**Feedback on Draft EFRAG IG 3 - ESRS datapoints implementation guidance**

ESRS E1:

* Row 7: E1-1: Add Paragraph 15.
* Row 45: E1-2: Add Paragraphs 22 and 23.
* Row 60: E1-4: Add AR 27-AR29 and AR 31.
* Row 85: E1-5: Add AR 32.
* Row 147: E1-7: Add AR 59.
* Row 182: E1-9: Add 65 (a).
* Add new row after row 156: E1-7: GHG removals that occur in its own operations and those that occur in its upstream and downstream value chain: AR 59.

ESRS E2:

* Row 39: E2-4: Add AR 26.
* Add Disclosure requirement SBM-3 - Material impacts, risks and opportunities and their interaction with the strategy and business model(s): 48 (a) and AR 17; ESRS 2- Disclosure requirement IRO-1 - Description of the process for identifying and evaluating material impacts, risks and opportunities: paragraphs 51- 53.

ESRS E4:

* Add new row after row 13: E4- IRO-1: Materiality AR 10.
* Row 26: E4-1: Add Paragraph 12 and AR 1.
* Row 44: E4-2: Add Paragraphs 20 and 21 and AR 11.
* Row 66: E4-3: Add Paragraph 26.
* Add new row after row 81: E4-4: Targets: Add Paragraph 30-31. AR 22-AR 26.
* Row 96: E4-5: Add AR 27-AR 38.

ESRS S1:

* Row 87: S1-5: Add AR 44.
* Add new row after row 181: S1-15: Paragraphs 91 and 92.
* Add new row after row 185: S1-16: Paragraphs 95 and 96.

ESRS S2:

* Row 22: S2-1: Add AR 13.

ESRS S4:

* Row 61: S4-4: Add AR 29.