

Institut der Wirtschaftsprüfer in Deutschland e.V.

EU-Transparenzregisternummer: 810688116593-26

Please provide your comments on Chapter 4 of the VCIG

Chapter 4: VC map

- According to the “VC coverage map of Set 1 ESRS” point 4 the undertaking shall reflect whether and how policies, actions or targets (PAT) cover the VC.
- What does “shall reflect” mean? Does it refer to the terms of “shall disclose” or “shall consider disclosing” that are normally used within the ESRS? To be aligned with the ESRS, the wording should be “shall disclose”, as those reporting requirements result from ESRS 2 MDR-P (ESRS 2.65b), MDR-A (ESRS 2.68b) and MDR-T (ESRS 2.80c)

Date: 2024/02/02