

PostEurop position as feedback to the revised European Sustainability Reporting Standards (ESRS)



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ABOUT POSTEUROP

POSTEUROP is the association representing European postal operators since 1993 and is officially recognised as a Restricted Union of the [Universal Postal Union \(UPU\)](#).

It is dedicated to supporting and developing a sustainable and competitive European postal communication market that is accessible to all citizens, ensuring a modern and affordable universal service.

Its Members employ **1.6 million people** and, operate over 212,000 service and pick-up points across Europe, handle billions of items annually, and deliver to over **295 million homes** and **48 million companies across Europe**.

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CONTEXT

PostEurop welcomes the European Commission initiative to review the EU ESRS and to update and simplify the criteria. This position is based on the practical experience of PostEurop members in the implementation of sustainability reporting and we would like to underline the following issues:

Double Materiality Assessment (ESRS 1 Paras. 22-55)

PostEurop doesn't consider that it is relevant to include remediation actions for current negative impacts in the DMA; it would be more useful to remove this point for the sake of simplification or, at the very least, to clarify it. The terms of the overall consistency of the methodology, treating current negative impacts differently from other impacts, risks, and opportunities—which are still reported on a gross basis—tends to create complexity.

If this point is kept, the possibility of taking into account remediation policies and actions from previous fiscal years regarding the materiality of the impact should be clarified in order to be applied. It is difficult to see the effect on the DMA because many of the current negative impacts are in fact “ongoing,” so our remediation actions from previous years do not eliminate or minimize the negative impact for the current fiscal year. For example, if we consider the current negative impact corresponding to GHG emissions that contribute to climate change, even if past actions allow us to say that the negative impact was lower in previous years, this does not change the fact that a company emits GHGs and must therefore continue to decarbonize (the impact for the current year does not disappear).

AFE Requirements (ESRS 1 Paras. 125-127; ESRS 2 Para. 27)

The reporting requirements for anticipated financial effects (AFE) in ESRS 1 para 125-127 and ESRS 2 para 27 lack a clear concept and guidelines which creates uncertainty in reporting and audit, inconsistencies and a lack of comparability among reporting entities, and extremely limited decision-usefulness. We therefore recommend limiting AFE disclosures to qualitative information until robust and standardized methodologies are established, to ensure reliable, comparable, and auditable reporting while avoiding disproportionate implementation burden.

Thus, we appreciate the phase-in provisions and the possibility to omit quantitative disclosures since anticipated financial effects (AFE) are not yet

sufficiently operationalized in reporting practices. Nevertheless, we would like to have further clarity regarding the application of the phase-in provisions for anticipated financial effects. We understand that quantitative disclosures for anticipated financial effects related to transition risks (E1-9) may be omitted until 2030 and reported qualitatively up to 2030. However, at this moment it reads as if quantitative disclosures are needed from the first year for physical risks.

Living Wage Principle (ESRS 1 S1-9)

The requirement in ESRS S1-9 to assess “adequate wages” poses significant practical challenges, particularly for multinational undertakings. Outside the EU, we call for a single standardised and widely accepted methodology for determining living wages, which at the moment does not exist and lead to inconsistent results and limited comparability. The reliance on multiple benchmarks introduces significant judgement and operational complexity without ensuring decision-useful information.

Specifically, the changes introduced by Omnibus I, which were intended to simplify matters, contradict this objective and create higher burdens for operators. We therefore suggest simplifying the requirement by allowing the use of statutory minimum wages or collectively agreed wages as the primary benchmark per country. Where such benchmarks are met, this should be deemed sufficient. This approach would significantly improve comparability, reduce complexity, and ensure a consistent and auditable basis for disclosure.

Geographic Disaggregation (ESRS 1 Paras. 52-55, AR 33)

ESRS 1 requires geographic disaggregation where material differences exist but does not define clear criteria for the appropriate level of granularity. This creates uncertainty, increases audit risk, and may lead to inconsistent application across undertakings. We recommend providing additional guidance and practical examples on when country-level disclosure is expected, including indicative criteria and practical examples, to improve consistency, comparability, and auditability.

Value Chain (ESRS 1 Paras. 62-66)

We recommend clarifying that in ESRS 1 paragraph 62-66 value chain information is limited to information that is reasonably obtainable and proportionate to the undertaking's level of influence, in order to ensure practical applicability

and auditability. In addition, the reference to “direct and indirect business relationships” should be narrowed to cases where a clear and demonstrable link to material impacts, risks or opportunities exists, to avoid open-ended reporting obligations. Finally, the requirements should be explicitly aligned with paragraphs 93–95, ensuring that value chain disclosures are constrained by the principle of information available without undue cost or effort.

Fair Presentation (ESRS 1 Paras. 19–21, AR 6–7)

We recommend revising ESRS 1 paragraphs 19–21 and Appendix B (QC5–QC9) to replace absolute requirements such as “complete and accurate depiction” with a standard of “reasonable and supportable representation, taking into account estimation uncertainty and undue cost or effort”, thereby improving practical applicability and auditability otherwise auditors may apply the concept “fair representation” in different ways. Furthermore, paragraphs 19–20 should clarify that relevance and faithful representation take precedence over completeness to avoid excessive disclosures. Finally, alignment with paragraphs 93–95 should be ensured, explicitly linking qualitative characteristics to information that is reasonably obtainable and clarifying that the use of reasonable estimates does not impair faithful representation where assumptions are transparently disclosed.

Substantiated Incidents (ESRS 1 S1-16 – Own Workforce)

Regarding the disclosure of incidents related to discrimination and human rights, we believe it would be helpful to improve the definition and define even more clearly the concept of “substantiated incidents” that was introduced in the revised ESRS. A detailed guidance and practical examples would support a consistent and shared understanding and prevent interpretation gaps.

For human rights incidents (ESRS S1–S4), we note that the revised draft replaces the requirement to disclose ‘severe’ human rights violations with a broader obligation to report on human rights incidents, respectively the qualifier of significance wording ‘severe’ is removed.

This change risks materially increasing the reporting burden for preparers, as it potentially expands the scope of disclosures to a much wider set of cases.

Furthermore, further guidance on the terminology ‘severe’ would be desirable. The OECD framework defines severity through scale, scope and irremediability, but does not establish a clear threshold for when an impact or incident becomes

‘severe’.

This could create uncertainty and potentially inequality in the determination of whether a human rights incident is or isn’t severe. From a human rights perspective, the actual or potential harm to people should remain leading, irrespective of the company, sector or broader risk context involved.

Emissions Disaggregation (AR 26 for Paras. 29 and 30)

We recommend removing the “direct biogenic scope 1 emissions” row from the carbon footprint table, as its inclusion contradicts AR20 and may create confusion for stakeholders, particularly when calculating total scope 1–3 emissions. Instead, we propose to create separate table containing scope 1 biogenic emissions, in line with the current ESRS structure, to ensure clarity and consistency. The ESRS does not explicitly require greenhouse gas emissions to be presented in a single table. The relevant guidance uses non-mandatory wording (“may present”), so alternative formats remain permissible. However, a fragmented presentation (e.g. separate tables for Scope 1–3 and biogenic emissions) increases the effort needed to ensure clarity and consistency. In particular, companies must provide clear explanations and cross-references to demonstrate how the figures relate to each other.

Alignment between Sets

PostEurop considers that it is necessary to publish a cross-reference table between the Data Points/Disclosure Requirements references in the new Set and those in Set 1, as the structure and numbering of these DPs and DRs will change significantly between the two versions. This has operational implications (additional workload) for tagging within the report and for data collection tools. We also consider as necessary as a company to have an IG3 file as the “official” list of DPs to be used in particular with auditors.

With reference to the New Competition Tool, we suggest that the Commission wait for and assess the results from the proposed ex-ante regulation for large online gatekeeper platforms before deciding anything on that. Considering that the gatekeepers with their power over data are at the core of the challenges identified for the European Competition Law and Competition Policy, it would be worthwhile to consider the ongoing revision of the current competition tools such as the update of the market definition notice.

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