



ESG

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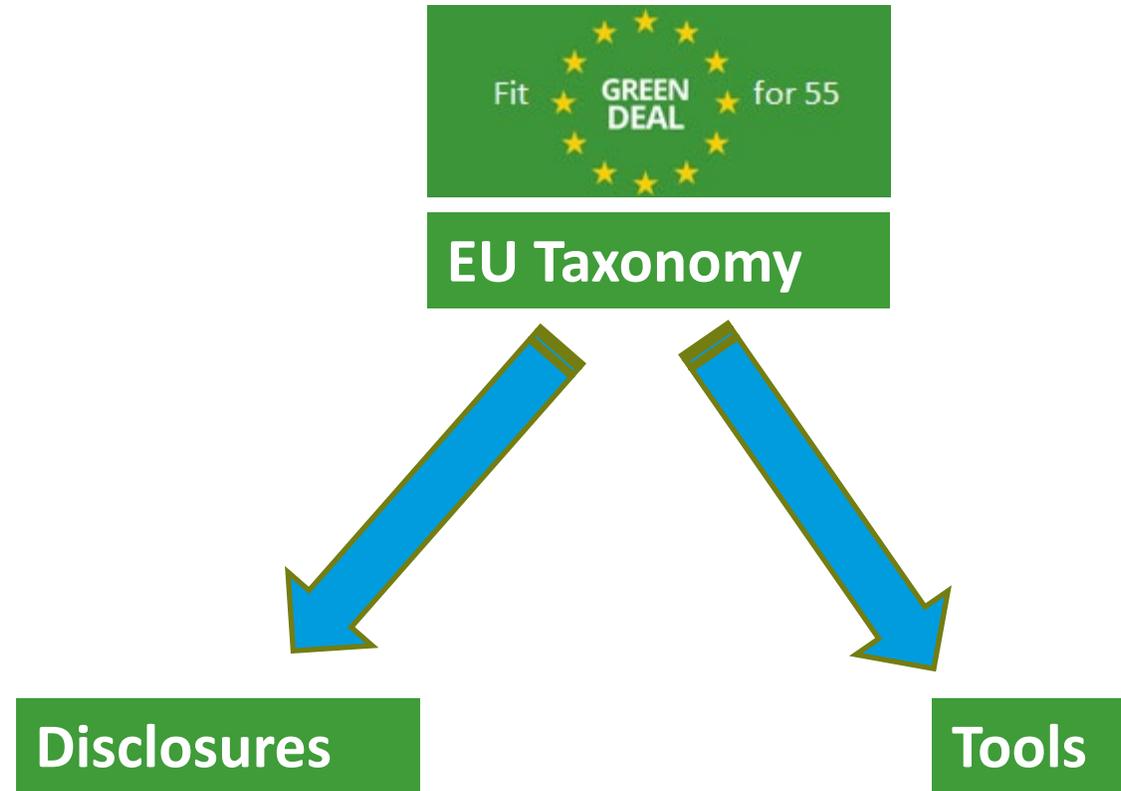
Other ESRS

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Global context



Corporate sustainability reporting directive (CSRD)
And ESRS reporting standards
Sustainable Finance Disclosure Regulation (SFDR)
...

EU Climate benchmark Regulation
...





Other ESRS beyond climate change

Cross-cutting	ESRS 1 General requirements	ESRS 2 General disclosures			
Environment	ESRS E1 Climate change	ESRS E2 Pollution	ESRS E3 Water and Marine Resources	ESRS E4 Biodiversity and Ecosystems	ESRS E5 Resource use and circular economy
Social	ESRS S1 Own Workforce	ESRS S2 Workers in the value chain	ESRS S3 Affected communities	ESRS S4 Consumers and end-users	
Governance	ESRS G1 Business conduct				



ESRS E2 Pollution

ESRS 2 General disclosures

DR related to [draft] ESRS 2 IRO-1 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

Impact, risk and opportunity management (IRO)

DR E2-1 – Policies related to pollution

DR E2-2 – Actions and resources related to pollution

Metrics and targets (disclosure requirements)

DR E2-3 – Targets related to pollution

DR E2-4 – Pollution of air, water and soil

DR E2-5 – Substances of concern and substances of very high concern

DR E2-6 – Potential financial effects from pollution-related impacts, risks and opportunities

- Link to the EU Action Plan initiative "Towards a Zero Pollution for Air, Water and Soil", and value chain consideration
- Five sub-themes: air pollution, water pollution, soil pollution, substances of concern (including the most harmful substances) and enabling activities to prevent, control and eliminate pollution
- Link to definitions in the Chemicals Strategy for Sustainability, the EU REACH Regulation, the E-PRTR (European Pollutant Release and Transfer Register), the Industrial Emissions Directive and the work of the Sustainable Finance Platform
- Policies should pursue an objective (prevention, minimisation, etc.) related to one of the five sub-themes.
- Targets should be expressed in terms of the volume of pollutants concerned, as well as in terms of % of turnover and raw material costs for substances of concern, and the link should be made with BAT (Best Available Techniques) requirements.
- The actions serve the objectives in relation to the regulations.

Air, water and soil pollution

- Information on the list and volumes of air, water and soil pollutants generated or used throughout the value chain, as well as the area affected where relevant (including Annex II E-PRTR)
- Link to indicators of degree of urbanisation and air quality, as well as to the EU Industrial Emissions Directive and BAT/BREFs where relevant

Substances of concern

Specific information on the % of turnover and raw material costs related to these substances.



ESRS E3 Water and marine resources

ESRS 2 General disclosures

Impact, risk and opportunity management

DR related to [draft] ESRS 2 IRO-1 – Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

Impact, risk and opportunity management

DR E3-1 – Policies related to water and marine resources

DR E3-2 – Actions and resources related to water and marine resources

Metrics and targets

DR E3-3 – Targets related to water and marine resources

DR E3-4 – Water consumption

DR E3-5 – Potential financial effects from water and marine resources-related impacts, risks and opportunities

- Water and marine resources sub-themes, covering the impacts and dependencies of water abstraction, consumption and discharge, including exposure to physical hazards (flooding, water stress, ...)
- Link with the Water Framework Directive and the EU Marine Strategy Framework Directive
- Water is a local issue: criticality of geographical sites, hydrological basins
- Importance of raw materials and consideration of suppliers
- Marine resources: consideration of deep-sea mineral resources, gravel and seafood
- Value chain and link to EU policies and quantified commitments to reduce water abstraction, consumption and discharge

Water

- Volumes of water abstracted, consumed, discharged and link to ESRS E2
- If relevant, volume of water recycled, reused or stored
- If relevant, information on intensity
- Information by geographical area and business segment

Marine resources

- Nature and quantity of materials used from marine resources
- Links to ESRS E5 on waste and plastic use, ESRS E2 on pollutants, ESRS E1 on GHG emissions, ESRS E4 on conservation and sustainable use of the oceans and seas



ESRS E4 Biodiversity and ecosystems

ESRS 2 General disclosures

DR E4-1 – Transition plan on biodiversity and ecosystems

DR related to [draft] ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)

DR related to ESRS 2 IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities

Impact, risk and opportunity management

DR E4-2 – Policies related to biodiversity and ecosystems

DR E4-3 – Actions and resources related to biodiversity and ecosystems

Metrics and targets

DR E4-4 – Targets related to biodiversity and ecosystems

DR E4-5 – Impact metrics related to biodiversity and ecosystems change

DR E4-6 – Potential financial effects from biodiversity and ecosystem-related impacts, risks and opportunities

- Information on the compatibility of the business model with the EU Biodiversity Strategy 2030 and the Post-2020 Global Biodiversity Framework
- Identification of biodiversity loss levers (threatened species, protected areas and key areas) in the value chain and remediation actions (avoid, minimise, restore, offset) on the main resources/dependencies and assets concerned
- Information linked to the transition plan, as well as to the hierarchy of levers: avoid, minimise, restore, compensate, and mitigate.
- Key role of the value chain, traceability of raw materials and suppliers, and importance of social issues of IROs including in relation to the use of genetic resources and interaction with local communities



ESRS E5 Resource use and circular economy

Impact, risk and opportunity management

DR related to [draft] ESRS 2 IRO-1 – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

Impact, risk and opportunity management

DR E5-1 – Policies related to resource use and circular economy

DR E5-2 – Actions and resources related to resource use and circular economy

Metrics and targets

DR E5-3 – Targets related to resource use and circular economy

DR E5-4 – Resource inflows

DR E5-5 – Resource outflows

Products and materials

Waste

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

- Materiality assessment in relation to sub-themes versus scenarios of staying in a linear economy versus Policies to decouple activity and use of non-renewable resources / regenerate renewable resources and ecosystems
- Action plans in relation to the sub-themes and the three principles of the circular economy to make a transition to a circular economy
- Resource Inflows: information on materials used (renewable, reused, recycled)
- Resource Outflows: information on the weight and percentage of products, materials and packaging intentionally created to contribute to the circular economy, i.e. sustainability, reuse, reparability, disassembly, recycling, ...



ESRS S1 Own Workforce

ESRS 2 General disclosures

DR related to ESRS 2 SBM-2 – Interests and views of stakeholders
DR related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)

Impacts, risks and opportunities management

DR S1-1 – Policies related to own workforce
Disclosure Requirement S1-2 – Processes for engaging with own workers and workers' representatives about impacts
DR S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns
DR 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

Essentially descriptive information intended to inform on how the entity :

- engages with its employees and their representatives, both on the identification of current and potential impacts of the company's activities on them as a stakeholder, but also on any other concerns that employees and their representatives may wish to bring to the company's attention
- ensure that the necessary procedures are in place and implemented to ensure that the company's activities and working conditions comply with the principles of the main international conventions in this area
- sets objectives to manage the material impacts, risks and opportunities identified in discussions with its stakeholders
- provides the means to achieve its objectives through the implementation of concrete action plans and appropriate resources.



ESRS S1 Own Workforce

Metrics and targets

DR S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

DR S1-6 – Characteristics of the undertaking's employees

DR S1-7 – Characteristics of non-employee workers in the undertaking's own workforce

DR S1-8 – Collective bargaining coverage and social dialogue

DR S1-9 – Diversity indicators

DR S1-10 – Adequate wages

DR S1-11 – Social protection

DR S1-12 – Persons with disabilities

DR S1-13 – Training and skills development indicators

DR S1-14 – Health and safety indicators

DR S1-15 – Work-life balance indicators

DR S1-16 – Compensation indicators (pay gap and total compensation)

DR S1-17 – Incidents, complaints and severe human rights impacts and incidents

- Quantitative and qualitative information to describe the composition of the company's workforce, distinguishing between permanent and temporary contracts, full time and part time, with the aim of understanding the context underlying the company's employment impacts, risks and opportunities.
- Quantitative and qualitative information to describe and assess the quality of working conditions within the entity in relation to different contributing elements. Depending on the subject, indicators should be provided in absolute terms and/or as a percentage of staff.
- Quantitative and qualitative information covering
 - gender and maximum/median wage differentials, employment of disabled workers -in absolute and relative terms, differences in social rights and coverage between employees and other non-contracted workers
 - the channels available for reporting discriminatory incidents, as well as
 - the actions taken by the company to remedy situations of inequality
- Quantitative and qualitative information aimed at understanding the context and quality of social dialogue in the sense, as well as the respect of individual freedoms..



ESRS S2-S3-S4

ESRS S2

Workers in the value chain (VCW)

ESRS S3

Affected communities (AC)

ESRS S4

Consumers and end-users (C&EU)

DR S2-1 / DR S3-1 / DR S4-1 –Policies related to VCW / AC / C&EU

DR S2-2 / DR S3-2 / DR S4-2 –Processes for engaging with VCW / AC / C&EU about impacts

DR S2-3 / DR S3-3 / DR S4-3 –Channels for VCW / AC / C&EU to raise concerns

DR S2-4 / DR S3-4 / DR S4-4 –Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

DR S2-5 / DR S3-5 / DR S4-5 –Taking action on material impacts on VCW / AC / C&EU and effectiveness of those actions

DR S2-6 / DR S3-6 / DR S4-6 –Approaches to mitigating material risks and pursuing material opportunities related to VCW / AC / C&EU

Each standard includes 6 identical Disclosure Requirements

- applied to each of the 3 categories of population concerned
- also identical to the first 6 Disclosure Requirements of ESRS S1 on Own Workforce
- covering at this stage only the aspects of procedures, objectives, action plans and resources. The performance measurement indicators will be defined in a future set of ESRS standards.



ESRS G1 – Business conduct

ESRS 2 General disclosures

DR related to ESRS 2 GOV-1 – The role of the administrative, supervisory and management bodies

DR related to ESRS 2 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities

Impact, risk and opportunity management

DR G1-1– Corporate culture and business conduct policies

DR G1-2 – Management of relationships with suppliers

DR G1-3 – Prevention and detection of corruption or bribery

Metrics and targets

DR G1-4 – Confirmed incidents of corruption or bribery

DR G1-5 – Political influence and lobbying activities

DR G1-6 – Payment practices

- Description of how ethics is promoted and integrated into the culture of the company
- Description of how this business ethics culture is translated into clearly defined policies, procedures and objectives, as well as the means used to detect and prevent unethical behaviour or activities.
- Indicators and qualitative information to measure the achievement of the objectives of the policies and objectives defined by the previous DRs, covering
 - Anti-corruption and fraud training (who, programmes)
 - ongoing legal proceedings (number, status, penalties or fines paid)
 - ongoing investigations
 - lobbying activities and their funding
 - contractual payment conditions (suppliers) and actual practices



ESRS G1 – Business conduct

- This ESRS is linked to the draft Corporate Sustainability Due Diligence Directive, that would require companies to
 - integrate due diligence into policies;
 - identify actual or potential adverse human rights and environmental impacts;
 - prevent or mitigate potential impacts;
 - bring to an end or minimise actual impacts;
 - establish and maintain a complaints procedure;
 - monitor the effectiveness of the due diligence policy and measures;
 - and publicly communicate on due diligence.
- These requirements would fall under the responsibility of the Board of Directors.



ESG

Thank you for your attention