

Additional comments to MAIG 1

- In the „Summary in 13 key points“ paragraph 6 states "As illustration, a materiality assessment that would meet the requirements of the ESRS **could** include the following steps:..." (emphasis added). As the steps a) to c), which are listed afterwards are the same as in ESRS 1.AR9, a reference to ESRS 1.AR9 should be included. Furthermore, clarification that steps a) to c) of ESRS 1.AR9 are not optional („shall consider“) is needed.
- **Missing guidance for negative impacts in the past:** How should the example in paragraph 217 lit. b) be understood concerning impacts from the past? Example: an undertaking emitted pollution into soil while constructing its sites 100 years ago. The pollution can still be scientifically proven.
 - Consideration in the materiality assessment:
 - Negative impacts from the past shall be considered in the materiality assessment, therefore the undertaking shall assess whether the impacts from pollution are still material. This gives rise to additional questions: How far back in time should the undertaking generally go in this consideration? Should the impacts in the example, which arose 100 years ago, still be considered?
 - What should be considered when assessing the severity and likelihood of impacts from the past, e.g. should the impact be assessed on a gross basis (the original impact excluding any mitigation actions) or on a net basis (the remaining impact after mitigation actions in the past)?
 - Consideration while reporting on metrics: Shall the undertaking also report on those impacts from the past, e.g. report cumulative impacts from the start of the impact (which might be multiple decades ago) until the end of the reporting period? Concerning the example, this could mean that the undertaking reports the current pollution of its sites, which arose 100 years ago.
 - Considering both the materiality assessment and metrics: how should an undertaking fulfill these requirements if impacts from the past that are still present today were not calculated or assessed in the past and can no longer be assessed today, e.g. GHG emissions from the past?

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