

### Comments on specific datapoints

This Excel file includes a list of detailed comments on the individual datapoints. Specifically, we note that the DR related to ESRS 2 IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities (paragraph 6) is missing. Paragraph 29 of ESRS 1 states that this information should be reported regardless of the outcome of the materiality assessment. Therefore, it should be included in the "(Draft) IG 3 List of ESRS datapoints – the Excel workbook".

#### DPs that should be added in EFRAG

ESRS	DR	Paragraph	Current DP Count	Suggested DP Count	Motivation
ESRS 2	SBM-3	49	0	1	The DP should be added and be classified as voluntary
E1	E1-2	25	1	5	The DP requires that the policies address five different areas
E1	E1-6	50	0	2	The DP requires information be classified into two categories
E2	E2-2	19	2	3	The DP recommends the classification of actions and resources in three different categories. The classification as voluntary or not voluntary is unclear
E3	E3-2	18	1	4	The DP requires resources be allocated to four different categories
S1	ESRS 2-SBM-2	12	0	1	The DP should be added
S1	ESRS 2-SBM-3	13	0	3	The DP requires three types of information to be disclosed
S1	S1-6	51	0	1	The DP should be added (as a content - not only as a blue title) and classified as voluntary
S1	S1-6	76	0	1	The DP should be added and classified as voluntary
S2	ESRS 2-SBM-2	9	0	1	The DP should be added
S2	ESRS 2-SBM-3	10	0	3	The DP requires three types of information to be disclosed
S3	ESRS 2-SBM-2	7	0	1	The DP should be added
S3	ESRS 2-SBM-3	8	0	3	The DP requires three types of information to be disclosed
S4	ESRS 2-SBM-2	8	0	1	The DP should be added
S4	ESRS 2-SBM-3	9	0	3	The DP requires three types of information to be disclosed
G1	ESRS 2 IRO-1	6	0	1	The DP should be added
G1	G1-4	24-b	0	1	The DP requires the actions taken to be disclosed
G1	G1-4	26	0	1	The DP requires incidents related to the value chain to be disclosed

#### DPs that should be removed by EFRAG

ESRS	DR	Paragraph	Current DP Count	Suggested DP Count	Motivation
ESRS 2	BP-1	3	1	0	The DP is just an headline
ESRS 2	BP-2	6	1	0	The DP is just an headline
E1	E1-1	14	1	0	The DP is just an headline
E1	E1-7	56a	1	0	The DP is just an headline
E1	E1-7	56b	1	0	The DP is just an headline

#### Suggested changes in the classification of DPs as voluntary

ESRS	DR	Paragraph	Current voluntary DP count	Suggested voluntary DP count	Motivation
E1	E1-4	34-c	1	0	The first part of the DP is a "shall" request. It should be divided into two datapoints.
S1	S1-6	51	0	1	The DP suggests disclosure by region - classified as BLUE and V by EFRAG; however, it has not been counted as voluntary as none of the BLUE lines have been counted

#### Other suggestions

ESRS	DR	Paragraph	Suggestion
E1	E1-9	66	The last point of 66(a) (Disclosure of location of significant assets at material physical risk) should be changed to 66(c).
E3	E3-4	AR 30	AR 30 is the title of a table (line highlighted in BLUE) but it is the only DP that refers to that table. In our opinion, the line should not be BLUE.
E3	E3-4	29	The DP is classified as "Percent" when it should be classified as "Intensity"