

Mazars' comments on Chapter 4: VC map

We welcome the provision of such a map as it helps clarifying which disclosures must cover the VC when reporting under the Set 1 of ESRS.

Comments with respect to point 4. of the VC coverage map

We would like EFRAG to check whether the DRs S1-1 to S1-5 have been allocated correctly to point 4 ("*The undertaking shall reflect whether and how policies, actions or targets (PAT) cover VC*"). As ESRS S1 addresses the company's own workforce, we do not believe that a reference to the upstream and downstream value chain is relevant.

Comments with respect to point 6. of the VC coverage map

Point 6. usefully clarifies that some disclosures only reflect own operations as no coverage of VC is required.

We suggest that EFRAG adds a footnote, as a reminder, indicating that entity-specific information covering the VC may be needed, where relevant. This may be the case for instance with respect to anticipated financial effects (e.g. where some significant fundings have been granted to suppliers in order to improve working conditions in the upstream value chain).