

Have your say on CSRD: EFRAG Launches Public Call for Input on Revisions to ESRS

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The European Financial Reporting Advisory Group (**EFRAG**) has launched a public call for input (**Call for Input**) on 9 April 2025, seeking feedback from stakeholders and, in particular, from the first wave of preparers who applied the European Sustainability Reporting Standards (**ESRS**) in their 2024 Corporate Sustainability Reporting Directive (**CSRD**) sustainability reports. The ESRS are at the core of the CSRD's sustainability assessment and reporting requirements.

This follows the publication of the European Commission's (the **Commission**) Omnibus proposals aimed to streamline European Union corporate sustainability requirements. To support these aims, on 27 March 2025, EFRAG received a targeted mandate from the Commission to provide proposals to revise and simplify the ESRS by 31 October 2025. The Commission intends to utilize EFRAG's technical advice to draft a delegated act covering the reduced ESRS reporting obligations under CSRD.

EFRAG sets out that this Call for Input will complement its ongoing interviews and workshops with preparers, auditors, and users of sustainability data, which will also inform their technical advice on the revised ESRS. The request in the Call for Input is on key areas of the Commission's identified areas for simplification, including:

- **Least relevant/most challenging:** identifying mandatory datapoints that are least relevant or most problematic for general-purpose sustainability per each disclosure requirement in the ESRS, with separate consideration across cross-cutting, environmental, social, and governance matters in the ESRS;
- **Clarity:** how to modify the ESRS provisions that are deemed unclear;
- **Consistency:** how to improve consistency with other EU legislation;
- **Materiality:** how to improve the ESRS provisions on materiality to ensure that undertakings report only material information, do not report unnecessary information and do not dedicate excessive resources to the materiality assessment process;

- **Simplifying:** how to simplify the structure and presentation of the ESRS and any other modifications that could simplify the ESRS without comprising their role in supporting the European Union's Green Deal; and
- **Interoperability:** how to further enhance interoperability with global sustainability reporting standards.

Input is expected on the basis of an online questionnaire. The outcome of this Call for Input will be anonymized and leveraged only in aggregate form.

For further information, please reach out to ukreg@proskauer.com.

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