ESRS Disclosure Checklist Template

A tracking sheet with one row per disclosure requirement you decide to track, for four standards only: ESRS 2 General disclosures, E1 Climate change, S1 Own workforce and G1 Business conduct. For each row you write whether your own materiality assessment found it material, who owns the data points, where the evidence is, how far the work has got, what is missing and who reviewed it. References and short names are copied from the headings of the texts named in section 2, opened on 20 October 2026. The form supplies no value, threshold or conclusion; the status codes and section titles are ours.

1 Sheet details

Reporting entity (and group, if consolidated)	Financial year or reporting period	Sheet version and date	Prepared by (name, role)

Text of the standards this sheet follows (tick one; both lists are printed below, use the one you apply and strike the other)

☐ A: Annex I of Delegated Regulation (EU) 2023/2772, as amended by (EU) 2025/1416 ☐ B: Annex I as set out in Annex I to Delegated Regulation (EU) 2026/1563 ☐ Other (write it)

Date you read the current text, and where (address or file)	Materiality assessment reference (document, date, version)	Phase-in or relief used (name it and its paragraph)

2 What the texts said when this sheet was written (20 October 2026): check the current text before you use it

Source (opened 20 October 2026)	What it says, in short
EUR-Lex: Delegated Regulation (EU) 2023/2772 (OJ 22.12.2023)	Shows “In force: This act has been changed. Current consolidated version: 01/01/2025”. Its list of changes names Delegated Regulation (EU) 2025/1416 (replacement Annex I, from 01/01/2025) and Delegated Regulation (EU) 2026/1563 (replacement Annex I and Annex II, from 01/01/2027). Text A below is the ESRS in Annex I of this act.
EUR-Lex: Delegated Regulation (EU) 2026/1563 of 3 July 2026 (OJ L, 21.9.2026)	Amends 2023/2772 “as regards the simplification of certain sustainability reporting standards” and replaces its Annex I. Article 3: enters into force on 10 November 2026 and applies to financial years beginning on or after 1 January 2027. Article 2: for years beginning in 2026 an undertaking may apply either text, and must say in its sustainability statement which one. Text B below is the new Annex I. Its recital 2 says Directive (EU) 2026/470 reduces the undertakings in scope from financial years beginning on or after 1 January 2027: this form does not say whether you are in scope.
European Commission, finance.ec.europa.eu, Corporate sustainability reporting (page “last updated on 3 July 2026”)	Timeline: 3 July 2026 “Adoption - ESRS” of two delegated acts (the simplification amending 2023/2772, and standards for voluntary use by undertakings protected by the value chain cap); 9 December 2025 political agreement of the Parliament and Council on the Omnibus I simplification package.
EFRAG, efrag.org, “Draft Simplified ESRS”	Says EFRAG published its draft amended ESRS on 3 December 2025, as technical advice to the Commission. The page shows no adoption date. The lists below follow the EUR-Lex texts, not the drafts.

Check the current text. Dates and scope move: before you rely on this sheet, open both EUR-Lex acts and the Commission page, write the date in section 1 and note any change. Where a text’s contents list and heading differ in a few words (S1-16, G1-1, G1-4 in A; E1-11 in B) the heading is used. Rows of A and B are not matched here: numbers and titles differ, so compare them in the texts.

3 How to fill in

Part	What to write
Material?	Circle Y, N or ? from your own materiality assessment (see the materiality assessment matrix template). ESRS 1 of each text says how ESRS 2 and the topical standards relate to the outcome: read it before you write N on an ESRS 2 row.
Status (example codes, replace them)	NS not started · IP in progress · DR drafted · RV reviewed · AS assured (say in the notes who gave the assurance and on which date) · NA not material or omitted (write the basis, and see IRO-2 in the text you apply).
Evidence reference	Where the disclosure sits in the sustainability statement (page or paragraph) and the source file. Each text lets IRO-2 be presented as a content index: this column can feed it.
Not listed	E2 to E5, S2 to S4, sector-specific and entity-specific topics are not listed. If they are material for you, add them in section C (references and names from the text you read).

A Text A: Annex I of Delegated Regulation (EU) 2023/2772, as amended by (EU) 2025/1416

Ref	Short name (as in the text)	Material?	Data point owner	Evidence reference	Status	Gaps and notes	Review sign-off
ESRS 2 General disclosures (text A)							
BP-1	General basis for preparation of the sustainability statement	Y N ?					

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Ref	Short name (as in the text)	Material?	Data point owner	Evidence reference	Status	Gaps and notes	Review sign-off
BP-2	Disclosures in relation to specific circumstances	Y N ?					
GOV-1	The role of the administrative, management and supervisory bodies	Y N ?					
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Y N ?					
GOV-3	Integration of sustainability-related performance in incentive schemes	Y N ?					
GOV-4	Statement on due diligence	Y N ?					
GOV-5	Risk management and internal controls over sustainability reporting	Y N ?					
SBM-1	Strategy, business model and value chain	Y N ?					
SBM-2	Interests and views of stakeholders	Y N ?					
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Y N ?					
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	Y N ?					
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	Y N ?					
MDR-P	Policies adopted to manage material sustainability matters	Y N ?					
MDR-A	Actions and resources in relation to material sustainability matters	Y N ?					
MDR-M	Metrics in relation to material sustainability matters	Y N ?					
MDR-T	Tracking effectiveness of policies and actions through targets	Y N ?					
ESRS E1 Climate change (text A)							
GOV-3 (E1)	Related to ESRS 2 GOV-3: Integration of sustainability-related performance in incentive schemes	Y N ?					
E1-1	Transition plan for climate change mitigation	Y N ?					
SBM-3 (E1)	Related to ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model	Y N ?					
IRO-1 (E1)	Related to ESRS 2 IRO-1: Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Y N ?					
E1-2	Policies related to climate change mitigation and adaptation	Y N ?					
E1-3	Actions and resources in relation to climate change policies	Y N ?					
E1-4	Targets related to climate change mitigation and adaptation	Y N ?					
E1-5	Energy consumption and mix	Y N ?					
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Y N ?					
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Y N ?					
E1-8	Internal carbon pricing	Y N ?					
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Y N ?					
ESRS S1 Own workforce (text A)							
SBM-2 (S1)	Related to ESRS 2 SBM-2: Interests and views of stakeholders	Y N ?					
SBM-3 (S1)	Related to ESRS 2 SBM-3: Material impacts, risks and opportunities and their interaction with strategy and business model	Y N ?					

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Ref	Short name (as in the text)	Material?	Data point owner	Evidence reference	Status	Gaps and notes	Review sign-off
S1-1	Policies related to own workforce	Y N ?					
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	Y N ?					
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	Y N ?					
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Y N ?					
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Y N ?					
S1-6	Characteristics of the undertaking's employees	Y N ?					
S1-7	Characteristics of non-employees in the undertaking's own workforce	Y N ?					
S1-8	Collective bargaining coverage and social dialogue	Y N ?					
S1-9	Diversity metrics	Y N ?					
S1-10	Adequate wages	Y N ?					
S1-11	Social protection	Y N ?					
S1-12	Persons with disabilities	Y N ?					
S1-13	Training and skills development metrics	Y N ?					
S1-14	Health and safety metrics	Y N ?					
S1-15	Work-life balance metrics	Y N ?					
S1-16	Remuneration metrics (pay gap and total remuneration)	Y N ?					
S1-17	Incidents, complaints and severe human rights impacts	Y N ?					
ESRS G1 Business conduct (text A)							
GOV-1 (G1)	Related to ESRS 2 GOV-1: The role of the administrative, management and supervisory bodies	Y N ?					
IRO-1 (G1)	Related to ESRS 2 IRO-1: Description of the processes to identify and assess material impacts, risks and opportunities	Y N ?					
G1-1	Business conduct policies and corporate culture	Y N ?					
G1-2	Management of relationships with suppliers	Y N ?					
G1-3	Prevention and detection of corruption and bribery	Y N ?					
G1-4	Incidents of corruption or bribery	Y N ?					
G1-5	Political influence and lobbying activities	Y N ?					
G1-6	Payment practices	Y N ?					

Rows with a topic in brackets, for example SBM-3 (S1), are headings of that topical standard in text A that name the ESRS 2 requirement they relate to; Appendix C of ESRS 2 in text A lists them. Text B has no such rows.

B Text B: Annex I as set out in Annex I to Delegated Regulation (EU) 2026/1563

Ref	Short name (as in the text)	Material?	Data point owner	Evidence reference	Status	Gaps and notes	Review sign-off
ESRS 2 General disclosures (text B)							
BP-1	Basis for preparation of the sustainability statement	Y N ?					
BP-2	Specific information if the undertaking uses phasing-in options	Y N ?					

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Ref	Short name (as in the text)	Material?	Data point owner	Evidence reference	Status	Gaps and notes	Review sign-off
GOV-1	The role of the administrative, management and supervisory bodies in relation to sustainability	Y N ?					
GOV-2	Integration of sustainability-related performance in incentive schemes	Y N ?					
GOV-3	Statement on due diligence	Y N ?					
GOV-4	Risk management and internal controls over sustainability reporting	Y N ?					
SBM-1	Strategy, business model and value chain	Y N ?					
SBM-2	Interests and views of stakeholders	Y N ?					
SBM-3	Interaction of material impacts risks and opportunities with strategy and business model, and financial effects	Y N ?					
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	Y N ?					
IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	Y N ?					
GDR-P	General Disclosure Requirement for policies	Y N ?					
GDR-A	General Disclosure Requirement for actions and resources	Y N ?					
GDR-M	General Disclosure Requirement for metrics	Y N ?					
GDR-T	General Disclosure Requirement for targets	Y N ?					
ESRS E1 Climate change (text B)							
E1-1	Transition plan for climate change mitigation	Y N ?					
E1-2	Identification of climate-related risks and scenario analysis	Y N ?					
E1-3	Resilience in relation to climate change	Y N ?					
E1-4	Policies related to climate change mitigation and adaptation	Y N ?					
E1-5	Actions and resources in relation to climate change mitigation and adaptation	Y N ?					
E1-6	Targets related to climate change	Y N ?					
E1-7	Energy consumption and mix	Y N ?					
E1-8	Gross scope 1, 2, 3 GHG emissions	Y N ?					
E1-9	GHG removals and GHG mitigation projects financed through carbon credits	Y N ?					
E1-10	Internal carbon pricing	Y N ?					
E1-11	Anticipated financial effects from material physical and transition risks and material climate-related opportunities	Y N ?					
ESRS S1 Own workforce (text B)							
S1-1	Policies related to own workforce	Y N ?					
S1-2	Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	Y N ?					
S1-3	Actions and resources related to own workforce	Y N ?					
S1-4	Targets related to own workforce	Y N ?					
S1-5	Characteristics of the undertaking's employees	Y N ?					

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Ref	Short name (as in the text)	Material?	Data point owner	Evidence reference	Status	Gaps and notes	Review sign-off
S1-6	Characteristics of non-employees in the undertaking's own workforce	Y N ?					
S1-7	Collective bargaining coverage and social dialogue	Y N ?					
S1-8	Gender diversity in top management	Y N ?					
S1-9	Adequate wages	Y N ?					
S1-10	Social protection	Y N ?					
S1-11	Persons with disabilities	Y N ?					
S1-12	Training and skills development metrics	Y N ?					
S1-13	Health and safety metrics	Y N ?					
S1-14	Work-life balance metrics	Y N ?					
S1-15	Remuneration metrics	Y N ?					
S1-16	Incidents of discrimination and other human rights incidents	Y N ?					
ESRS G1 Business conduct (text B)							
G1-1	Policies related to business conduct	Y N ?					
G1-2	Actions related to business conduct	Y N ?					
G1-3	Targets related to business conduct	Y N ?					
G1-4	Metrics related to corruption or bribery	Y N ?					
G1-5	Metrics related to political influence, including lobbying activities	Y N ?					
G1-6	Metrics related to payment practices	Y N ?					

C Other requirements you track (write the reference and name from the text you read)

Ref	Short name (as in the text)	Material?	Data point owner	Evidence reference	Status	Gaps and notes	Review sign-off

D Review and sign-off

Role	Name	Signature	Date
Sustainability lead			
Finance lead or CFO			
Audit committee chair or equivalent			

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