



EPRA
EUROPEAN PUBLIC
REAL ESTATE ASSOCIATION

EPRA ESRS Mapping to sBPR

Revised July 2026

EPRA ESRS Mapping to sBPR

This document is an updated version of the EPRA ESRS Mapping to sBPR originally published in April 2024 as a companion to the fourth edition of the EPRA sBPR Guidelines. It has been revised to reflect the amendments to the European Sustainability Reporting Standards (ESRS) introduced under the Omnibus Simplification Package and formally adopted by the European Commission on 3 July 2026 and published in the Official Journal on 21 September 2026 as Commission Delegated Regulation (EU) 2026/1563 (in force 10 November 2026; mandatory for financial years beginning on or after 1 January 2027, optional for 2026).

The ESRS are a comprehensive set of reporting requirements affecting a broad group of companies in the European Union (EU) and, under specific conditions, non-EU companies. The ESRS addresses the Corporate Sustainability Reporting Directive (CSRD) and is developed by the European Financial Reporting Advisory Group (EFRAG). The cross-cutting and topical standards of the ESRS, all of which are sector-agnostic, aim to standardise 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. EFRAG plays a central role in developing and maintaining the ESRS, ensuring consistency and high-quality reporting across the EU.

The ESRS were originally adopted by the European Commission in July 2023 and took effect from January 2024. Following the Omnibus Simplification Package, the ESRS have since been revised and streamlined to reduce the reporting burden on preparers, and the amended standards were published as Commission Delegated Regulation (EU) 2026/1563 in September 2026. The two cross-cutting standards, ESRS 1 and ESRS 2, remain mandatory and apply to the sustainability matters covered by the topical standards.¹

Under the Omnibus Simplification Package, the previously planned sector-specific ESRS have been discontinued. The revised ESRS therefore constitute the single, sector-agnostic framework applicable to all in-scope companies. In the absence of dedicated sector-specific standards, the listed real estate (LRE) industry will continue to look to the EPRA sBPR to translate the sector-agnostic requirements into meaningful, comparable disclosures for LRE companies.

This mapping document identifies the overlap between the revised sector-agnostic topical standards and the EPRA sBPR as it is applied to listed real estate companies making sustainability disclosures. Each datapoint within the revised ESRS has been reviewed and considered for its potential relevance to the LRE sector, and mapped, where applicable, to the EPRA sBPR. Where 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 following the EPRA sBPR alone will not grant full ESRS compliance; EPRA therefore encourages members to consult EFRAG's guidance for further detail on reporting each ESRS topical standard.

Following the Omnibus revision, the sector-agnostic ESRS reduce the total number of datapoints by more than 70% and the number of mandatory datapoints by more than 60% compared with the original 2023 standards. In addition, all voluntary datapoints have been removed; the remaining datapoints are either mandatory regardless of materiality or subject to a materiality assessment. 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.

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.

REVISED ESRS TOPICAL STANDARD	TOPICAL STANDARD DISCLOSURE REQUIREMENTS	TOPICAL STANDARD DISCLOSURE DESCRIPTION	RELATED EPRA SBPR
ENVIRONMENTAL			
ESRS E1-1 Transition plan for climate change mitigation	11, 12 (a-e), 13	Summarise past, current, and planned efforts to align strategy and business model(s) with limiting global warming to 1.5°C and achieving climate neutrality by 2050, in line with the Paris Agreement and European Climate Law. Outline key aspects of the transition plan, such as GHG targets, decarbonisation measures, investments, and integration with business strategy. Disclose CapEx in coal, oil, and gas activities if applicable, and highlight any material risks from locked-in GHG emissions. Share progress with stakeholders for transparency, and update regularly. If no transition plan exists, state this and indicate any expected adoption timeline.	
ESRS E1-2 Identification of climate-related risks and scenario analysis	14, 15, 16, 17 (a-d)	Disclose classification of each material climate-related risk as physical or transition risk; key methodology elements for assessing asset and business activity exposure and sensitivity to climate-related hazards and transition events/trends across short, medium, and long term in own operations and value chain; and if scenario analysis is used, disclose scenario ranges applied (including high-emission scenario for physical risks and 1.5°C scenario for transition risks with associated temperature projections and relevance), scope of operations, key assumptions (public policies, macroeconomic trends, energy use/mix, technology developments), and time period of analysis.	
ESRS E1-3 Resilience in relation to climate change	18, 19 (a-c)	Disclose results of climate resilience analysis including implications for strategy and business model, how scenario analysis informs response to climate risks, and how transition plan and mitigation/adaptation actions contribute to resilience; significant uncertainties in the assessment; and capacity to adjust or adapt strategy and business model to climate change across short, medium, and long term.	
ESRS E1-4 Policies related to climate change mitigation and adaptation	20	Disclose policies addressing material impacts, risks, and opportunities related to climate change mitigation and adaptation, in line with ESRS 2 GDR-P provisions.	
ESRS E1-5 Actions and resources in relation to climate change mitigation and adaptation	21, 22 (a-b)	Disclose key actions and resources for climate change mitigation and adaptation, as required by ESRS 2 GDR-A, including CapEx and OpEx for implementation. Specify mitigation actions by decarbonisation lever and report achieved and expected GHG reductions for each.	
ESRS E1-6 Targets related to climate change	23, 24 (a-c)	Disclose climate change targets as required by ESRS 2 GDR-T, detailing absolute and, where relevant, intensity-based GHG emission reduction targets for scopes 1, 2, and 3. Specify the scope, science-based alignment, frameworks used, and critical assumptions, including future developments and impacts on emissions. Ensure transparency through clear tables and narratives for stakeholder understanding.	

REVISED ESRS TOPICAL STANDARD	TOPICAL STANDARD DISCLOSURE REQUIREMENTS	TOPICAL STANDARD DISCLOSURE DESCRIPTION	RELATED EPRA SBPR
ESRS E1-7 Energy consumption and mix	25, 26 (a-c), 27 (a-e), 28	Disclose total energy consumption in MWh for own operations, breaking down fossil, nuclear, and renewable sources. For high climate impact sectors, specify fossil fuel use by coal, oil, gas, and other sources, including purchased electricity, heat, steam, or cooling. If producing energy, separately report non-renewable and renewable energy production. Present figures as totals and/or percentages.	Elec-Abs, DH&C-Abs, Fuels-Abs
ESRS E1-8 Gross Scopes 1, 2, 3 GHG emissions	29, 31	Disclose GHG emissions according to the reporting boundary applied, corresponding to financial control as per the GHG Protocol Corporate Accounting and Reporting Standard (2004). Alternatively, the undertaking may use the equity share or operational control approach as defined in the GHG Protocol Corporate Accounting and Reporting Standard (2004). The undertaking shall disclose its direct biogenic CO ₂ emissions from the combustion or biodegradation of biomass separately from scope 1 GHG emissions, as required by E1-8 paragraph 31.	GHG-Dir-Abs
	30 (a i)	Disclose absolute gross scope 1 GHG emissions for the reporting period in metric tonnes of CO ₂ eq, including the percentage from the EU Emission Trading System (EU ETS) if applicable.	GHG-Dir-Abs
	30 (a ii - a iii)	Disclose gross scope 2 GHG emissions (location-based and market-based) and gross scope 3 GHG emissions, reporting totals and a breakdown by significant scope 3 categories.	GHG-Indir-Abs
ESRS E1-9 GHG removals and GHG mitigation projects financed through carbon credits	32, 33 (b), 34 (a-c)	Disclose actions to reduce and permanently remove GHGs, specifying the scope, methodologies, and frameworks used. Report details of GHG removal and storage projects, and disclose quantities and quality of purchased or intended carbon credits, distinguishing between verified, cancelled, and removal-based credits.	Narrative on performance
ESRS E1-10 Internal carbon pricing	36, 37 (a-b)	Disclose use of internal carbon pricing schemes, explaining their role in decision-making and consistency with financial statements, and report the average carbon price per metric tonne for each scheme.	
ESRS E1-11 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	38, 39 (a-c), 40 (a-e), 42	Disclose the anticipated financial effects (amount and proportion) from material physical risks, transition risks, and climate-related opportunities, including asset and revenue exposure, relevant time horizons, and mitigation or adaptation actions. Report separately from current or past financial effects as per ESRS 2 SBM-3.	
	40 (c)	Disclose the carrying value of real estate assets used as loan collateral, broken down by energy efficiency class. This can be omitted until FY2028, and quantitative data until FY2030 (with the exception of ESRS E1-11 paragraph 39(a)(b) and 40(a)(b)).	
ESRS E2-1 Policies related to pollution	11	Disclose policies for identifying, assessing, managing, and remediating material pollution-related impacts, risks, and opportunities, in line with ESRS 2 GDR-P.	

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ESRS E2-2 Actions and resources related to pollution	12	Disclose key actions taken and planned, along with resources allocated, to achieve pollution-related policy objectives and targets, in line with ESRS 2 GDR-A.	
ESRS E2-3 Targets related to pollution	13	Disclose pollution-related targets adopted to support policies and address material impacts, risks, and opportunities, in line with ESRS 2 GDR-T.	
ESRS E2-4 Pollution of air, water and soil	14, 15, 16	Disclose pollutants generated, used, or procured in production processes, including emissions to air, water, and soil, and microplastics manufactured, used in products, or released into the environment.	
ESRS E2-5* Substances of concern and substances of very high concern	17, 18, 20	Disclose the total amount of substances of concern and substances of very high concern generated, used, or procured during production, broken down by main hazard class. *This ESRS code is considered not relevant for listed real estate.	
ESRS E3-1 Policies related to water	10, 11	Disclose policies for identifying, assessing, managing, and remediating material water and marine resources-related impacts, risks, and opportunities, in line with ESRS 2 GDR-P. If any sites in water-stressed areas are not covered by these policies, disclose this as well.	
ESRS E3-2 Actions and resources related to water	12, 13	Disclose key actions taken and planned, along with resources allocated, to achieve water and marine resources-related policy objectives and targets, in line with ESRS 2 GDR-A. Include specific actions and resources for sites in water-stressed areas.	
ESRS E3-3 Targets related to water	14	Disclose water and marine resources-related targets adopted to support policies and address material impacts, risks, and opportunities, in line with ESRS 2 GDR-T.	
ESRS E3-4 Water metrics	15, 16 (a) and (c)	Disclose water metrics for own operations such as total water consumption and total water withdrawal in m ³ , to enable the understanding of the undertaking's water performance.	Water-Abs
	16 (b) and (d-f)	Disclose water consumption in areas with water stress, total water discharge, total water recycled and reused and total water stored in m ³ .	
ESRS E4-1 Transition plan on biodiversity and ecosystems	10, 11	Disclose plans to ensure compatibility of business model and strategy with biosphere integrity, land-system change, and EU Biodiversity Strategy for 2030 targets. Explain the response to material impacts across the value chain identified in the materiality assessment, including key features of any biodiversity and ecosystems transition plan aligned with the Kunming-Montreal Global Biodiversity Framework.	
ESRS E4-2 Policies related to biodiversity and ecosystems	12, 13 (a-b)	Disclose policies for identifying, assessing, managing, and remediating material biodiversity and ecosystem-related impacts, dependencies, risks, and opportunities, in line with ESRS 2 GDR-P. Include information on supporting traceability of products and materials with material biodiversity impacts and on sites in or near biodiversity-sensitive areas.	

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ESRS E4-3 Actions and resources related to biodiversity and ecosystems	14, 15	Disclose key biodiversity and ecosystems-related actions and resources allocated to implementation in accordance with ESRS 2 GDR-A; describe any biodiversity offsets used including aim, financing effects (monetary terms), area, type, quality criteria applied, and compliance standards; and confirm whether key features of the biodiversity and ecosystems transition plan have been made publicly available before or at the time of the sustainability statement release through accessible public channels such as website or reports.	
ESRS E4-4 Targets related to biodiversity and ecosystems	16, 17	Disclose biodiversity and ecosystem targets for own operations and the value chain, in line with ESRS 2 GDR-T, and explain how any biodiversity offsets are used in setting these targets.	
ESRS E4-5 Metrics related to biodiversity and ecosystems change	18, 20	Disclose metrics on material impacts, risks, and opportunities related to changes in biodiversity and ecosystems, including habitat loss and species diversity, and report on initiatives and measures to mitigate negative impacts and support conservation.	
ESRS E5-1 Policies related to resource use and circular economy	8, 9	Disclose policies addressing the transition from virgin resource extraction to increased use of secondary (recycled) resources, in line with ESRS 2 GDR-P. Explain how circular economy principles or eco-design requirements are applied in products and services.	
ESRS E5-2 Actions and resources related to resource use and circular economy	10	Disclose key actions and resources allocated to resource use and circular economy initiatives, in line with ESRS 2 GDR-A.	
ESRS E5-3 Targets related to resource use and circular economy	11	Disclose resource use and circular economy targets adopted to support policies and address material impacts, risks, and opportunities, in line with ESRS 2 GDR-T.	
ESRS E5-4 Resource inflows	12, 13 (a-d)	Disclose key materials used (including critical and strategic raw materials), total weight of all key materials, breakdown by weight or percentage, and amount of secondary resources used, to provide an understanding of the undertaking's resource inflows.	
ESRS E5-5 Resource outflows	14, 15 (a-c), 16 (a-e)	Disclose information on material resource outflows, including waste management and circular economy principles. Describe key products and materials from operations designed for durability, reusability, repairability, disassembly, remanufacturing, refurbishment, and recyclability. Report on durability, repairability, and recyclability rate (%) of key products and packaging; waste streams description; total waste generated (tonnes); waste diverted from disposal and directed to disposal (% of total), both by hazardous/non-hazardous type and operation (reuse preparation, recycling, recovery, incineration, landfill, other disposal); waste with unknown destination (% of total); and radioactive waste generated (tonnes/m ³)	Waste-Abs

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SOCIAL			
ESRS S1-1 Policies related to own workforce	10, 11	Disclose policies for managing material impacts, risks, and opportunities related to own workforce, specifying whether they apply to specific workforce groups or all workers, in line with ESRS 2 GDR-P. Indicate if policies address human trafficking, forced or compulsory labour, and child labour.	
ESRS S1-2 Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	12, 13 (a-b), 14, 15, AR 3 [SECOND PART]	Disclose how the business engages with its own workers and their representatives on material actual and potential impacts, and how worker perspectives are considered in decision-making. Describe available channels for raising concerns, the presence and effectiveness of grievance mechanisms, and the approach to providing or contributing to remedy for material negative impacts on the workforce.	
ESRS S1-3 Actions and resources related to own workforce	16, 17, 17 (a-b)	Disclose key actions and resources to manage material positive and negative impacts, risks, and opportunities related to own workforce, including initiatives to improve workers' lives. Describe actions to prevent, mitigate, and remediate negative impacts, and explain how their effectiveness is tracked and assessed.	
ESRS S1-4 Targets related to own workforce	18, AR 6 [FIRST and SECOND PART]	Disclose outcome-oriented qualitative and quantitative targets for own workforce, in line with ESRS 2 GDR-T, and explain how these targets drive progress in managing material impacts, risks, and opportunities, including how workforce engagement informs target-setting and effectiveness tracking.	
ESRS S1-5 Characteristics of the undertaking's employees	19, 20 (a-d), AR 8 [SECOND PART]	Disclose the undertaking's approach to employment practices and their impacts, providing context for other workforce disclosures. Report on total number of employees by headcount with gender breakdown; number of employees by headcount for each country with 50+ employees (ten largest countries by employee numbers); total permanent employees (headcount or FTE) by gender; total temporary employees (headcount or FTE) by gender; total non-guaranteed hours employees (headcount or FTE); turnover rate (%) of permanent employees.	Diversity-Emp; Emp-Turnover
ESRS S1-6 Characteristics of non-employee workers in the undertaking's own workforce	21, 22, AR 13 (FIRST PART)	Disclose the total number of non-employees in the undertaking's own workforce, reported as headcount or full-time equivalents and specifying the reporting basis. Provide context on reliance on non-employees to support understanding of employment practices and related metrics.	
ESRS S1-7 Collective bargaining coverage and social dialogue	23, 24 (a-c), 25 (a-b)	Disclose the coverage of collective bargaining agreements and social dialogue for employees, including the percentage covered by collective agreements overall, by EEA country with significant employment, and by region outside the EEA. For EEA countries, report the percentage covered by workers' representatives and the existence of any European Works Council or similar agreements.	

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ESRS S1-8 Gender diversity in top management	27	Disclose gender diversity at top management level.	Diversity-Emp
ESRS S1-9 Adequate wages	28, 29	Disclose whether all employees are paid an adequate wage, the benchmark(s) used for this assessment by country, and, if not all employees receive adequate wages, the countries and percentage of employees affected.	
ESRS S1-10 Social protection	30, 31 (a-d)	Disclose whether own workers are covered by social protection against loss of income due to major life events (sickness, unemployment, employment injury, disability, and maternity leave). If not, identify the countries lacking such coverage.	
ESRS S1-11 Persons with disabilities	32, 33	Disclose the percentage of employees with disabilities, subject to legal restrictions on data collection, to demonstrate the extent of disability inclusion.	
ESRS S1-12 Training and skills development indicators	34	Disclose training and skills development activities offered to employees to support continuous professional growth, skills upgrading, and continued employability.	
	35 (a)	Disclose the percentage of employees participating in regular performance and career development reviews.	Emp-Dev
	35 (b)	Disclose the average number of training hours per employee.	Emp-Training
ESRS S1-13 Health and safety metrics	36, 37 [SECOND PART]	Disclose the coverage, quality, and performance of the occupational health and safety management system to prevent work-related injuries, ill health, and fatalities. Include data for both employees and non-employees in the workforce where applicable.	
	37 (a-e)	Disclose the percentage of own workforce covered by the occupational health and safety management system, and report the number of fatalities from work-related accidents and ill health, recordable work-related accidents and their rate, cases of recordable work-related ill health among employees, and days lost due to work-related injuries and ill health.	H&S-Emp
ESRS S1-14 Work-life balance metrics	38, 39, AR 29	Disclose the percentage of employees entitled to take family-related leave (maternity, paternity, parental, and carers' leave), reflecting work-life balance practices. Provide contextual information on types of leave available if entitlements vary.	
ESRS S1-15 Compensation indicators (pay gap and total compensation)	40, 41 (a)	Disclose the gender pay gap among employees and the level of remuneration inequality within the undertaking to highlight pay disparities. The undertaking shall disclose the gender pay gap defined as the difference in average pay levels between female and male employees, expressed as a percentage of the average pay level of male employees.	Diversity-Pay, Narrative on performance
	41 (b)	Disclose the annual total remuneration ratio of the highest-paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual).	

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ESRS S1-16 Incidents of discrimination and other human rights incidents	42, 43 (a-c)	Disclose the extent to which work-related incidents and severe human rights issues affect the workforce, including the number of substantiated discrimination incidents, other substantiated human rights incidents, and total fines, penalties, and compensation recognised for such incidents.	
ESRS S2-1 Policies related to value chain workers	10, 11	Disclose policies for managing material impacts, risks, and opportunities related to value chain workers, specifying whether they apply to specific worker groups or all value chain workers, in line with ESRS 2 GDR-P. Indicate if policies address human trafficking, forced or compulsory labour, and child labour.	
ESRS S2-2 Engagement with workers in the value chain, existence of channels for workers in the value chain to raise concerns or needs and approaches to remedy	13, 14 (a-b), 15, 16, AR 3 [SECOND PART]	Disclose how the undertaking engages with value chain workers, their representatives, or credible proxies on material actual and potential impacts, and how their perspectives inform decision-making. Describe available channels for workers to raise concerns, including grievance mechanisms, how effectiveness is assessed, and the approach to providing or cooperating in remediation for material negative impacts.	
ESRS S2-3 Actions and resources related to workers in the value chain	17, 18 (a-b), 19	Disclose key actions and resources to manage material positive and negative impacts, risks, and opportunities related to value chain workers, including initiatives to improve workers' lives. Describe actions to prevent, mitigate, and remediate negative impacts, how their effectiveness is tracked, and report any human rights incidents connected to value chain workers, subject to privacy regulations.	
ESRS S2-4 Targets related to workers in the value chain	20, AR 10	Disclose time-bound and outcome-oriented qualitative or quantitative targets related to value chain workers, in line with ESRS 2 GDR-T, and explain how these targets drive progress in managing material impacts, risks, and opportunities, including how engagement with workers informs target-setting and effectiveness tracking.	

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ESRS S3-1 Policies related to affected communities	8, 9	Disclose policies for managing material impacts, risks, and opportunities related to affected communities, specifying whether they apply to specific communities or all affected communities, in line with ESRS 2 GDR-P. Include any provisions for preventing and addressing impacts on indigenous peoples.	
ESRS S3-2 Engagement with affected communities, existence of channels for affected communities to raise concerns or needs and approaches to remedy	10, 11, 12, 13, 14, AR 4 [SECOND PART]	Disclose how the undertaking engages with affected communities, their representatives, or credible proxies on material actual and potential impacts, and how their perspectives inform decision-making. For indigenous peoples, describe respect for their rights including free, prior, and informed consent. Describe available channels for communities to raise concerns, including grievance mechanisms, how effectiveness is assessed, and the approach to providing or cooperating in remediation for material negative impacts.	Comty-Eng
ESRS S3-3 Actions and resources related to affected communities	15, 16 (a-b), 17	Disclose key actions and resources to manage material positive and negative impacts, risks, and opportunities related to affected communities, including initiatives to improve their lives. Describe actions to prevent, mitigate, and remediate negative impacts, how their effectiveness is tracked, and report any human rights incidents connected to affected communities, subject to privacy regulations	
ESRS S3-4 Targets related to affected communities	18, AR 12	Disclose time-bound and outcome-oriented qualitative or quantitative targets related to affected communities, in line with ESRS 2 GDR-T, and explain how these targets drive progress in managing material impacts, risks, and opportunities, including how engagement with communities informs target-setting and effectiveness tracking.	
ESRS S4-1 Policies related to consumers and end-users	9	Disclose policies for managing material impacts, risks, and opportunities related to consumers and end-users, specifying whether they apply to specific groups or all consumers and end-users, in line with ESRS 2 GDR-P.	

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ESRS S4-2 Engagement with consumers and end-users, existence of channels for consumers and end-users to raise concerns or needs and approaches to remedy	10, 11, 12, 13, AR 3 [SECOND PART]	Disclose how the undertaking engages with consumers and end-users, their representatives, or credible proxies on material actual and potential impacts, and how their perspectives inform decision-making. Describe available channels for consumers and end-users to raise concerns, including grievance mechanisms, how effectiveness is assessed, and the approach to providing or cooperating in remediation for material negative impacts.	
ESRS S4-3 Actions and resources related to consumers and end-users	14, 15 (a-b), 16	Disclose key actions and resources to manage material positive and negative impacts, risks, and opportunities related to consumers and end-users, including initiatives to improve their lives. Describe actions to prevent, mitigate, and remediate negative impacts, how their effectiveness is tracked, and report any human rights incidents connected to consumers and end-users, subject to privacy regulations.	
ESRS S4-4 Targets related to consumers and end-users	17, AR 9	Disclose time-bound and outcome-oriented qualitative or quantitative targets related to consumers and end-users, in line with ESRS 2 GDR-T, and explain how these targets drive progress in managing material impacts, risks, and opportunities, including how engagement with consumers and end-users informs target-setting and effectiveness tracking.	
GOVERNANCE			
ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies	11, 12 (a-d), AR 8	Disclose percentage of independent board members, employee and worker representation (if present), and gender and diversity composition of administrative, management and supervisory bodies; expertise and skills in supervising and managing material impacts, risks and opportunities and how appropriate skills are determined or developed; identity and responsibilities of individuals, board committees or bodies responsible for management or oversight of material impacts, risks and opportunities, indicating those addressed directly by the bodies without delegation; and how the bodies manage or oversee target-setting for material impacts, risks and opportunities and monitor progress towards them.	
	AR 6	Disclose the ratio of female to male board members, calculated as the average ratio, and report the number or percentage of independent board members.	Diversity-Emp
	AR 7	Disclose the experience and sustainability-related expertise of board members and independent board members, including expertise they directly possess or have access to.	Gov-Board

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ESRS G1-1 Policies related to business conduct	6, 7 (a-c)	Disclose business conduct policies in line with ESRS 2 GDR-P, including whether the undertaking has anti-corruption and anti-bribery policies consistent with the UN Convention against Corruption, policies on whistle-blower protection, and identification of functions or roles most at risk for corruption or bribery.	
ESRS G1-2 Actions related to business conduct	8, 9 (a i-iii), 9 (b i-ii)	Disclose actions related to business conduct in line with ESRS 2 GDR-A, including management of supplier relationships (how sustainability topics are considered in supplier selection, sustainability training for procurement teams, and engagement with suppliers for performance improvement). Describe procedures to prevent, detect, investigate, and respond to corruption or bribery allegations, including anti-corruption and anti-bribery training for at-risk functions and roles (including administrative, management, and supervisory bodies), the nature and scope of training programs, the percentage of at-risk functions covered, and actions taken to address breaches.	Emp-Training
ESRS G1-3 Targets related to business conduct	10	Disclose the undertaking's business conduct targets in accordance with the provisions of ESRS 2 GDR-T.	
ESRS G1-4 Metrics related to corruption or bribery	11, 12	Disclose the number of confirmed incidents, convictions, and sanctions related to corruption or bribery during the reporting period, including the total amount of fines and related outcomes.	
ESRS G1-5 Metrics related to political influence, including lobbying activities	13, 14, 15, 16	Disclose activities and commitments related to political influence, including the total monetary value of financial and in-kind political contributions made during the reporting period (by country or area and recipient type), along with the types, purpose, cost, main issues, and positions of lobbying activities and how these relate to material impacts, risks, and opportunities. The undertaking shall disclose if any members appointed to administrative, management, or supervisory bodies during the current reporting period held a comparable position in public administration (including as regulators) in the previous two years.	
ESRS G1-6 Metrics related to payment practices	17, 18 (a-c)	Disclose standard contractual payment terms by main supplier category, specifying terms for SMEs if different, the percentage of payments aligned with these terms, and the number of outstanding legal proceedings for late payments, with emphasis on impacts to SMEs.	