

06-03 batch of categorisations to be approved by SRB

Mailing from ESRS Q&A Platform to Sustainability Reporting Board

Cut-off date for questions processed by secretariat: 17/04/2024

Mailing for:

SR Board

Mailing type:

a: cat. to be sent to SRB

Re- sponse ID	Category of question: * explanation * Imp.G * Amendment * out of scope * Rejection (secretariat proposal)	bundling of related questions  (only applicable for implementation guidance and 5c 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
437	1 - explanation question	n/a	Environment	Waste; recovery; incineration	Is "incineration with energy recovery" to be reported under "other recovery operations"?	ESRS E5-5 paragraph 37, b, iii	Incineration is to be treated as a recovery operation, if it meets the conditions to be considered as an R1 operation, according to Annex II of the Waste Directive. In this case, it shall be considered as an "other recovery operation" (ESRS E5, paragraph 37(b)(iii)). If the conditions in which incineration occur are conducive for its classification as a D10 operation (Annex II of the Waste Directive), then it shall be classified as a disposal operation.	Chemicals	Preparer	Germany
438	1 - explanation question	n/a	Environment	Waste; Radioactive waste	Why is it necessary to report radioactive waste from analytical devices and tracer applications?	ESRS E5-5 paragraph 39	ESRS E5, para 39 requires to disclose the total amount of hazardous waste and radioactive waste but point out that ESRS 1 para 31 applies (materiality of information) and therefore reporting of de minimis amounts is not required	Chemicals	Preparer	Germany
284	1 - explanation question	IG 2: Value chain; ID 787	x-cutting	Joint venture, associates; operational vs financial control	How should joint venture (or associates) employees be taken into account in the sustainability statement?	ESRS S1 Disclosure Requirement AR3; ESRS S2 Disclosure Requirement AR3; VCIG Paragraph 34	an explanation would be beneficial: VCIG already states that operational control does not apply to JV or associates (except if they are part of the value chain); group is only parent and subs; need to more clearly elaborate where operational control is relevant (some E standards) and where not (S standards?); so JVs/associates are not part of own operations  combine with ID 787: Are their precise criterias on how companies should consolidate? Is it financial or operational consolidation?	Not applicable	Preparer	Switzerland
429	1 - explanation question	n/a	x-cutting	Entity-specific disclosures	"its disclosures include, where applicable, all material information related to the reporting areas of governance; strategy; impact, risk and opportunity management; and metrics and targets (see ESRS 2 chapters 2 to 5)." When replying to an entity specific disclosure, which are the data point or the disclosure requirements to take into account from ESRS 2?	ESRS 2 Appendix A: AR2 (b)	explanation need that an entity specific matter not covered by any ESRS could result in some GOV, SBM-1 to 3 and all MDR Disclosure Requirements depending on the facts and circumstances	Not applicable	Other	Belgium
496	1 - explanation question	related question received under ID 513, 803 (will be answered on a sector agnostic basis together under ID 496)	x-cutting	Own operations - definition; subcontractors in construction sector	How should "own operations" be understood in the case of a construction company (general contractor)?	ESRS E5, DR E5-5, paragraph 37	Clarification of value chain definition. The answer is not currently in IG2. See also ID513 and answer both questions under ID 496 together capitalise on the answer of the submitter: A further interpretation (possibly the most correct) could be that a general contractor should exclude ESRS E5 DR E5-5, paragraph 37 on the basis of materiality (if it considers the reporting of waste from its own operations under the literal interpretation to be immaterial), but should include reporting waste generated on site through its value chain on the basis of materiality as an entity-specific disclosure.	Construction and Engineering	Preparer	Finland
644	1 - explanation question	n/a	x-cutting	Fossil fuel sector, scope	What are the limits of the fossil fuel sector? Is petrochemical sector included? Like ethylene production?	ESRS 2 paragraph 40 d (i)	explanation on the boundaries of the fossil fuel sector is helpful for this sector-agnostic Disclosure Requirement of ESRS 2	Professional Services	Preparer	France

728 1 - explanation question	n/a	x-cutting	worker representatives in the board	Is the "representation of employees and other workers" asking which of the board members is also an employee or is it about if there are workers representants in the board?	ESRS-2 paragraph 21.b	ESRS requires (only) information whether (or not) employees or other workers are represented in AMS bodies. This can be driven by national law. Consistency with CG statement is needed.	Not applicable	Other	Belgium
733 1 - explanation question	n/a	x-cutting	ESRS 2 versus topical DR	I think many of the ESRS 2 datapoints can be overlapping with those in Topical standards. What would be the scope of information the preparer is expected to provide within ESRS 2 (that are distinctive of topical standards datapoints)	ESRS 1	So far it has not been received that the ESRS DR are overlapping with the topical standards. On the contrary the topical standards have DR that relate to ESRS 2 disclosures and specify them in relation to the respective topic. So these are a specifications that must be disclosed as part of the ESRS 2 DR if the topic is assessed as material.	Electronics and electrical equipment	Preparer	South Korea
781 1 - explanation question	n/a	x-cutting	general / shareholder meeting and administrative, management and governance body	Is the General Meeting to be considered as an "administrative, management and supervisory body"? The General Meeting is usually a company's highest decision making body. However, it seems that the General Meeting is not mentioned once in any EFRAG materials, such as Q&A's, and the focus is on the Board of Directors and its committees, and the CEO.	ESRS 2 GOV-1 and GOV-2	General meeting is a separate governance body then AMS. Body includes powers of shareholders. ESRS does not address General Meeting. In contrast Accounting Directive and National CG Code refer to this body.  Consider when answering: that the general meeting or shareholders meeting as it is often called an important aspect where shareholders can provide their input on the management of the company/group as a whole. However, while it may ratify or approve important decisions such as dividends and major investments/divestments etc. it is not involved in the continuous management of the undertaking and therefore not considered in the ESRS as it embodies the rights of the shareholders themselves.	Electronics and electrical equipment	Preparer	Finland
781 1 - explanation question	see also ID 284; 792	x-cutting	financial vs operational control / what to use when	Are their precise criteria on how companies should consolidate? Is it financial or operational consolidation?	General question	explain when to use operational control instead of financial control combine with ID 284: How should joint venture employees be taken into account in the report?	Not applicable	User	Belgium
556 2a - implementation guidance (new)	n/a	Environment	Thresholds for acute and chronic physical climate risks	Can EFRAG provide more guidance for companies as to what materiality thresholds for chronic and acute physical climate risks are?	ESRS E1 paragraph 66a; ESRS Disclosure Requirement E1-9	The answer to this question is AR 68 (could then be a simple EXPLANATION) - depends on the undertaking's internal methodology. However, to answer this question with the level of detail suggested would require extensive research and consultation, in what could be quite a lengthy and complex process. We suggest that to treat it as a IG (and a complex one), to be prioritized in accordance and to get back to author flagging AR68 and that this will be treated as IG, to be prioritized appropriately.	Information Technology	Industry Group	United States of America
678 2a - implementation guidance (new)	n/a	Environment	exemption to prepare consolidated accounts	What organizational boundary method should be used for GHG emissions when the entity does not prepare consolidated financial statements per the exemption in ESRS 1 para. 62 (e.g. 48i transitional provision)? ESRS E1 paragraph 50 (a) & (b) requires the Scope 1 and 2 emissions to be disaggregated by the consolidated accounting group and nonconsolidated entities (considering operational control), but the entity may be exempt from financial consolidation.	CSRD (exemption from consolidation) ESRS E1 paragraph 50 (a) & (b)	Question is how to determine the ESRS E1 scopes when an exemption to prepare consolidated accounts apply and sustainability statements are prepared on the basis of "artificial consolidation" for the EU subsidiaries (see Accounting Directive Art 48i 3rd country parent undertaking)?	Not applicable	Preparer	United States of America

679 2a - implementation guidance (new)	ID 731	Other	3rd country reporting and scope	Are entities required to incorporate financial data into disclosure requirements when the entity does not prepare consolidated financial statements at the required sustainability reporting level due to an exemption? For example, total revenue or capital expenditure metrics? Would preparers not need to comply with ESRS 1 paragraphs 124 and 125 in these situations?	ESRS 1 paragraph 62; CSRD Art 48i Transitional provisions fictitious consolidation at EU level	CSRD Art 48i allows a member state option for undertakings subject to Art 19a and 29a whose parent undertaking is not governed by the law of a member state to prepare consolidated sust. reporting that includes all Union subsidiary undertakings of such parent undertaking subject to Art 19a or 29a. Here called "fictitious consolidation at EU level". In this situation it is not possible to prepare "connected information" as required by ESRS 1 paragraph 124 and 125.  Recommend to develop what to do in this situation in an IG and propose to public for feedback. Alternative: Reject question as out-of-scope (slightly different but related question ID 731: Can non-listed companies, which are not required to draw-up financial statements, publish a stand-alone Sustainability Report instead of presenting sustainability information in a dedicated section of the management report?)	Not applicable	Preparer	United States of America
534 2b - implementation guidance (addendum to existing one)	ID 500	x-cutting	Disclosure of Application Requirements (IG3)	I hope to clarify if Application Requirements sometimes count as individual data points under a DR to be reported upon. As an example in relation to ESRS E1, E1. IRO-1 20b	ESRS E1, E1. IRO-1 20b and AR 11 a,b,c,d	Similar comments have been provided in the public feedback of IG3. Clarification will be reflected in the final version of IG 3	Not applicable	Assurance Services Provider	Denmark
725 4 - out-of-scope of EFRAG	n/a	Other	Enforcement	How does ESRS (EFRAG) ensure that companies implement the standards? Resp. what happens to companies if they do not report or do not report sufficiently?	CSRD	question is on enforcement	Food and Beverages	Preparer	Switzerland
731 4 - out-of-scope of EFRAG	ID 679, 732	Other	3rd country reporting and scope	Can non-listed companies, which are not required to draw-up financial statements, publish a stand-alone Sustainability Report instead of presenting sustainability information in a dedicated section of the management report?	ESRS 1 Para. 110; ESRS 2 Para. 5	EU to decide on the location of the report, including for non EU companies	Electronics and electrical equipment	Preparer	South Korea
732 4 - out-of-scope of EFRAG	ID 679, 732	Other	3rd country reporting and scope	Even if a reporting company is non-listed and has no legal obligation to disclose financial information(financial statements), is it obligated to publicly disclose its financial information required by ESRS?	ESRS 2 48d; ESRS 2 40(b)	this is pertaining to ESRS for non EU; point needs to be addressed as part of standards for non EU > out of scope of Set 1 and so of Q&A for the time being	Electronics and electrical equipment	Preparer	South Korea
844 4 - out-of-scope of EFRAG	n/a	Other	Third country parent and reporting of EU subsidiaries	Application scope of sustainability reporting under ESRS	N/A	Question is on the applicability of CSRD / Accounting Directive no ESRS	Not applicable	Other	South Korea
682 4 - out-of-scope of EFRAG	n/a	x-cutting	EU subsidiary company with non-EU parent company - exemption	As part a group, only our largest undertaking meets the criteria to start reporting in FY2025. We would like to understand if the group and the largest company shall present separate reports, where the group report would include the large company sustainability as well as other group undertakings, and the large company should report on itself alone. Alternatively, would the group report comprising the largest company be sufficient?	Phase in	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.	Food and Beverages	Preparer	Malta

687 4 - out-of-scope of EFRAG	n/a	x-cutting	Reporting by parent / by subsidiaries	Do groups with companies in several EU countries and holding company headquarters in Germany have to report exclusively to a German authority or is the report submitted to an EU authority? In the respective EU countries with subsidiaries, does a report also have to be submitted to a competent authority in the respective country for each subsidiary or a consolidated report for the subsidiaries within a country?	ESRS S1	Reporting of financial statements and management reporting (including the sustainability statement) is governed by the accounting directive not ESRS.  Also not clear, what is meant by "report to a German / EU authority". Sustainability statement is part of the management report. So, no "report to a German or any other authority". All EU subsidiaries can prepare individual sustainability statements or use subsidiary exemption (ESRS 1 chapter 7.6)	Not applicable	User	Germany
467 5a -rejection: non-conclusive	n/a	Environment	Resource inflow; materiality	How shall I assess whether an inflow is material or not?	ESRS E5-4 paragraph 31	MAIG guide is already explaining that MA is based on the use of professional judgement; in addition to that EFRAG secretariat cannot perform the materiality assessment for a specific fact pattern; specific facts and circumstances are unknown; answer is specific on them; specific fact pattern itself is non-widespread	Electronics and electrical equipment	Industry Group	Sweden
680 5a -rejection: non-conclusive	n/a	x-cutting	Practicable thresholds	When it comes to report information to concerning performance indicators, e. g. for ESRS Standards E1 - E4, is it applicable to use practicable thresholds for determining the information?	Appendix B: Qualitative characteristics of information	EFRAG is not in a position to provide practicable thresholds for metrics as this is highly judgemental. They need to be determined considering the specific facts and circumstances.	Construction Materials	Preparer	Germany
792 5a -rejection: non-conclusive		0 x-cutting	rules for consolidation	Is consolidated reporting available for companies that do not share a unique parent company?		7.6 ESRS has no consolidation rules on its own but follows the scope of consolidation of the financial statements. Whether joint ventures need to prepare (consolidated) sustainability statements is a CSRD not an ESRS question. However, it can be assumed that they have to, because by definition they have no parent company that could make them available for the subsidiary exemption provision. Affiliated companies is not a term that is precisely defined. Therefore, question is both non-conclusive and out-of-scope.	Chemicals	Preparer	United Kingdom
659 5d - rejection: already asked/answered	ID 479	Governance	ESRS G1 and PAT	Is it mandatory to disclose actions and targets for G1?	ESRS 2 MDR-A § 66 ESRS 2 MDR-T § 80	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
506 5d - rejection: already asked/answered	ID 148	x-cutting	Scope of consolidation - non-EU subsidiary	Shall an EU entity (i.E. EU-based listed holding company) that falls under the scope of the CSRD reporting obligation, and which has a non-EU subsidiary (a credit institution), include in its consolidated report ESRS data points/KPIs of that Non-EU subsidiary (credit institution)?	ESRS 1 7.6	ID 148, is more general but as agnostic includes also credit institutions: 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	Bulgaria
645 5d - rejection: already asked/answered	ID 644	x-cutting	Fossil fuel sector, scope	Should an Engineering, Procurement and Construction contractor of an LNG plant include its EPC revenues under this caption?	ESRS 2 paragraph 40 d (i)	Question is combined with ID 644 as it is also related to ESRS 1 para 40 (d) i fossil fuel; ID 644: What are the limits of the fossil fuel sector? Is petrochemical sector included? Like ethylene production?	Professional Services	Preparer	France
683 5d - rejection: already asked/answered	ESRS 2 paragraph 8	x-cutting	location of ESRS 2 BP	For each "basis of preparation" described in the standard ESRS 2, should all the disclosures concerned by the standard be listed in the ESRS 2 paragraph at the beginning of the report?	ESRS 2 BP-2	Answer is given in ESRS 2 paragraph 8 giving an option to have the information in the cross-cutting section or "alongside the disclosures to which they refer." As this is clear guidance we do not think that the question is widespread.	Food and Beverages	Preparer	France
684 5d - rejection: already asked/answered	ID 148	x-cutting	scope of consolidation - non EU - unconsolidated subsidiaries	Which countries are to be included in the reporting? If the holding company is based in Germany, are all subsidiaries worldwide to be included or only those based in Europe? Should subsidiaries in the UK be included?	ESRS S1	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	User	Germany

706 5d - rejection: already asked/answered	IG1 chapter 3.6 and 3.7	x-cutting	Risk vs opportunity / positive vs negative impact, thresholds	We understand that the exercise of assessment of the materiality of a topic results in determining a level of risk and a level of opportunity for the financial materiality on one side, and a level of negative impact and a level of positive impact for the impact materiality on the other side. However, we are wondering how to properly give a sense of risk vs opportunity and positive vs negative impact? Question rephrased to: Where to set thresholds for risks and opportunities respectively positive and negative impacts? For instance, if a topic has a high level of opportunity, and a low level of risk, where should we place it on our matrix for the reader to be able to know whether the level of financial materiality is driven by the risk or by the opportunity of this specific topic?	ESRS 1 Chapter 2.2	IG1 chapter 3.6 "deep dive on impact materiality" / 3.7 "deep dive on financial materiality"	Not applicable	Preparer	France
717 5d - rejection: already asked/answered	IG1 chapter 2.5	x-cutting	Datapoints derived from EU legislation and materiality	Are datapoints from ESRS 2, Appendix B (List of datapoints in cross-cutting and topical standards that derive from other EU legislation) always mandatory and if not, how can this be compatible with the CSRD (2022/2644, Article 1 - Amendments to Directive 2013/34/EU, paragraph 8, no. 1, subparagraph 2: "which shall at least include the information that financial market participants subject to the disclosure obligations of Regulation (EU) 2019/2088 need in order to comply with those obligations")?	ESRS 1 paragraph 35	IG1 chapter 2.5 deals with "datapoints derived from EU legislation". EU datapoints not considered material by the undertaking shall be stated as not material and are thereby disclosed. Strictly speaking this question is also not a technical question but asking why ESRS are drafted as they are drafted.	Professional Services	Assurance Services Provider	Germany
721 5d - rejection: already asked/answered	ESRS 1 paragraph 32; IG1 paragraph 31	x-cutting	Always material topics?	If a topic is mandatory to report on (such as E1 climate change), can the materiality assessment for the IROs belonging to this topic be omitted and the IROs will become material automatically?	ESRS 1 General Requirements paragraph 25, 27, 42, 45, 46	There is no sustainability matter that is mandatory in any case. Therefore, the question is based on a wrong assumption.	Food and Beverage Services	Preparer	Germany

729 5d - rejection: already asked/answered	IG1 chapter 3.5, x-cutting FAQ1 and chapter 5.4	stakeholder engagement	What is the correct approach to stakeholder engagement? Detailed questions provided in background: 1) When is the right time to engage stakeholders into the dialogue? Is it correct approach to engage stakeholders only in the last step of Double Materiality Assessment, for validation of identified material topics, sub-topics etc.? 2) Would it be correct to engage them in the form of questionnaire with a scale to score materiality of each topic? Is it sufficient to explain the reason why this topic was deemed material and not to include the exhausting list of IROs? 3) Should stakeholders consider what is material to them or consider what is material to the reporting entity in their view? 4) Is it correct to assign different weights to different stakeholder types when evaluating the results of stakeholder dialogue? Could these weights be decided solely by internal managerial decision of the reporting entity? 5) Is it correct approach to choose a sample of people from each stakeholder category a engage them in the dialogue? E.g. if the reporting entity has 1,000 employees, it will choose a sample of employees from each functional department and engage only 20 employees.	ESRS E1, paragraph 3.1	Question is very broad with detailed subquestions that are addressed in IG1	Professional Services	Preparer	Slovakia
737 5d - rejection: already asked/answered	ESRS 1 paragraph 33 and 24; Draft ID1 paragraph 54 and 55	x-cutting relationship of PAT and metrics	I wonder why the ESRS 1 group policies and actions (§12 c ii) together, separated from metrics and targets (§12 d), while the "Flowchart for determining disclosures under ESRS" in Appendix E is referring to policies, actions and targets as one "group", while metrics is considered alone? Are targets related to both these "groups"?	ESRS 1, § 12c ii and 12d and Appendix E	Targets are grouped together with policies and actions; metrics are treated differently in respect of the materiality assessment. Details are provided in ESRS 1 para 33 and 34 and in Appendix E; also in Draft IG1 para 54 and 55	Information Technology	Preparer	Sweden
757 5d - rejection: already asked/answered	IG1 chapter 2.4 para 55	x-cutting omission of part of metrics datapoints	Would it be possible to report only part of the metrics of a material ESRS ?	ESRS 1 part 3.2	Is stated in para 55 of IG1 that also datapoints must not be reported if not material. Also ESRS 1 para 34 (b) is clear: "... May omit information prescribed by a datapoint of a DR if it assess such information to be not material..."	Construction and Engineering	Preparer	France
788 5d - rejection: already asked/answered	IG 2 VC FAQ 1 and also FAQ 7  similar question ID 122	x-cutting Value chain - tier N	How far from the company should we go when analysing affected stakeholders from the DMA perspective?	ESRS 1 General requirements 3./3.1./22. (a)	(Draft) IG 2 VC - FAQ 1: Where does the VC begin and end?  see also: Chapter 5.1 ESRS 1, ESRS E1 para 46, Section 2.2.2.3 and 2.4 of VCIG and FAQ 1 and FAQ 7 of the VCIG. The answer is in ESRS, and explained further in VCIG  (see also ID 122 with similar question: As part of the materiality analysis it is necessary to identify all material upstream activities. My question is about when it is allowed to make a cut, as some considerations would clearly exceed the scope. Example: Among other activities a logistic company uses trucks to transport the goods. This naturally results in various environmental effects (e.g. co2-emission), but does the company now have to record the entire production of the truck? This would at once make all ESRS issues material.)	Not applicable	Preparer	Finland

790 5d - rejection: already asked/answered	IG 1 - FAQ 23 ; see also ID 515 on impact materiality; ID 791	x-cutting	inherent or residual risks; before or after mitigation activities	Should mitigation measures already in place be taken into consideration while doing the financial materiality assessment?	ESRS 1 chapter 3	contentious question - warrants an addition to IG 1 - FAQ 23 (gross/net)  ID 515: When scoring impacts, should we consider residual risk or inherent risk? ID 791: Does "before considering climate change mitigation/adaptation actions" also include actions that has already been implemented, or does it only refer to future actions?	Not applicable	Preparer	Sweden
813 5d - rejection: already asked/answered	IG 1 MA chapter 2	x-cutting	Prioritisation of IROs	Can/should IROs be prioritised for reporting purposes?	ESRS 2 par.53;ESRS 2 par.53 (b) iv; ESRS 2 par.53(c) iii; IG 1 par. 26	IG 1 chapter 2: "If the undertaking identifies a large number of IROs, it may prioritise them for management purposes. However, for reporting purposes this prioritisation should not exclude any material IROs, in particular ..."	Not applicable	Preparer	South Korea
820 5d - rejection: already asked/answered	ID 58	x-cutting	Phase-in 750 employees; ESRS 2 related disclosures in topical standards	Can Minimum Disclosure Requirements (and the related data points) be subject to phase-in provisions for the sustainability matters that have been assessed as material according to the undertaking's materiality assessment?	ESRS 1 Appendix C	ID 58: If appendix C of ESRS 1 allows companies under 750 employees to omit E4 and S1-4 for the first three years, why does ESRS 2 paragraph 17 then say that the information still needs to be disclosed if considered material? Is there a difference in granularity of information disclosed?	Not applicable	Assurance Services Provider	Belgium
830 5d - rejection: already asked/answered	(Draft) IG 1 FAQ 22	x-cutting	holding and topic only material for subsidiary	When performing the DMA for a holding company, should a topic, considered only material for subsidiary A be considered material at the holding level? At the end, should it be reported for all the other subsidiaries? Or due to weighting reasons it could be disregarded (if subsidiary A does not represent much neither in terms of impact nor financially)? Also, should we consider holding-level specific topics (e.g. holding company employee matters)??	ESRS 1 paras 67,68,69,70	FAQ 22: Is a multi-sector group required to include metrics for the entire group or only data related to the material IRO? Plus an example given in that FAQ.	Capital Markets	Assurance Services Provider	Portugal
697 5d - rejection: already asked/answered	ID 326	XBRL	XBRL - complete list of requirements	Why are not all datapoints as well as application requirements included in the excel draft list of esrs data points? Some points are missing ( ESRS 1 E1-1 DP15) ? Also, many application requirements are not included in the list. Why is this the case?	ESRS 1 E1-1 DP15	ID 326: Why are there some AR that count as datapoints and some that don't?	Professional Services	Non-Governmental Organisation	France
838 5d - rejection: already asked/answered	ID 326 and 697	XBRL	XBRL - complete list of requirements	Why are not all paragraphs of the ESRS E1 full text that indicate a disclosure requirement by 'the undertaking shall...' included in the 'Draft EFRAG IG 3 List of ESRS Data Points 231222.xlsx'? If a company checks all relevant (i.e. material and applicable) rows in the list of ESRS data points, can it be sure that it is compliant with the respective ESRS or still need to check the whole full text incl. ARs if something needs to be disclosed in addition?	ESRS E1 AR 46 and AR 51	ID 326: Why are there some AR that count as datapoints and some that don't? also ID 697 giving an example of an "objective paragraph" that was not included in the list of datapoints (ID 697: Why are not all datapoints as well as application requirements included in the excel draft list of esrs data points? Some points are missing ( ESRS 1 E1-1 DP15) ? Also, many application requirements are not included in the list. Why is this the case?)	Professional Services	Preparer	Germany