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Draft EFRAG Implementation Guidance – IG 3 List of ESRS datapoints

Dear Patrick

On behalf of the Accounting Standards Committee of Germany (Deutsches Rechnungslegungs Standards Committee, DRSC) I would like to thank you for the opportunity to comment on the aforementioned Draft Implementation Guidance.

The DRSC welcomes this implementation guidance as it helps undertakings in gaining an enhanced understanding of the disclosure requirements of the ESRS, e.g., by pointing out the data type and the voluntary/mandatory nature of datapoints. In addition, undertakings are given a useful tool to help them prepare for digital sustainability reporting in XBRL format. The feedback we have received from our constituency supports this assessment.

However, on closer review of the material, we have noted a number of points that we would like to draw to your attention. Please find our detailed comments on the list of datapoints in the table in the appendix to this letter, which we submitted via the web-based survey provided by EFRAG for this consultation. In addition, we would like to highlight certain key and overarching issues in advance:

- The name field still contains the term “potential financial effects”, instead of “anticipated financial effects”, in some instances.
- A number of voluntary datapoints are not flagged as such (e.g., ESRS 2.AR1 and AR7)
- The phasing-in provisions on anticipated financial effects and other disclosures do not seem to be reflected correctly in the list of datapoints. Specifically, according to Appendix C of ESRS 1, an undertaking may omit the information prescribed by ESRS E1-9, E2-6, E3-5, E4-6, and E5-6 for the first year of preparation of its sustainability statement. In addition, for the first 3 years of preparation of its sustainability statement, an undertaking may comply with the DRs on anticipated financial effects by reporting only qualitative disclosures. As part of the discussions on the development of the ESRS, we understood that both provisions apply independently from each other. I.e., the relief from disclosing anticipated effects for the first year also carries over to cover qualitative disclosures. Therefore, all datapoints concerning the aforementioned DRs should be labelled as being subject to phasing-in provisions applicable to all undertakings. However, this is not the case in the Draft IG 3.

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- Some datapoints are relevant only for certain undertakings, e.g., undertakings active in high-climate impact sectors. For such cases, a different classification of datapoints and another colour code should be considered.
- Some datapoints represent an alternative to other datapoints. Examples include E1-6 AR 50 and E1-6 AR 48, which may be considered alternative disclosures. In addition, S1-6-50a / AR 57 also exhibits alternatives. In those cases, a different classification of alternative datapoints and another colour code should be considered as well.
- Some datapoints are labelled to require a presentation in a tabular format. However, while presentation in a tabular format often appears to be appropriate, we would like to point out that the ESRS neither require nor recommend a tabular presentation in many such cases. Therefore, we suggest amending the text in the "Index" for the colour code "blue" to indicate that "blue" also covers cases where tables are not required by ESRS but may be useful. Alternatively, EFRAG might consider another classification and/or colour code to label datapoints where a certain presentation is meaningful but not required or recommended by ESRS.

In case you wish to discuss these issues further, please do not hesitate to contact Thomas Schmotz or myself.

Kind regards

Georg Lanfermann

President

APPENDIX

Sheet	ESRS Reference	Row number	Content	Remarks
ESRS 2	ESRS 2 SBM-1 40b	82	a breakdown of total revenue, as included in its financial statements, by significant ESRS sectors.	ESRS do not require a table and, basically, the datapoint list must be a "translation" of the standard (as is for the XBRL taxonomy). However, presentation of the data using tables might be useful anyway. Proposal: Alt. 1: Amend the text in table "Index" for the colour code "blue" to express that blue also indicates where tables are not required by ESRS but may be useful. Alt. 2: As an alternative, EFRAG might consider another classification/colour code to label where a certain presentation is meaningful but not required or recommended by ESRS.
ESRS 2	ESRS 2 BP-2 11 b) ii) and ESRS 2 BP-2 12	21	Disclosure of assumptions, approximations and judgements made in measurement	These two DRs should be separated, as BP2-12 refers to a 'may' DR, which should be highlighted as such.
ESRS 2	ESRS 2 BP-2 13 b)	23	Disclosure of revised comparative figures	Actually, it is two datapoints: (1) adjusted figures - quantitative, could be "percent", "monetary" etc. (2) Statement that it is impracticable - narrative
ESRS 2	ESRS 2 GOV-1 21 d)	45, 46	Percentage of members of administrative, management and supervisory bodies Board's gender diversity ratio	We see two below percentage figures/KPI as per the requirements laid out in 21 d). The current short description does not reflect this separation clearly (current version is too ambiguous). AMS bodies: Percentage by gender. The board's gender diversity shall be calculated as an average ratio of female to male board members. AMS bodies: Percentage by other aspects of diversity that the undertaking considers.
ESRS 2	ESRS 2 SBM-1 40 a) iii)	79	Number of employees (head count)	Description is misleading – DR requests headcount of employees by geographical area (not just (total) number of employees).
ESRS 2	ESRS 2 SBM-1 40 b)	82	Revenue by ESRS Sectors	Description is misleading – revenue is to be disclosed for each significant ESRS sector, not for each ESRS sector (i.e. significant is missing).

Sheet	ESRS Reference	Row number	Content	Remarks
ESRS 2	ESRS 2 SBM-3 48 c) ii)	113	Description of any further steps that are being planned and in what timeline	Only speaks of impacts, however this DR is only relevant for material impacts.
ESRS 2	ESRS 2 SBM-3 48 c) iii)	114	Further steps that are being planned are likely to modify relationship with and views of stakeholders	Only speaks of impacts, however this DR is only relevant for material impacts.
ESRS 2 MDR	ESRS 2.81, ESRS 2.72	42, 43	Disclosure of timeframe for setting of measurable outcome-oriented targets and description of reasons why there are no plans to set measurable outcome-oriented targets	<p>According to the draft guidance, ESRS 2.81a first part of the sentence (Disclosure of timeframe for setting of measurable outcome-oriented targets) is a voluntary disclosure whereas ESRS 2.81a second part of the sentence (Description of reasons why there are no plans to set measurable outcome-oriented targets) is a mandatory disclosure if no targets have been set. This is not correct as ESRS 2.81a is in total a voluntary disclosure. The mandatory disclosures derive from ESRS 2.72 which is missing in the draft guidance.</p> <p>The difference is important because the disclosure of ESRS 2.72 are backward-looking (why has the undertaking not yet set targets) whereas ESRS 2.81a is forward-looking (why are there no plans in the future to set targets).</p> <p>Mark ESRS 2.81a (both rows) as voluntary disclosures. Add ESRS 2.72 as mandatory disclosure: "Disclosure of reasons for not having set targets"</p>
ESRS 2 MDR	ESRS 2 MDR-A 69 a)	14 (ESRS2 MDR)	Disclosure of the type of current and future financial and other resources allocated to the action plan	It should be specified that the DR only refers to Capex and Opex, not in general to future financial and other resources allocated to the action plan.
ESRS 2 MDR	ESRS 2 AR 21	4 (ESRS2 MDR)	n/a	is missing in the "related AR" column of MDR-P disclosures and should be added.
ESRS E1	ESRS E1		(diverse)	some lines are marked in red but in the colour legend in the first tab, there are no instructions what red coloured rows shall mean.
ESRS E1	ESRS E1-5 AR 34	93, 99	(diverse)	states "may be presented using the table"; the listed percentage is part of this table and should therefore be a voluntary datapoint only.

Sheet	ESRS Reference	Row number	Content	Remarks
ESRS E1	ESRS E1-5 38 a)	94-98	(diverse)	Further classification (and/or colour coding) needed (in addition to "voluntary", "phase-in" etc.) to label datapoints which are relevant for some undertakings, only (e.g., high-climate impact sectors, undertaking whose financial year does not equal the calendar year)
ESRS E1	ESRS E1-6 AR 50	112	Gross Scopes 1, 2, 3 and Total GHG emissions - Scope 3 GHG emissions (ISO 14064-1) [table]	There are alternative datapoints. Further classification (and/or colour coding) is needed (in addition to "voluntary", "phase-in" etc.) to label datapoints an undertaking may report as an alternative.
ESRS E1	ESRS E1-6 AR 42 c)	126	the undertaking discloses the effects of significant events and changes in circumstances (relevant to its GHG emissions) that occur between the reporting dates of the entities in its value chain and the date of the undertaking's general purpose financial statements.	Further classification (and/or colour coding) needed (in addition to "voluntary", "phase-in" etc.) to label datapoints which are relevant for some undertakings, only (e.g., high-climate impact sectors, undertaking whose financial year does not equal the calendar year)
ESRS E1	ESRS E1-1 para. 16	9-11	E1.16(c) states "by reference to the climate change mitigation actions (as required by Disclosure Requirement E1-3), an explanation and quantification of the undertaking's investments and funding supporting the implementation of its transition plan, with a reference to the key performance indicators of taxonomy-aligned CapEx, and where relevant the CapEx plans, that the undertaking discloses in accordance with Commission Delegated Regulation (EU) 2021/2178".	<p>In the datapoint list, this requirement is broken down as:</p> <ul style="list-style-type: none"> - Disclosure of significant operational expenditures (Opex) and (or) capital expenditures (Capex) required for implementation of action plan - Financial resources allocated to action plan (OpEx) - Financial resources allocated to action plan (CapEx) <p>The breakdown in the datapoint list seems to be more ambiguous as compared to the disclosure in the ESRS and this gives room for misinterpretation.</p> <p>The datapoint could be broken down as such for clarity:</p> <ul style="list-style-type: none"> - Disclosure of operational expenditures (Opex) and (or) capital expenditures (Capex) required for implementation of its transition plan, with a reference to the key performance indicators of taxonomy-aligned CapEx. - Where relevant, the CapEx plans, that the undertaking discloses in accordance with Commission Delegated Regulation (EU) 2021/2178 - Financial resources allocated to action plan (OpEx) - Financial resources allocated to action plan (CapEx)

Sheet	ESRS Reference	Row number	Content	Remarks
ESRS E1	E1-4 para 34	78	"E1.34(c) the undertaking shall disclose its current base year and baseline value, and from 2030 onwards, update the base year for its GHG emission reduction targets after every five-year period thereafter. The undertaking may disclose the past progress made in meeting its targets before its current base year provided that this information is consistent with the requirements of this Standard".	The requirement consists of 2 datapoints: one mandatory and the other voluntary. However, the excel list referred only to the second half of the requirements. This could be misleading and seen as applying to 34(c) as a whole. This datapoint should be split into two and a clear distinction should be made between what's mandatory(first half) and voluntary(second half) information.
ESRS E1	ESRS E1-9	(diverse)	Disclosure on anticipated financial effects	anticipated financial effects reporting area – not all data points are marked in column I (in excel) as subject to phasing-in provisions. See cover letter of the DRSC on this consultation.
ESRS E2	ESRS E2-4	n/a	Contextual information	The list of ESRS data points includes a voluntary datapoint for AR 23(c), but no datapoints for AR 23 (a) and (b) AR 23. When providing contextual information on the emissions, the undertaking may consider: (a) the local air quality indices (AQI) for the area where the undertaking's air pollution occurs; (b) the degree of urbanisation (DEGURBA) ⁶⁶ for the area where air pollution occurs; and For completion, AR 23(a-b) should be added and indicated as voluntary
ESRS E2	ESRS E2 IRO-1 (11a)	3	whether the undertaking has screened its site locations and business activities in order to identify its actual and potential pollution-related impacts, risks and opportunities in its own operations and upstream and downstream value chain, and if so, the methodologies, assumptions and tools used in the screening	Text in the name field does not match the text in paragraph referenced to.
ESRS E2	ESRS E2-2 (19)	13	Layer in mitigation hierarchy to which action can be allocated to (pollution)	Row 13 should be labelled as a voluntary datapoint.

Sheet	ESRS Reference	Row number	Content	Remarks
ESRS E2	ESRS E2-4 (28b)	35,36	microplastics generated or used by the undertaking	The wording in ESRS does not require two separate data points. Lines 35 + 36 should be combined. "Microplastics produced or used"
ESRS E2	ESRS E2-4 (31)	44	Disclosure of reasons for choosing inferior methodology to quantify emissions	The datapoint is subject to a condition. Therefore, a phrase "If applicable" to be added.
ESRS E2	ESRS E2-6	(diverse)	Disclosure on anticipated financial effects	anticipated financial effects reporting area – not all data points are marked in column I (in excel) as subject to phasing-in provisions. See cover letter of the DRSC on this consultation.
ESRS E2	ESRS E2-4 AR 27	37-39	(diverse)	The reference to AR 27 seems incorrect, as AR 27 does not contain any data requirements.
ESRS E3	ESRS E3-4 AR 29	42	AR 29 states that "When disclosing contextual information on water consumption performance required by paragraph 26, the undertaking shall explain the calculation methodologies and more specifically the share of the measure obtained from direct measurement, from sampling and extrapolation, or from best estimates."	The List of ESRS data points describes this requirement as "narrative". However, the "share of the measure" is also required, which could be labelled as "narrative/percentage"
ESRS E3	ESRS E3-1 (14)	15	The undertaking shall specify whether it has adopted policies or practices related to sustainable oceans and seas	Para 14 does require, whether policies ... are adopted, but not the content, scope etc.; however, the datapoint in the excel suggests that the datapoint requires disclosure of the policies content, scope etc. Wording of the datapoint in the excel file needs to be changed. "Shall specify whether ..."
ESRS E3	ESRS E3-3 (25)	33	The undertaking shall specify as part of the contextual information, whether the targets it has set and presented are mandatory (required by legislation) or voluntary.	Para 14 does require, whether the targets set are mandatory; however, this is not clear from the wording in the excel file. Wording of the datapoint in the excel file needs to be changed. "Shall specify whether ..."

Sheet	ESRS Reference	Row number	Content	Remarks
ESRS E3	ESRS E3-5	(diverse)	Disclosure on anticipated financial effects	anticipated financial effects reporting area – not all data points are marked in column I (in excel) as subject to phasing-in provisions. See cover letter of the DRSC on this consultation.
ESRS E4	ESRS E4 SBM-3 (16b)	7	whether it has identified material negative impacts with regards to land degradation, desertification or soil	"Shall disclose whether" to be added at the beginning
ESRS E4	ESRS E4 SBM-3 (16c)	8	whether it has operations that affect threatened species	"Shall disclose whether" to be added at the beginning
ESRS E4	ESRS E4 IRO-1 (19a)	23,24	whether or not it has sites located in or near biodiversity-sensitive areas and whether activities related to these	"Shall disclose whether.../ Shall disclose whether or not..." to be added at the beginning
ESRS E4	ESRS E4 IRO-1 (19b)	25	whether it has been concluded that it is necessary to implement biodiversity mitigation measures, such as those identified in: Directive 2009/147/EC of the European Parliament and of the Council on the conservation of wild birds; Council Directive 92/43/EEC on the conservation of natural habitats and of wild fauna and flora; an Environmental Impact Assessment (EIA) as defined in Article 1(2), point (g), of Directive 2011/92/EU of the European Parliament and of the Council (76) on the assessment of the effects of certain public and private projects on the environment; and for activities located in third countries, in accordance with equivalent national provisions or international standards, such as the International Finance Corporation (IFC) Performance Standard 6: Biodiversity Conservation and Sustainable Management of Living Natural Resources	"Shall disclose whether.../ Shall disclose whether or not..." to be added at the beginning
ESRS E4	ESRS E4-2 (24a,b,c,d)	61,62,63,64	The undertaking shall specifically disclose whether it has adopted:	"Shall disclose whether.../ Shall disclose whether or not..." to be added at the beginning
ESRS E4	ESRS E4-2 (28b)	68	shall disclose whether it used biodiversity offsets in its action plans	"Shall disclose whether" to be added at the beginning

Sheet	ESRS Reference	Row number	Content	Remarks
ESRS E4	ESRS E4-3 (28b i, ii, iii)	68-71	If the actions contain biodiversity offsets, the undertaking shall include the following information	The datapoint is subject to a condition. Therefore, a phrase "If applicable" to be added.
ESRS E4	ESRS E4-4 (32a)	82	whether ecological thresholds and allocations of impacts to the undertaking were applied when setting targets	"Shall disclose whether" to be added at the beginning
ESRS E4	ESRS E4-4 (32a i, ii,iii)	83-85	If so, the undertaking shall specify:...	This is another example for "if applicable" requirements -> should be flagged as such
ESRS E4	ESRS E4-4 (32b)	86	whether the targets are informed by, and/or aligned with the Kunming-Montreal Global Biodiversity Framework, relevant aspects of the EU Biodiversity Strategy for 2030 and other biodiversity and ecosystem-related national policies and legislation	"Shall disclose whether" to be added at the beginning
ESRS E4	ESRS E4-4 (32d)	88	the geographical scope of the targets, if relevant	"If applicable" to be added
ESRS E4	ESRS E4-4 (32e)	89	whether or not the undertaking used biodiversity offsets in setting its targets	"Shall disclose whether" to be added at the beginning
ESRS E4	ESRS E4-6	(diverse)	Disclosure on anticipated financial effects	anticipated financial effects reporting area – not all data points are marked in column I (in excel) as subject to phasing-in provisions. See cover letter of the DRSC on this consultation.
ESRS E4	ESRS E4-SBM3-16 a) ii) and E4 – IRO 1-19 a)	5 and 23	(diverse)	Interaction between both datapoints to be clarified explicitly in ESRS, not in the List of datapoints. Para 16(a) ii does not mention "sites located in or near biodiversity-sensitive area", but para 19a does.
ESRS E4	ESRS E4-SBM3-16 a) i und E4-IRO 1-19 a)	4 and 24	(diverse)	Interaction between both datapoints to be clarified explicitly in ESRS not in the List of datapoints.. Para 16(a) i contains the wording "activities negatively affecting biodiversity-sensitive area", whereas para 19(a) indeed refers to "biodiversity-sensitive areas".

Sheet	ESRS Reference	Row number	Content	Remarks
ESRS E4	ESRS E4 IRO-1 Tz.17 d und AR 9	12 and 13	(diverse)	the original text from the DA does not lead to two separate data points differentiating between own business and society; recommendation to phrase it as one single data point, in line with the wording used for the data point on physical and transition risks, because systemic risk is only one more type of risks.
ESRS E5	ESRS E5 IRO-1 (11a)	3	AR 1 ...and may consider the four phases below, also known as the LEAP approach	Does not fit to the ESRS reference. E5.11 contains two data-points: (1) whether the assets etc. are screened, (2) if yes, methodologies, assumptions etc.
ESRS E5	ESRS E5 IRO-1 (AR 7a,b,c,d,e,f)	5,6,7,8,9,10	When providing information on the outcome of the materiality assessment, the undertaking shall consider:...	AR 7 does not constitute disclosure requirements. It addresses issues to consider when developing the disclosures. Delete
ESRS E5	ESRS E5-3 (24a,b,c,d,e,f)	31-37	The disclosure required by paragraph 21 shall indicate whether and how the undertaking's targets relate to resource inflows and resource outflows, including waste and products and materials, and, more specifically to:...	"Disclosure whether and how target relates to..." to be added at the beginning
ESRS E5	ESRS E5-3 (27)	42	The undertaking shall specify as part of the contextual information, whether the targets it has set and presented are mandatory (required by legislation) or voluntary	"Shall disclose whether" to be added at the beginning
ESRS E5	ESRS E5-6	(diverse)	Disclosure on anticipated financial effects	anticipated financial effects reporting area – not all data points are marked in column I (in excel) as subject to phasing-in provisions. See cover letter of the DRSC on this consultation.
ESRS E5	ESRS E5-5-metrics	57 to 83	(diverse)	These might be candidates for datapoints that are marked as "tabular format recommended but not required by ESRS"

Sheet	ESRS Reference	Row number	Content	Remarks
ESRS E5	ESRS E5 IRO 1-AR 7 a-f) (excel rows 5 to 10)	5 to 10	(diverse)	The regulation states that the materiality outcome shall consider the points in AR 7, however, the excel proposes six extra data points to disclose on this (which in other ESRS does not lead to separate data points to be disclosed). All these data points related to AR 7 should be deleted as the considerations are part of the methodology or process, but do not lead to separate data points.
ESRS S1	ESRS S1-6 (50b)	101	N/A	Not in line how tables are specified in ESRS, ESRS use numbers (table 1 ...).
ESRS S1	ESRS S1-8 (60b)	125	"... it has significant employment, defined as at least 50 employees by head count representing at least 10% of its total number of employees"	The 10% threshold should be mentioned.
ESRS S1	ESRS S1-6-50a AR 57	96, 97, 99, 100, 103, 104	(diverse)	These are datapoints that might be treated as alternatives. The undertaking might as well disclose avg and year-end data. This should be clarified. Further classification (and/or colour coding) could be helpful (in addition to "voluntary", "phase-in" etc.) to label datapoints an undertaking may report as an alternative.
ESRS S1	ESRS S1-8 para 60(b)	124-131	Phase-In option for collective bargaining coverage outside / inside EEA	Phase-in options in column I for ESRS S1-8 are incorrect as the phase-in option in ESRS 1 Appendix C only relate to employees outside the EEA, e.g. there is no Phase-In option for disclosure in acc. with ESRS S1.60(b) Update column I for ESRS S1-8 to have the right phase-in options.
ESRS S1	ESRS S1-8 AR 70	131, 126	"Own workforce in region (non-EEA) covered by collective bargaining agreements by coverage rate and by region"	This datapoint from ESRS S1.AR70 seems to be covered by row 126 which is based on ESRS S1.60(c). It is unclear how these two datapoints differ. AR70 refers to presentation but does not address a data point.

Sheet	ESRS Reference	Row number	Content	Remarks
ESRS S1	ESRS S1-9 para 66(b)	134-139	Distribution of employees by age group	<p>ESRS S1.66(a) requires gender distribution in number and percentage whereas ESRS S1.66(b) requires the 'distribution' without specifying whether this should be presented as a number or percentage. The list of datapoints however lists both, number and percentage which is more information than there is in the standard</p> <p>The datapoints from ESRS S1.66(b) should only say "distribution" and leave it open whether this requires percentage and number or only one of the two since the standard does not specifically require such a presentation</p>
ESRS S1	ESRS S1-14	171-172	<p>Number of cases of recordable work-related ill health of employees;</p> <p>Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees</p>	<p>ESRS 1 Appendix C includes the provision "The undertaking may omit the data points on cases of work-related ill-health and on number of days lost to injuries, accidents, fatalities and work-related ill health for the first year of preparation of its sustainability statement."</p> <p>This Phase-In option is not reflected</p> <p>88d and 88e should have a 'Y' in column 'I'</p>
ESRS S2	ESRS S2-2 (AR 17)	28	"When describing which function or role has operational responsibility for such engagement and/or ultimate accountability, the undertaking may disclose whether this is a dedicated role or function or part of a broader role or function, and whether any capacity building activities have been offered to support the staff to undertake engagement. If it cannot identify such a position or function, it may state that this is the case. This disclosure could also be fulfilled by making reference to information disclosed according to ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies."	The merger of AR 17 and AR 18 does not become really clear. Clarify better the text field. As an alternative, EFRAG may consider adding a dedicated datapoint for AR 17 instead of merging it with AR 18.

Sheet	ESRS Reference	Row number	Content	Remarks
ESRS S3	ESRS S3-2 (AR 14)	26	"When describing which function or role has operational responsibility for such engagement and/or ultimate accountability, the undertaking may disclose whether this is a dedicated role or function or part of a broader role or function, and whether any capacity building activities have been offered to support the staff to undertake engagement. If it cannot identify such a position or function, it may state that this is the case. This disclosure could also be fulfilled by making reference to information disclosed according to ESRS 2 GOV-1 The role of the administrative, management and supervisory bodies."	The merger of AR 14 and AR 15 does not become really clear. Clarify better the text field. As an alternative, EFRAG may consider adding a dedicated datapoint for AR 14 instead of merging with AR 15.
ESRS G1	ESRS G1-1 para 7	5	Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation [see ESRS 2 MDR-P]	(1) Wrong wording: "Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation [see ESRS 2 MDR-P]" --> should be "business conduct matters". (2) The hyperlink does not work.
ESRS G1	ESRS G1-4	32	Action plans and resources to manage its material impacts, risks, and opportunities related to consumers and end-users [see ESRS 2 - MDR-A]	Wrong wording: Action plans and resources to manage its material impacts, risks, and opportunities related to consumers and end-users [see ESRS 2 - MDR-A] --> should be "business conduct matters".
ESRS G1	ESRS G1-1 and G1-4	(Instructions)	The DPs in Minimum Disclosure Requirements (MDR) are to be disclosed for the sustainability matters that have been assessed as material according to the undertaking's materiality assessment: E1-2; E1-3; E1-4; E2-1; E2-2; E2-3; E3-1; E3-2; E3-3; E4-2; E4-3; E4-4; E5-1; E5-2; E5-3; S1-1; S1-4; S1-5; S2-1; S2-4; S2-5; S3-1; S3-4; S3-5; S4-1; S4-4; S4-5; G1-1 (Policies); G1-4 (Actions)	It is unclear why the reference to G1 only contains G1-1 and G1-4. ESRS 2 MDR are relevant for all material sustainability matters. E.g., G1-2 (para 14) requires an undertaking to describe its policy to prevent late payments. As this is an element of the sustainability matter "management of relationships with suppliers including payment practices" as per ESRS 1.AR16 it should be referred to in the instructions as well. Generally speaking, ESRS require policies, targets, and actions to be reported on all material sub-topics of G1.
ESRS G1	ESRS G1 (ESRS 2 IRO 1)	n/a		Datapoint seems missing (IRO 1 - Description of the processes to identify and assess material impacts, risks and opportunities in relation to business conduct matters.)
ESRS G1	ESRS G1-4 24 b)	n/a		Datapoint seems missing (any actions taken to address breaches in procedures and standards of anticorruption and anti-bribery)