



**Independent
Retail Europe**

**DRAFT OF THE EUROPEAN COMMISSION ON A
DELEGATED REGULATION CONCERNING
SUSTAINABILITY REPORTING STANDARDS
(ESRS) UNDER THE CORPORATE
SUSTAINABILITY REPORTING DIRECTIVE
(CSRD)**

- COMMENTS OF INDEPENDENT RETAIL EUROPE -

JULY 2023



I. INTRODUCTION

Independent Retail Europe is the European trade association for groups of independent retailers. These cooperative structures of independent retailers are characterised by joint purchasing of goods and services to attain efficiencies and economies of scale, and the provision of a support network to the member/shareholder independent SME retail entrepreneurs in full respect of the independent character of the individual retailer. Each company within a group of retailers constitutes a separate legal entity. The central wholesale/service company, the regional wholesale companies (which some groups have), as well as the individual SME retailer members of the group, are all separate legal entities. The non-financial reporting obligations will apply to the central wholesale/service company of each group, the regional wholesale/distribution companies, as well as some medium-sized member retailers of a few groups. The retail sector being a high employment, high turnover sector, retail companies easily fall outside the EU definition of a small company. Nevertheless, the very large majority of the retailer-members of the groups are small size retailers that are not (yet) affected by the non-financial reporting requirements.

Cooperative structures are non-capital-market organisations, neither the central or regional wholesale/service companies nor the members are stock listed. By its nature, sustainability is anchored in cooperative organisations. The retailer members are the sole shareholders in the wholesale/service companies of the group and have control over the strategy and the management of the wholesale/service/distribution companies. Cooperatives are therefore democratically constituted and democratically functioning, sound, long-term enterprises. They are geared towards the economic success of their SME members and are not oriented towards maximising dividends or capital interests. Groups of independent retailers therefore welcome the objective of creating sustainability standards to support the change towards a sustainable economy, but consider that these should take into account the nature of their business model so as not to constitute unnecessary or disproportionate burdens.

This paper provides a series of general comments from the perspective of the business model of our membership and further below, more specific comments on certain ESRS.

Summary of general comments:

- ➔ **The cost/benefit analysis in advance was insufficient.**
- ➔ **The reporting standards should take the size, complexity and risk content of the reporting company into account.**
- ➔ **Specifications of stakeholders are not appropriate for cooperative structures.**
- ➔ **The draft is not suitable for companies that operate only regionally, or medium-sized, non-capital-market-oriented companies.**
- ➔ **The requirement that “SMEs should not have to provide information to reporting companies beyond what they have to include pursuant to the sustainability standards for SMEs” should be anchored in the text of the proposal and the annex.**
- ➔ **The structure of the drafts is difficult to understand.**
- ➔ **Sustainability reporting standards need to be clear, principle-based, practical and proportional.**
- ➔ **Economic sustainability should also be taken into account.**
- ➔ **The scope of the reporting obligations is not feasible, especially for medium-sized, non-capital-market-oriented companies.**
- ➔ **Non-capital-market-oriented and only regionally active companies should be able to use adequate national sustainability reporting standards as an alternative to the European requirements.**

- Companies should be free to design corporate management in order to achieve sustainability-related goals.
- Companies should be allowed to give a meaningful interpretation to measures and key figures.
- There is a need for data and calculation systems to be able to publish comparable figures.
- Adoption of TCFD recommendations poses a very big challenge in terms of CO2 accounting.
- Adoption of best practices and recommendations (e.g. TCFD) in mandatory reporting should be rejected.

II. DETAILED COMMENTS ON THE DRAFT ESRS

The EU Commission's proposal already provides for some significant improvements compared to the standards drafted by EFRAG, which are intended in particular to reduce the burden on reporting entities. Nevertheless, we consider that there is still a considerable need for further improvement of certain aspects.

From our perspective, the aspects mentioned below are particularly critical in this context:

The draft is not suitable for regional companies or medium-sized, non-capital-market-oriented companies

The current draft EU sustainability reporting standards are still geared towards large international corporations and therefore not suitable for purely national/regional companies or medium-sized, non-capital-market-oriented companies that are required to report. The reporting requirements must be feasible, also for medium-sized, non-capital-market-oriented companies.

As a rule, the stakeholders of non-capital-market-oriented companies differ significantly from those of capital-market-oriented companies. In many cases, these companies operate essentially only local/regional. For this reason, non-capital-market-oriented companies require a clearly graduated and addressee-oriented reporting, which promotes exchange with local/regional stakeholders for the improvement of sustainability performance. In our opinion, there is still considerable room for improvement here.

Furthermore, with regard to the future SME standards, it must be ensured that SMEs are spared excessive and inappropriate requirements. The explanatory memorandum to the draft Delegated Regulation on page 2 under vii) emphasises to "*not specify disclosures that would require undertakings to obtain information from SMEs in their value chain that exceeds the information to be disclosed pursuant to the sustainability reporting standards for SMEs*". However, this strict requirement is neither contained in the text of the Regulation itself nor in the Annex. We therefore see a great danger that the standards developed by large companies - despite all political declarations to the contrary - will now be extended to medium-sized non-capital-market-oriented companies and eventually probably also to small companies. **Due to the proportionally higher cost that implementing the ESRS represents for these companies, there is a concrete danger of a competitive disadvantage. We therefore propose that the above-mentioned requirement also be anchored in the text of the Regulation, including in the detailed requirements in the Annex, as a secondary condition to be complied with,** especially since standards for SMEs are only to be developed at a later date.

It is also important that apart from environmental, social and corporate governance, **the economic sustainability of the activities should also be taken into account**. In our opinion, this aspect is still neglected in the draft.

The scope of the reporting obligations is not feasible, especially for medium-sized, non-capital-market-oriented companies.

Originally, the CSR Directive limited the obligation to report only to public interest entities (banks, insurance companies, publicly traded companies) with more than 500 employees at any one time. In addition to a possible classification into size or other clusters, it is important in our view to report on only the ESG information that is relevant to stakeholders. What information is relevant will depend on the business areas in which the company is active. A "one size fits all" approach would be unnecessary burdensome for many companies. Medium-sized, non-capital-market-oriented companies (e.g. with only 250 employees and a balance sheet total of EUR 40 million) should not have to cope with the same reporting requirements as listed, large, internationally active groups.

The scope of the draft EU sustainability reporting standards (two annexes with a total of 280 pages) unfortunately speaks a different language. Although the mandatory reporting requirements and data points have been reduced in ESRS 2 (cf. ESRS 1-E, para. 29), compared to EFRAG's proposals, they still represent a **disproportionate challenge for medium-sized, non-capital-market-oriented companies, both in terms of IT requirements and the necessary personnel capacities**, who must also have the corresponding specialist know-how. The disproportionality is currently exacerbated by a shortage of skilled workers on the market, which is likely to last.

While large capital market-oriented companies will already have the corresponding resources today, medium-sized non-capital-market-oriented companies in particular will have to build enormous additional capacities in order to be able to cope with the complex reporting requirements. In our opinion, **the currently introduced relief for companies with less than 750 employees in the first reporting year of the first-time application of ESRS is insufficient**. This would place an additional burden on SMEs or companies operating only regionally, which already have to operate with a very thin staffing basis. **We therefore advocate for an approach in the reporting standards where the size, complexity and risk content of the reporting company is mandatorily taken into account**. In our view, **the distinction between companies with fewer than 750 employees and larger companies is also permanently necessary in order to achieve greater differentiation here**.

Moreover, the requirements on reporting on supply chains will have an impact on the performance and resilience of SMEs, **as they will have to shift significant capacity away from sustainable business operations and securing their viability towards sustainability reporting to their customers**. We therefore suggest that value chains located in the European Union should be fully exempted from supply chain reporting.

In addition, we see a danger that the confusing mass of requirements, vague legal terms and contradictions will drastically increase the risk of legal action against reporting companies.

Sustainability reporting standards need to be clear, principle-based, practical and proportional.

It is imperative that the framework for sustainability reporting is principle-based and that its **design and application is proportionate to the size, complexity and risk of the company**. **This differentiation is common practice in European financial reporting and has proven to give a reliable picture of companies, and should therefore also be adopted for sustainability reporting**. We see these essential

conditions not sufficiently met in the drafts. Even if not all of the requirements will be mandatory, the ESRS 2 still require a very large number of mandatory information, regardless of the size of the company and the result of the materiality analysis. In our view, this should be further limited and targeted, especially for the SMEs affected by these requirements.

The structure of the drafts is difficult to understand.

The structure of the drafts is also not reader friendly, as the intended structure (overarching standards and a division into categories E, S and G) gets lost in the many documents with various individual requirements, cross-references to other requirements, references to external sources, etc.

Certain national standards, for example, the German Sustainability Code (DNK), have proven to be a clearer, suitable and practical framework, and a good basis for reporting requirements. Therefore, we advocate that **it should be permissible for non-capital-market-oriented companies to continue to apply national standards as an alternative to the European reporting standards, and recommend that a further development of these national standards be examined as an alternative to the current proposals of European reporting standards.**

A parallel flood of regulations leads to overload, especially for medium-sized, non-capital-market-oriented companies.

We wish to point out that, parallel to the CSRD and the ESRS, various other sustainability reporting requirements already exist or will arrive in the near future, which must also be fulfilled by the companies. In particular, the already existing reporting obligations according to the Taxonomy Ordinance ("green" indicator determination and disclosure according to Art. 8) already pose great challenges for companies. Furthermore, the Deforestation Regulation, the European Directive on Corporate Sustainability Due Diligence (CSDDD), the establishment of a European Single Access Point (ESAP) and the 40 sector-specific standards of EFRAG, to name just a few examples, are underway. In the next few years companies will be confronted with this flood of detailed reporting requirements (with partly similar but not identical expectations), which **will lead to an overload of work, especially for medium-sized non-capital-market-oriented companies.** In addition, large companies are passing on their reporting obligations to medium-sized, non-capital-market-oriented companies, even if the latter are not always directly affected by these obligations, but are nevertheless required to respond if they wish to remain in business with their large partners. It should be kept in mind that these reporting obligations constitute an enormous cost for companies, without any direct benefit, particularly for non-capital-market-oriented, medium sized companies

For European companies that need to compete with companies that are not subject to the flood of European regulation, **this means a massive competitive disadvantage.** Also, against the backdrop of the current crisis - e.g. supply bottlenecks and high energy prices - from which especially medium-sized, non-capital-market-oriented companies suffer, we believe that a breathing pause in regulation is urgently needed.

Adoption of best practices and recommendations (e.g. TCFD) in mandatory reporting should be rejected.

The adoption of recommendations, e.g. of the Task Force on Climate-related Financial Disclosures (TCFD), in mandatory reporting should be rejected. It is undisputed that the goal of the Paris Agreement to limit global warming to 1.5°C must be a priority for all companies. The present draft

implies that these hitherto voluntary recommendations, which are aimed at large internationally oriented corporations, are now mandatory - such as comprehensive CO2 accounting, disclosure of substances of concern and harmful substances (ESRS E2-E) – for all companies subject to reporting requirements (and thus also by medium-sized or only regionally active companies with only 250 employees). In our view, there is a major discrepancy here, not only in the capacities required for this, but also in the processes and systems that need to be implemented and maintained for this purpose. In addition, **this approach also contradicts the EU's "Think Small First" goal**, as it would mean that medium-sized non-capital-market-oriented companies in particular would be affected by an enormous amount of bureaucracy. Furthermore, sustainable behaviour is already actively demanded by consumers, so companies already have an interest in integrating sustainability into their corporate policy.

Adoption of TCFD recommendations poses a very big challenge in terms of CO2 accounting

The required reporting on 1.5°C-compatibility, will necessarily require CO2 accounting. Currently, many companies are not explicitly aligned with the 1.5°C target, but - also in line with national legislation and national sectoral targets - with a reduction of CO2 emissions by 2045. The parallel presentation of both sets of calculations would cause considerable additional costs and lead to unnecessary complexity, especially for medium-sized companies. **We propose to allow alternative CO2 savings targets (also, for instance, GHG reduction).**

In addition, the reporting requirements for Scope 3 in particular are extremely high for medium-sized non-capital-market-oriented companies in the retail sector. **These companies (in our case retailers, with tens of thousands of products on the shelf) cannot know, let alone account for, the emissions of all processes along the value chain, nor can they influence these.** Yet, corresponding technical requirements have already been announced at European and national level.

Moreover, accountants need sufficient time to adapt their company accounts.

Specifications of stakeholders are not appropriate for cooperative structures

According to ESRS 1-E, para. 22, the group of users to be considered includes all "*stakeholders*" who *influence the company or can be influenced by it*. For this purpose, the users of sustainability reporting are divided into two main groups: on the one hand, affected stakeholders (individuals or groups whose interests are or can be affected by the company's activities and its direct or indirect business relationships along the value chain) and, on the other hand, users of sustainability information (e.g. investors, civil society organisations, academics, analysts). In our opinion, this distinction only makes sense, if at all, for large capital market-oriented companies. In the case of cooperatives, it is mainly *the members* who, as the shareholders, are the primary users of sustainability reports, as they have a direct interest in influencing the economic events in a cooperative due to their membership, as well as the employees of the cooperative. Other stakeholders, such as NGOs, may also have an interest in sustainability reports from cooperatives. However, these are not the primary stakeholders and must therefore not be equated with the target group for defining sustainability requirements for reporting.

In addition, the very broadly defined circle of users is not very practicable, as the information needs of the two main groups of stakeholders, and even within these groups, are likely to be very different. In our opinion, the reporting requirements as defined in the ESRS are rather oriented towards the maximum information needs of the circle of addressees, **which is in contradiction with a proportional applicability.**

The need for data and calculation systems to be able to publish comparable figures

For a food retailer, the collection of ecological data (pollutants, water, biodiversity, etc.) in the supply chain with several thousand suppliers is very difficult to implement. This is partly due to the fact that it works with thousands of small and medium-sized suppliers. In principle, general analyses can be carried out and reported with secondary data, but then setting goals and measuring performance over a period of time is not useful or expedient for retailers. The ESRS needs to take this into account. In this context, it is important that companies are provided with data and calculation systems so that companies can determine and publish comparable key figures.

Inclusion or reference to national laws should be possible and cooperative values need to be taken into account.

We do not see any added value in the disclosure of requirements that are already regulated by law and apply to all companies. We see a great danger that a formal juggernaut will be created here, which will present enormous bureaucratic challenges, especially for small and medium-sized enterprises or large ones operating exclusively on a regional basis, without, however, generating any real added value. Moreover, **the cooperative values that have been practised since immemorial time have not been taken into account so far.** The cooperative business model provides for the priority of people and social purpose over profit, the reinvestment of the majority of profits and surpluses to carry out activities in the interest of members/users ("collective interest") or society at large ("general interest"), and "democratic and/or participatory governance". These important cooperative principles are the indisputable basis of a cooperative's activities.

Against this background, the draft is, in our opinion, too rigid and should be made more optional and simplified in order to also adequately take into account national laws and frameworks and to be manageable for medium-sized non-capital-market-oriented companies.

Insufficient cost/benefit analysis in advance

According to the CSRD, EFRAG's technical advice should be developed in a proper process with adequate public oversight and transparency, including cost-benefit analyses (cf. recital 34 CSRD). This procedure was only tendered when the drafts were already about to be published. The short period of time to conduct the analysis also had a negative impact on the responses, according to which only 115 of the original 2.000 stakeholders contacted participated in the responses (cf. "Cost-benefit analysis of the First Set of draft European Sustainability Reporting Standards ", p. 1).

According to the analysis, the additional costs for an average company linked to the introduction of ESRS are estimated at about 320.000 EUR per year. However, in our estimation, the actual burden for most companies is likely to be considerably higher, since in addition to internal resource development and external support services, for example, corresponding processes and structures must also be set up within the companies, which also cause expense. In particular, the costs for the preparation and verification to cover Scope 1, 2 and 3 as well as total GHG emissions (DR E1-6) are estimated in the analysis to be particularly high. In addition, there are further uncertainties regarding the materiality assessment, the coverage of certain forward-looking aspects (e.g. climate change mitigation plans and adaptation plans) and standardised methods for measuring certain quantitative indicators, which will have an impact on costs in practice (cf. "Cost-benefit analysis of the First Set of draft European Sustainability Reporting Standards", p. 3). The analysis concludes that overall, the costs are clearly more visible, tangible and measurable in the short term, while the benefits of the ESRS are largely

intangible and non-measurable, depend on other legislative and non-legislative developments and will only become apparent in the medium to long term (cf. "Cost-benefit analysis of the First Set of draft European Sustainability Reporting Standards ", p. 4). Against this outcome, we believe that **urgent consideration needs to be given to reducing the complexity in the ESRS-E.**

In summary, it can be stated that the current draft version of sustainability reporting standards (whereby this is only the first, others will follow!) is still overly extensive and complex, that the implementation will not be possible at all without the involvement of (sustainability) consultants, and that the associated costs as well as the development of considerable capacities, is too onerous, especially for medium-sized companies (the "Cost-benefit analysis of the First Set of draft European Sustainability Reporting Standards", p. 2 ff. comes to a similar conclusion). There is a great danger here that medium-sized companies will be forced out of the market in favour of large companies.

The information must be auditable, as otherwise additional cost will arise for the companies if the information is not properly auditable which may lead to reservations in the audit report, to the detriment of the reputation of the company. This requires further improvement.

III. COMMENTS ON SPECIFIC ESRS

Comments on the main text of the draft delegated act

- The possibility of opening clauses should be used much more
- Cross-references to external documents lead to an extended audit obligation: By cross-referencing external documents, these documents also become subject to audit (cf. ESRS 1, para. 119 c and D). An extension of the audit obligation in this respect is to be rejected, especially since there is no mandate for this.
- The European Sustainability Reporting Standards (ESRS) should give companies freedom as to how corporate management is designed to achieve the sustainability goals, and the "comply or explain" approach should therefore be expanded. For example, the ESRS E2 GOV-3 defines the disclosure of sustainability-related performance in the "incentive systems" for members of management and supervisory bodies. A company's sustainability-related goals can also be achieved without these incentive systems, and it must therefore also be possible for a company to structure corporate management and performance remuneration without financial incentive systems. Here, companies should be given the opportunity to justify why certain measures are not or cannot be implemented.
- The European Sustainability Reporting Standards (ESRS) should give companies scope to meaningfully interpret and report key figures in terms of sustainability. For example, a food retailer must be given room to interpret the "ESRS E5-5 Resource inflows" indicator as to which data is to be quantified from the point of view of more efficient use of resources.

Specific comments on Annex I

ESRS 1 (Climate)

ESRS 1 Para 73

“The reporting period for the undertaking’s sustainability statement shall be consistent with its financial statement”

This requirement leads to higher risks, especially for staff, due to multiple workloads during this period. For instance, also due to compliance with the reporting requirements according to Article 8 of the Taxonomy Regulation (which, according to ESRS 1, Para 112, will also fall under this section in future), as this in practice often also has to be prepared and quality-assured by the same persons who are responsible for the financial & non-financial reporting.

Proposed amendment: Decouple timing requirement from financial reporting.

ESRS 1 Para 83

“The undertaking shall disclose comparative information in respect of the previous period for all metrics disclosed in the current period.”

It would be more effective to add these requirements to only a few selected indicators instead of requiring them across the board for all indicators.

Proposed amendment: Limit reporting to significant metrics only.

ESRS 1 Para 99ff

“The undertaking shall correct material prior period errors by restating the comparative amounts for the prior period(s) disclosed, unless it is impracticable to do so. This requirement does not extend to reporting periods before the first year of application of ESRS by the undertaking.”

Material errors from previous reporting periods should be corrected according to this paragraph. Against the background of effort/benefit, this is neither sensible nor does it bring any added value, especially since all companies must first familiarise themselves with the new reporting requirements. This requirement should therefore be deleted, or at least an exception should be granted for the first three years.

Proposed amendment: Delete requirement or grant an exemption for the first three years.

ESRS 1 Para 133

“Paragraphs 131 and 132 apply irrespective of whether or not the relevant actor in the value chain is an SME.”

(Non-listed) SMEs and private individuals should be explicitly be excluded from the value chain requirements in their entirety. (For listed SMEs see Para 134), as otherwise there is a risk that the reporting requirements will also be imposed on these entities by the reporting companies.

Proposed amendment: explicitly exempt non-listed SMEs and private individuals in the text of the Regulation.

ESRS E2 (Pollution)

ESRS E2 Disclosure requirement E2-4 - Pollution of air, water and soil

Key figures on the pollutants (air, water and soil) that occur in the supply chain are very difficult to obtain for retail companies with several thousands of suppliers. This is partly due to the fact that they work with a large number of small and medium-sized suppliers who do not have this data. Moreover, general analyses of pollutants (air, water and soil) cannot be converted into a performance measurement over time.

Proposed amendment: A transitional period/more time should therefore be allowed for the definition of a strategy, measures and goals as well as a realistic/useful performance measurement.

ESRS 2 Para 13

“The undertaking shall disclose whether and how climate-related considerations are factored into the remunerations of members of the administrative management and supervisory bodies, including if their performance has been assessed against the GHG emission reduction targets reported under disclosure requirement E1-4 and the percentage of the remuneration recognised in the current period that is linked to climate related consideration, with an explanation of what the climate considerations are.”

For good reason, the current legal regulations on the remuneration report only apply to listed public limited companies. We firmly reject an extension of the scope of application of remuneration reporting.

Proposed amendment: Delete requirement/alternatively: as voluntary information (*“The undertaking may disclose...”*)

ESRS 2 Para 48e i), ii)

“The undertaking shall disclose its material impacts, risks and opportunities resulting from its materiality assessment (see Disclosure Requirement IRO-1 of this Standard). The disclosure shall include the following:

The anticipated financial effects on the undertaking’s financial position, financial performance and cash flows over the short-, medium- and long-term. This shall include how the undertaking expects its financial position to change over the short, medium and long term, given its strategy to manage risks and opportunities, taking into consideration:

i) Its investment and disposal plans (for example capital expenditure, major acquisitions and divestments, joint ventures, business transformation, new business areas and asset requirements), including plans the undertaking is not contractually committed to; and

ii) its planned sources of funding to implement its strategy.”

The required presentation of investment and financing plans can also lead to the “self-fulfilling prophecy” effects and competitive disadvantages familiar from management reporting.

Proposed amendment: Delete passage/alternatively: voluntary information (*“may disclose”*)

ESRS 2 Para 56

“The undertaking shall include a list of the Disclosure Requirements complied with in preparing the sustainability statement following the outcome of the materiality assessment (see ESRS 1 chapter 3), including the page numbers as a content index.”

This requires a very high level of documentation by the company, which is an additional burden, especially for medium-sized companies with limited staff.

Proposed amendment: as voluntary information (“*may include a list...*”)

ESRS E4 (Biodiversity and Ecosystems)

DC-M Metrics in relation to material sustainability matters

So far, there is little to no knowledge on how to calculate indicators or perform comprehensive reporting on biodiversity and ecosystems. The ERSE standard gives little help here as to how the impact indicators for the main effects on species (risk of extinction) and ecosystems could be calculated.

ESRS E4-4 (Targets related to biodiversity and ecosystems)

The lack of a definition of key figures on biodiversity means that many of the required details are difficult to provide, e.g. measuring target achievement is difficult to implement without key figures.

Without key figures on biodiversity, the consideration of ecological threshold values in accordance with the “Post-2020 Global Biodiversity Framework”, EU Biodiversity Strategy 2030 and other policies and regulations cannot be implemented.

ESRS S1-7 (Characteristics of non-employee workers in the undertaking's “own workforce”)

The required information on the total number of non-salaried employees in the company's own workforce cannot be provided in some cases, since by law the company is not allowed to keep this data, e.g. in the case of work contracts.

ESRS S1-14 (Health and safety indicators)

(“Accidents at work”)

European countries have different definitions of “accidents at work”. For example, in Austria, unlike in certain other countries, the separation of accidents at work and during commuting time is not required by law. The data that companies can receive from health insurance companies and enter into their systems is also regulated differently in European countries. The ESRS should take this into account.

(“Work related injuries”)

It is very difficult for companies to report which illnesses and deaths (due to a long illness) can be traced back to work (“work-related injuries...”) because this information/diagnoses are not available or can hardly be collected.

An idea could be to use the (German) definition of the indicator: accidents per 1,000 full time employees (FTE).

Specific comments on Annex II

QC Abbreviation missing (e.g. mentioned in ESRS 1, Annex B)

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*Established in 1963, **Independent Retail Europe** (formerly UGAL – the Union of groups of independent retailers of Europe) is the European association that acts as an umbrella organisation for groups of independent retailers in the food and non-food sectors.*

Independent Retail Europe represents retail groups characterised by the provision of a support network to independent SME retail entrepreneurs; joint purchasing of goods and services to attain efficiencies and economies of scale, as well as respect for the independent character of the individual retailer. Our members are groups of independent retailers, associations representing them as well as wider service organizations built to support independent retailers.

Independent Retail Europe represents 23 groups and their over 417.800 independent retailers, who manage more than 753.500 sales outlets, with a combined retail turnover of more than 1,320 billion euros and generating a combined wholesale turnover of 513 billion euros. This represents a total employment of more than 6.500.000 persons.

Find more information on [our website](#), on [Twitter](#), and on [LinkedIn](#).