

Batch of categorisations approved by SRB subject to no-objection from SRT 21 May 2024

Mailing from ESRS Q&A Platform to Sustainability Reporting TEG

t-off date for questions processed by EFRAG secretariat: 16/05/2024 Mailing for:

SR TEG

Mailing type:

b: cat. to be sent to SRT + EC

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
455	1 - explanation question	n/a	Environment	Water consumption; contextual information	How to provide any contextual information for 200-300 sites?	ESRS E3-3 - Water consumption paragraph 28	The company may have 200-300 sites, but hopefully water will not be a material issue on all sites. The question seems unreasonable in assuming that context needs to be provided to all sites. We will address it by mentioning that context can also be provided by grouping different contextual characteristics, e.g. it can be disclosed number of sites in water stress regions and this would qualify as a contextual disclosure.	Chemicals	Preparer	Germany
456	1 - explanation question	n/a	Environment	Water treatment as a step towards more sustainable sourcing of water	What is the meaning of water treatment "as a step towards more sustainable sourcing of water"?	ESRS E3-1 - Policies related to water and marine resources, paragraph 12, a, ii	In our view the text in standard is simply referring to the capacity of companies to treat their own wastewater to such a degree that it can be used as water intake again to their own processes. This has the potential to make sourcing of water more sustainable, as it reduces water withdrawals and water pollution discharges to the natural environment.	Chemicals	Preparer	Germany
535	1 - explanation question	n/a	Environment	List of regulated Emission Trading schemes	Is there a clear definition or exhaustive list of 'regulated Emission Trading Schemes'?	ESRS E1 paragraph 48b	Please update rationale as per CdP request 13.3.24: ESRS E1 AR 45 details that the undertaking shall consider GHG emissions from the installations it operates that are subject to regulated Emission Trading Schemes (ETS), including the EU-ETS, national ETS and non-EU ETS, if applicable; and only include emissions of CO2, CH4, N2O, HFCs, PFCs, SF6, and NF3. There is currently no authoritative list of regulated ETS within ESRS available materials. We have engaged with DG Clima to understand if there are such official list within the EU space that could serve as a basis (waiting for reply). If no list exists, this will benefit of research and public feedback (to make sure it is complete) and should become an IG.	Information Technology	Preparer	Belgium
567	1 - explanation question		Environment	Calculation of total energy consumption	How shall the total energy consumption be calculated?	ESRS E1-5 AR34	The question flags a mistake in the final DA, as final consumption should be sums of lines 6,7 and 11. We will clarify what is total energy consumption and flag the ammendment to DA to the EC. UPDATE: EC replied on 23/02/2024, informing that this is already in the list of corrections, so it will be corrected in the next publication of DA.	Information Technology	Industry Group	Germany

661	1 - explanation question	n/a	Environment	Resource inflows - Definition of 'sustainably sourced'	Is reference to a certification scheme required to report an inflow material as "sustainably sourced"? Many organizations may make use of a material produced in an environmental and social friendly way although not being covered by a certification scheme. Therefore, is it enough to specify the methodology adopted to consider one material as "sustainably sourced" or organizations must refer to third-party certifications in order to calculate the numerator of the ratio?	ESRS E5-4 paragraph 31-b	The answer should address whether a third-party assessment is needed or if a self-assessment can be made. Explanation needed to clarify: - That each environmental ESRS provides specific disclosure requirements on material environmental sustainability matters and one topical ESRS cannot 'override' the other; - That for each sustainability matter assessed as material, the relevant topical ESRS needs to be disclosed on; - How to navigate the reporting of information under mutual interaction of environmental ESRS. (in supporting material section (or elsewhere) mention that: ambiguity is due to the fact that TNFD biodiversity = Nature = E2, 3, 4,5)	Not applicable	User	Italy
664	1 - explanation question	n/a	Environment	ESRS E4 interaction with other ESRS	Will reporting according to ESRS E4 override reporting on ESRS E1, E2, E3 and E5? Is radioactive waste NOT a SHALL, but a MAY; so it is not minimum requirement? Can company report it either into hazardous waste or in another category (Other waste type: radioactive waste) ? and Could then the company, if they want to, report additional other waste types, not only hazardous or non-hazardous? Can undertakings report different metrics related to the same sustainability matter in different parts of the value chain - depending on the nature of the impact? For example, water withdrawal for own operations and water consumption for upstream value chain? Could you please indicate which water disclosure standards can be used to report on water consumption, total water stored and change in water volume storage? Most of the well-known standards would not fit. It seems like in the disclosure requirements, there is no distinction in GHG emissions based on fossil resources and non-fossil resources. Why is this, and would EFRAG recommend to emphasize this difference in CSRD-reporting anyway?	ESRS E4		Professional Services	Other	Sweden
671	1 - explanation question	n/a	Environment		Can undertakings report different metrics related to the same sustainability matter in different parts of the value chain - depending on the nature of the impact? For example, water withdrawal for own operations and water consumption for upstream value chain? Could you please indicate which water disclosure standards can be used to report on water consumption, total water stored and change in water volume storage? Most of the well-known standards would not fit. It seems like in the disclosure requirements, there is no distinction in GHG emissions based on fossil resources and non-fossil resources. Why is this, and would EFRAG recommend to emphasize this difference in CSRD-reporting anyway?	ESRS E5-5 Resource outflows/waste P(39) and AR29	As in the main text in para 39 it says "radioactive waste" shall be disclosed - there is no "may" disclosure but a "shall". It may be reported separately from hazardous wastes. The relationship between nuclear and hazardous waste will be clarified in the answer.	Information Technology	Industry Group	Germany
676	1 - explanation question	n/a	Environment		Can undertakings report different metrics related to the same sustainability matter in different parts of the value chain - depending on the nature of the impact? For example, water withdrawal for own operations and water consumption for upstream value chain? Could you please indicate which water disclosure standards can be used to report on water consumption, total water stored and change in water volume storage? Most of the well-known standards would not fit. It seems like in the disclosure requirements, there is no distinction in GHG emissions based on fossil resources and non-fossil resources. Why is this, and would EFRAG recommend to emphasize this difference in CSRD-reporting anyway?	Disclosure Requirement E3-4 - Water consumption	Yes, E3 does not specify the relevant metrics for the upstream value chain. Companies are allowed to report on the most relevant material metrics as per ESRS 1 entity specific and ESRS 2 MDR-M.	Sales and Trade	Preparer	Sweden
681	1 - explanation question	n/a	Environment		Can undertakings report different metrics related to the same sustainability matter in different parts of the value chain - depending on the nature of the impact? For example, water withdrawal for own operations and water consumption for upstream value chain? Could you please indicate which water disclosure standards can be used to report on water consumption, total water stored and change in water volume storage? Most of the well-known standards would not fit. It seems like in the disclosure requirements, there is no distinction in GHG emissions based on fossil resources and non-fossil resources. Why is this, and would EFRAG recommend to emphasize this difference in CSRD-reporting anyway?	ESRS E3 Disclosure Requirement E3-4 - Water consumption	There are corporate or facility water accounting standards that can be used to answer this question and may be useful for preparers to be aware of them.	Mining, Quarrying and Coal	Industry Group	United Kingdom
718	1 - explanation question	n/a	Environment	Disaggregation of GHG emissions	Can undertakings report different metrics related to the same sustainability matter in different parts of the value chain - depending on the nature of the impact? For example, water withdrawal for own operations and water consumption for upstream value chain? Could you please indicate which water disclosure standards can be used to report on water consumption, total water stored and change in water volume storage? Most of the well-known standards would not fit. It seems like in the disclosure requirements, there is no distinction in GHG emissions based on fossil resources and non-fossil resources. Why is this, and would EFRAG recommend to emphasize this difference in CSRD-reporting anyway?	ESRS E1 paragraph 41	E1 does not split GHG emissions based on fossil resources. This aims to clarify method of disaggregation and relation to GHGP as methodology. Reference to AR41 on disaggregation of GHG emissions, as well as entity specific disclosures."	Not applicable	Other	Netherlands

722	1 - explanation question	ID 432	Environment	net zero target ?	If we have set a net-zero target . Does that mean under that paragraph 60, we cant use carbon credit to reach our goal	ESRS Climate Change E1-7 Paragraph 60 and 61	As some relation to ID 432, but goes beyond. ID432 talks of removals, while here the mention is made to carbon credits, which can include removals but also other type of carbon credits (e.g. avoided emissions). An answer will be provided clarifying that net-zero targets as defined in ESRS do not encompass the possibility of "netting off" footprints (net accounting) with carbon credits, in particular, avoided emissions.	Information Technology	Other	Ireland
727	1 - explanation question	n/a	Environment	PCAF Scope 3	is it possible for asset managers refer also/or to SFDR PAI number 1 (ghg emissions) methodology in scope 3 calculation in addition to the PCAF standard?	ESRS E1 - appendix A - RA 46b	This will be investigated, as the extent to which the PAI methodology differs from the GHG protocol and PCF is not clear to us at the moment. The issue of double reporting and double effort is a relevant one, considering also political priorities. We will engage with EC to understand this issue and ESMA guidelines.	Not applicable	Preparer	Italy
734	1 - explanation question	n/a	Environment	0	Is the understanding correct that undertakings can add the amount of emissions reduced before their new base year to the actual emissions of the new base year and therefore suggest that the 0 past emissions haven't been realized?	ESRS E1 AR 25. d)	ESRS E1 paragraph 34 (c) and ESRS E1 paragraph AR 25 (d) state that an undertaking may disclose progress in meeting climate-related targets. An undertaking may disclose amount of reduction as well as explanations of achievement of those progresses. Consequently, it can be quantitative and/or qualitative information.	Not applicable	Preparer	Germany
758	1 - explanation question	n/a	Environment	Energy consumption metric	What is the perimeter of the energy consumption metric ? Should it cover energy consumption from operations that are operationally controlled by the entity, similarly to the perimeter of GHG emissions reporting scope 1 and 2?	ESRS Disclosure Requirement E1-53	The question is pertinent and answer requires consistency with GHG CO2 approach. Two solutions emerge: control also refers to operational control, which case there will be no additivity of energy and emissions; 2) control is limited to what is within the organizational boundary, and so operationally controlled energy not included (and thus additivity is ensured).	Professional Services	Assurance Services Provider	France
759	1 - explanation question	n/a	Environment	Energy consumption metric	What is the perimeter of the energy production metric ? Should it be the same as the perimeter retained for energy consumption metric ?	ESRS Disclosure Requirement E1-53	The question is pertinent and answer requires consistency with GHG CO2 approach. There is still a pending issue here, related to what Total emission mean, which deserve proper discussion. We will have opportunity to have this discussion when answering this question. Two solutions emerge: control also refers to operational control, which case there will be no additivity of energy and emissions; 2) control is limited to what is within the organizational boundary, and so operationally controlled energy not included (and thus additivity is ensured).	Professional Services	Assurance Services Provider	France
769	1 - explanation question	n/a	Environment	0	What is the proper formula to calculate the total amount of non-recycled waste? a) Could you clarify the level of detail required in measuring pollutants (including microplastics)?	ESRS E5-5-37-d	A methodological note for the calculation is needed. Research will be done on what existing standards on Circular economy may provide and a proposal on how to address the issue.	Sales and Trade	Preparer	Netherlands
776	1 - explanation question	ID 440, 441	Environment	Pollutants emissions - granularity	b) When is it possible to resort to estimations? c) Do all the pollutants listed in the E-PRTR and all microplastics need to be measured?	Disclosure Requirement E2-4 paragraph 28	A clarification on the E-PRTR reference as opposed to the concept of materiality is needed for the proper identification of the pollutants to be disclosed on. ID 441 lays down further information on the reporting of microplastics. ID 440 provides a clarification on the disaggregation level for reporting on pollutants emissions. [Should be seen in the context of 196 and 525, although in this case we will not be solving for overall missing definitions, but checking potential misalignment in a sector context. Should be used to check Mining standard text.]	Information Technology	Preparer	Belgium
780	1 - explanation question	n/a	Environment	0	Please clarify inconsistency in water consumption and water storage volumes according to GRI	ESRS E3 -4	We will investigate the issue and clarify it.	Mining, Quarrying and Coal	Industry Group	Spain

796	1 - explanation question	n/a	Environment	Percentage of emissions calculated; primary data	For: "disclose the percentage of emissions calculated using primary data obtained from suppliers or other value chain partners." -- Does this appendix item require preparers to report the % of emissions that come from suppliers (supplier survey for example) AND separately disclose the % that comes from other value chain partners (CDP, for example)? Or, can this be disclosed as an aggregated metric? There are 4 "compartments" here - procured, used (not in final product), emitted, and in final product. Does a company need to disclose the amounts disaggregated by those categories for every substance?	ESRS E1 AR 46 (g)	The % of primary data does not intend to distinguish how that primary data is gathered – directly from suppliers or through intermediate. As such, it can be clarified that it is the aggregate number that is being sought in AR46(g)	Not applicable	Other	United Kingdom
801	1 - explanation question	ID 648	Environment	Substances of concern - scope	ESRS says "biodiversity sensitive areas" are Natura 2000 network of protected areas, UNESCO World Heritage sites and KBAs, plus other protected areas, as referred in Appendix D of Annex II to Commission Delegated Reg (EU) 2021/2139. Would any one of the datasets be sufficient for this metric, or does it have to be all?	Disclosure Requirement E2-5 paragraph 34	The intention of paragraph calls for a clarification, as the clauses require two main levels of information, and not necessarily four separate compartments: (a) production (generation or use) or procurement; and (b) leaving the facilities either in the form of emissions, products, or part of products/services.	Not applicable	Other	United Kingdom
802	1 - explanation question	n/a	Environment	Reference lists of biodiversity sensitive areas	The current EU legislation requires to monitor substances of concern in chemicals, but not in articles. If no (or only partial) information (including due to supplier non responsiveness) is available on substances of concern contained in the manufactured articles, what should the company disclose?	ESRS E4-5 paragraph 35	Explanation will clarify that it is sufficient for the identification of the area as biodiversity sensitive if it is listed in only one of these sources. However, the identification of a site being a biodiversity sensitive area needs to assess if it falls under 'other protected areas', in case not listed in Natura 2000, UNESCO or KBAs.	Not applicable	Other	United Kingdom
815	1 - explanation question	ID 648, 801	Environment	Substances of concern - in articles	How can preparers take "the changes over time" into account when disclosing the amounts of pollutants?	Disclosure Requirement E2-5 paragraphs 34 & AR 28	An explanation of the related PATs, proxies, and omissions may be helpful in increasing understanding on this matter. The existing flexibility in the standards to accommodate evolving practices should be used. A clarification of the time dimension across the ESRS is needed to provide useful insights into how to tackle this issue. The implementation of pollution prevention and pollution control measures, and the adoption of BATs can lead to significant changes in time of the amounts, types and form of pollutant releases which provide relevant contextual information to the disclosure of metrics.	Professional Services	Other	Italy
832	1 - explanation question	n/a	Environment	Pollutants emissions - changes over time	Can you please provide more guidance / quantitative thresholds on a) how to evaluate if company assets can be classified as stranded and b) how to apply 1.5 degree scenario analysis in regard to this asset class	Disclosure Requirement E2-4 paragraph 30 (a)	This would require considerable methodological development or research into existing methods (e.g., Carbon Tracker Least Cost Methodology for oil and Gas reserves), which could also imply considerable discussions to ensure their validity in this specific context.	Not applicable	Assurance Services Provider	Japan
839	1 - explanation question	n/a	Environment	0		ESRS E1-9	SRB 16.5.2024: recommend to have an explanation as issue is narrow and in order to not overload the IG pipeline	Professional Services	Preparer	Germany

841	1 - explanation question	n/a	Environment	When an organization has reported environmental provision (IAS37) from site closure and that closure project generate waste. Is this waste generating from this closed site still in the ESRS 0 scope of reporting?	ESRS E5 - waste	The submitter referenced to ESRS 1 chapter 7.6. This chapter is on the reporting scope and does not differentiate between active / operating sites and those that are closed or being closed. Therefore, from an ESRS 1 perspective waste of sites under closure or closed must be included. => accordingly, please answer from an ESRS E5 perspective (I see no reason why under ESRS E5 waste from closed sites / sites under closure should not be reported)	Chemicals	Industry Group	Finland
271	1 - explanation question	n/a	Social	Difference between work-related accident and work-related injury What is the difference between work-related accident and work-related injury?	ESRS S1 paragraph 88(c), ESRS S1 paragraph AR 89	To explain that the glossary includes a definition of "work-related incident" distinguishes between work-related accidents and incidents (a work-related accident is when injury or ill health occurs)	Health Care and Services	Industry Group	France
339	1 - explanation question	n/a	Social	Use of secondary data social protection May estimates or secondary data also be used for social topics if they concern social protection on own workforce?	ESRS S1 paragraph 72, 74, 75	ESRS S1 paragraph 74 requires the disclosure of whether employees are covered by social protection through (1) public programs or (2) benefits offered by the undertaking. This information arises from the legal framework of the various countries (i.e., coverage of social protection) and contractual benefits provided by the undertaking to its employees (this is not required for non-employees); therefore, this information does not relate to quantitative metrics or monetary amount or value chain data where estimates may be appropriate (refer to ESRS 1 chapter 5.2 and chapter 7.2)	Not applicable	National or European Standard Setter	Germany
430	1 - explanation question	n/a	Social	Definition of Gender Many data points in the S1 have to be broken down by gender. Which definition of "gender" is used in the ESRS? Only the female/male categories or should answers contain a third "diverse" or more categories when breaking down information by gender?	ESRS S1 paragraph 50(a), ESRS S1 paragraph AR55	See ESRS S1 paragraph AR 55 Table 1, which provides the template for presenting information on employee head count by gender (option for "other", in case Member States allow persons to legally register as having a third gender and "not reported").	Information Technology	Industry Group	Germany
453	1 - explanation question	n/a	Social	Social protection; parental leave Is the requirement (d) parental leave only fulfilled if both female and male employees are granted this kind of leave?	ESRS S1 paragraph 74(d); ESRS S1 paragraph AR96(c)	Yes, parental leave is defined in ESRS S1 paragraph AR 96(c) as "leave from work for parents on the grounds of the birth or adoption of a child to take care of that child, as defined by each Member State."	Chemicals	Preparer	Germany
473	1 - explanation question	n/a	Social	Work-related injuries and fatalities national regulations Calculation of gender pay gap - global consolidation, adjustment based on purchasing power We think that disclosing (e)the number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health of non-employees would be non-compliant and against the law in Japan. Is it not against the law under European law? How should we deal with such disclosure?	ESRS S1 paragraph 88 89 Disclosure Requirement S1-14	Questions interpreting national law are out of scope SRB 15 May: decided to change from out-of-scope to explanation; asking for the drafting of a generic explanation only for the Social ESRS how to deal with situations when there is a conflict with national law.	Information Technology	Industry Group	Japan
548	1 - explanation question	n/a	Social	Calculation of gender pay gap - global consolidation, adjustment based on purchasing power If one consolidated figure is reported as the global gender pay gap, should the calculation of this figure include an adjustment of purchasing power?	ESRS S1-16, paragraph 99	Yes, for the consolidated figure, the gender pay gap may be adjusted for purchasing power. (Note: question partially rejected)	Chemicals	Preparer	Germany

549	1 - explanation question	n/a	Social	Calculation of gender pay gap - non-exempt employees bound by a tariff agreement	May non-exempt employees of an employer, who are bound by a tariff agreement, be left out of the gender pay gap report (at least of a report broken down by employee category)?	ESRS S1-16, paragraph 98	No, employees bound by a tariff agreement (collective agreement) should be included in the gender pay gap calculation (ESRS S1 paragraph AR 98: "include all employees"). The undertaking may also provide contextual information on the percentage of employees covered by tariff agreements (ESRS S1 paragraph 97(c))	Chemicals	Preparer	Germany
550	1 - explanation question	n/a	Social	Disclosure of discrimination /harassment cases found inconclusive	Is a company obliged to disclose a discrimination/harassment case that, upon investigation, was found to lack conclusive evidences supporting the allegations (and hence was considered closed without any supporting evidence)?	ESRS S1 paragraph 103	To clarify that the definition of 'incidents' includes legal actions or complaints registered with the undertaking or competent authorities through a formal process, or an instance of non-compliance identified by the undertaking through established procedures. ESRS S1 paragraph AR103 provides the option to disclose the status of incidents. Also to be mentioned that the reporting on a given year will depend on the status of the incident and whether it has been reported in prior years.	Not applicable	Other	France
573	1 - explanation question	n/a	Social	Persons with disabilities - definition	Disability is the umbrella term for impairments, activity limitations and participation restrictions, referring to the negative aspects of the interaction between an individual (with a health condition) and that individual's contextual factors (environmental and personal factors). Given this definition, could it then be interpreted that one must not report on persons with disabilities if they e.g., have a desk job and their physical difficulties do not impact their work?	ESRS Disclosure Requirement S1-12	To clarify that the definition of "persons with disabilities" is based on the UN Convention on the Rights of Persons with Disabilities and does not constitute specific criteria to assess the disability status of own employees; how the disability status is assessed depends on national law/practice	Power Production and Energy Utilities	User	Denmark
689	1 - explanation question	n/a	Social	"Other" gender in the gender pay gap	Does the gender pay gap only have to be calculated for the genders "female" and "male"? If so, where should employees who have specified a different gender be categorised? Or is the calculation based on the gender categories "female", "male", "diverse/other"?	ESRS S1.97(a)	This is a SFDR metric. Explanation that the calculation of the gender pay gap is based on (ESRS S1 paragraph AR98) the undertaking's female and male employees. Employees with a third gender are not included in this calculation.	Not applicable	User	Germany
730	1 - explanation question	n/a	Social	Type of employee, social protection	What do they mean by type of employee?	ESRS S1 paragraph 75, ESRS S1 paragraph 50(b)	To clarify that "type of employee" refers to the contract type (ESRS S1 paragraph 50(b): permanent employees, temporary employees and non-guaranteed hours employees). To clarify that the glossary includes a definition of "recordable work-related injury or ill health" and ESRS S1 AR83 provides further guidance and examples on this concept. In addition, ESRS S1 88(d) specifies that with regard to the undertaking's employees, the number of cases of recordable work-related ill health shall be reported subject to legal restrictions on the collection of data.	Not applicable	Other	Belgium
750	1 - explanation question	n/a	Social	Recordable work-related ill health	Clarify the term of „work-related ill health“, as there is no definition in the Glossary. Furthermore, how should data protection legislations be taken into account?	ESRS S1 paragraph 88(b), (d), (e); ESRS S1 paragraph AR 92, 93, 94	*Question partially rejected and re-phrased SRB 15 May feedback: Local/ national legislation also applies as the definition of "work related" is not uniform.	Machinery and Equipment	Industry Group	Finland

526	1 - explanation question	n/a	x-cutting	Disclosure on non material topic/DR	If water consumption is only deemed material for upstream value chain, is the undertaking still allowed to include this datapoint in their report?	DR E3-4, Paragraph 28 (a)	DR E3-4 requires water consumption in own operations; explain that a DR is not considered material (as assumed in the fact pattern) that this immaterial information should not be disclosed however: if water is considered material in the value chain, consideration should be given to entity specific metrics of the value chain impact	Not applicable	Preparer	Sweden
753	1 - explanation question	n/a	x-cutting	value chain and power purchase agreements	While Section 3.5 Financial materiality doesn't mention that the matter shall be part of the undertaking's value chain, the related Risks and Opportunities notions are used in the rest of the document as "in the undertaking's value chain". Shall a matter included in the financial statements of the undertaking but being outside of its value chain be reported in the undertaking's financial materiality assessment?	ESRS 1 chapter 3.5	Background as provided by the submitter is: There is uncertainty whether a PPA (Power Purchase Agreement) would enter into the scope of the value chain of the undertaking. More specifically, 1) in the case of a VPPA 2) in the case of a DPPA explain that the purchase of energy (in the case of a PPA) is in the value chain when delivered physically (upstream value chain) or a financial instrument with a business partner when settled net SRB 15 May feedback: Should also refer to / reflect the ongoing discussion in the FRB Direction of answer --> ESRS 2 para 61 "The corresponding disclosures shall be located alongside disclosures prescribed by the relevant ESRS. When a single policy or same actions address several interconnected sustainability matters, the undertaking may disclose the required information in its reporting under one topical eSRS and cross referent to it in its reporting under other topical ESRS."	Construction and Engineering	Industry Group	France
762	1 - explanation question	n/a	x-cutting	policies, actions, and targets for each matter or bundled	In relation to MDR on policies, actions and targets, should the undertaking report, in each topical standards, one or multiple policies, actions and targets? If so, should the undertaking report topical datapoints related to each policy, action or target in one block or for each policy?	ESRS 2 4.2 Minimum disclosure requirements on policies and actions	How it works in the ESRS XBRL taxonomy: "By providing a typed dimension, the MDR-P related datapoints can be disaggregated by different entity-specific policies. This methodology is also explained in the XBRL Explanatory Note, page 25, chapter 6.6"	Information Technology	Other	France
803	1 - explanation question	n/a	x-cutting	own operations vs operational control	What is the distinction between "own operations" and "operational control" in context of the ESRS? To confirm, in ESRS E3, if a company is leasing from landlord and landlord is paying the utility bills, does the company report on that water consumption?	ESRS E3-4 paragraph 28	explain that own operations is not defined (other than not being upstream / downstream value chain) and that operational control extends the reporting boundary as is included in the financial statements for some E topical standards only; furthermore: then more specifically reply to the landlord example provided by the submitter for water usage in leased properties SRB 15 May feedback: This should have been covered by the VCIG. Otherwise, I agree in the need to answer the question and make the concepts clear. Secretariat: VCIG is more general and does not cover in the context of E2-4 Explain that emitting less CO2 is mitigating a negative impact; capture more CO2 than the company emits would be a positive impact	Not applicable	Other	United Kingdom
811	1 - explanation question	n/a	x-cutting	when is an impact positive?	What defines a "positive impact" in the double materiality assessment, specifically in relation to the identification of impacts, risks, and opportunities?	3.4 Impact materiality	Consider related ID 383: How do you identify positive impacts? Are positive impacts impacts companies create by being compliant with the law, or do companies have to have an additional activity that goes beyond compliance to really have a positive impact?	Constructions and Furnishing	User	Denmark

821	1 - explanation question	n/a	x-cutting	financial materiality and Risk vs opportunity	Regarding financial materiality, there are matters that trigger exposure to risks or opportunities only, and others that trigger the exposure to both. In the case of a matter that triggers exposure to both risks and improvements, should the assessment of materiality be made on each individually or is it on the combined financial risk and opportunity?	ESRS 1 paragraph 51	Explain that (a) one issue can trigger different risks / opportunities, (b) from a pure risk/opportunity perspective (and from what is understood in finance as risk / opportunity) risk is the opposite of an opportunity: Energy prices can go up (risk) or go down (opportunity) from what is expected; an undertaking can sell more "green" products/services or less than expected; => therefore a SPECIFIC financial risk has always an upside opportunity attached to it and vice versa an opportunity also a downside being the risk as things can turn out better/worse than expected	Construction and Engineering	Preparer	France
855	1 - explanation question	n/a	x-cutting	financial materiality and time horizon	When assessing risks and opportunities from a financial perspective, how is it possible to integrate the variable of time horizon (e.g. short, medium or long) in the evaluation of magnitude/probability of that risk or opportunity? When calculating indicators including value chain metrics do we have to consider downstream positions for all four quarters (as of 31.03, 30.06, 30.09, 31.12)?	Financial Materiality	explain that time horizon must be considered on a specific fact and circumstances basis and ranking a potential near term risk/opportunity of x € higher than that same x € risk/opportunity accruing in the longer term	Not applicable	Assurance Services Provider	Italy
863	1 - explanation question	n/a	x-cutting	Metrics calculation; flow type and stock-type	Are there specific datasets which will be mandatory for modeling the transition plans?	ESRS Disclosures E, S, G	explain that for stock-type metrics the reference date is normally 31.12.xx and for flow type metrics an annual average (however calculated up to the undertaking meeting the qualitative characteristics - as EFRAG will not prescribe behaviour)	Capital Markets	Other	Germany
295	2a - implementation guidance (new)	n/a	Environment	Transition plan	We are looking for clarity in how to define the following terms that are listed in this reference: Products, Technical materials, Biological materials, Sustainably Sources, Secondary Reused or Recycled Components, Secondary Intermediary Products, Secondary Materials	E1	The standard does not mandate the use of particular scenarios, although it does recommend the use of certain scenarios. Incoming TP IG guidance will address this issue.	Information Technology	Preparer	Germany
642	2a - implementation guidance (new)	ID 242	Environment	Resource inflows - definitions of terms used in the disclosure requirement	Does that mean that company should report: 1. Total amount of material type per technical material: (X) value, and 2. Total amount of material type per biological material:(X) value? If so, do you know where there is information about what means technical material? since in the Annex 2 from ESRS no clarity on such definition.	ESRS E5-4, Paragraph 31 a, b, c	Add explanations/definition to IG contemplated for ESRS E5 (see ID 242)	Not applicable	Preparer	United States of America
672	2a - implementation guidance (new)	ID 242	Environment		Does that mean that company should report: 1. Total amount of material type per technical material: (X) value, and 2. Total amount of material type per biological material:(X) value? If so, do you know where there is information about what means technical material? since in the Annex 2 from ESRS no clarity on such definition.	ESRS Standard / ESRS E5 /Disclosure Requirement E5-4 / 31	ID 242:What is the definition on "Technical and biological materials" in paragraph 31 a) for a construction company? Also the terms mentioned here will be explained in this IG	Information Technology	Industry Group	Germany
743	2a - implementation guidance (new)	n/a	Environment	Climate scenario analysis	Are there any further requirements regarding the climate scenario analysis?	ESRS E1 in combination with ESRS 2 IRO-1 paragraph 20 b and AR 13 - AR 15	We detailed the objective of climate-related scenario analysis in ID 245. Here, the question asks for more guidance (how detailed the analysis should be) which can also be found in AR14 (TCFD Tech. Supplement; ISO 14091; and NGFS. Consequently, it can be either an IG or referring to ID 245 and reiterating AR14 with some other available sources (to be investigated) or trying to provide concrete example in a new explanation.	Professional Services	Other	Germany

211 2b -	implementation guidance (addendum to existing one)	IG 2	Environment	GHG emissions scope 3; joint arrangements	How shall reporting undertakings report GHG emissions from joint arrangements and associates, including in category 15 of scope 3, given the general value chain reporting requirements in ESRS 1?	ESRS E1-6; ESRS E1 paragraph 46, AR40, and AR46; ESRS 1, section 5.1	the question is asking: when I have an associate that is also a supplier, do I have both category 15 and other categories (for the proportion that relate to the supplier relationship)? How to split? Do we duplicate? Answer should be in the VCIG	Chemicals	User	Switzerland
666	4 - out-of-scope of EFRAG	n/a	Environment		Post-consumer product and material 0 recirculation	ES-2 – Actions and resources related to resource use and circular economy	not a technical question as submitter asks for change of ESRS	Information Technology	Industry Group	France
682	4 - out-of-scope of EFRAG	n/a	x-cutting	EU subsidiary company with non-EU parent company - exemption	As part of 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	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. SRB 2.5.24: decided to have a short explanation (instead of out-of-scope) on the FY 2025 sustainability reporting need for the EU subsidiaries in 3rd country groups EC (8 May) requested to categorize this question as 4: out-of-scope / Question is in the EC Q+A on ESRS # 43 (inform SRB on this decision)	Food and Beverages	Preparer	Malta
792					Is a joint venture required to prepare a (consolidated) sustainability statement?		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 as defined in Art 2 (9) of the Accounting Directive that could make them available for the subsidiary exemption provision; noting that subsidiary exemption is only available if an undertaking is included in a consolidated group as required by Art 19a (9) of the Accounting Directive. Therefore, it is expected that a joint venture having no parent company and therefore not being a subsidiary according to Art 2 (10) of the Accounting Directive is not able to avail itself for the subsidiary exemption.			
	4 - out-of-scope of EFRAG	n/a	x-cutting	rules for consolidation	The question received was as follows but was understood to ask the above; it was reformulated for clarity: Is consolidated reporting available for companies that do not share a unique parent company?	ESRS 1 chapter 7.6	Specific national laws transposing the Accounting Directive need to be considered. EC (8 May) asked to have this categorized as "4 out of scope" inform SRB	Chemicals	Preparer	United Kingdom
857	4 - out-of-scope of EFRAG	n/a	x-cutting	Non-EU parent company reporting and phase-in	When does the phase in provision apply for Non-EU Undertakings?	ESRS E1 Appendix C	the standards for non-EU parent companies are yet to be drafted, therefore this answer can yet not be answered	Not applicable	Assurance Services Provider	South Korea

892	4 - out-of-scope of EFRAG	n/a	x-cutting	CSRD requirement to prepare sustainability statement	I am a sustainability reporting consultant and I have a doubt about the reporting scope of a client who will be obliged to report according to CSRD, as it is a listed company that is not a micro-enterprise. This listed company is part of a group, that do not meet the CSRD requirements, in terms of employee and turnover, how should I need to consider this case? Should I report only on the listed company or I need to consider the group scope?	ESRS1	Is on CSRD when to prepare sustainability statement in a group situation This has to do with use of estimates and estimation methods. This will depend on specific circumstance facts, which we do not have. This type of question is out of scope of what we can do and are best supported by checking with auditors. (also as no further background is given on the question (is it in the VC, in own operations, in a subsidiary?)) it is considered 5d: rejected as non-conclusive)	Not applicable	Assurance Services Provider	Italy
738	5a -rejection: non-conclusive	n/a	Environment		If we don't have any data (Water, Waste) for CSRD reporting of a chemical logistic company, can we consider a similar organization data of the same size and value of the company to establish a data 0 and proceed with the reporting process?	ESRS E3, E5	ESRS S1 defines "own workforce" (ESRS S1 paragraph 4) to include both employees (people who are in an employment relationship with the undertaking) and non-employees (self-employed people) or people provided by undertakings primarily engaged in "employment activities." Further company-specific questions can be answered based on the definitions provided in ESRS S1 (see ID 33 for an explanation of the definitions of "employee" and "non-employee") question asked twice:	Construction and Engineering	Other	Germany
580	5b - rejection: non-widespread	n/a	Social	Definition of own workforce - temporary managers	Among examples of people that fall within the scope of Own workforce, How is opportune to classify a Temporary Manager?	ESRS S1, Appendix A, Application requirement 3		Education	Preparer	Italy
593	5d - rejection: already asked/answered	ID 496 (and 591)	Environment	own operations; waste generated	As a construction company (general contractor) in which scope do I have to disclose waste? Do I have to disclose the waste of the subcontractors that work for my project?	ESRS E5-5 paragraph 37	[See ID 591] As a construction company (general contractor) in which scope do I have to disclose waste? Do I have to disclose the waste of the subcontractors that work for my project?	Construction and Engineering	Preparer	Germany
740	5d - rejection: already asked/answered	ID 338	Environment	High Climate sectors	What are the "high climate impact sectors" referred to in ESRS E1 DR E1-5 paragraph 38?	ESRS E1 DR E1-5 paragraph 38	ID 338: How is "associated with activities in high climate impact sectors" to be understood - does it refer exclusively to the sectors in which the reporting undertaking itself is active?	Not applicable	Preparer	Finland
805	5d - rejection: already asked/answered	ID 286	Environment	Financial year different vs calendar year - metrics	E-PRTR requires reporting on calendar year basis. If a company has a different fiscal year (e.g. 1.10-30.9.) can the E-PRTR data still be disclosed on calendar year basis?	Disclosure Requirement E2-4 paragraphs 28 & AR 24	Please consider answer given in ID 286, providing a comprehensive answer to this case. Reporting principles must be consistent, therefore, it is not possible to report on a calendar basis if the fiscal year is different. For (E-PRTR) data available only on a calendar year basis, appropriate estimates must be made in accordance with the qualitative characteristics of information (ESRS 1 chapter 2).	Metal Processing	User	Germany
834	5d - rejection: already asked/answered	ID 414	Environment		What does "annual % target/base year" concretely mean in the table to disclose GHG emissions and the company's related targets disaggregated by Scope 0 1, and 2 and significant Scope 3?	ESRS-E1 AR 48	In ID 414 explanation, we already detail the meaning of each column	Not applicable	Other	Belgium

786	5d - rejection: already asked/answered	CSRD and ESRS 1 chapter 8 (para 110)	Other	non-listed companies and management report Difference between work-related accident and work-related injury	Do private companies still publish the sustainability statement separately to the financial statements?	N/A	CSRD provision to have sustainability statement in the management report; also clearly stated in ESRS 1 chapter 8 (para 110); separate sustainability report from the management report is therefore not an option anymore (could also be categorized as out-of-scope as this is a CSRD provision)	Secretariat: as this does not make a difference (no explanation needed) bring to SRT as 5d rejected / 4 out of scope	Machinery and Equipment	Preparer	Netherlands
287	5d - rejection: already asked/answered	ID 271	Social	work-related injury	What is the difference between an 'accident' and an 'injury', and how should I count a 'case'?	ESRS S1-14 paragraph 88c	ID 271 covers the same question: "What is the difference between a work-related accident and a work-related injury."	Information Technology	Preparer	Belgium	
546	5d - rejection: already asked/answered	ID 388	Social	Calculation of gender pay gap - consolidation, disaggregation by country	Does this rule require to report one consolidated figure as the global gender pay gap or can this requirement also be fulfilled by reporting the gender pay gap only for each country, where the undertaking has employees? Which conditions must be met to affirm	ESRS S1-16, paragraph 97, (a), (a)	Already asked, see ID 388 ("Do we compute the gap for each respective country the undertaking operates in?")	Chemicals	Preparer	Germany	
726	5d - rejection: already asked/answered	ID 340	Social	Conditions Family-related Leave	'entitlement to family-related leave' when reporting in accordance with ESRS S1-15?	ESRS S1.93, ESRS S1.94, ESRS S1.AR96, ESRS S1.AR97	Already answered in ID 341 ("What conditions must be met in order to consider an employee entitled to maternity- or paternity- or parental leave in the meaning of ESRS S1?")	Not applicable	Assurance Services Provider	United Kingdom	
591	5d - rejection: already asked/answered	ID 496	x-cutting	own operations; waste generated qualitative vs quantitative disclosures for	As a construction company (general contractor) in which scope do I have to disclose waste? Do I have to disclose the waste of the subcontractors that work for my project?	ESRS E5-5 paragraph 37	ID 496: How should "own operations" be understood in the case of a construction company (general contractor)? ID 141 was categorized as implementation guidance	Construction and Engineering	Preparer	Germany	
810	5d - rejection: already asked/answered	ID 141	x-cutting	DR SBM 3 financial effects Mapping	Regarding financial effects in monetary terms, is it only mandatory to report that in the E and not the S and G?	ESRS S1 AR9	ID 141: Is there a corresponding requirement through ESRS2 SBM3 §48 d) and e) to also monetarily quantify S- and G risk and opportunities or does ESRS2 SBM3 §48 d) and e) just imply a qualitative description of financial effects for S- and G-risks and opportunities?	Information Technology	Preparer	United Kingdom	
828	5d - rejection: already asked/answered	IG 4 /ID 177, 846	x-cutting	sustainability matters to disclosure requirements	Will official EFRAG mapping tables (in Excel or another format) be provided to link the data points to the respective topics and sub-topics?	ESRS 1 para AR 16.	Same question already received (ID 177: Is there a mapping link between the sustainability matters listed in AR 16 and the disclosure requirements in the topical standards or must judgement be used in deciding the disclosures required for a material sustainability matter?) question to be added to IG4	Information Technology	Industry Group	Germany	

846	5d - rejection: already asked/answered	IG 4/ID 177, 828	x-cutting	Mapping sustainability matters to disclosure requirements	ESRS2-IRO-2-§56 requires the company to publish the list of DRs derived from its materiality analysis, which will greatly help the auditor's work. However, the list of topics to be analysed first (ESRS 1 - AR16) does not exactly follow the list of DRs in each standard. Furthermore, what should be done when a company has not used the AR16 list but a list of specific issues, which it has then translated into transversal ESRSs? The explanatory note of the data points says that 134 of the 141 data points in ESRS 2 (excluding the 12 dp that are voluntary) have to be reported irrespective of the materiality assessment. So which are the 7 dp that 0 are excluded?	ESRS2 - IRO-2 - 56; ESRS2 - AR19	Same question already received (ID 177: Is there a mapping link between the sustainability matters listed in AR 16 and the disclosure requirements in the topical standards or must judgement be used in deciding the disclosures required for a material sustainability matter?) question to be added to IG4	Not applicable	Preparer	France
850	5d - rejection: already asked/answered	IG 3	x-cutting	Mapping sustainability matters to disclosure requirements	If I've identified two sub-topics related to climate change (i.e. climate change mitigation and energy) as material which are the datapoints that I must disclose?	ESRS data points	Those 7 DPs are those relating to ESRS 2 paragraph 17. This is already remarked in the explanatory note published for comment. The final version of IG 3 will soon be published, and that this will be made clearer. question to map DR to sustainability matters already received (ID 177: Is there a mapping link between the sustainability matters listed in AR 16 and the disclosure requirements in the topical standards or must judgement be used in deciding the disclosures required for a material sustainability matter?) question to be added to IG4	Marketing	Other	Spain
859	5d - rejection: already asked/answered	IG 4 /ID 177, 846	x-cutting	Mapping sustainability matters to disclosure requirements	Doubt on how to determine which DRs have to be applied when any topic, subtopic or sub-sub-topic had been assessed as a sustainability matters by a materiality assessment	ESRS 1	ID 177 was considered as IG; then as explanation;	Not applicable	Industry Group	Italy
880	5d - rejection: already asked/answered	ID 177	x-cutting	Mapping sustainability matters to disclosure requirements	ESRS 1 paragraph 33 discusses what needs to be disclosed if companies do not have policies, actions, and/or targets. What do companies need to do if they do not have information available on material ESRS metrics, on disclosure requirements related to strategy (e.g. ESRS E4-1), and on disclosure requirements related to impacts, risks and opportunities management (e.g. ESRS S1-2 and S1-3)?	ESRS 1 AR 16	ID 177: Is there a mapping link between the sustainability matters listed in AR 16 and the disclosure requirements in the topical standards or must judgement be used in deciding the disclosures required for a material sustainability matter?	Professional Services	Non-Governmental Organisation	Spain
887	5d - rejection: already asked/answered	ID 504	x-cutting	Disclosure requirements on material metrics when information is not available	How acceptable would be a reporting practice to include statements like "we do not calculate/do not obtain the information" for certain disclosures. This does not concern specific cases on not-material subtopics or disclosures which explicitly require company to say "we do not have it" and "when we will have it" (like for example, E1-1 Art17 on climate transition plan).	ESRS 1 paragraph 33	ID 504: If the undertaking cannot disclose the information regarding policies actions and targets shall, then it shall 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?	Construction and Engineering	Preparer	United States of America
888	5d - rejection: already asked/answered	ID 504	x-cutting	data not calculated/available - what to report, enforceability	How acceptable would be a reporting practice to include statements like "we do not calculate/do not obtain the information" for certain disclosures. This does not concern specific cases on not-material subtopics or disclosures which explicitly require company to say "we do not have it" and "when we will have it" (like for example, E1-1 Art17 on climate transition plan).	ES-5 paragraph 36 or paragraph 37c	Question already answered: ID 504: If the undertaking cannot disclose the information regarding policies actions and targets shall, then it shall 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?	Information Technology	Preparer	Latvia

579	5g - rejection: other reasons	n/a	Social	<p>Incidents of discrimination, including harassment, reported in the reporting period - definition</p> <p>The EFRAG datapoint S1-17 103(c) states amount of material fines, penalties, and compensation for damages as a result of violations regarding social and human rights factors when the ESRs wording refer to the total amount of fines, penalties, and compensation for damages as a result of the incidents and complaints disclosed under s1 17 DR 103(a) and (b). Can you please clarify whether "violations regarding social and human rights factor" has to be read the same way as "incidents and complaints"</p>	ESRS S1-17 paragraph 103 (c)	Not really a technical question but an amendment to IG 3. Has been communicated to IG 3 team for appropriate consideration in IG 3.	Not applicable	Industry Group	Switzerland
420	5g - rejection: other reasons	n/a	x-cutting	<p>Undefined terms - methodology how to deal with them</p> <p>What should be the approach to be followed for terms that are not defined in the glossary of defined terms (Annex II)?</p>	Glossary	<p>SRB decision 20.3 - should be discussed with EC what concepts should be applied (methodology, priorities) in situations where there is no definition</p> <p>feedback EC 9. Apr: We think that it is very difficult to give a generic response that would actually help preparers. There may be specific cases (specific terms) where we (or EFRAG) could advise one thing or the other, but that would require the question to be about a specific term and not a general question about all undefined terms. We are not likely to address this in our public Q&A, at least not in this first set we are working on now. We would be happy to discuss further if you wish.</p> <p>SRB 15. May: due to difficulty to answer this question it is 5g rejected: other reason; the situation that something is not explicitly defined in legal text is common and preparers must deal with those situations (no generic answer based on ESRs legal text can be provided)</p>	Not applicable	Other	Belgium