

09-02 batch of categorisations to be approved by SRB meeting 20.3.2024.

Mailing from ESRs Q&A Platform to Sustainability Reporting Board

Cut-off date for questions processed by secretariat: 13/03/2024		Mailing for: SR Board		Mailing type: a. cat. to be sent to SRB						
Re-response ID	Category of question: * explanation * Imp.G * Amendment * out of scope * Rejection (secretariat proposal)	bundling of related questions (only applicable for implementation guidance and SC already asked)	Allocation to E, S, G, x-cutting and others	Q+A Title (Secretariat)	Question asked (Secretariat)	ESRS reference (Secretariat)	Reason for categorisation	Main Sector	Stakeholder group	Country question coming from
268 1 - explanation question		n/a	Environment	GHG emissions scope	GHG Emission Gross - scope 1-3- I would like to know if corporates need to update and disclose their ghg emissions each year to comply with the CSRD reporting ?	ESRS 1 Delegated Act paragraph 73, ESRS E1 paragraph 34 (c)	ESRS 1 Delegated Act 6.1 Reporting period: sustainability statement shall be consistent with that of its financial statement -> Needs to be updated every year. Explain the specific provisions related to Scope 3 emissions.	Professional Services	Industry Group	Switzerland
364 1 - explanation question		n/a	Environment	Sites leased in or near protected areas or key biodiversity areas; own operations; value chain	Does reporting on this datapoint [ESRS E4-5 paragraph 35] apply to own operations or full value chain? Particularly, does 'leased sites' refer to own operations or to downstream activities?	ESRS E4 paragraph 35; ESRS Disclosure Requirement E4-5	E4-5 paragraph 35 requires the disclosure of the number and area of sites leased in or near protected areas or key biodiversity areas that the undertaking is negatively affecting. This question requires an explanation that sites leased in connection with this disclosure requirement are part of own operations and not part of the value chain.	Education	Preparer	Netherlands
400 1 - explanation question		n/a	Environment	Waste; recycling	Can we assume that recycled waste can be calculated by subtracting non-recycled waste from total waste?	ESRS Disclosure Requirement ES-5 paragraph 37 d.	ESRS E5-5, paragraph 37 states that an undertaking shall disclose information on the total amount of waste from its own operations, in tonnes or kilograms. The EU Waste Directive 2008/98 defines a waste hierarchy consisting of the following steps: prevention, preparing for re-use, recycling, other recovery and disposal	Information Technology	Other	Canada
414 1 - explanation question		n/a	Environment	GHG emissions; disaggregation table	Should AR 48 (table for disaggregating total emissions) be interpreted as a mandate that all disclosers use the given table (as is suggested by the use of 'shall')? If so, could the meaning of the columns be more clearly specified?	E1 AR 48	[see also ID29; answer to be checked with cross-cutting tema, too]; AR 27: base year; comparative= given year, N is the actual figure	Not applicable	Other	United Kingdom
439 1 - explanation question		440	Environment	Pollutants emissions - wastewater & value chain	Pollutants to air, water and soil generated in an undertaking's own operations shall be disclosed. Does this include emissions of the third-party wastewater treatment plants to where the wastewater was transferred to?	Disclosure Requirement E2-4 paragraph 27	Given the complexity of the question, touching upon both topical and scope issues, an explanation is helpful in clarifying how to navigate the ESRS and E-PRTR in combination. The latter is referred to explicitly in E2-4 and features provisions on this specific case (treatment of wastewater off-site).	Chemicals	Preparer	Germany
531 1 - explanation question		n/a	Environment	GHG emission reduction targets - base year	If the company has an intensity emission reduction target already set with a different base year than ESRS recommends (e.g., 2021), but no absolute target yet, is it ok to use the same base year as for the intensity target, although it does not follow the ESRS recommendation?	ESRS E1-4 DR 34; AR 25	ESRS E1 paragraph 34 c and d, ESRS E1 paragraph 25. As stated in ESRS E1 paragraph 34 d), GHG emission reduction targets shall at least include target values for the year 2030. However, for a 2030 as the target year and a target period between 2025 and 2030, the base year shall be selected from the period between 2022 and 2025 (AR25(b)).	Motor Vehicles	Preparer	Netherlands
536 1 - explanation question		n/a	Environment	Carbon credits - definition/list of recognised quality standards	Which are the recognized quality standards meant in the following sentence? "(a) the total amount of carbon credits outside the undertaking's value chain in metric tonnes of CO2eq that are verified against recognised quality standards and cancelled in the reporting period." Are we here talking about: opt 1) the voluntary standards for carbon offsetting schemes such as Gold Standard, VCR? opt 2) Mandatory Clean Development Mechanisms? opt 3) Voluntary Electricity Attributes Certificates?	Disclosure Requirement E1-7	A strict answer to this question is possible as an explanation. A broader answer on the definition of recognised quality standard for carbon credit, detailed in the ESRS glossary, would require a IG. We note that 1) and 2) are about carbon credits, while 3) it is not.	Medical Instruments	Industry Group	Germany
555 1 - explanation question		n/a	Environment	Anticipated financial effects from physical climate risks - calculation of monetary amount	As a physical climate risk provider for many clients in the EU, I would like to ask to provide more clarity around the requirement to report monetary impact from chronic and acute climate risks. The CSRD - ESRS language is not very clear if the requirement is to report the monetary impact of the expected damage&loss from chronic and acute aspects, or if it is simply amount reporting the monetary amount of the values of the assets themselves that see chronic or acute exposure.	ESRS E1 paragraph 66a; ESRS Disclosure Requirement E1-9	The question is a relevant one: there is a difference between the exposure of assets to risk and the monetary consequences of the (potential) materialization of those risks. Requirement 66(a) is consistent with the requirements included in Commission Implementing Regulation (EU) 2022/2453 - Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk. 66(d) may be more connected with the aspects of financial consequences of damage & loss associated with the risks.	Information Technology	Industry Group	United States of America
577 1 - explanation question		n/a	Environment	GHG removals and GHG mitigation projects - definition	What is the definition of "projects" in paragraph (a)? and GHG is this related to investments / asset-driven initiatives which establish a new facility, process, technology, ...?	ESRS Disclosure Requirement E1-7	We propose to clarify the definition of project in the context of E1-7 by reference to existing standards and practice.	Professional Services	User	Germany

602 1 - explanation question	n/a	Environment	Calculation of total energy consumption - renewable energy	Disclosure E1-37 requires breaking down the total energy consumption from fossil, nuclear, and renewable sources. However, E1 AR 32(j) mandates adopting a conservative approach when distinguishing electricity sources. The undertaking should only consider energy consumption as renewable if the origin is clearly defined in the contractual arrangements. Is the energy mix included in invoices the applicable source, i.e., the contractual agreement, for disaggregating energy consumption?	ESRS E1 paragraph 37; ESRS E1 AR 32 (j)	Question is relevant and may have different answers depending on jurisdiction (EU/non-EU). We propose to clarify to the extent possible along the provisions provided in ESRS E1 AR 32 (j) and with reference to ID 36 - Energy mix (published).	Professional Services	Preparer	Austria
619 1 - explanation question	n/a	Environment	Air emissions in ESRS E2 versus ESRS E1	If the topic of GHG emissions is material, do I also need to report under the ESRS E2 standard in addition to ESRS E1?	Disclosure Requirement E2-4 paragraph 28 (a)	An explanation is needed to clarify the distinction between reporting on air emissions in E1 (GHGs) and air emissions in E2 (ozone-depleting substances and other non-GHGs).	Transport, Road	Assurance Services Provider	Portugal
636 1 - explanation question	n/a	Environment	GHG removal and storage - types and definitions	What are, or where can I find the definition of "biogenic removal and storage", "removal and storage from land use", "technological removal and storage" and "hybrid removal and storage" ?	ESRS E1-7 AR 57 (i.c.w paragraphs 56 a and 58)	Propose that definitions should be provided with reference to the GHG protocol, while checking also existing or forthcoming EU regulations.	Not applicable	Preparer	Germany
647 1 - explanation question	186, 226, 301	Environment	Substances of (very high concern) - disaggregation	Shall the total amounts of substances of concern be provided for every single substance on its own (e.g. total amount of 1,2,3-Trichloropropane) or on an aggregated level (total amount of substances of very high concern)?	Disclosure Requirement E2-5 paragraph 34	A clarification is needed to bring the submitter's attention to AR 29 (mentioning the information level "type of pollutants") and to the disaggregation level by hazard class, the one explicitly required in the ESRS (S34) . Disaggregation by substance is not explicit, however, a reference to the appropriate legislative sources may be helpful in guiding the submitter's reporting decisions.	Transport, Road	Preparer	Germany
648 1 - explanation question	186, 226, 301, 647	Environment	Substances of (very high concern) - PAT vs metrics	If a company sells articles containing substances of (very high) concern, shall the total amounts of products containing those substances or the total amounts of substances within those products be reported?	Disclosure Requirement E2-5 paragraph 34	ESRS E2 states that reporting should be done on the amounts of substances of (very high) concern for substances that are produced or procured. An explanation helps to clarify aspects regarding their "production, use, distribution, commercialisation and import/export", as well as the focus on substances "on their own, in mixtures or in articles", and the distinction between reporting on PAT versus metrics.	Transport, Road	Preparer	Germany
560 1 - explanation question	n/a	Governance	Financial and in-kind contributions - disclosure of names of beneficiaries	Undertakings are required, for financial or in-kind political contributions, to report the total monetary value of financial and in-kind political contributions made directly and indirectly by the undertaking, aggregated by country or geographical area where relevant, as well as type of recipient/beneficiary. Does that include the a requirement to disclose the exact name of the beneficiary, or simply its type?	G1-5	ESR G1 requires to disclose type of recipient	Not applicable	Other	Belgium
389 1 - explanation question	n/a	Social	Remuneration metrics	(1) Should individuals on parental leave, long-term sick leave, or long-term special leave who receive less than their regular total annual remuneration be excluded from the calculation, considering long-term leave as a consecutive period of at least three months? (2) when computing the annual total remuneration, do we consider the same salary components for both the highest paid individual and the employees (e.g. benefits in cash/ benefits in kind)?	ESRS S1 paragraph 97(b), (c), ESRS S1 paragraph AR101(a), (b), (c), ESRS S1 paragraph AR102	Clarification for the calculation of the annual total remuneration ratio can be provided as an explanation	Education	Academia	Germany
392 1 - explanation question	n/a	Social	Components Remuneration	(1) how is base salary computed? Monthly based or other based on other time horizons? (2)When calculating variable salary components, do we consider overtime compensation, compensation for relocation (expats, short term transfers), shift and night shift work, short-term assignments abroad? Do we consider severance payments, sign-on and buy-out bonuses, retention bonus? (3) for estimating long-term incentives, do we consider fair value or face value?	ESRS S1 paragraph 97(b), ESRS S1 paragraph AR101(b)	Clarification on the calculation methodology and components can be provided as an explanation	Education	Academia	Germany
166 1 - explanation question	n/a	x-cutting	scope of consolidation - timing of acquisitions, divestment of subsidiaries	In case an undertaking acquires / (divests from) one or more of its subsidiaries how should he undertaking report on them in the year of acquisition (divestment)?	ESRS 1 paragraph 62	Direction of answer : reference to boundaries (same as financial perimeter); explain that if acquired / divested during the financial year those subsidiaries need to be considered in sustainability reporting (especially in metrics) on a proportionate basis.	Professional Services	Other	Netherlands
172 1 - explanation question	n/a	x-cutting	Materiality assessment - private equity structures	Which material sustainability matters have to be identified and assessed in private-equity structures having general and limited partners?	ESRS 1 chapters 5.1 Reporting undertaking and value chain and 7.6 Consolidated reporting and subsidiary exemption	General requirements in ESRS 1: own operations + IROs arising from business relationships. Investments are also business relationships, so need to be considered in DMA.	Professional Services	Other	Netherlands

442 1 - explanation question	n/a	x-cutting	Entity-specific disclosures; value chain	Do entity-specific metrics also need to be developed if it is a topic that is covered in the standards, but only for a specific part of the VC?	ESRS 1 paragraph 30 b	The general principle for entity specific disclosures is defined by ESRS 1. The paragraph 31 provides that entity-specific disclosure shall be disclosed when the information is relevant to meet the users' decision-making needs and/or to depict or explain the material matter. Under this principle, when the undertaking considers that a material IRO in the VC is not sufficiently covered by the requirements in ESRS, it shall include additional entity-specific disclosures, including metrics when such information is necessary in order to enable users to understand the undertaking's material impacts, risks or opportunities.	Professional Services	Other	Germany
482 1 - explanation question		0 x-cutting	Breakdown by total revenue - financial institutions	How are the total income of a credit institution defined and divided into ESRS sectors? Is it the sector "credit institution" or the sectors for the business portfolio? I.e. the sectors of the financed portfolio?	ESRS 2 paragraph 40	AR 12 ESRS 2: the undertaking shall map its significant activities in accordance with ESRS sectors. Credit institution doesn't need to look at the sectors of the financed portfolio for the purposes of para. 40 of ESRS 2.	Credit Institutions	Preparer	Germany
517 1 - explanation question	n/a	x-cutting	Disclosure of thresholds	How to document on setting thresholds? Is it enough to just generally explain how the thresholds for the materiality assessment are set or is it necessary to explain each threshold separately?		Direction of answer: ref to ESRS2 par 53 b iv and 59, MAIG thresholds + no min # of thresholds, should be transparent	Professional Services	Other	Germany
552 1 - explanation question	n/a	x-cutting	Reporting data of previous reporting periods	Does the company need to report data for previous years?	ESRS 2	Explanation will refer to ESRS 1 paragraph 83 on presenting comparative information and also to paragraph 85, which should be considered when it is impracticable to adjust comparative information. In addition to mention the transitional provision of chapter 10.3 of ESRS 1.	Not applicable	User	Austria
628 1 - explanation question	n/a	x-cutting	use of reference table; IRO-2	This applies to all ESRS, how are companies to format this disclosure? Are companies expected to use reference codes to the DR codes? Is it to be published as a Reference Table/Index or can it be more narrative in the management reports like TCFD?	All ESRS	Categorized as explanation: 'Based on ESRS 2-IRO2, the preparation of the sustainability statement requires that the undertaking shall include a list of the Disclosure Requirements compiled with, including the page numbers and/or paragraphs where the related disclosures are located in the sustainability statement. This may be presented as a content index'	Information Technology	User	United Kingdom
326 1 - explanation question		0 XBRL	XBRL - complete list of requirements	Why are there some AR that count as datapoints and some that don't?	All	The Data Point list (as well as the XBRL taxonomy) has dedicated separate items for clear data points as "shall disclose" or "may disclose". This means, that a number of ARs are not separate data points, but provide additional information on how certain data points have to be calculated or disclosed. The accompanying explanatory note and the methodology for developing the ESRS XBRL Taxonomy provides information on the way how the EFRAG secretariat has decided to implement data points. However, it would be good to clarify this question.	Information Technology	Industry Group	United States of America
500 2b - implementation guidance (addendum to existing one)	IG3	Other	Data points	In the pre-final list of ESRS Data Points published on your website there are 4 columns representing "ESRS", "DR", "Paragraph", "Related AR" respectively. Is there a difference between an application requirement (AR) mentioned under column C "Paragraph" and under column D "Related AR"? Are only ARs mentioned under column C "Paragraph" regarded as mandatory or do both columns signify mandatory disclosure requirements?	ESRS E1 paragraph 14	Will result in an amendment to DRAFT IG 3 The List of Datapoints reports in the column C a reference to the paragraph of the main body or the paragraph of the application requirement on which a specific and a new datapoint has been identified [i.e. "may disclose" in the AR has been identified as a new datapoint]. The column D includes a reference of related AR to an existing datapoint identified under the paragraph of the main body	Electronics and electrical equipment	Preparer	Belgium
565 4 - out-of-scope of EFRAG	n/a	Other	Sustainability statement	What exactly needs to be published in public?	CSRD	Answer is stipulated in the accounting directive (publication of the management report which includes the sustainability statement)	Not applicable	Other	Netherlands
459 4 - out-of-scope of EFRAG	n/a	x-cutting	Reporting period	When does a company need to publish its report and for which period if it is a large public company (so normally it needs to report in 2025 with data for 2024), but has its fiscal year finishing on 30 September?	ESRS1 - 6.1 - 73.	Art. 5 of the CSRD has the transposition rules. Art 5 para (2) has the transposition rules for Art. 1 of the CSRD (sustainability reporting) stating that "for financial years starting on or after 1 January 2024 / 2025 / 2026" the measures shall apply [See also ID 89]	Not applicable	Preparer	Bulgaria
539 4 - out-of-scope of EFRAG		0 x-cutting	Materiality Assessment - level of disaggregation	Given: a EU daughter company that meets the reporting requirements that belongs to a larger EU group which consolidates reporting on group level. Question: is the daughter company obliged to run their own specific DMA analysis? Or, can the DMA (and final reporting) be organised on group level in which the daughter is integrated?	ESRS 1 3.7	This is a question on the legal responsibility (subsidiary vs parent company)	Professional Services	Industry Group	Belgium
541 4 - out-of-scope of EFRAG	n/a	x-cutting	Date of release - sustainability and financial statements	What does CSRD mandate on timing of disclosures? Is it supposed to be disclosed at the same time as annual reports, or is this not a mandatory requirement?	ESRS 1 Paragraph 78 Section 6.1	Reference to the Accounting Directive. ESRS sustainability statement is contained in a separate section of the MR. So its publication depends on the release of the MR	Professional Services	Industry Group	United Kingdom
553 4 - out-of-scope of EFRAG	n/a	x-cutting	EU subsidiary company with non-EU parent company - exemption	Under what conditions can a subsidiary that meets the criteria of a large company be exempted from sustainability reporting in favor of a compliant report produced by the parent company? 1) Is it a case-by-case basis where the subsidiary must request the parent-company produce the report? 2) Must the subsidiary produce a CSRD report between years 2026-2029 before the parent company publishes its report in 2029? 3) How is the exemption officialised?	ESRS 1 - 7.6 Consolidated reporting and subsidiary exemption	The question requires an interpretation of the accounting directive and it is not related to ESRS. HOWEVER: Based on the question received it can be assumed that in the case of the submitter the parent company is a non-EU company. It might be beneficial for that fact pattern to explain that indeed the large EU sub must prepare its own sustainability statement before the 3rd country reporting applies.	Not applicable	Other	France

561	4 - out-of-scope of EFRAG	n/a	x-cutting	Scope of CSRD - large non-EU companies with securities listed in EU-markets	Must large non-EU companies with securities listed on an EU-regulated market (reporting in 2026) report using ESR5 or do they have the option to report using ESR5 or the non-EU equivalent standards that have now been delayed until 2026?	ESRS 1	The question requires an interpretation of the accounting directive and it is not related to ESR5.	Not applicable	Preparer	United States of America
420	5a -rejection: non-conclusive	n/a	x-cutting	Glossary of defined terms	What should be the approach to be followed for terms that are not defined in the glossary of defined terms (Annex II)?	Glossary	The submitter suggests using their own definition when the definition is missing in the glossary. The submitter should give the list of concepts for which they consider the definition are missing, in order to add those definitions in the glossary, if there is ambiguity in the definition.	Not applicable	Other	Belgium
558	5a -rejection: non-conclusive	n/a	x-cutting	MAIG - process and steps	How can companies assess materiality for a sustainability topic before going through the reporting standard's steps to quantify materiality?	ESRS 2 paragraph 17; ESRS Disclosure Requirement BP-2	ESRS are "principle based". IG1 gives guidance on how to perform a materiality assessment	Information Technology	Industry Group	United States of America
653	5b -rejection: non-widespread	441	Environment	Microplastics	Shall the amount of microplastic that is generated due to tyre wear be reported?	Disclosure Requirement E2-4 paragraph 28 (b)	Each undertaking shall identify its own material impacts, risks and opportunities on the basis of the results of the performed materiality assessment, which "requires the exercise of judgement". Each "undertaking shall design a process that is fit for purpose, based on its specific facts and circumstances". [Draft] EFRAG IG 1 on Materiality assessment provides further indications to support the undertakings throughout this process. Sector standards on Road Transport and manufacturing may further help on expectations of materiality and associated DRs to be disclosed, if material.	Transport, Road	Preparer	Germany
670	5b -rejection: non-widespread	186, 226, 301, 647, 648	Environment	Substances of (very high) concern	In that context you think that a retailer as Fnac darty must consider ESR5 2-5 material?	Disclosure Requirement E2-5	Each undertaking shall identify its own material impacts, risks and opportunities on the basis of the results of the performed materiality assessment, which "requires the exercise of judgement". Each "undertaking shall design a process that is fit for purpose, based on its specific facts and circumstances". [Draft] EFRAG IG 1 on Materiality assessment and IG 2 on Value chain provide further indications to support the undertakings throughout this process.	Not applicable	Other	France
333	5b -rejection: non-widespread	n/a	XBRL	XBRL - complete list of requirements	Hello, I'm using the DRAFT ESRS DATAPOINTS excel document from EFRAG. The paragraphs listed in the excel do not match up with the draft ESR5.	ESRS	The ESR5 Delegated Act from July 2023 does have a paragraph 17 on BP-2, that's why it is likely, that the person asking the question is looking at the outdated version of the ESR5 2 from November 2022.	Machinery and Equipment	User	Austria
657	5d -rejection: already asked/answered	ID 479	Governance	0	The paragraph containing the reference to MDR-P is missing for G1-1 wherefore it is not clear if companies have to disclose the MDR-P requirements for G1 or not.	ESRS G1-1 §7-§10	Already asked in ID 479 which is: "Do MDRs not have to be applied for matters that are matched to the G1 standard?"	Not applicable	User	Germany
658	5d -rejection: already asked/answered	ID 479	Governance	0	Concerning G1-1: Does the company have to prepare policies for all material topics?	ESRS G1-1 §7	Already asked in ID 479 which is: "Do MDRs not have to be applied for matters that are matched to the G1 standard?"	Not applicable	User	Germany
207	5d -rejection: already asked/answered	Draft IG1 section 2.2 (in particular par 46)	x-cutting	mandatory / voluntary disclosures when a matter is assessed material	Can it be clarified which Datapoints are really mandatory if only a subtopic is material but not the entire topic?	ESRS 2 Appendix E, S1 almost all DR's	Draft IG1 par 46 covers the question and gives examples of sub-sub topics assessed as material (Health and Safety and Pollution of Water)	Information Technology	Preparer	Belgium
480	5d -rejection: already asked/answered	ID 148	x-cutting	scope of consolidation - non-EU subsidiaries	I am trying to understand whether my subsidiaries located outside of Europe are eligible to the CSRD. The parent company is headquartered in Germany and satisfies all 3 criteria, and subsidiaries are located in Hong-kong, China and South Korea. Do we need to collect their information and consolidate them or they are out of scope ?	ESRS 1 paragraph 62	ID 148 Does the (consolidated) sustainability statement of a parent company has to include all its subsidiaries even if some of them are located out-side of the EU and/or if some are not (financially/legally) consolidated?	Not applicable	Preparer	France
544	5d -rejection: already asked/answered	IG1	x-cutting	MAIG - assessment of materiality at the level of Matter rather than IRO	Regarding the materiality assessment. Is it mandatory for a company to assess the level of materiality of the IROs of each material topic, or can a company assess the level of materiality directly of the material topic itself?	ESRS 1 General requirements; ch 1.1; parag. 2	Question covered by IG1. Materiality assessment is based on facts and circumstances and judgment need to be applied.	Professional Services	Other	Portugal
545	5d -rejection: already asked/answered	IG1	x-cutting	MAIG - IRO assessment of severity & likelihood mandatory?	Can the topics (or IROs) be assessed for their significance or is it mandatory to assess the components of severity and likelihood (impact materiality) and potential magnitude and likelihood (financial materiality)?	ESRS 1 General Requirements; ch 3.4 and 3.5 (Impact materiality and financial materiality)	same auditor as D454, looking for certainties on process	Professional Services	Other	Portugal
566	5d -rejection: already asked/answered	IG1 section 2.2 (par43 & 45)	x-cutting	MAIG - Def of sustainability matters (and links to topics or 3) or sub-topics)	When ESR5 document mentions 'sustainability matters', does it mean topics, sub-topics or sub sub topics (e.g., own workforce/ Working conditions/ Secure employment)? Which level of topics (level 1, 2 or 3) should be considered to conduct the materiality assessment?	ESRS S1 - Materiality assessment	5d rejection (as already answered in MAIG)	Professional Services	Preparer	United States of America
571	5d -rejection: already asked/answered	IG1 par 36	x-cutting	Materiality assessment - order of addressing impacts, risk and opportunities	For enterprises working on their financial stakeholder materiality, wouldn't it be more intuitive to assess in order; business objectives, opportunities, risks and impacts, respectively ?	Cross-cutting standards and governance issues		Water and Waste Services	Non-Governmental Organisation	United Arab Emirates

586	5d - rejection: already asked/answered	IG3 par 36 to 38	x-cutting	Double materiality assessment	For the DMA, does priorities are only on matters that have both impact materiality and a financial materiality, or can it be a priority if only one materiality ?	ESRS	IG1 par 37 states " Materiality of a matter is determined by either (i) material impacts or (ii) material R&O. A matter can also be material from both perspectives".	Not applicable	Other	Belgium
613	5d - rejection: already asked/answered	IG1 chapter 3.6	x-cutting	Materiality assessment - scale and scope	What kind of scales can an undertaking use for evaluating scale and scope of an (potential) impact, and how would an undertaking evaluate its impacts?	ESRS 1 paragraph 45	question covered by IG1. Materiality assessment is based on facts and circumstances and judgment need to be applied	Machinery and Equipment	Preparer	Germany
677	5d - rejection: already asked/answered	ID 504	x-cutting	Acquisitions during financial year / close to year-end	When reporting metrics - is ESRS1 para 62 ("The sustainability statement shall be for the same reporting undertaking as the financial statements") always applicable? Are there any exemptions or transitional provisions applicable?	ESRS1 paragraph 62	ID 504 is: If the undertaking cannot disclose the information regarding policies actions and targets shall it disclose this to be the case and it may report on a timeframe to have these elements in place. Is this also the case for metrics? Answer given: NO - all metrics need to be reported! HOWEVER, here another problem is addressed: acquisitions during the year. In financial reporting there is a "one year provision" to integrate acquisitions provisionally in consolidated accounts. Acknowledging the problem a similar situation exists for the metrics of the sustainability statement. To address this an AMENDMENT is needed!	Sales and Trade	Preparer	Sweden
329	5d - rejection: already asked/answered	ESRS 1, Appendix C on E1-9	XBRL	XBRL - complete list of requirements	Considering Appendix C of ESRS 2 and EFRAG's list of ESRS data points excel; Why not all DRs in ESRS E1-9 are marked as subject to phasing-in provisions (Column I)?	ESRS Disclosure Requirement E1-9	The Appendix C of ESRS 1 states that undertakings "may comply with ESRS E1-9 by reporting only qualitative disclosures for the first 3 years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures." That is the reason why only quantitative (numerical) data points are subject to phasing-in in the data point list.	Professional Services	Other	Spain
665	5f - rejection: no (initial) answer provided	n/a	Environment		0 Why is water use included in the subtopics?	Page 31, table: Sustainability matters covered in [draft] topical ESRS	1 no answer provided 2 problem is also not expected to be widespread 3 when looking at ESRS 1 AR 16 it is expressly stated that water consumption and water withdrawal are sub-sub-topics of the sub-topic water!!	Not applicable	Other	Netherlands
285	5g - rejection: other reasons	n/a	x-cutting	Asset managers; investment entities; scope of sustainability statements	How is ESRS applied by asset managers or holding companies who are already reporting under SFDR in respect of their portfolio companies / investment entities?	ESRS 1 paragraph 62	The issue will be addressed in the sector ESRS dedicated to Capital Markets.	Professional Services	Preparer	Denmark