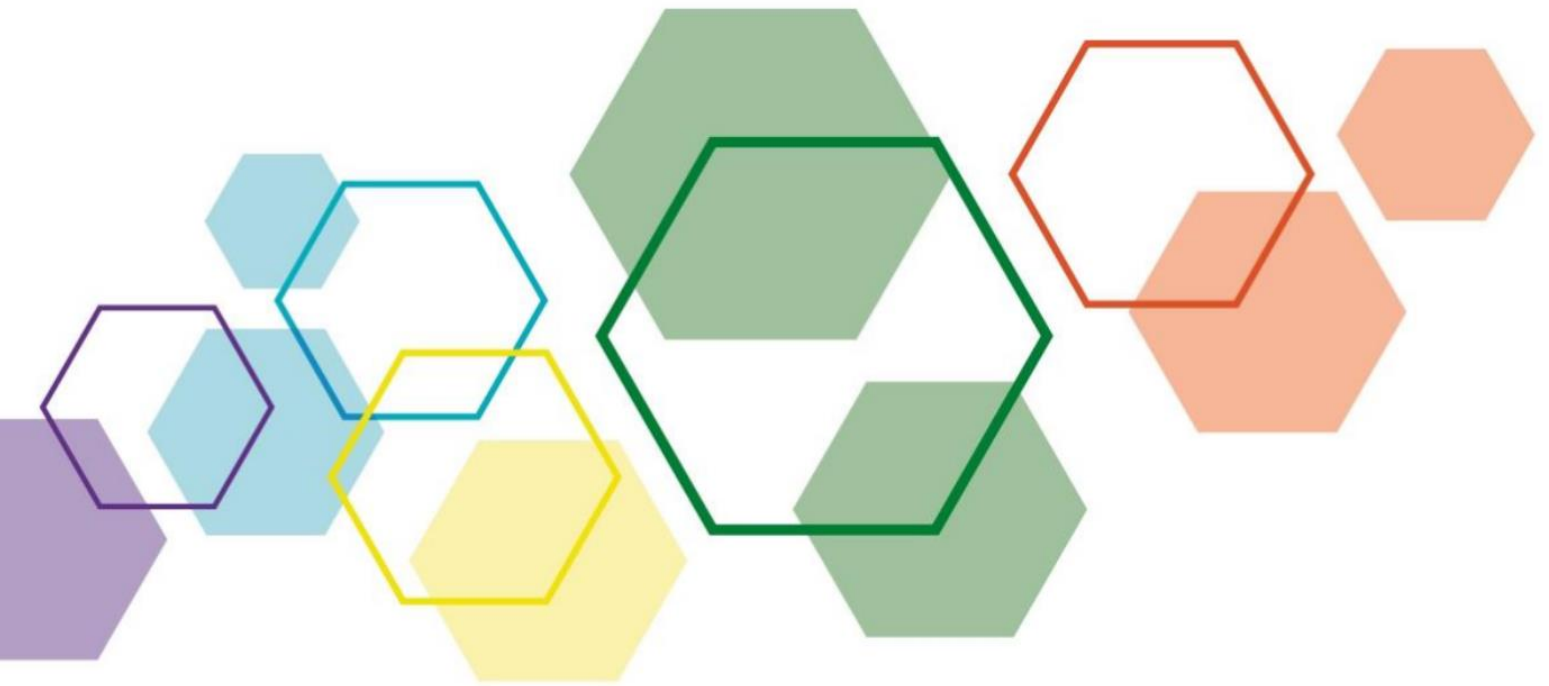


# DRAFT EUROPEAN SUSTAINABILITY REPORTING STANDARDS

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## Appendix I - Disclosure Requirements index



November 2022

1. The list of [draft] ESRS is shown in Table 1 below.
2. Table 2 gives an overview of the total number of Disclosure Requirements included in all 12 [draft] ESRS of set 1

**Table 1 – [Draft] ESRS index**

<b>Cross-cutting Exposure Drafts</b>	
ESRS 1	General requirements
ESRS 2	General disclosures
<b>Topical standards - Environment</b>	
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
<b>Topical standards - Social</b>	
ESRS S1	Own workforce
ESRS S2	Workers in the value chain
ESRS S3	Affected communities
ESRS S4	Consumers and end-users
<b>Topical standards - Governance</b>	
ESRS G1	Business conduct

Table 2 – Overview of [draft] ESRS

	Total number of DR per ED
ESRS 1 – General principles	-
ESRS 2 – General, strategy, governance and materiality assessment	12
<b>Total General</b>	<b>12</b>
ESRS E1 – Climate change	9
ESRS E2 – Pollution	6
ESRS E3 – Water and marine resources	5
ESRS E4 – Biodiversity and ecosystems	6
ESRS E5 – Resource use and circular economy	6
<b>Total Environment</b>	<b>32</b>
ESRS S1 – Own workforce	17
ESRS S2 – Workers in the value chain	5
ESRS S3 – Affected Communities	5
ESRS S4 – Consumers and end-users	5
<b>Total Social</b>	<b>32</b>
ESRS G1 – Business conduct	6
<b>Total Governance</b>	<b>6</b>
<b>Total</b>	<b>82</b>