

To: Corporate Reporting - Investments & Sustainable Finance WG
From: Anastasiya Vavelyuk
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Subject: EFRAG publishes complementary materials supporting the draft simplified ESRS

Summary

On 23 December, EFRAG published complementary materials supporting the draft simplified ESRS: [here](#).

The materials are meant to support stakeholders' understanding of the revised standards and include the following:

- **Basis for Conclusions:** describing the process followed in the simplification of the ESRS as enacted in 2023, including the methodological approach taken, the rationale leading to the content of the draft Amended ESRS and the key aspects discussed by the SRB and the EFRAG Sustainability Reporting Technical Expert Group (EFRAG SR TEG).
- **Cost-Benefit Analysis:** presenting an assessment of the impact of the Amended ESRS across different stakeholder groups, namely preparers and users of ESG data.
- **Logs of Amendments**
- **Comparative Table of Texts**
- **Explanatory Note on Article 29b:** outlining how the draft Amended ESRS take account of the initiatives and legislation listed in Article 1(8) of the CSRD adding Article 29(b)-55 to the Accounting Directive.

All materials, including the revised ESRS can be found via EFRAG's ESRS Knowledge Hub.