



Lubin, 13 September 2022

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European Commission
Directorate-General for Financial Stability, Financial Services and Capital Markets Union
DG FISMA – Unit B2 – Sustainable Finance
Rue de Spa 2, 1000 Bruxelles
Belgium

European Financial Reporting Advisory Group
(EFRAG) (IVZW/AISBL)
35 Square de Meeûs
1000 Bruxelles
Belgium

Title of initiative: Public consultation regarding the European Sustainability Reporting Standards (“ESRS”) Exposure Drafts (“ESRS EDs”) developed by the European Financial Reporting Advisory Group (“EFRAG”) PTF-ESRS

Subject: Support of Polish Chamber of Commerce position in Public consultation regarding the European Sustainability Reporting Standards (“ESRS”) Exposure Drafts (“ESRS EDs”)

Dear Sirs,

Polish Copper Employers' Association – Związek Pracodawców Polska Miedź (ZPPM) fully supports the position paper prepared by the Members of the ESG Committee at the Polish Chamber of Commerce (“PCC”) regarding the European Sustainability Reporting Standards (“ESRS”) Exposure Drafts (“ESRS EDs”). This position paper is submitted as a part of the online survey completed by the Members of the ESG Committee.

In general, we welcome the ESRS EDs and appreciate all the hard work that has been put into their development. Based on the analysis performed by the PCC's ESG Committee it seems apparent that the content of ESRS EDs is very detailed, hence once adopted by the Commission as binding, it will result in the unification of sustainability reporting standards in the European Union for the undertakings covered by them. We appreciate the positive impact this may have on reaching the sustainability aims in general and in particular the climate change related reductions including the Net Zero target.

We understand that the goals of ESRS EDs are important. However, they should not be achieved at the expense of entrepreneurs. Therefore, we strongly believe that if companies are required to report their ESG impact under ESRS, then entrepreneurs should receive a support package in the form of access to free tools, training, external consulting schemes, subsidizing the preparation of strategies in accordance with EU requirements and subsidizing the whole adaptation processes.

Yours Faithfully,

Beata Staszków

President of the Board & CEO of The Polish Copper Employers' Association

Employers' Organization of Polish Copper – Związek Pracodawców Polska Miedź

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