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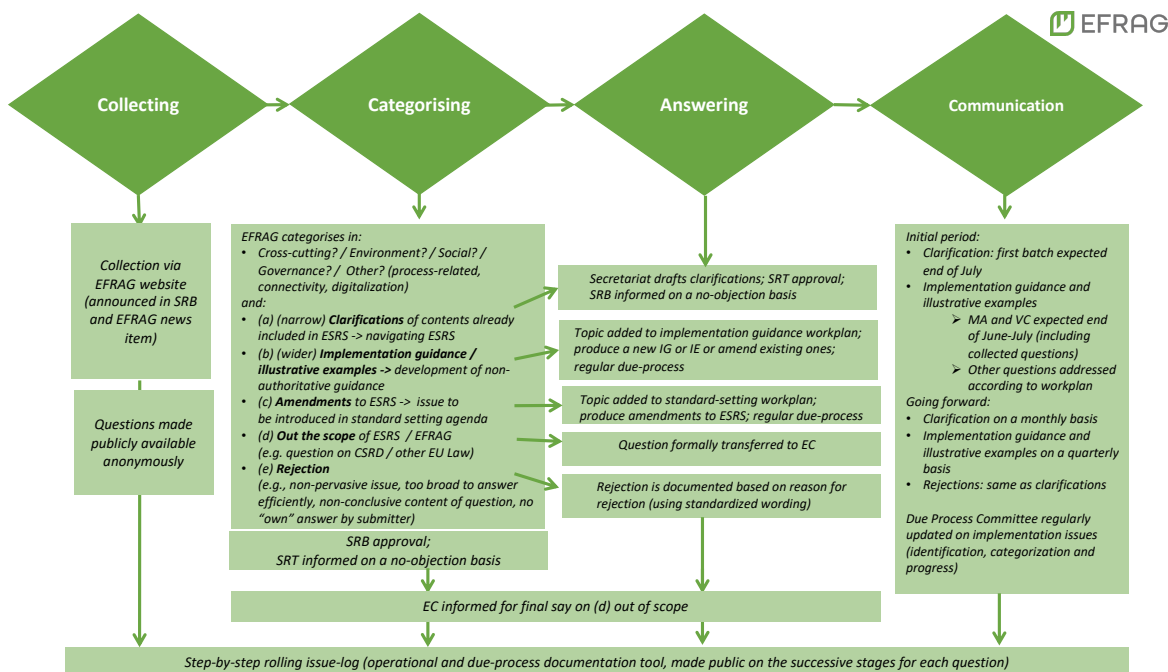
## Reporting Guidance Access Point

### 1 Objective

1. This session is to:
  - a. obtain the approval of the EFRAG SRB on the process and involvement of SRB and SR TEG for the approval of the categorization and answer process;
  - b. obtain the approval of the EFRAG SRB on the template for submitting questions; and
  - c. inform about the Webpage of the Reporting Guidance Access Point.

### 2 Background

2. The European Commission (EC) has requested EFRAG to launch an access point for preparers and others to ask implementation questions on ESRS as soon as possible.
3. As a reminder: The Q&A process of collecting, categorising, answering and communicating can be summarized as follows.



### 3 Proposed process

4. The process for the categorization of questions and final answers, proposed is described below.



## 3.1 Approval of the categorization – EFRAG Secretariat proposed process

5. EFRAG proposal is to categorize the questions based on the type of question as follows:
  - (a) Clarifications of content (narrow)
  - (b) Implementation guidance (development of non-authoritative guidance)
  - (c) Amendments to ESRS
  - (d) Outside the scope of ESRS/EFRAG (e.g. question on CSRD or other EU law)
  - (e) Rejection.
6. **The proposed categorization is approved by SRB on a no-objection basis, and thereafter sent to SR TEG on a no-objection basis and the EC for information.**
7. Proposed detailed timing and process is as follows:
  - (a) All questions received in a week and processed, are to be consolidated in a batch and categorized by the EFRAG Secretariat. It will then be sent the following Monday electronically to SRB asking for approval on a no-objection basis (**weekly batch**).
  - (b) Batch of questions are in a table with necessary data:
    - (i) question ID, question, background information, ESRS reference, if applicable different views, and preliminary conclusion of the submitter; and
    - (ii) categorization and in the case of rejections, the reason for rejection.
  - (c) **SRB has one week (Monday at noon) to object** (disagree on the EFRAG Secretariat conclusions) on a question-by-question basis with the categorization. SRB feedback is expressed by mail to a separate mailbox that will be monitored by the Secretariat. **No answer from an SRB member is understood to mean consent.**
  - (d) In case of SRB objections, the EFRAG Secretariat could undertake further actions such as additional research or exchange with the submitter or other as needed, to identify valid arguments not considered yet or considered differently and modify the conclusions accordingly. **[TO BE DISCUSSED: IS THERE A MINIMUM NUMBER OF OBJECTIONS TO TRIGGER ACCEPTANCE OF THE OBJECTION AND DISCUSSION IN A SRB MEETING?]**
  - (e) EFRAG Secretariat (Implementation team) discusses and identifies EFRAG Secretariat position on objection at the next weekly meeting.
  - (f) Objections accepted by the Secretariat are discussed in the next SRB meeting **in a closed session** or are added with a revised classification to the next batch sent to the SRB (see (a) above).
  - (g) Objections will be treated as “not accepted” depending on the arguments received, conflicting views within member feedback, the number of members objecting (i.e., only one or few members objecting) and the gravity of the objection as the case might be.
  - (h) Questions without objections are sent to SR TEG in a batch for feedback on a no-objection basis and to EC for information (weekly basis, send each Monday). **No reply from a SRT member is understood as consent.**
  - (i) Receiving and processing feedback within one week from SR TEG and EC is the same as above in (a) – (e). As final decision rests with the SRB, revised or confirmed categorization by SRB is sent to SR TEG and EC for information only. **To note: EC reserves the right to have final decision on whether a question is (d) out-of-scope of ESRS.**
  - (j) After the one-week period of notification of SR TEG and information of EC and having no objection received (EC only for (d) out-of-scope) categorization of the respective question is final and the answering process is initiated.



## 3.2 Approval of the answering

8. The EFRAG Secretariat is responsible for drafting answers for clarifications and rejections (both outside the scope of ESRS and for other reasons). SR TEG provides feedback on the answers, the SRB is informed for approval and the EC is informed.
9. Detailed timing and process is as follows:
  - (a) The EFRAG Secretariat drafts clarification and rejection answers.
  - (b) **All questions answered by the Secretariat during the week are then grouped in a batch and sent electronically the following Monday to SR TEG for feedback on a no-objection basis.**
  - (c) The format of the batch of questions and proposed answers will be a document with a table of contents.
  - (d) **SR TEG has one week (the following Monday at noon) to disagree on a question-by-question basis with the proposed answers.** Feedback is expressed electronically to a separate mailbox.
  - (e) Objections or proposals for clarification / amendment / redrafting are processed and further actions taken as needed. These include research, further exchange with the submitter or other actions.
  - (f) Material objections or significant modifications, if necessary, are discussed in the next SR TEG meeting **in a closed session** or are added with a revised answering to the next batch sent to the SR TEG (see (b) above).
  - (g) Questions without objections are sent to SRB for final approval in a batch for feedback on a no-objection basis and to EC for information only (weekly basis, send each Monday). **No reply from an SRB member is understood as consent.**
  - (h) Same as above in (a) – (e) for receiving and processing feedback within one week from SRB. As SRB has final decision, material objections or significant modifications based on SRB feedback (see (e) above) are sent to SR TEG and EC for information only.
  - (i) After the one-week period of notification of SRB and no objection is received answering is final and process continues with communication of the answer.

## 3.3 Reporting Guidance Access Point homepage

10. The Webpage of the Reporting Guidance Access Point will look as follows:





## Welcome to the ESRS Implementation Guidance Access Point

### About this Reporting Guidance Access Point

This Reporting Guidance Access Point aims to answer technical questions that remain unresolved after thorough analysis by stakeholders to support the implementation of European Sustainability Reporting Standards (ESRS) [HYPERLINK TO ESRS] of preparers.

To ask a question, please complete the electronic form providing your contact information; your question(s) on ESRS; if applicable, differing views to answer the question; and your preliminary conclusion on the question(s). Your contact information is helpful if we need to get back to you for questions on your fact pattern. Your preliminary conclusion and supporting information will help us to get the correct understanding of your question(s).

EFRAG will not address questions that relate to individual facts and circumstances, but only technical questions that are of general interest for companies applying ESRS. For this reason, you are requested to provide an assessment of whether the issue is pervasive (i.e. of general interest).

You will receive a confirmation of receipt thereby acknowledging that your question has been correctly submitted. Your question will be made public on EFRAG's website to support others with their implementation and inform about questions already been asked. Your personal information and the name of your organization will not be published.

#### Categorization of questions received

EFRAG will filter the questions received and allocate them to different categories:

1. issue requiring non-authoritative clarifications of contents already included in the ESRS;
2. issue requiring the development of non-authoritative practical implementation guidance or illustrative example(s) by the EFRAG Sustainability Reporting Board (SRB);
3. issue requiring future standard setting or amendments to existing ESRS (advice by EFRAG to the European Commission and subsequent issuance of Delegated Act);
4. issue rejected because it is outside the scope of EFRAG reporting guidance (e.g. in particular questions of legal interpretation);
5. issue rejected because it does not meet the criteria for being addressed (e.g. is not of general interest, non-conclusive content of the question, has already been asked).

#### Process to address the questions received and to publish answers

A fast-track process is in place to address the issues classified as 1), as they do not involve the development of new guidance. The answers to these questions are made available on this web page as soon as they are finalized.

The issues classified as 2. and 3. above will be included on EFRAG's workplan and addressed according to their priority as assessed by the EFRAG SRB considering also the other items on the workplan.

The answers to the implementation questions are made public when available.

EFRAG publishes the list of questions received in the quarter, with a progressive number since the start of the implementation support. A monthly publication of the questions received the previous month may be considered when feasible. The list includes the classification in the above categories.

The consolidated list of questions with the indication of their category and status is made available on EFRAG's website. As issuing non-authoritative guidance requires consideration of EFRAG governance answering questions might take more than three months.

All responses provided by EFRAG engage the responsibility of EFRAG only and do not necessarily reflect the views of the European Commission.



(Reporting Guidance Access Point)

11. The template for submitting questions is as follows:

1. Please identify yourself

1.1. First Name \*

1.2. Last Name

1.3. Title

1.4. Name of your organization \*

1.5. Industry (if applicable)

1.6. Your stakeholder group\* (radial) \*

- User
- Preparer
- Auditor
- Industry Group
- National or European Standard Setter
- Non-Governmental Organisation
- Academia
- Other

1.7. Country where you are based

Characters used: 0 out of 50.

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How we can reach you :

1.8. Telephone

Characters used: 0 out of 30.

1.9. E-mail address \*

Characters used: 0 out of 45.



## (Reporting Guidance Access Point)

### 2. Please ask your question

#### 2.1. Subject in keywords:

Characters used: 0 out of 100.

#### 2.2. Please select the ESRS most connected to your question:

- |   |   |
|---|---|
| <input type="radio"/> draft ESRS 1 General requirements         | <input type="radio"/> draft ESRS E5 Resource use and circular economy |
| <input type="radio"/> draft ESRS 2 General disclosures          | <input type="radio"/> draft ESRS S1 Own workforce                     |
| <input type="radio"/> draft ESRS E1 Climate change              | <input type="radio"/> draft ESRS S2 Workers in the value chain        |
| <input type="radio"/> draft ESRS E2 Pollution                   | <input type="radio"/> Draft ESRS S3 Affected communities              |
| <input type="radio"/> draft ESRS E3 Water and marine resources  | <input type="radio"/> draft ESRS S4 Consumers and end-users           |
| <input type="radio"/> draft ESRS E4 Biodiversity and ecosystems | <input type="radio"/> draft ESRS G1 Business conduct                  |

#### 2.3. Please indicate detailed reference including paragraph number(s)

Detailed ESRS reference(s)

Please indicate number of paragraph or disclosure requirement, e.g., ESRS E1 paragraph 15

Characters used: 0 out of 100.

#### 2.4. Your detailed question \*

#### 2.5 Your facts and circumstances (if any) supporting your question:

If possible, provide an illustration/example of what your question is about:



## (Reporting Guidance Access Point)

### 3. Your reasoning and suggestions towards a potential answer

**Analysis of the issue** Please provide possible alternative views (if applicable).

3.1. View 1 – please describe it in a few words with references to ESRS, if any, supporting this view.

Please also explain the consequences of View 1

3.2. View 2 – please describe it in a few words with references to ESRS, if any, supporting this view. Please explain the consequences of View 2.

3.3. View 3 – please describe it in a few words with references to ESRS, if any, supporting this view.

Please explain the consequences of View 3:

#### 3.4. Your initial conclusion

If there are more than one views, please state what your conclusion on the question is and state the reasoning for this conclusion: \*

#### 3.5. In your view, why is the issue pervasive?

Please explain why the issue is expected to be relevant to a wide group of stakeholders: \*

#### Other relevant information

If applicable, insert all text references, extracts of literature that the question and possible views are referring to.

### Questions for EFRAG SRB

1. Does EFRAG SRB agree with the proposed process for categorizing and answering questions submitted on the Reporting Guidance Access Point (chapter 3.1 and 3.2)?
2. Does EFRAG SRB agree with the proposed homepage (chapter 3.3)?
3. Any suggestions or amendments?

