

**Name of responding organisation:**  
**Austrian Federal Economic Chamber (WKÖ)**

## **Feedback: Draft EFRAG IG 3 Detailed ESRS datapoints implementation guidance**

**February 2, 2024**

### **explanatory note and Appendix B**

- During the consultation phase of the ESRS, it was identified that the requirements are complex and extensive. It is, therefore, crucial that the guidelines are simple, clear and comprehensible, supplemented with **examples**. Undertakings should be able to extract all necessary information for reporting from the guidelines, streamlining the subsequent implementation of the requirements.
- For better clarity, it would be important to illustrate the dependencies and connections among the individual requirements to avoid overlooking any aspects. Developing a type of **flowchart** with specific references to the chapters and requirements would be beneficial.
- The **translation** of the ESRS into other languages has been successfully completed, highlighting the importance of promptly releasing translated versions of the guidelines.
- For the non-narrative points, it would be beneficial to include additional information such as the specific required value and the prescribed formula for calculation according to ESRS.