

# EFRAG's (draft) IG 1: Materiality assessment IG (MAIG)

## Information about submitter

### 1. Contact information \*

First Name

Last Name

Title

Company Name

City

Country

Email Address

What type of stakeholder are you? \*

# EFRAG's (draft) IG 1: Materiality assessment IG (MAIG)

## Instructions

The (Draft) EFRAG IG 1: *Materiality Assessment Implementation Guidance* (MAIG) (as approved by the EFRAG SRB on 14 December 2023) has been published for public feedback by **2 February 2024**. This document forms part of its implementation support activities, which consists of issuing non-authoritative implementation guidance and other material to support the application of sector agnostic ESRS adopted as delegated act on 31 July 2023 ('ESRS').

The objective of the guidance is to provide preparers and others with guidance on meeting the requirements around the value chain per ESRS. However, In its implementation support function, EFRAG cannot develop concepts and reporting requirements that go beyond the content of the July 2023 delegated act or interpret Union law. The purpose of the implementation support material is to illustrate how the provisions of the delegated act may be implemented without introducing new provisions. New provisions can only result from future standard setting activities (e.g. future amendments to draft ESRS), if and when applicable in accordance with the EFRAG due process.

The document is organised into the following chapters:

### Summary

1. Introduction
2. The ESRS approach to materiality
3. How is the materiality assessment performed?
4. How to leverage other sources?
5. Frequently asked questions

This survey is dedicated to receiving feedback from the public on the MAIG and simplifies subsequent analysis of responses by the EFRAG Secretariat compared to other types of responses. The survey asks whether you have comments on separate chapters in the MAIG. If you do have comments, an additional text box for such comments will appear. You will now be able to save your survey and return to it at a time convenient to you. EFRAG only considers completed surveys - partial submissions are ignored.

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## Feedback on EFRAG's (draft) IG 1: MAIG

2. Do you have comments on any of the following (when you answer yes, a text box will appear at the bottom of this button grid for your comments):

	Yes, I will provide my comments below	No, I do not have comments
Summary	<input type="radio"/>	<input type="radio"/>
Chapter 1: Introduction	<input checked="" type="radio"/>	<input type="radio"/>
Chapter 2: The ESRS approach to materiality	<input type="radio"/>	<input type="radio"/>
Chapter 3: How is the materiality assessment performed?	<input type="radio"/>	<input type="radio"/>
Chapter 4: How to leverage other sources?	<input type="radio"/>	<input type="radio"/>
Chapter 5.1: FAQs on impact materiality	<input checked="" type="radio"/>	<input type="radio"/>
Chapter 5.2: FAQs on financial materiality	<input checked="" type="radio"/>	<input type="radio"/>
Chapter 5.3: FAQs on the materiality assessment process	<input type="radio"/>	<input type="radio"/>
Chapter 5.4: FAQs on stakeholder engagement	<input type="radio"/>	<input type="radio"/>
Chapter 5.5: FAQs on aggregation/disaggregation	<input type="radio"/>	<input type="radio"/>
Chapter 5.6: FAQs on reporting	<input type="radio"/>	<input type="radio"/>
Chapter 5.7: FAQs on art. 8 EU taxonomy	<input type="radio"/>	<input type="radio"/>

Please provide your comments on Chapter 1 of the MAIG

Please provide your comments on Chapter 5.1 of the MAIG

Please provide your comments on Chapter 5.2 of the MAIG

3. If you want to provide additional comments in a document, please upload your file here



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Thank You!

Thank you for taking our survey. We have received your response and it is important to us.

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100%

