

	TOPIC	ESRS (EU sustainability standards)	UN SDG
ENVIRONMENT	Emissions to air	ESRS E1, 2.1 Climate change mitigation ESRS E2, 4.1 Pollution of air	  
	Energy consumption	ESRS E1, 2.3 Energy use and efficiency ESRS E5 Resource and circular economy	  
	Spills to sea	ESRS E2 Pollution ESRS E3 Water and marine resources ESRS E4 Biodiversity and ecosystems	 
	Recycling	ESRS E5 Resource and circular economy	 
SOCIAL	Community engagement	ESRS S3 Affected communities ESRS S4 Consumers and end-users	  
	Health and safety	ESRS S1 Own workforce ESRS S2 Workers in the value chain	
	Employee relations	ESRS S1 Own workforce ESRS S2 Workers in the value chain	  
	Diversity and inclusion	ESRS S1 7.1.7 Work-life balance ESRS S2 8.2 Equal treatment and opportunities for all ESRS S2 8.5 Diversity	 
GOVERNANCE	Governance and compliance	ESRS G1 Business conduct	 
	Anti-bribery and anti-corruption	ESRS G1 11.2 Protection of whistle-blowers ESRS G1 11.6 Corruption and bribery	 
	Economic performance and benefits	ESRS S1 Own workforce ESRS S1 7.1.3 Adequate wages ESRS 7.1.4 Social dialogue	