

# Overview of the European Sustainability Reporting Standards (ESRS) Set 1

## Cross-cutting standards

ESRS 1  
General requirements

ESRS 2  
General disclosures

## Topical standards

### Environment

ESRS E1  
Climate change

ESRS E2  
Pollution

ESRS E3  
Water and marine resources

ESRS E4  
Biodiversity and ecosystems

ESRS E5  
Resources and circular economy

### Social

ESRS S1  
Own workforce

ESRS S2  
Workers in the value chain

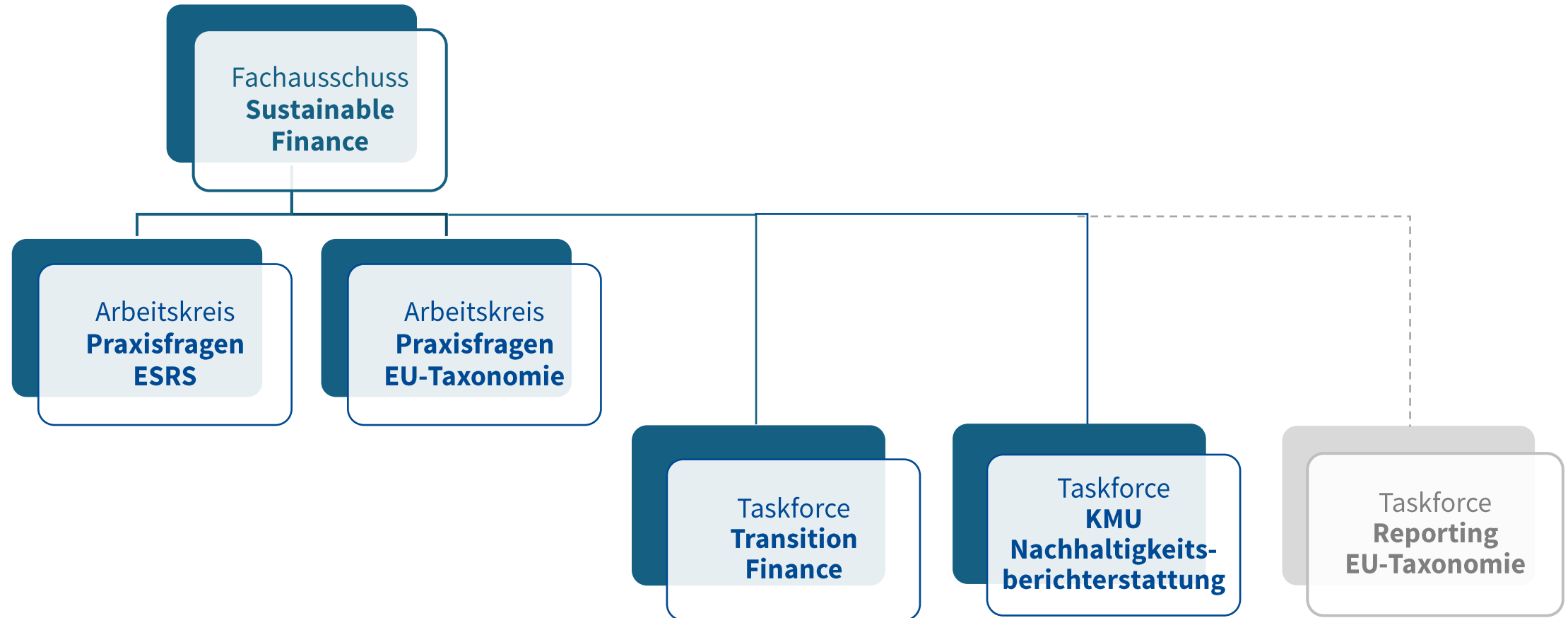
ESRS S3  
Affected communities

ESRS S4  
Customers and end-users

### Governance

ESRS G1  
Business conduct

# VCI-Committees Sustainable Finance Overview



The committees have different priorities.

# EU Taxonomy

## Criteria for sustainable activities



Image Source: [Taxonomy: Final report of the Technical Expert Group on Sustainable Finance](#)

## Environmental objectives of the EU-Taxonomy



# Overview of the EU Taxonomy Regulation

