

**Institut der Wirtschaftsprüfer in Deutschland e.V.**

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*Additional comments to MAIG 3 List of ESRS datapoints*

- It would be very helpful, if the list of sub-topics and sub sub-topics (ESRS 1. AR 16) could be mapped to the disclosure requirements and datapoints as well.
- Sheet "Index", Row 26 Column C: The reference to ESRS E1 rows 36-50 as an example for blue-highlighting is not correct, those disclosures are not highlighted in blue.
- If any of the voluntary disclosures that are noted as missing in the datapoint list in this document are not meant to be disclosures, but just examples, it would be helpful to clearly state, under which circumstances a paragraph in the ESRS is a disclosure. E.g. whether the wording "may explain" might introduces a disclosure or is just an example.

Date: 2024/02/02