

Rooted Impact, Deelprestatie 2.3: Bijlage 4: ESRS Topics and Subtopics (EFRAG)

[EFRAG](#)

Topical ESRS	Sustainability matters covered in topical ESRS		
	Topic	Sub-topic	Sub-sub-topics
ESRS E1	Climate change	<ul style="list-style-type: none"> —Climate change adaptation —Climate change mitigation —Energy 	
ESRS E2	Pollution	<ul style="list-style-type: none"> —Pollution of air —Pollution of water —Pollution of soil —Pollution of living organisms and food resources —Substances of concern —Substances of very high concern —Microplastics 	
ESRS E3	Water and marine resources	<ul style="list-style-type: none"> —Water —Marine resources 	<ul style="list-style-type: none"> —Water consumption —Water withdrawals —Water discharges —Water discharges in the oceans —Extraction and use of marine resources
ESRS E4	Biodiversity and ecosystems	<ul style="list-style-type: none"> —Direct impact drivers of biodiversity loss 	<ul style="list-style-type: none"> —Climate Change —Land-use change, fresh water-use change and sea-use change —Direct exploitation —Invasive alien species —Pollution —Others



Rooted Impact, Deelprestatie 2.3: Bijlage 4: ESRS Topics and Subtopics (EFRAG)

		<ul style="list-style-type: none"> — Impacts on the state of species 	Examples: <ul style="list-style-type: none"> — Species population size — Species global extinction risk
		<ul style="list-style-type: none"> — Impacts on the extent and condition of ecosystems 	Examples: <ul style="list-style-type: none"> — Land degradation — Desertification — Soil sealing
		<ul style="list-style-type: none"> — Impacts and dependencies on ecosystem services 	
ESRS E5	Circular economy	<ul style="list-style-type: none"> — Resources inflows, including resource use — Resource outflows related to products and services — Waste 	
ESRS S1	Own workforce	<ul style="list-style-type: none"> — Working conditions 	<ul style="list-style-type: none"> — Secure employment — Working time — Adequate wages — Social dialogue — Freedom of association, the existence of works councils and the information, consultation and participation rights of workers — Collective bargaining, including rate of workers covered by collective agreements — Work-life balance — Health and safety



Rooted Impact, Deelprestatie 2.3: Bijlage 4: ESRS Topics and Subtopics (EFRAG)

		<ul style="list-style-type: none"> —Equal treatment opportunities for all 	<ul style="list-style-type: none"> and —Gender equality and equal pay for work of equal value —Training and skills development —Employment and inclusion of persons with disabilities —Measures against violence and harassment in the workplace —Diversity
		<ul style="list-style-type: none"> —Other work-related rights 	<ul style="list-style-type: none"> —Child labour —Forced labour —Adequate housing —Privacy
ESRS S2	Workers in the value chain	<ul style="list-style-type: none"> —Working conditions 	<ul style="list-style-type: none"> —Secure employment —Working time —Adequate wages —Social dialogue —Freedom of association, including the existence of work councils —Collective bargaining —Work-life balance —Health and safety
		<ul style="list-style-type: none"> —Equal treatment opportunities for all 	<ul style="list-style-type: none"> and —Gender equality and equal pay for work of equal value —Training and skills development —The employment and inclusion of persons with disabilities —Measures against violence and harassment in the workplace —Diversity



Rooted Impact, Deelprestatie 2.3: Bijlage 4: ESRS Topics and Subtopics (EFRAG)

		—Other work-related rights	—Child labour —Forced labour —Adequate housing —Water and sanitation —Privacy
ESRS S3	Affected communities	—Communities' economic, social and cultural rights	—Adequate housing —Adequate food —Water and sanitation —Land-related impacts —Security-related impacts
		—Communities' civil and political rights	—Freedom of expression —Freedom of assembly —Impacts on human rights defenders
		—Rights of indigenous peoples	—Free, prior and informed consent —Self-determination —Cultural rights
ESRS S4	Consumers and end-users	—Information-related impacts for consumers and/or end-users	—Privacy —Freedom of expression —Access to (quality) information
		—Personal safety of consumers and/or end-users	—Health and safety —Security of a person —Protection of children
		—Social inclusion of consumers and/or end-users	—Non-discrimination —Access to products and services —Responsible marketing practices
ESRS G1	Business conduct	—Corporate culture —Protection of whistle-blowers —Animal welfare —Political engagement and lobbying activities —Management of relationships with suppliers including payment practices	
		—Corruption and bribery	—Prevention and detection including training —Incidents

