

Cross-cutting standards	ESRS 1 General provisions	ESRS 2 Strategy and business model	ESRS 3 Sustainability governance and organisation	ESRS 4 Sustainability material impacts, risks and opportunities	ESRS 5 Definitions for policies, targets, action plans and resources
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Sector-agnostic layer

Topical standards	Environment	Social	Governance
	ESRS E1 Climate change	ESRS S1 Own workforce – general	ESRS G1 Governance, risk management and internal control
	ESRS E2 Pollution	ESRS S2 Own workforce – working conditions	ESRS G2 Products and services, management and quality of relationships with business partners
	ESRS E3 Water & marine resources	ESRS S3 Own workforce – equal opportunities	ESRS G3 Responsible business practices
	ESRS E4 Biodiversity & ecosystems	ESRS S4 Own workforce – other work-related rights	
	ESRS E5 Circular economy	ESRS S5 Workers in the value chain	
		ESRS S6 Affected communities	
		ESRS S7 Consumers / end-users	

Sector-specific layer

ESRS SEC1 Sector classification
40 sector standards to be drafted in stage 2

ESRS P1 Sustainability statements

Conceptual Guidelines*

ESRG 1 Double materiality	ESRG 2 Characteristics of information quality	ESRG 3 Time horizons	ESRG 4 Boundaries and levels of reporting	ESRG 5 EU and international alignment	ESRG 6 Connectivity
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* Not part of standards, conceptual guidelines can be used as non-authoritative reference for the implementation of the standards