

To: Economics & Finance Committee
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Subject: EFRAG Launches its new 2025 ESRS State of Play portal

Summary

On 23 July, EFRAG launched its new '[EFRAG 2025 State of Play](#)' portal, which is a live, interactive platform presenting key insights from its latest market study on the early implementation of the ESRS under the CSRD.

The portal provides access to detailed results via a statistics dashboard and repository of the 656 analysed ESRS sustainability statements issued in 2025 collected between 1 January and 20 April.

An accompanying "[State of Play 2025](#)" report is also available, summarising the statistics and providing key insights.

Key findings include:

- **Materiality coverage:** Only 10% of companies identified all 10 topical ESRS standards as material.
 - Climate Change (E1), Own Workforce (S1), and Business Conduct (G1) were the most commonly disclosed.
 - Non-FI preparers have on average more material topical standards (6) than the FI preparers (5), once again marking the disconnect in approach between FI and Non-FI.
- **Stakeholder engagement gaps:** 97% involved internal stakeholders in materiality assessments, but engagement with broader societal stakeholders remains rare.
- **Transition plans:** 55% of companies disclosed a climate transition plan, with varying approaches and formats.
- **Reporting depth and length:** Sustainability statements vary widely in length (depending on countries, from 70 to more than 200 on average) with financial institutions producing longer reports on average.
- **Underreported topics:** Biodiversity and internal carbon pricing remain limited in disclosures. Human rights incidents are rarely reported, despite other social data being present.

The report also informs EFRAG's work on ESRS simplification, with the related consultation expected to launch next week and run until the end of September.