the ESRS being reported by LRE companies, which have been compared to familiar datapoints from the EPRA sBPR to assess consistency and continuity in practice.

This step allowed for an expanded understanding of disclosure behaviour by identifying areas of established practice versus emerging or under-reported data fields. The datapoints reviewed in this phase are summarised in Table 2.

Table 2: Quantitative sector-agnostic ESRS aligned with EPRA sBPR performance measures

ESRS Disclosure Requirement	ESRS Description	Number of ESRS datapoints analysed	Related sBPR Performance Measures
E1 Climate change - E1-5 Energy consumption and mix	Total amount of energy consumed by the company, as well as the breakdown of energy sources.	9	Elec-Abs, DH&C-Abs, Fuels-Abs, Energy-Int
E1 Climate change - E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	Greenhouse gas emissions generated by the company's operations, categorised by scope.	7	GHG-Dir-Abs, GHG-Indir-Abs, GHG-Int
E3 Water and marine resources – E3-4 Water consumption	Total amount of water consumed by the company's operations, as well as the sources of water.	5	Water-Abs, Water-Int



3.3 Testing hypotheses influenced by EPRA sBPR reporting trends

The third and final approach involved the development of working hypotheses to explore how the sector-agnostic ESRS are addressing known reporting gaps historically observed in the sector. These hypotheses were grounded in findings from five years of EPRA sBPR Annual Report Survey trends.⁶ Each hypothesis was paired with specific ESRS datapoints that reflect disclosure areas that have been either underreported or inconsistently addressed in the past.

Table 3 outlines the rationale behind each hypothesis, the relevant ESRS topical standards and disclosure requirements, and the associated datapoints that were assessed.

Table 3: Hypotheses on ESRS reporting gaps informed by EPRA sBPR trends

	Hypothesis	Reasoning backed by EPRA sBPR Annual Report Survey trends	ESRS Topical Standard	ESRS Disclosure Requirement	ESRS Datapoint ⁷
1	Listed real estate companies fail to report on waste disposal or diversion routes.	Waste-Abs and Waste-LfL: Waste has frequently been identified as an area needing improvement in companies' reporting, being some of the least reported particularly when compared to other Performance Measures.	E5 Circular economy	E5-5 Resource outflows	<ul style="list-style-type: none"> Waste diverted from disposal, breakdown by hazardous and non-hazardous waste and treatment type. Waste directed to disposal, breakdown by hazardous and non-hazardous waste and treatment type.
2	Listed real estate companies proactively report the gender balance of their own employees but lack the disclosure of the ratio of compensation between men and women.	Diversity-Emp and Diversity-Pay: While Diversity-Emp trends to be amongst the most reported Performance Measures annually, Diversity-Pay trends to be one of the least reported, displaying varied levels of transparent diversity measures.	S1 Own workforce	<ul style="list-style-type: none"> S1-6 Characteristics of the undertaking's employees S1-16 Compensation indicators (pay gap and total compensation) 	<ul style="list-style-type: none"> Characteristics of undertaking's employees - number of employees by gender [table]. Disclose the male-female pay gap Disclose 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).

⁶ Previous EPRA sBPR Awards Surveys can be found on the EPRA website.

⁷ The datapoints included in the analysis did not include those that are deemed conditional, alternative, voluntary, or specifically related to Application Requirements (AR). This ensured that the focus remained on the core, mandatory disclosure requirements of the ESRS framework.

	Hypothesis	Reasoning backed by EPRA sBPR Annual Report Survey trends	ESRS Topical Standard	ESRS Disclosure Requirement	ESRS Datapoint
3	Few listed real estate companies are implementing actions to engage within the communities in which they operate.	Comty-Eng: Historically, EPRA members fail to report on the topic altogether, making it one of the lowest-scoring Performance Measures each year.	S3 Affected communities	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	<ul style="list-style-type: none"> • Description of additional initiatives or processes with primary purpose of delivering positive impacts for affected communities • Description of approach to taking action in relation to specific material negative impacts on affected communities

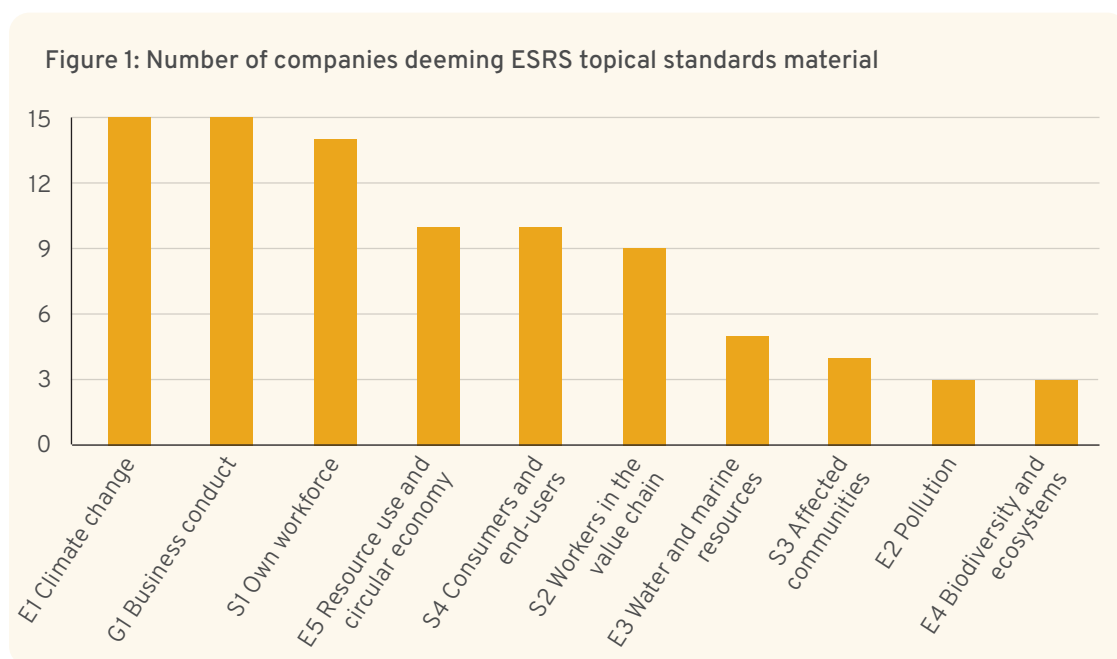
These hypotheses served as a supporting analytical lens, helping to evaluate whether the sector-agnostic ESRS effectively supplement or close known reporting gaps in LRE reporting. This analysis also provides an indication of whether the ESRS contribute to a more robust and comprehensive sustainability reporting framework for the sector.



4 Analysis results

4.1 Materiality trends

The first phase of the analysis reviewed how many of the fifteen LRE companies in scope identified each ESRS topical standards.



As shown in Figure 1, the most frequently deemed material topics were: E1 Climate change, G1 Business conduct, and S1 Own workforce. These three standards were marked as material by all companies in scope. Their prominence reflects long-standing sector familiarity with these areas and overlaps with key themes promoted in the EPRA sBPR.

By contrast, standards such as E2 Pollution, E4 Biodiversity and Ecosystems, and S3 Affected Communities were least frequently identified as material, each selected by fewer than one-third of the companies. These standards are not covered explicitly in the EPRA sBPR and are traditionally considered less relevant in operational terms for most LRE companies.

Note: According to EFRAG's Progress Report as of 20 June 2025⁸, a 50%+ reduction in mandatory datapoints is anticipated. This includes the reclassification of granular Policy, Action, and Target (PAT) disclosures and lower-priority topical datapoints, particularly in E2 (Pollution), E4 (Biodiversity and ecosystems), S3 (Affected communities), and S4 (Consumers and end-users), as voluntary or non-binding, confirming these low-priority standards may become even less prominent in future cycles. These anticipated changes align with the observed materiality exclusions in this analysis. EFRAG also proposed to introduce more flexible materiality thresholds, clearer voluntary status for certain disclosures, and the ability to justify omission without overly complex reasoning.

⁸ EFRAG: ESRS Revision: Progress Report as of 20 June 2025

4.2 Sector-agnostic reporting trends

Companies in the LRE sector are experiencing increased pressure to deliver transparent, standardised sustainability reporting. The ESRS, as sector-agnostic standards, have accelerated the development of more harmonised disclosures. The results show that many LRE companies have already adopted reporting practices that reflect this regulatory shift.

Table 4 highlights 13 sector-agnostic ESRS datapoints that were reported by at least two-thirds (≥ 11) of the companies assessed. These datapoints span topics including:

- *GHG emissions across all scopes*
- *Total energy consumption (including nuclear sources)*
- *Employee characteristics and diversity indicators*
- *Incidents and complaints related to human rights and workplace conduct*

Table 4: List of ESRS datapoints reported by two-thirds of companies in scope

ESRS Topical Standard	ESRS Disclosure Requirement	ESRS Datapoint
E1 Climate change	E1-5 - Energy consumption and mix	<ul style="list-style-type: none"> • Total energy consumption nuclear sources
	E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	<ul style="list-style-type: none"> • Total GHG emissions (requiring a total for the entire value chain and a total for financial and operational control) • Gross scope 3 GHG emissions • Market-based GHG calculations for all scope and intensities
Covivio CPI Europe AG CTP	S1-6 - Characteristics of the undertaking's employees	<ul style="list-style-type: none"> • Average number of employees: This can be represented as a head count or full-time equivalent (FTE). • Employee demographics: Information on employees by contract type, gender, and region represented in a table. • Employee distribution: Number of employees in countries with 50 or more employees, along with the average number of employees in those countries.
	S1-9 - Diversity indicators	<ul style="list-style-type: none"> • Top management: <ul style="list-style-type: none"> - Number of employees (head count) - Percentage of total employees - Definition of "top management" • Age distribution represented in number and percentage of employees: <ul style="list-style-type: none"> - Under 30 years old - Between 30 and 50 years old - Over 50 years old
	S1-17 - Incidents, complaints and severe human rights impacts and incidents	<ul style="list-style-type: none"> • Disclose the total number of reported incidents of discrimination and harassment • Disclose the total number of complaints filed by own workers for other social and human rights matters • Disclose any fines or penalties related to violations of social and human rights, and contextual information to understand the data and its compilation. • Disclose reconciliation of monetary amounts with the relevant information in financial statements.

This indicates a clear move toward more granular, comparable data, particularly in areas historically underreported such as Scope 3 emissions and workforce structure.

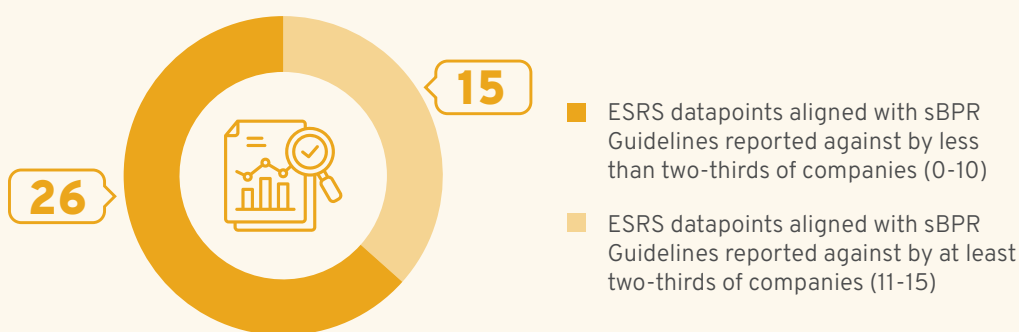
Note: The data captured here may represent a high watermark in reporting expectations, as the volume of datapoints are expected to decrease with the evolution of the ESRS.

Importantly, the push for Scope 3 emissions disclosures, heavily represented in Table 4, is reinforced by initiatives like ARESI (Aligning Real Estate Sustainability Indicators),⁹ indicating convergence between voluntary efforts and formal standards. Even with simplification, such disclosures are expected to remain central, given their significance to value chain transparency and investor scrutiny.

4.3 Sector-agnostic reporting trends complimenting the EPRA sBPR

The EPRA sBPR remains a critical point of reference for sustainability reporting in the LRE sector. Although developed as a voluntary, sector-specific guideline, its alignment with ESRS has proved notable. Among the 162 ESRS datapoints reviewed, 41 are directly comparable to sBPR “core recommendations.”

Figure 2: Frequency of reporting for ESRS datapoints aligned with EPRA sBPR Guidelines



The Figure 2 above visualises this alignment, showing that:

- 26 datapoints aligned with sBPR were reported by ≥ 11 companies
- Only 15 datapoints were reported by fewer than 11 companies

This consistency underscores the foundational role EPRA play in preparing LRE companies for sustainable and aligned reporting. It also highlights how sector-specific initiatives can provide continuity amid evolving regulatory expectations.

Note: As EFRAG continues to simplify the ESRS, datapoints not supported by regulatory priorities may receive reduced attention in company reporting. In this context, the EPRA sBPR can continue serving as a durable baseline, particularly in environmental and workforce metrics. However, some recalibration may be needed to ensure its ongoing relevance within a more flexible ESRS regime.

While Table 2 introduced the environmental quantitative sector-agnostic ESRS datapoints analysed for overlap with EPRA sBPR Performance Measures, Table 5 illustrates a broader set (many of which are among the most widely reported) including social and governance topics and their direct relationship to specific EPRA sBPR metrics. This progression reflects both the historical influence of the EPRA sBPR and its continued relevance in guiding robust, sector-aligned sustainability reporting.

⁹ Aligning Real Estate Sustainability Indicators White Paper

Table 5: Most reported ESRs datapoints & their alignment with EPRA sBPR Performance Measures

ESRS Topical Standard	ESRS Disclosure Requirement	ESRS Datapoint	EPRA sBPR Performance Measure
E1 Climate change	E1-5 - Energy consumption and mix	<ul style="list-style-type: none"> • Total energy consumption related to own operations • Total energy consumption from fossil sources • Total energy consumption from renewable sources • Fuel consumption from renewable sources • Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources • Consumption of self-generated non-fuel renewable energy 	<ul style="list-style-type: none"> • Elec-Abs, DH&C-Abs, Fuel-Abs • Elec-Abs, DH&C-Abs, Fuel-Abs • Elec-Abs, DH&C-Abs, Fuel-Abs • Fuel-Abs • DH&C-Abs • Elec-Abs, DH&C-Abs, Fuel-Abs
	E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	<ul style="list-style-type: none"> • Gross Scope 1 greenhouse gas emissions • Gross location-based Scope 2 greenhouse gas emissions • GHG emissions intensity, location-based (total GHG emissions per net revenue) 	<ul style="list-style-type: none"> • GHG-Dir-Abs • GHG-Indir-Abs • GHG-Int
S1 Own workforce	ESRS S1-6 - Characteristics of the undertaking's employees	<ul style="list-style-type: none"> • Characteristics of undertaking's employees - number of employees by gender [table] • Number of employees (head count) • Number of employees (head count or full-time equivalent) • Number of employee turnover • Percentage of employee turnover • Employees numbers are reported in head count or full-time equivalent 	<ul style="list-style-type: none"> • Diversity-Emp • Emp-Turnover
	ESRS S1-14 - Health and safety indicators	<ul style="list-style-type: none"> • Disclose the percentage of the organization'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. 	<ul style="list-style-type: none"> • H&S-Emp
	ESRS S1-16 - Compensation indicators (pay gap and total compensation)	<ul style="list-style-type: none"> • Disclose the male-female pay gap • Disclose 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). 	<ul style="list-style-type: none"> • Diversity-Pay
N/A ⁹	ESRS 2 GOV-1 - The role of the administrative, management and supervisory bodies	<ul style="list-style-type: none"> • Disclose the ratio of female to male board members and independent board members. 	<ul style="list-style-type: none"> • Diversity-Emp

⁹ ESRS 2 GOV-1 is a not an ESRS Topical Standard but considered a cross-cutting disclosure requirement that applies to companies regardless of materiality.

ESRS Topical Standard	ESRS Disclosure Requirement	ESRS Datapoint	EPRA sBPR Performance Measure
N/A ¹⁰	ESRS 2 GOV-1 - The role of the administrative, management and supervisory bodies	<ul style="list-style-type: none"> Disclose the experience of the board and independent board members that have sustainability related-expertise. 	<ul style="list-style-type: none"> Gov-Board
G1 Business conduct	ESRS G1-3 - Prevention and detection of corruption or bribery	<ul style="list-style-type: none"> 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. 	<ul style="list-style-type: none"> Gov-COI

The datapoints detailed in Table 5 highlight the substantial alignment between commonly reported sector-agnostic ESRS disclosures and the established metrics within the EPRA sBPR Performance Measures. This reflects a strong continuity between evolving regulatory expectations and established sector-specific practice. While the 13 datapoints highlighted earlier in Table 4 are not defined as “core recommendations” within the sBPR, they build upon and extend the underlying principles of the guidelines. For instance, the sBPR encourages the disclosure of absolute energy use through indicators such as Elec-Abs, DH&C-Abs, and Fuel-Abs, but does not explicitly require the disaggregation of nuclear energy sources, as the ESRS do. Similar examples of enhanced granularity in ESRS disclosures compared with existing sBPR guidance are presented in the [Appendix](#).

Note: EFRAG’s Progress Report as of 20 June 2025 confirms that datapoints in ESRS E1 (Climate change), including energy consumption and GHG emissions, are expected to remain fundamental to CSRD reporting. Other areas proposed for simplification that currently align closely with sBPR guidance may retain their importance while others may be downgraded or become optional. In this evolving context, the EPRA sBPR is well-positioned to act as a stabilising reference point, ensuring consistency and sector relevance, especially for disclosures that remain critical despite regulatory streamlining. However, to stay effective, the sBPR may also need to adapt to address areas where expectations are increasing (e.g., value chain emissions, GHG boundaries, and interoperability with frameworks like IFRS S2) and may require adjustments to existing methodologies. In doing so, it can continue to provide LRE companies with a robust and forward-compatible foundation for sustainability reporting.

4.4 Hypothesis results

The third phase of the analysis tested a set of three hypotheses informed by five years of EPRA sBPR Annual Report Survey trends. Each hypothesis targeted a specific reporting area where inconsistencies or gaps have been historically observed across the LRE sector. Using sector-agnostic ESRS datapoints as proxies, this exercise assessed whether the new reporting framework effectively addresses those historical shortcomings. Table 3 outlines the reasoning behind each hypothesis and the linked ESRS datapoints assessed.

4.4.1. Hypothesis 1: Listed real estate companies fail to report on waste disposal or diversion routes.

This hypothesis was not supported by the analysis. While waste-related reporting remains less common than energy or emissions metrics, over half of the companies that included ESRS E5 (Circular economy) as material disclosed relevant quantitative datapoints on total waste generated and disposal breakdowns. This suggests that when waste is considered material, disclosure tends to be relatively comprehensive.

Note: EFRAG's Progress Report as of 20 June 2025 foresees that datapoints linked to less material environmental themes, such as E1 (Circular economy), may be more clearly classified as voluntary or simplified. This aligns with observed trends and may reduce the need for detailed justifications in future disclosures.

4.4.2. Hypothesis 2: Listed real estate companies proactively report the gender balance of their own employees but lack the disclosure of the ratio of compensation between men and women.

This hypothesis was not supported. Almost all companies (14 of 15) disclosed workforce composition data, including gender breakdowns, consistent with ESRS S1 (Own workforce) requirements. Furthermore, many companies also included disclosures on gender pay gap and pay ratio, responding to datapoints under disclosure requirement ESRS S1-16 (Compensation indicators).

Note: EFRAG has confirmed that key workforce indicators, especially those tied to diversity and remuneration, will remain within the core of mandatory ESRS disclosures. Therefore, the robust reporting observed in this area is expected to continue despite broader simplification.

4.4.3. Hypothesis 3: Few listed real estate companies are implementing actions to engage within the communities in which they operate.

This hypothesis was supported by the analysis. Only 4 of the 15 companies reported under ESRS S3 (Affected communities), confirming that this topic is rarely considered material within the real estate sector. This may reflect the indirect nature of community interactions in commercial real estate models where tenants act as intermediaries and community-level impacts are more diffuse.

Note: ESRS simplification efforts highlight the need to reduce complexity in disclosures for non-material topics such as ESRS S3 (Affected communities). The low rate of disclosure observed here may soon be formally reflected in updated materiality expectations, further lowering the burden on companies to justify exclusion.

The hypothesis-based analysis supports the broader findings of this report. While sector-agnostic ESRS have driven more structured and consistent reporting on core environmental and workforce indicators, materiality remains a key determinant of disclosure coverage. The findings indicate that the sector-agnostic ESRS is influencing reporting behaviour among LRE companies, particularly in historically underreported areas such as waste management and gender pay transparency as seen in EPRA's sBPR Survey data. This shift demonstrates the growing impact of regulatory requirements on reporting depth and consistency. At the same time, persistent gaps, including limited reporting on community engagement, suggest that certain topics still fall outside what many companies consider material or operationally relevant.

The proposed ESRS simplifications introduced by EFRAG are likely to formalise many of these observed behaviours, reducing complexity and elevating the role of sector relevance in guiding disclosure practice. This underscores the importance of maintaining sector-specific guidance, such as the EPRA sBPR, to support comparability and relevance within a more flexible sustainability reporting framework.

Note: The hypotheses were well aligned with EFRAG's Progress Report as of 20 June 2025. For instance, low disclosure rates on community engagement (S3 Affected communities) and waste (E5 Circular economy) are reflected in EFRAG's proposal to clarify materiality rules and potentially simplify associated datapoints.



5 Conclusion

This report provides a detailed overview of how EPRA members currently engage with the sector-agnostic ESRS, and what that reveals about the real estate sector's readiness for the evolving European sustainability reporting regime. The analysis confirms that most LRE companies are already addressing core ESRS datapoints, particularly those related to climate change (E1), own workforce (S1), and business conduct (G1). These topics are not only found at the top of materiality assessments but also reflect long-standing recommendations within the EPRA sBPR.

Quantitative disclosure is generally well developed, especially in areas such as energy use, GHG emissions, and employee diversity, where clear alignment with existing sBPR Performance Measures is evident. Crucially, this exercise took place during a time of regulatory flux. When the review was launched in early 2025, the original CSRD thresholds defined the cohort of Wave 1 reporters. However, subsequent proposals under the Omnibus package, including increased employee and turnover thresholds and delayed applicability, mean that several companies currently within scope may no longer be subject to mandatory reporting in future cycles. At the same time, EFRAG's simplification mandate is expected to alter the technical landscape of the ESRS significantly. Based on the June 2025 progress report, simplifications will reduce reporting burden and bring greater flexibility, particularly around non-material topics and double materiality application. Many of the datapoints observed in this report, especially those with limited sector relevance, may soon shift in status from mandatory to voluntary or become streamlined under revised guidance.

Taken together, these findings suggest that LRE companies will need to operate within a dual framework: one that acknowledges the fluidity of the EU regulatory environment, while also maintaining consistency through sector-specific anchors like the EPRA sBPR. The overlap between commonly reported ESRS datapoints and sBPR metrics demonstrates that the sBPR remains highly relevant as both a preparatory and complementary framework.

Looking ahead, the most effective path for LRE companies will be to leverage the strengths of both systems. The [Appendix](#) of this report lists the datapoints most commonly disclosed by EPRA members and may serve as a practical baseline for companies navigating this transitional phase. As the ESRS continue to evolve and formal sector-specific standards remain on hold, a harmonised but flexible approach, anchored in real-world reporting practices, will be essential to ensuring that sustainability disclosures remain decision-useful, proportionate, and sector-appropriate.

6 Glossary

Comty-Eng: Community engagement, impact assessments and development programmes: Companies must report the percentage of assets that have implemented local community engagement, impact assessments and/or development programmes. EPRA sBPR Performance Measure code.

Core recommendations: Refer to minimum data reporting seen as best practice and must be reported by all EPRA members. These recommendations provide the baseline for the scoring methodology used to populate the sBPR Annual Report Surveys.

DH&C-Abs: Total district heating & cooling consumption: Companies must report the indirect energy consumption from district heating and cooling and the proportion of energy consumption from district heating and cooling generated on-site and/or off-site from renewable sources. EPRA sBPR Performance Measure code.

Datapoint: A datapoint encompasses a clearly separable and specific piece of information required by the ESRS disclosure requirements (DRs)", EFRAG List of ESRS datapoints.

Diversity-Emp: Employee gender diversity: Companies must report the percentage of male and female employees in the organisation's governance bodies and other significant employee categories. EPRA sBPR Performance Measure code.

Diversity-Pay: Gender pay ratio: Companies must report the ratio of the basic salary and/or remuneration of male and female employees, governance bodies and other significant employee categories. EPRA sBPR Performance Measure code.

Elec-Abs: Total electricity consumption: Companies must report the total electricity consumption and the proportion of electricity consumption from purchased and self-generated renewable sources. EPRA sBPR Performance Measure code.

Emp-Turnover: Total number and rate of new employee hires and employee turnover during the reporting period. EPRA sBPR Performance Measure code.

Energy-Int: Building energy intensity: Companies must report the total amount of direct and indirect energy used (including renewable and non-renewable sources) across their portfolio over a full reporting year, normalised by an appropriate denominator. EPRA sBPR Performance Measure code.

Fuels-Abs: Total fuel consumption: Companies must report the total amount of fuels used from direct sources and the proportion of the total amount of fuel consumption within the organisation that is from renewable sources. EPRA sBPR Performance Measure code.

GHG-Dir-Abs: Total direct greenhouse gas (GHG) emissions: Companies must report their total amount of direct (scope 1) greenhouse gas emissions. EPRA sBPR Performance Measure code.

GHG-Indir-Abs: Total indirect greenhouse gas (GHG) emissions: Companies must report the total amount of location-based indirect greenhouse gas emissions (tonnes CO₂e) emitted by off-site generation used for the operational energy consumption of the asset. EPRA sBPR Performance Measure code.

GHG-Int: Greenhouse gas (GHG) emissions intensity from building energy consumption: Companies must report the total amount of direct and indirect (location-based) GHG emissions generated from energy consumption over a full reporting year, normalised by an appropriate denominator. EPRA sBPR Performance Measure code.

Gov-Board: Composition of the highest governance body: Companies must report the composition of the highest governance body by the number of executive board members, independent/non-executive board members, and independent/non-executive board members with competencies relating to environmental and social topics as well as the average tenure on the governance body. EPRA sBPR Performance Measure code.

Gov-COI: Process for managing conflicts of interest: Companies must describe their processes to ensure that conflicts of interest are avoided and managed in the highest governance body. EPRA sBPR Performance Measure code.

H&S-Emp: Occupational health and safety performance of the reporting organisation with relation to its direct employees. EPRA sBPR Performance Measure code.

Hypothesis: Defined by JLL as a proposed explanation for market trends, rooted in known facts from annual sBPR assessment surveys, that awaits further validation through data analysis and testing. EPRA sBPR Performance Measure code.

Waste-Abs: Total weight of waste by disposal and diversion routes: Companies must report the total amount (in tonnes) of waste disposed and diverted of by disposal and diversion routes over a full reporting year and the proportion of waste disposed of by disposal route according to type (non-hazardous and hazardous) in tonnes or as a percentage. EPRA sBPR Performance Measure code.

Waste-LfL: Like-for-like total weight of waste by disposal and diversion routes: Companies must report the total amount of like-for-like waste disposed and diverted across the two most recent reporting years. EPRA sBPR Performance Measure code.

Water-Abs: Total water consumption: Companies must report the total amount of water consumed within a portfolio over a full reporting year. EPRA sBPR Performance Measure code.

Water-Int: Building water intensity: Companies must report the total amount of water consumption over a full reporting year, normalised by an appropriate denominator. EPRA sBPR Performance Measure code.

7 Appendix

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS E1-1 - Transition plan for climate change mitigation	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.	15	0	None	
ESRS E1-2 - Policies related to climate change mitigation and adaptation	Disclose policies in place to manage material impacts, risks and opportunities related to climate change mitigation and adaptation (see [draft] ESRS 2 DC-P).	15	0	None	
ESRS E1-3 - Actions and resources in relation to climate change policies	Disclose actions and resources related to climate change mitigation and adaptation (see [draft] ESRS 2 DC-A) as well as CapEx and OpEx required to implement said actions.	15	0	None	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS E1-4 - Targets related to climate change mitigation and adaptation	Ensure the disclosure includes the information required in [draft] 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.	15	0	None	
ESRS E1-5 - Energy consumption and mix	Total energy consumption related to own operations	15	0	Elec-Abs, DH&C-Abs, Fuel-Abs	
ESRS E1-5 - Energy consumption and mix	Total energy consumption from fossil sources	14	0	Elec-Abs, DH&C-Abs, Fuel-Abs	
ESRS E1-5 - Energy consumption and mix	Total energy consumption from nuclear sources	11	0	None	This datapoint is closely related to Performance Measures Elec-Abs, DH&C-Abs, and Fuel-Abs as they all recommend the disclosure of the absolute energy totals but do not consider the disclosure of nuclear sources to be a “core recommendation”.

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS E1-5 - Energy consumption and mix	Total energy consumption from renewable sources	14	0	Elec-Abs	
ESRS E1-5 - Energy consumption and mix	Fuel consumption from renewable sources	13	0	Fuels-Abs	
ESRS E1-5 - Energy consumption and mix	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	14	0	DH&C-Abs	
ESRS E1-5 - Energy consumption and mix	Consumption of self-generated non-fuel renewable energy	14	0	Elec-Abs, DH&C-Abs, Fuel-Abs	
ESRS E1-5 - Energy consumption and mix	Provide information on the energy intensity (total energy consumption per net revenue)	12	0	Energy-Int	
ESRS E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [table] - entire value chain	14	0	None	The sBPR considers the separate disclosure of scope 1 and 2 as “core recommendations”, and not a total figure.
ESRS E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	Gross Scopes 1, 2, 3 and Total GHG emissions - financial and operational control [table]	13	0	None	The sBPR considers the separate disclosure of scope 1 and 2 as “core recommendations”, and not a total figure.
ESRS E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	Gross Scope 1 greenhouse gas emissions	14	0	GHG-Dir-Abs	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	Gross location-based Scope 2 greenhouse gas emissions	14	0	GHG-Indir-Abs	
ESRS E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	Gross market-based Scope 2 greenhouse gas emissions	14	0	None	
ESRS E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	Gross Scope 3 greenhouse gas emissions	14	0	None	This datapoint is closely related to Performance Measure GHG-Indir-Abs, which considers only the disclosure of scope 2 emissions as a “core recommendation”.
ESRS E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	Total GHG emissions location based	14	0	None	
ESRS E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	Total GHG emissions market based	14	0	None	The sBPR only considers the disclosure location-based indirect emissions as a “core recommendation”.
ESRS E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	GHG emissions intensity, location-based (total GHG emissions per net revenue)	13	0	GHG-Int	
ESRS E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	GHG emissions intensity, market-based (total GHG emissions per net revenue)	13	0	None	The sBPR only considers the disclosure location-based indirect emissions as a “core recommendation”.
ESRS E1-6 - Gross Scopes 1, 2, 3 and Total GHG emissions	Disclosure of reconciliation to financial statements of net revenue used for calculation of GHG emissions intensity	12	0	None	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS E1-9 - Potential financial effects from material physical and transition risks and potential climate-related	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 [draft] ESRS 2 SBM-3.	11	0	None	
ESRS S1-1 - Policies related to own workforce	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 DC-P.	14	1	None	
ESRS S1-2 - Processes for engaging with own workers and workers’ representatives about impacts	Provide an understanding of 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	14	1	None	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS S1-3 - Processes to remediate negative impacts and channels for own workers to raise concerns	Disclose the general approach to and processes for providing or contributing to remedy where undertaking has caused or contributed to a material negative impact on people in its the workforce.	14	1	None	
ESRS S1-4 - Taking action on material impacts on own work-force, and approaches to mitigating material risks and pursuing material opportunities related to own work-force, and effectiveness of those actions	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.	14	1	None	
ESRS S1-5 - Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Provide an understanding of the extent to which the undertaking is using outcome-oriented targets are used 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 DC-T.	14	1	None	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS S1-6 - Characteristics of the undertaking's employees	Characteristics of undertaking's employees - number of employees by gender [table]	14	1	Diversity-Emp	
ESRS S1-6 - Characteristics of the undertaking's employees	Number of employees (head count)	14	1	Emp-Turn-over	
ESRS S1-6 - Characteristics of the undertaking's employees	Average number of employees (head count)	12	1	None	All datapoints are closely related to Performance Measure Emp-Turnover, where the “core recommendation” includes the disclosure of the total employees, rate of new hires, and rate of turnover. This Performance Measure does not consider “core recommendations” to specify on a country, contract type, gender, or regional basis nor does it limit the disclosure to 50 or more employees or recommend reporting an average headcount.
ESRS S1-6 - Characteristics of the undertaking's employees	Characteristics of undertaking's employees - number of employees in countries with 50 or more employees [table]	12	1	None	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS S1-6 - Characteristics of the undertaking's employees	Characteristics of undertaking's employees - information on employees by contract type, gender and region [table]	13	1	None	
ESRS S1-6 - Characteristics of the undertaking's employees	Number of employees (head count or full-time equivalent)	14	1	Emp-Turn-over	
ESRS S1-6 - Characteristics of the undertaking's employees	Average number of employees (head count or full-time equivalent)	13	1	None	All datapoints are closely related to Performance Measure Emp-Turnover, where the “core recommendation” includes the disclosure of the total employees, rate of new hires, and rate of turnover. This Performance Measure does not consider “core recommendations” to specify on a country, contract type, gender, or regional basis nor does it limit the disclosure to 50 or more employees or recommend reporting an average headcount.
ESRS S1-6 - Characteristics of the undertaking's employees	Number of employee turnover	13	1	Emp-Turn-over	
ESRS S1-6 - Characteristics of the undertaking's employees	Percentage of employee turnover	14	1	Emp-Turn-over	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS S1-6 - Characteristics of the undertaking’s employees	Description of methodologies and assumptions used to compile data (employees)	13	1	None	
ESRS S1-6 - Characteristics of the undertaking’s employees	Employees numbers are reported in head count or full-time equivalent	14	1	Emp-Turn-over	
ESRS S1-8 - Collective bargaining coverage and social dialogue	Provide an understanding of the coverage of collective bargaining agreements and social dialogue for the workforce.	12	1	None	
ESRS S1-9 - Diversity indicators	Number of employees (head count) at top management level	13	1	None	This datapoint is most closely related to Performance Measure Emp-Turnover, where the “core recommendation” includes the disclosure of the total employees. It does not specify the total number of employees by role or management level of a business.
ESRS S1-9 - Diversity indicators	Percentage of employees at top management level	13	1	None	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS S1-13 - Training and skills development indicators	Disclose the average number of training hours per person for employees, by employee category and by gender.	11	1	Emp-Training	
ESRS S1-14 - Health and safety indicators	Provide an understanding of the coverage, quality and performance of the health and safety management system established to prevent work-related injuries.	13	1	None	
ESRS S1-14 - Health and safety indicators	Disclose the percentage of the organization'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.	13	1	H&S-Emp	
ESRS S1-9 - Diversity indicators	Percentage of employees between 30 and 50 years old	14	1	None	
ESRS S1-9 - Diversity indicators	Number of employees (head count) over 50 years old	14	1	None	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS S1-9 - Diversity indicators	Disclosure of own definition of top management used	11	1	None	This datapoint is most closely related to Performance Measure Emp-Turnover, where the “core recommendation” includes the disclosure of the total employees. It does not specify the total number of employees by role or management level of a business.
ESRS S1-10 - Adequate wages	Provide an understanding of whether or not all workers are paid an adequate wage, in line with applicable benchmarks.	12	1	None	
ESRS S1-13 - Training and skills development indicators	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.	12	1	None	
ESRS S1-13 - Training and skills development indicators	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.	11	1	Emp-Dev	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	Nº Companies Reporting	Nº Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS S1-13 - Training and skills development indicators	Disclose the average number of training hours per person for employees, by employee category and by gender.	11	1	Emp-Training	
ESRS S1-14 - Health and safety indicators	Provide an understanding of the coverage, quality and performance of the health and safety management system established to prevent work-related injuries.	13	1	None	
ESRS S1-14 - Health and safety indicators	Disclose the percentage of the organization'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.	13	1	H&S-Emp	
ESRS S1-15 - Work-life balance indicators	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.	11	1	None	
ESRS S1-15 - Work-life balance indicators	Disclose the percentage of employees entitled to take family-related leaves and entitled employees that took family-related leaves, and a breakdown by gender.	11	1	H&S-Emp	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS S1-16 - Compensation indicators (pay gap and total compensation)	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.	14	1	Narrative on performance	
ESRS S1-16 - Compensation indicators (pay gap and total compensation)	Disclose the male-female pay gap	14	1	Diversity-Pay	
ESRS S1-16 - Compensation indicators (pay gap and total compensation)	Disclose 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).	14	1	Diversity-Pay	
ESRS S1-16 - Compensation indicators (pay gap and total compensation)	Disclosure of contextual information necessary to understand data, how data has been compiled and other changes to underlying data that are to be considered	14	1	None	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS S1-17 - Incidents, complaints and severe human rights impacts and incidents	Provide an understanding of the extent to which work- related incidents and severe cases of human rights issues and incidents are affecting the workforce.	14	1	None	These datapoints do not closely relate to the sBPR. H&S-Emp is one Performance Measures that recommends the disclosure of the Injury Rate (IR), Lost Day Rate (LDR) or Accident Severity Rate (ASR), Absentee Rate (AR), and work- related fatalities for all direct employees but does not specify these to be related to human rights matters.
ESRS S1-17 - Incidents, complaints and severe human rights impacts and incidents	Disclose the total number of reported incidents of discrimination and harassment, the number of complaints filed by own workers for other social and human rights matters, any fines or penalties related to violations of social and human rights, and contextual information to understand the data and its compilation. Reconciliation of monetary amounts disclosed with the relevant information in the financial statements should be provided.	13	1	None	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS 2 GOV-1 - The role of the administrative, management and supervisory bodies	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.	15	0	None	
ESRS 2 GOV-1 - The role of the administrative, management and supervisory bodies	Disclose the ratio of female to male board members and independent board members.	15	0	Diversity-Emp	
ESRS 2 GOV-1 - The role of the administrative, management and supervisory bodies	Disclose the experience of the board and independent board members that have sustainability related-expertise.	15	0	Gov-Board	
ESRS G1-1 - Corporate culture and business conduct policies	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.	15	0	None	

Sector-agnostic ESRS Disclosure Requirement	ESRS Datapoint	N° Companies Reporting	N° Companies Reporting Associated Topical Standard “Not Material”	Alignment with EPRA sBPR	Discrepancy from EPRA sBPR
ESRS G1-2 - Management of relationships with suppliers	Provide an understanding of the undertaking’s management of the procurement process including fair behaviour with suppliers.	12	0	None	
ESRS G1-3 - Prevention and detection of corruption or bribery	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.	15	0	Gov-COI	
ESRS G1-3 - Prevention and detection of corruption or bribery	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.	14	0	None	
ESRS G1-4 - Confirmed incidents of corruption or bribery	Provide transparency on the confirmed incidents relating to corruption or bribery during the reporting period and the related outcomes.	13	0	None	



EPRA Sustainability
Department

Contact: sustainability@epra.com