

**Batch of categorisations to be approved by SRB meeting 29.01.2025**

**Mailing from ESRS Q&A Platform to Sustainability Reporting Board**

Cut-off date for questions processed by secretariat: **22/01/2025**

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)	Allocatio n 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
583	3 - amendment	n/a	Social	Regular	AR 77 requires that (a) and (b) be calculated in order to disclose the information required by 83 (a).My first question is, how the participation ratio calculation in 83 (a) is derived from AR 77 (a) and (b), and the computational connections between AR 77 (a) (b) and 83 (a).My second question is, what does AR 77 (b) "(b) number of reviews in contribution to the agreed number of reviews by the management" mean?	S1-13,paragraph83(a) and AR77	The question correctly identifies an ambiguity/contradiction between the disclosure required by paragraph 83(a) and the corresponding AR 77(b). The calculation method described in the latter does not correspond to the disclosure required by the former. Point (b) of AR 77 also introduces a vague concept that does not seem to match the DR in paragraph 83(a).	Not applicable	Assurance Services Provider	Japan
898	1 - explanation question	ID 392	Social	Adequate Wage Hierarchy	I have two questions relating to the calculation of adequate wage ratio. 1) In the calculation of lowest wage, should we understand that the fixed additional payments available to all employees are all allowances provided which are not performance or presence-based? How should we consider transportation allowances, if their payment is based on a minimum commuting distance? 2) Can you confirm the hierarchy of the adequate wage benchmark considered for countries outside the EEA?	ESRS S1, AR 72 and 73	To address as part of explanation on remuneration components, to explain the difference between 'wage' and 'annual total remuneration'  1/ For the calculation of the lowest wage, only fixed additional payments guaranteed to all employees should be considered (e.g. transportation allowances that are not guaranteed to all employees would not be considered; the undertaking could provide additional contextual information on the fixed additional payments that are considered), 2/ The hierarchy of the adequate wage benchmark for non-EEA countries is explained in ESRS S1 paragraph AR 73(b), benchmarks in line with living wage benchmarks shall only be considered if (i), (ii) are not available	Professional Services	Preparer	France

992	1 - explanation question	n/a	Social	Social dialogue, Works Council	In 63a,the question asks about Worker Representatives, and in 63b, it talks specifically about EWC, SEC or SE coverage. Is the expectation that coverage in 63b,should be limited to those 3 bodies, or is it wider and should cover all workers representatives as per the ILO definition and the data requested in 63a?	ESRS S1 para 63a and 63b	To explain that ESRS S1 paragraph 63(a) requires a disclosure of the global percentage of employees covered by workers' representatives (for each EEA country in which the undertaking has significant employment) and ESRS S1 paragraph 63(b) requires additional information on whether a works council exists at the group level (limited to EWC, SE, SCE).	Professional Services	Preparer	Ireland
1023	5d - rejection: already asked/answered	ID 898	Social	Adequate wage benchmark non-EEA	Can you confirm that for countries outside the European Economic Area, the way to define the Adequate Wage is as I describe it below?	S1-10	Already asked in ID 898, which states: "I have two questions relating to the calculation of adequate wage ratio. 1) In the calculation of lowest wage, should we understand that the fixed additional payments available to all employees are all allowances provided which are not performance or presence-based? How should we consider transportation allowances, if their payment is based on a minimum commuting distance? 2) Can you confirm the hierarchy of the adequate wage benchmark considered for countries outside the EEA?" For information purposes: these items will be covered by the ESRS S1 IG.	Professional Services	Industry Group	France
1070	2a - implementation guidance (new)		0 Social	Gender pay gap	Is the unadjusted Gender Pay Gap (GPG) aligned with the existing Eurostat Methodology to compute the unadjusted GPG?	ESRS S1-16 97a/AR98	The proposed IG can provide a general principle on this questionWe note that the BFC for ESRS S1 references the Eurostat methodology, the ESRS do not. The ESRS definition of 'pay' is aligned with the EU Pay Transparency Directive (the ESRS Glossary defines 'Pay' as follows: 'The ordinary basic or minimum wage or salary and any other remuneration,	Chemicals	Preparer	Germany
1094	2a - implementation guidance (new)	ID 901, same question	Social	Gross hourly pay level	When calculating the average gross hourly pay level, what is the definition of hours to be used? Should the REGULAR CONTRACTUAL hours be used, e.g. 40 hours/week times 52 weeks per year (and hours reduced by the part-time factor for part-timers)? Or is it the ACTUAL hours worked, including overtime hours and call-out time for employees who are on call? If it is actual hours worked, should time for paid or unpaid sick leave or other paid or unpaid time off be deducted?	ESRS S1-16 97a, AR 98	The ESRS do not specify on which basis to calculate gross hourly wages. Undertakings may provide contextual information to explain the data used, including whether the calculation is based on standard (regular contractual hours) or actual hours. Applying a consistent methodology, however, would be imperative to ensure comparability and measurement of the gender pay gap over time.	Machinery and Equipment	User	Sweden

1117		n/a	Environment	Reporting boundaries, GHG	Why does the scope of the companies whose greenhouse gas emissions are to be reported differ between the ESRS and the GHG Protocol? Should the focus be on operational or financial control? For example, in the case of gross rent contracts where there is no possibility to influence the energy consumption (e.g. electricity or heating), how would these be accounted for in the greenhouse gas inventory - as scope 1 and 2 or scope 3?	ESRS E1-6-44	This will be tackled in an IG (link with ID 1000, 1083 and 1084	Construction and Other Engineering		Germany
	2b - implementation guidance (addendum to existing one)									
1129	1 - explanation question	n/a	Social	Additional actions to deliver positive impacts	When disclosing actions under S3-4, do 'additional' actions or initiatives to deliver positive impacts need to address material positive impacts identified and disclosed in accordance with ESRS 2 SBM-3?	ESRS S3 paragraph 32(c)	ESRS S3 paragraph 32(c) is based on the undertaking's material positive and negative impacts identified in the materiality assessment . Additional actions or initiatives with the primary purpose of delivering positive impacts for affected communities are to be related to the identified material impacts and not general actions of the undertaking.	Professional Services	Preparer	Denmark
1133	1 - explanation question	n/a	Social	Characteristics of employees	Are undertakings required to present comparative information for all datapoints disclosed under S1-6? If yes, then how should they present this information, given that AR 55 prescribes that this information must be presented in the given tabular formats (which do not include columns for previous years' data)? Are companies allowed to	ESRS Disclosure Requirement S1-6	The comparative information is required by ESRS1 paragraph 83 and this has been included in the XBRL taxonomy as a built-in dimension. For the purposes of the human readable version, the response is to have current year and prior year tables	Professional Services	Preparer	Denmark
1142	1 - explanation question	ID 811	Social	Sustainability training	Is the company required to provide its employees with training concerning climate change and sustainability issues?	ESRS Datapoint S1-4 AR41	No, the ESRS do not mandate behaviour and do not mandate sustainability training for undertaking's employees. Provided that the relevant training is in conformity with the definition of 'training', the undertaking can report on the average number of hours of training according to ESRS S1-13 paragraph 83(b)	Not applicable	Preparer	Poland
1181	2a - implementation guidance (new)	ID 351	Social	Days lost	How do we report lost days for an incident when the time off extends from one reporting period to another	ESRS Disclosure Requirements S1-14	Days lost to a work-related injury, work-related ill health or a fatality that occurs in one reporting period, but also results in days lost during the following reporting period, has to be recorded once, but the days lost are also counted in the following reporting period until the 183-day cap is reached (see ID 351)	Pharma and Biotechnology	User	Ireland

1266	2a - implementation guidance (new)	link answer also to ID 1427 on incentive scheme and ESRS 2 DR on percentage related to sustainability	x-cutting	Governance and artificial consolidation	How should companies that have opted for a virtual consolidation group and do not have an overarching parent company in Europe report the required governance structures (Gov-1, -2) for oversight of ESG topics, especially when the individual entities are independently reportable and are unlikely to delegate responsibility to the management of the	ESRS 2 Gov-1 & Gov-2	question is on non-EU groups and artificial consolidation - article 48i CSRD	Not applicable	Preparer	Germany
1270	5d - rejection: already asked/answered	[IG 3: List of ESRS datapoints]	XBRL	XBRL taxonomy - IG3 -sub-datapoints	Disclosure Requirement related to ESRS 2 IRO-1' in ESRS G1 paragraph 6 is not in 'EFRAG IG 3 List of ESRS Data Points.cleaned'. Is there any reason for the exclusion?	ESRS G1 paragraph 6	This is a typical example of an overlapping element in the XBRL taxonom. This methodology is explained in chapter A1.4 of our Explanatory Note. It includes even a reference to G1 para 6 to the ESRS 2 XBRL element.	Not applicable	User	Germany
1278	1 - explanation question	ID 583	Social	Regular performance review - calculation and definitions	There might be a discrepancy between paragraph 83 a) and AR 77 a) if a company conducts more than one performance development review per year.	ESRS Disclosure Requirement S1-13 paragraph 83a and AR 77	ESRS S1 paragraph AR 77(a) and (b) require further information, in addition to ESRS S1 paragraph 83(a which has been analysed in ID 583 (refer to the paragraph below)). ESRS S1 paragraph 83(a) requires a disclosure of the percentage of employees that participated in regular performance and career development reviews. Whether a company conducts several performance reviews (AR 77a) does not affect the disclosure required by ESRS S1 paragraph 83(a).	Not applicable	User	Hungary
1284	1 - explanation question	n/a	Social	Scope of social impacts	When performing the double materiality assessment for social issues, how to measure the scope of the impact for impacts related to the Own Workforce ? Do we need to consider the number of people to be impacted in the company (so if all employees are impact, the scope is the highest), or do we need to consider all people in the world (so even	ESRS 1 Appendix A - AR.10 b	This discrepancy is identified in ID 583 ("AR 77 requires that (a) and (b) be Clarification of the structure of the social standards by affected stakeholder group. For the particular question, explanation related to the scope of S1 where own workforce is a defined universe of potentially affected people.	Professional Services	Other	France
1296	1 - explanation question		0 Social	Consumers, Clients	I would like to know whether the sub-topics and sub-sub-topics of ESRS S4 apply only to consumers and end-users, or if they also apply to clients (legal entities). These topics seem more relevant to consumers and may be less relevant, or even irrelevant, for clients that are juridical persons. If these sub-topics and sub-sub-topics do not cover	S4-5	ESRS define 'consumers' and 'end-users' as 'individuals', i.e. natural persons. Therefore, ESRS S4 does not apply to legal entities that purchase the reporting company's products or services.	Not applicable	Other	Romania

1298	5f - rejection: no (initial) answer provided	n/a	Environment	project definition, consulting companies	As a consulting company, should we be reporting about the projects that could affect our clients' performance? Regarding GHG emissions for example. If so, how can we deal with the lack of yearly comparability?	ESRS E1	This entity-specific. It will be covered by Sector Standards.	Construction and Engineering	Other	Portugal
1303	5d - rejection: already asked/answered		755 Social	Gender Pay Gap - Calculation Date	Is there a specification or recommendation as to the date on which the gender pay gap should be calculated (e.g. calculation on December 31 with the number of employees on this specific date)?	S1-16	Already answered in ID 755: 'Which period should be used as the measurement basis for remuneration and pay?'	Chemicals	User	Austria
1309	2a - implementation guidance (new)	n/a	Environment	References for areas of high-water stress	The CSRD defines "areas of high-water stress" as "Regions where the percentage of total water withdrawn is high (40-80%) or extremely high (greater than 80%) in the Aqueduct Water Risk Atlas tool of the World Resources Institute (WRI)." As the WEI+ is a European scientifically recognised tool that consider lots of nuances and specificities from EU territories, would it be possible to use it as referential while reporting under the ESRS ?	S1-13)*: ESRS E3 – 1 paragraph 13 ; ESRS Disclosure Requirements E3-1 – E3-4	This is a deviation from what is defined in the standard. It makes sense to incorporate EU specific aspects and it was taken into account what is written in the VSME Guidance. This may need to be consulted, thus IG.	Water and Waste Services	Other	Belgium
1322	5d - rejection: already asked/answered	ID 1309	Environment	References for areas of high-water stress (2)	The CSRD defines "areas of high-water stress" as "Regions where the percentage of total water withdrawn is high (40-80%) or extremely high (greater than 80%) in the Aqueduct Water Risk Atlas tool of the World Resources Institute (WRI)." As the WEI+ is a European scientifically recognised tool that consider lots of nuances and specificities from EU territories, would it be possible to use it as referential while reporting under the ESRS ?	S1-13)*: ESRS E3 – 1 paragraph 13 ; ESRS Disclosure Requirements E3-1 – E3-4	Same question as ID 1309: "The CSRD defines "areas of high-water stress" as "Regions where the percentage of total water withdrawn is high (40-80%) or extremely high (greater than 80%) in the Aqueduct Water Risk Atlas tool of the World Resources Institute (WRI)." As the WEI+ is a European scientifically recognised tool that consider lots of nuances and specificities from EU territories, would it be possible to use it as referential while reporting under the ESRS ?"	Water and Waste Services	Other	Belgium

1330	1 - explanation question	n/a	Environment	Mitigation hierarchy – may datapoint	What should I do if I cannot disclose the semi-narrative datapoint in ESRS E2-2 paragraph 19?	ESRS E2-2 paragraph 19	Explanation needed to clarify the voluntary nature of the requirement ('may') - therefore, requiring no disclosure nor further explanation - and to bring attention to what is the requirement mentioned in the paragraph (ESRS 2 MDR-A). Refer to ID 29/261 on "may" disclosures	Not applicable	Other	Germany
1333	1 - explanation question	n/a	Environment	Electricity carbon intensity EEA	are the electricity carbon intensity factors by EEA as well as factors by AIB consistent with use under the ESRS Scope2 calculations?	AR 45	Yes, the carbon intensity factors disclosed by EA and factors by AIB could be use to compute Scope 2 emmissions, depending if they are location-based of market based Scope 2 figures.	Not applicable	Other	Czechia (Czech Republic)
1352	1 - explanation question	n/a	x-cutting	Phase-in other than <=750 employees	Where can companies with over 750 employees disclose which phase-in disclosures they are applying?	ESRS 2 BP-2	Misunderstanding by the submitter not expected to occur often in practise, therefore no need to explain the following.  There is no ESRS requirement to disclose separately which phase-in provisions other than those for companies <= 750 comparable (= ESRS 2 BP-2 "Use of phase-in provision") has been used.  If a company - on a voluntary basis - considers this information useful and wants to disclose it, there is accordingly no rule applicable where to disclose it. A section in the "general information" part is considered best suited.  SRT 23. Jan decided to recat to: 1 explanation, explaining that there is no need to report which phase-in has been used	Professional Services	Preparer	United States of America
1353	1 - explanation question	N/a	Social	DR S4-5	Shall the time-bound and outcome-oriented targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (paragraph 38) need to be disclosed since there is no datapoint attached to it ?	ESRS S4-5	Concrete answer to explain that MDR-T from ESRS 2 applies to ESRS S4-5 and identification of the datapoints in digital reporting	Not applicable	Preparer	France
1357	2b - implementation guidance (addendum to existing one)	IG on reporting boundaries [forthcoming]	Environment	Reporting boundaries, GHG	We noticed that paragraph 50 (b) of ESRS E1-6 requires the disclosure of Scope 1 and 2 in relation to unconsolidated subsidiaries (+ joint ventures etc.), while paragraph AR 46 refers to Scopes 1, 2, and 3. Could you please clarify the intended scope of emissions reporting for joint ventures and unconsolidated companies in light of these references?	ESRS E1 paragraph 46; 50 and AR 46 (h)	IG on reporting boundaries	Professional Services	Preparer	Italy
1358	1 - explanation question	n/a	Social	SBM-3 Datapoints ESRS S1	Are DPs S1.SBM-3_07 & S1.SBM-3_08 alternatives ? And, Are DPs S1.SBM-3_09 & S1.SBM-3_10 alternatives ?	S1.SBM-3_07 / 08 / 09 /10	No, they are not alternatives. ESRS S1 paragraph 14(f) requires a disclosure of the undertaking's operations at significant risk of incidents of forced labour or compulsory labour, which can occur either in terms of (i) the type of operation or (ii) the countries or geographic areas with operations considered at risk. The same applies for paragraph 14(g).	Not applicable	Preparer	France

1366	1 - explanation question	n/a	x-cutting	Resilience, defintion	What is the definition of resilience?	ESRS 2 Disclosure Requirement SBM-3 48 f	"Resilience" is not specifically defined in ESRS or in Annex II. However, being a term widely used in the english language, it follows the normal english understanding of the word.  A internet search for the definition of "resilience" reveals: "the capacity to withstand or to recover quickly from difficulties". The general command of english is therefore considered sufficient to disclose on ESRS 2 paragraph 48 (f).  Also IFRS S1 para 41 and 42 are helpful in that respect being based on the same concepts: "Resilience ... capacity to adjust to the uncertainties arising from the sustainabilty-related risks. ..."  SRT 23. Jan 25 changed to: 1 explanation; explain that Climate resilience is defined, resilience is also used in ESRS E4 and ESRS 2 on strategy, climate resil. definition can be applied by analogy also leveraging on IFRS S1: "Capacity to adjust" answer report under GHG protocol as category 15 (investments).	Sales and Trade	National or European Standard Setter	France
1368	5d - rejection: already asked/answered	ID 43 Scope 3 GHG emissions for insurance company	Environm ent	investment in equity (no significant influence), GHG emissions	We are asking how to report emissions from investment in equity (no-significant influence) made/realized 10 years ago, and still recognized in the balance-sheet. Shall we report those emissions in the reporting year when investment was realized or every year during the period we hold this equity share?	Disclosure Requirement E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	see ID 43 mentioning "equity investments" falling under Cat. 15 (investments) of the GHG Protocoll	Paper and Wood Products	Assurance Services Provider	Slovakia
1377	1 - explanation question	n/a	Environm ent		0 Is it possible for companies to extend the table by additional lines to reflect their target-relevant (sub-) totals and to include foreseen marked-based measures?	AR 48	Yes, as long as all the lines requires by ESRS E1 paragraph AR 48 are disclosed	Transportation, Other	Preparer	Germany

1378	1 - explanation question	n/a	Environment	Anticipated financial effects - revenue share	In the case of an infrastructure company that uses fossil fuels, cement and other materials that may contain hazardous substances, should it report the revenue from its entire infrastructure or only the revenue from those activities where its profit is derived directly from the sale of such substances (or from the sale of any materials containing such substances)? We believe this could lead to an inclusion of 100% of revenues due to the use of diesel (e.g., operation of machines or trucks) or concrete, despite the extent of this use not being sufficient to cause harm to workers.	ESRS E2-6 paragraph 40(a)	An explanation is needed to clarify how to read together the main reporting elements of the Disclosure Requirement E2-6, and the related Application Requirement, as well as connected disclosures in ESRS 1.	Construction and Engineering	Preparer	Spain
1379	5d - rejection: already asked/answered	ID 479	Governance	Governance; minimum disclosure requirements for policies, actions and targets	Is an « Action plans and resources to manage material impacts, risks, and opportunities related to corruption and bribery » required within DR G1-4 and are companies expected to comply with MDR-A when publishing information related to ESRS G1 ?	ESRS G1-4	ID 479: Do MDRs not have to be applied for matters that are matched to the G1 standard?  It is true, that the MDR-A does not contain a reference to MDR-A, because it is not mentioned in the ESRS text. However, ID 479 clarifies that ESRS 2 MDR have to be applied on G1 as well. Nevertheless, the particular datapoint should not be considered to belonging to G1-3 or G1-4, but should be considered as a general requirement for this topic. The EFRAG secretariat recognizes, that moving the MDR items in G1 to the top of the table to not provide the impression that it relates to a particular disclosure requirement.	Real Estate and Services	Preparer	France
1389	5d - rejection: already asked/answered	ID 1005	Environment	Pollutants emissions - E-PRTR	Is the reporting of the pollutants listed in ESRS E2-4 paragraph 28 (a) subject to a facility being listed in Annex I of Regulation (EC) No 166/2006 of the European Parliament and of the Council?	ESRS E2-4 paragraph 28(a)	Already addressed in ID 1005. The E-PRTR regulation is used as a reference point. Companies are required to report on specific pollutants depending on their MA results and not based on the criteria of Annex I of the E-PRTR. If consolidated amounts of a pollutant go beyond threshold established in the E-PRTR, the company shall report it.	Food and Beverages	Preparer	United Kingdom
1392	1 - explanation question	n/a	Social	Interns, Apprentices ESRS S1	Do interns and trainees fall under the category of employees and be considered in the total number of employees as requested by paragraph 50 (b) in S1-6 or do they fall under the category of non-employees as regulated in S1-7 paragraph 55(a)?	ESRS Disclosure Requirement S1-6, paragraph 50	The disclosure under S1-6 includes the undertaking's employees, which are defined as individuals who are in an employment relationship according to national law. Whether interns and apprentices are considered to be employees depends on the national law. Interns and apprentices could be employees under ESRS S1-6 or the number of interns and apprentices could be disclosed as entity-specific information. ESRS S1-7 only includes two categories of non-employees, which are self-employed people, and people supplied by undertakings primarily engaged in employment activities, as defined by NACE Code N78, and these types of do not include internships or apprentices.	Professional Services	Industry Group	Italy

1395	1 - explanation question	n/a	Governance	Payment terms - Invoices covered for calculation of days	Hi, as we're preparing the consolidated reporting for the KPIs related to payment terms, we need to understand which invoices should be considered for the calculation. Our position is to consider only invoices issued in 2024 and with a term ending before 31/12/2024 to avoid distortions and invoices overlapping different years. In the current wording of the ESRS, there's no mention whether we take the invoices from 2024 only or also those from 2023 with a term ending in 2024 for instance.	G1-6 – Payment practices	Focus on invoices for the reporting period + explain approach taken for calculating the number of days	Real Estate and Services	Preparer	France
1407	1 - explanation question	n/a	Environment	Disclosure requirements related to biodiversity-sensitive areas (use of own data sets)	In the ESRS E4-5 (and several other paragraphs), it is mentioned that companies need to report on KBAs. Does it imply that consultancies or SaaS providers working on CSRD reporting must necessarily use IBAT for KBA-related disclosures? Or is there room for interpretation, where consultancies can justify that their own dataset basing on public sources comply with the general definition of KBA ("*sites contributing significantly to the global persistence of biodiversity*") without using IBAT?	ESRS E4-5 paragraph 35	[Suggestion to merge this ID with ID 1186 currently being discussed by SR TEG --> see draft explanation 1186/1407] First question of this ID is covered through ID 1186 (--> companies do not require an IBAT license to disclose on E4, they can access certain IBAT data for free). The second question (can companies rely on their own datasets to identify/report on biodiversity-sensitive areas) would require brief additional explanation to highlight that undertakings need to align with the definition of biodiversity-sensitive areas provided in Glossary.	Information Technology	Other	France
1414	2a - implementation guidance (new)	n/a	Environment		0 If the reporting undertaking is preparing consolidated sustainability reporting pursuant to Article 48i of Directive 2013/34/EU, but has performed its GHG Accounting at group level, how are they expected to disclose their GHG Emissions? It can be reasonably expected to only consider Scope 1 and 2 from EU subsidiaries but for Scope 3, it complexifies the exercise. Are there any mechanism allowing to disaggregate the group Scope 3 GHG Emissions by subsidiary?	ESRS E1-6 para 44	E1 IG on reporting boundaries	Professional Services	Other	Belgium

1423	1 - explanation question	n/a	Social	Workers' Representative	What is the definition of, or what is included in, "worker's representative"? With 100% collective bargaining agreements and right to social dialogue, it is up to the employees to select a representative, meaning if no one wants this position there may not be a representative at the company despite the right for it. How should this question from the ESRS be interpreted in this context? If a representative is available to inquire through the collective bargaining agreement, would this suffice?	ESRS S1 paragraph 63a; ESRS Disclosure Requirement S1-8	'Workers' representatives' are defined in the Glossary as: 'Workers' representatives means: i. trade union representatives, namely representatives designated or elected by trade unions or by members of such unions in accordance with national legislation and practice; ii. duly elected representatives, namely representatives who are freely elected by the workers of the organisation, not under the domination or control of the employer in accordance with provisions of national laws or regulations or of collective agreements and whose functions do not include activities which are the exclusive prerogative of trade unions in the country concerned and which existence is not used to undermine the position of the trade unions concerned or their representatives.'	Accommodations	Other	Sweden
1431	1 - explanation question	388, 548	Social	Consolidated Gender Pay Gap	1) Is it enough to report the gender pay gap (S1-16-97) by employee category and by country? Are we obliged to report one aggregated number on the Group level? Or disclosure according to S1-16-98 pay gap by country is sufficient?	S1-16-97-a, S1-16-98	The focus of this question is focused on the level of aggregation and meaningfulness of the ratio and presents minor differences from the questions already addressed on this point. The requirement from SFDR is to provide an aggregate figure whereas the disaggregated information proposed could be more useful and meaningful for users.	Not applicable	Preparer	Czechia (Czech Republic)
1433	2a - implementation guidance (new)	n/a	Environment		0 Does the operational boundary 'financial control' apply to the disclosure of scope 1+2 under E1-6 para. 50(a) while the operational boundary 'operational control' applies to E1-6 para. 50(a)? Or do both disclosures follow either the operational boundary 'financial control' or 'operational control'?	ESRS E1-6 paragraph 50 a, b	E1 IG on reporting boundaries	Construction and Engineering	Preparer	Germany

1434	1 - explanation question	n/a	Environment	Substances of concern - mixtures	If we, as a manufacturer of photo and print products on paper substrates, use chemicals mostly as ready mixtures provided by our suppliers (e. g. inks, varnishes, glue) and not as pure substances, do we have to report the amount of hazardous mixtures or do we have to extract all the pure chemicals from the safety data sheets of the used mixtures and calculate the amounts of pure substances within these mixtures? We believe that the hazards to people and the environment are related to the mixtures themselves and not to the pure substances within these mixtures - so far as they are not extracted or released from the mixtures during production. Hence, our approach is to report on the amount of mixtures per hazardous class.	ESRS E2 paragraph 32	Explanation clarifying the reporting of substances in mixtures.  Other proposed option: IG on how to read ESRS and REACH/CLP in conjunction for the reporting of mixtures (e.g., substance hazard information triggered only by surpassing specific thresholds).	Not applicable	User	Germany
1436	5d - rejection: already asked/answered	ID 1005	Environment	Pollutants emissions - E-PRTR	Should pollutant reporting under the CSRD be restricted to the activities listed in Annex I of the E-PRTR?	ESRS E2-4	Already addressed in ID 1005. The E-PRTR regulation is used as a reference point. Companies are required to report on specific pollutants depending on their MA results and not based on the activities listed in Annex I of the E-PRTR. If consolidated amounts of a pollutant go beyond threshold established in the E-PRTR, the company shall report it.	Motor Vehicles	Preparer	United States of America
1440	1 - explanation question	n/a	Environment		0 If ESRS E1 is not a material topic, is it still mandatory for all companies to disclose their GHG emissions as described in E1-6?	ESRS 2 Appendix C; ESRS E1 Climate change IRO-1 paragraph 20a; ESRS E1-6	If it is not material, then the undertaking should not disclose it. However this datapoint is required by many other regulations such as SFDR plus ESRS 2 paragraph 57 applies.	Not applicable	Preparer	Norway
1456	1 - explanation question	n/a	Social	Commuting Accidents	Can a group of companies report 2 TRIR with one only for REAL work related incidents, excluding the incidents during regular commuting, where the organization does not provide or require specific transportation. And another one with commuting incidents out of the control of the employer because Germany have them work related?	ESRS S1-14	Commuting accidents are considered work-related accidents depending on applicable national legislation (ESRS S1 paragraph AR 83(b)). Whether or not commuting accidents are considered work-related, ESRS S1 paragraph AR 84 may be reported voluntarily, provided that the undertaking has such data available. Significant differences between countries, due to differing applicable legislation (some countries may consider commuting accidents as work-related, while others do not) may be explained by the undertaking.	Power Production and Energy Utilities	User	Germany

1483	5a -rejection: non-conclusive	ID 177	x-cutting	Materiality of information	Is there a correspondence table between the materiality of challenges and the materiality of information?	None	Materiality of challenges is not an ESRS term. No meaningful background or an answer provided. If submitter is referring to "correspondence between sustainability matters and materiality of information" (?) then this is not accessible to a correspondence table but need to be decided on a case-by-case basis.	Not applicable	Other	France
1507	5d - rejection: already asked/answered	IG 1 chapter 2.2 and especially paragraph 44	x-cutting		0 Can you please explain what is expected in terms of rating, should we rate the materiality of the IROs or the materiality of the subtopics?	ESRS 1 Chapter 3	IG 1 chapter 2.2 Sustainability matters for the materiality assessment	Food and Beverages	Preparer	France
1511	5d - rejection: already asked/answered	ID 526 and 1021	Environment	Water consumption in own operations and VC	Should water consumption be reported only for the company's own operations or also for upstream and downstream?	Disclosure Requirement E3-4 – Water consumption	Question ID 526 and ID 1021 – Disclosure of a non-material datapoint (water-consumption in own operations) related to a (a) material and (b) non-material topic	Not applicable	Other	Czechia (Czech Republic)
1528	5d - rejection: already asked/answered	ID 1144	x-cutting	Phase-in 750 employees calculation: average number of employees	How should we calculate the number of employees (FTE's) for the 750-employee threshold under the CSRD when we only have partial ownership (e.g. 60%) of a subsidiary?	ESRS 1 Appendix C + EFRAG IG 3 List of ESRS Data Points	ID 1144: Phase-in 750 employees - Calculation of average number (already published) referring to the method as transposed under the Accounting Directive in national law.	Not applicable	Industry Group	Belgium