

Log of questions received on the ESRS Q&A Platform

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			as of date	12/12/2024				
Response ID	Main Sector	Country where submitter company/organization is based	Q+A Title (if assigned; otherwise "0")	Question asked	ESRS reference	Status	Categorisation	Related question(s) or IGs where answer can be found [applies only to categorisation '5d - rejection: already asked/answered']
1	Insurance	Italy	Gross or net (impact) materiality	Shall preparers use an inherent (gross) or residual (net) perspective?	ESRS 1 chapter 3.4 "Impact Materiality"	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment FAQ 23
2	Insurance	Italy	value chain and insurance	For Group holding, is a simplified core business value chain segmentation enough?	ESRS 1 chapter 5.1 Reporting undertaking and value chain	Question answered/closed	5b - rejection: non-widespread	IG 2 Value Chain chapter 2.2
3	Insurance	Italy	Materiality in value chain only	Topic is not material for "own operations" but material for other segments, DR still due?	ESRS 1 chapter 5.1 Reporting undertaking and value chain	Question answered/closed	5d - rejection: already asked/answered	IG 2 Value Chain chapter 2.2
4	Professional Services	Ireland	Employee pension funds general treatment and ESRS E1 - carbon footprint	How to consider employee pension funds in sustainability statements under ESRS E1 Climate for scope 3 emissions?	ESRS 1 chapter 7.6 Consolidated reporting and 5.1 Reporting undertaking and value chain ESRS E1 par. 44(c), AR 39(a), AR 46 and AR 48; IAS 19	Question categorised	2a - implementation guidance (new)	[ESRS E1 - GHG emissions, Employee Pension funds]
5	Not applicable	Luxembourg	Audit	Who will be able to audit the content of the disclosed information?	none	Question answered/closed	4 - out-of-scope of EFRAG	n/a
6	Capital Markets	Denmark	Forms and documentation of training	Which sorts of training should be accounted for and how should it be documented?	ESRS S1 paragraph 13	Question categorised	2a - implementation guidance (new)	[ESRS S1 - Training] ID 491
13	Professional Services	United States of America	Final ESRS version	Is there a final (non-draft) version of the ESRS approved by the EU publicly available.	ESRS 1	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
28	Information Technology	Mexico	Definitions S4	define all	ESRS S4	Question answered/closed	5a -rejection: non-conclusive	n/a
29	A perdere	Germany	'May' and 'shall' reporting requirements	What is the meaning of a "may disclose" in ESRS; how does that relate to a "shall disclose"? Can you explain based on Disclosure Requirement S1-12?	ESRS 1 paragraph 18; ESRS S1 paragraph 77, 80	Question answered/closed	1 - explanation question	ID 261
31	Professional Services	Germany	Breakdown temporary, permanent, non-guaranteed hours employees	Is this a three-way split or is non-guaranteed hours employees part of temporary/permanent employees?	ESRS S1 paragraph 50(b), ESRS S1 paragraph AR55, ESRS S1 paragraph AR56	Question answered/closed	1 - explanation question	n/a
32	Professional Services	Germany	Methodology for presenting information on employees	Is there a materiality approach for the people reporting in place (for example, if 99% of the workforce are full-time employees, the difference between our existing FTE reporting and head count is negligible. Does an additional head count reporting have to be set up or can we keep FTE reporting and provide background information for the users?)	ESRS S1 paragraph 50(b) and (d), 52(a) and (b); ESRS S1 paragraph AR 55. ESRS 1 paragraph 34	Question answered/closed	1 - explanation question	n/a
33	Professional Services	Germany	Definition of non-employees	Which groups can be considered as employees or non-employees workers in line with the German HGB respectively other national laws?	ESRS S1 paragraph 50(a), ESRS S1 paragraph 55(a), ESRS S1 paragraph 4, ESRS S1 paragraph AR3	Question answered/closed	1 - explanation question	n/a
36	Metal Processing	Netherlands	Energy mix	Does disclosure E1-37(b) refer to all forms of energy generated from nuclear sources, such as electricity? If so, does this disclosure also encompass electricity mixes that include fractions of nuclear-generated electricity?	ESRS E1 paragraph 37(b); ESRS E1 paragraph AR3 (7)	Question answered/closed	1 - explanation question	n/a
37	Not applicable	Germany	Materiality, positive impact only	Can an impact be material if it is material from a positive impact perspective, only?	ESRS 1 chapter 3.4; paragraph 46	Question answered/closed	1 - explanation question	n/a
38	Not applicable	France	Structure of sustainability statement	Separating HR policies (S1-1), action plans (S1-4), targets (S1-5) and metrics (S1-9 to S1-17) is not efficient for the understanding of the users. Can we put into one chapter, for each material issue (eg Health and safety), the policy with the targets, the action plan and the metrics?	ESRS S1 paragraph 11, ESRS 1 Chapter 8, ESRS 1 Appendix F	Question answered/closed	1 - explanation question	n/a

39	Not applicable	Finland	List of sectors SBM1	What are the 'ESRS sectors' mentioned under the ESRS 2 Disclosure Requirement SBM-1?	ESRS 2 DR SBM-1, paragraph 40 (b), (c), and paragraph 41; ESRS 1 Appendix C on ESRS 2, SBM-1	Question answered/closed	1 - explanation question	n/a
41	Insurance	France	Financial institutions, own operations vs VC and metrics	What is the scope of insurance companies' own operations (under Solvency II) ? Do ESRS standards relate only to insurers' non-life insurance activities (fire, health, damage to vehicles, third part liability, assistance, legal expenses etc.), or also to investment activities? How should the sustainability report address Insurance with profit participation ?	ESRS 1 chapter 5.1 Reporting undertaking and value chain	Question answered/closed	1 - explanation question	n/a
42	Not applicable	United Kingdom	Final ESRS version	When and where will the FINAL versions of the ESRS be published?	All Final Versions of ESRS	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
43	Insurance	France	scope 3 boundaries, financial investment, insurance companies	About the carbon accounting for insurance companies : - What is the exact scope of reporting scope 3 greenhouse gas emissions for insurance companies? For example, for a car bumper refund, should the greenhouse gas emissions linked to the manufacture and transport of the bumper be included? - Should the greenhouse gas emissions of the companies in which the insurance company invests be taken into account when reporting the insurance company's greenhouse gas emissions?	Disclosure Requirement E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	Question answered/closed	1 - explanation question	n/a
46	Not applicable	Denmark	n/a	Student asking for support on his/her master-thesis	n/a	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
48	Insurance	France	SBM-1 sector breakdown and Phase-in	What is the publication date of EFRAG's first draft of sector-specific standards (ESRS SECTOR STANDARDS) for the insurance sector?	ESRS 1 Chapter 1. Categories of ESRS Standards, reporting areas and drafting conventions	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
58	Professional Services	Germany	Transitional provisions 750 employees	If appendix C of ESRS 1 allows companies under 750 employees to omit E4 and S1-4 for the first three years, why does ESRS 2 paragraph 1.17 then say that the information still needs to be disclosed if considered material? Is there a difference in granularity of information disclosed?	ESRS 2 paragraph 17 Use of phase-in provisions in accordance with Appendix C of ESRS 1	Question answered/closed	1 - explanation question	n/a
63	Not applicable	Netherlands	Emission factors	Will the EU provide a comprehensive and validated set of emission factors to be used in the calculation? If not, how can we validate the accuracy of our emission calculation?	E1	Question answered/closed	4 - out-of-scope of EFRAG	n/a
67	Not applicable	Italy	SBM-3 vocabulary / grammar	Can you provide a more detailed explanation on how the expression 'as opposed to' is to be interpreted in the context of the disclosure requirement SBM-3?	ESRS 2 paragraph 48 (h)	Question answered/closed	1 - explanation question	n/a
76	Not applicable	Sweden	GHG protocol, operational control	According to ESRS, when calculating the total GHG emissions, the principles, requirements and guidance provided by the GHG protocol should be considered. In the GHG protocol, there are different methods to use when deciding the organizational boundaries (equity share approach and control approach), which one should be used according to ESRS?	ESRS E1 paragraph 44; ESRS E1 paragraph AR 39	Question categorised	2a - implementation guidance (new)	n/a
79	Not applicable	Sweden	Materiality assessment - Thresholds	According to paragraph 41, appropriate quantitative and/or qualitative thresholds should be used when determining which impacts, risks and opportunities are identified and addressed by the undertaking as material and to determine which sustainability matters are material for reporting purpose. What is seen as appropriate thresholds?	ESRS 1 paragraph 41	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment chapter 3.6 and 3.7
81	Not applicable	Germany	GHG emissions, subsidiaries	Considering the case of a holding company with over 100 companies, is it imperative for all 100+ companies to rely on the exact same criteria and methods for the collection of the GHG emissions data, provided they all align with the GHG protocol, and the requirements set out in E1-6 (and the corresponding application requirements)?	Disclosure Requirement E1-6	Question answered/closed	1 - explanation question	n/a

86	Food and Beverages	Denmark	XBRL - complete list of requirements	When will the complete list of requirements in all ESRS be published. I know there is a lot of companies looking forward to the launch of this list. Thanks a lot. Best regards Dorthe Maagaard	all ESRS	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
89	Textiles, Accessories, Footwear and Jewelleries	France	Reporting period	Which reporting period do we have to report for our first publication ?	ESRS 1 chapter 6.1 reporting period	Question answered/closed	4 - out-of-scope of EFRAG	n/a
100	Professional Services	Finland	Compliance with double materiality assesement	Is there a body or an organisation that coul help us assure and verify that a double materiality assessment process is standards compliant?	ESRS 1 chapter 3. Double materiality as the basis for sustainability disclosures	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
102	Professional Services	Finland	Materiality / Consolidated reporting	How to conduct the materiality assessment in groups with many subsidiaries: one consolidated materiality assessment or within each subsidiary with subsequent aggregation?	ESRS 1 chapter 7.6; IG 1 Materiality Assessment (update based on final IG 1 Materiality Assessment)	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment FAQ 13
103	Professional Services	Finland	Materiality assessment - stakeholder groups	Are there stakeholder groups that are mandatorily to be consulted?	ESRS 1 chapter 3.1 Stakeholders and their relevance ...; IG 1 Materiality Assessment chapter 5.4	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment chapter 5.4
105	Not applicable	Germany	XBRL - complete list of requirements	Why are not all datapoints as well as application requirements included in the excel draft list of esrs data points? Some points are missing (e.g. ESRS 2 BP-2 DP 7 and 8) while some points are listed more than once (e.g. ESRS 2 BP-2 DP 15). Also, many application requirements are not included in the list. Why is this the case?	3-05-03 draft list of esrs data points	Question answered/closed	5b - rejection: non-widespread	n/a
106	Professional Services	Finland	Entity specific guidance and examples	•Can you give any concrete examples of potential entity specific sustainability matters and any guidance related to finding and dealing with such?	ESRS 1 Appendix A Entity specific disclosures	Question answered/closed	1 - explanation question	n/a
109	Textiles, Accessories, Footwear and Jewelleries	France	Bold text in Disclosure requirements	Is the "bolded paragraph" following each ESRS Disclosure Requirement a disclosure that the undertaking has to respond to? Or is it simply a "headline" that prescribes what the paragraph will contain once all the individual datapoints are completed? Reference is made to ESRS E1-6.	Disclosure Requirement E1-6	Question answered/closed	1 - explanation question	n/a
117	Health Care and Services	Germany	Gross or net (impact) materiality	Do we have to consider net or gross risk in the materiality assessment?	materiality assessment	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment FAQ 23
122	Professional Services	Germany	Value chain - tier N	As part of the materiality analysis it is necessary to identify all material upstream activities. My question is about when it is allowed to make a cut, as some considerations would clearly exceed the scope. Example: Among other activities a logistic company uses trucks to transport the goods. This naturally results in various environmental effects (e.g co2-emission), but does the company now have to record the entire production of the truck? This would at once make all ESRS issues material.	ESRS 1 chapter 5.1 Reporting undertaking and value chain	Question answered/closed	5d - rejection: already asked/answered	IG 2 Value Chain chapter 2.1 Should IROs linked to all actors in the VC be considered?; and FAQ 1
132	Not applicable	France	Calculation of gender pay gap	Can you please specify if for the below indicators: a) the gender pay gap, defined as the difference of average pay levels between female and male employees, expressed as percentage of the average pay level of male employees; should we include variable components of salary or only gross wage.	ESRS S1-16 paragraph 95, paragraph 97, paragraph 98	Question answered/closed	1 - explanation question	n/a
133	Professional Services	Denmark	Voluntary / Mandatory requirements	Will a "may"-disclosure be mandatory to disclose, if the datapoint is material? And vice-versa can a "shall"-disclosure be omitted if the datapoint is not material? The question is; what relevance has "shall" and "may" after materiality assessments was included by the European Commission?	ESRS 1 paragraph 18	Question answered/closed	5d - rejection: already asked/answered	ID 29
134	Not applicable	Norway	group active in different sectors	Materiality is reported on at consolidated level for a company that operates and own many different technologies, all within the same entity. However, a topic is deeped material due to one technology, while the same topic is immaterial for another technology. Can you scope out this topic for the technology where its immaterial, while report only the metrics on the technology where it is material?	ESRS 1 paragraph 104	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment FAQ 22

136	Professional Services	Norway	GHG emissions scope 1; Guarantee of Origins	Under which circumstances can reporting entities use Guarantees of Origin for biomethane (or green hydrogen certificates) to assess their emissions (market-based) under scope 1 as per ESRS E1 Paragraph 48 and AR 43?	ESRS E1 paragraph 48; ESRS E1 paragraph AR 43	Question categorised	2a - implementation guidance (new)	[ESRS E1 - GHG emissions]
138	Information Technology	Ireland	Electronic submission of sustainability statement	How will electronic submission be handled once reporting is completed?	ESRS	Question answered/closed	4 - out-of-scope of EFRAG	n/a
141	Motor Vehicles	Germany	qualitative vs quantitative disclosures for DR SBM 3 financial effects	Is there a corresponding requirement through ESRS2 SBM3 §48 d) and e) to also monetarily quantify S- and G risk and opportunities or does ESRS2 SBM3 §48 d) and e) just imply a qualitative description of financial effects for S- und G-risks and opportunities?	ESRS 2 paragraph 48 (d) and (e)	Question categorised	2a - implementation guidance (new)	[ESRS 2 - financial effects] ID 810 and ID 141 (the latter being related but different question)
147	Professional Services	France	XBRL - complete list of requirements	How is it possible to obtain a list of the 1144 data points ?	All	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
148	Machinery and Equipment	Belgium	scope of consolidation - non EU - unconsolidated subsidiaries	Does the (consolidated) sustainability statement of a parent company has to include all its subsidiaries even if some of them are located out-side of the EU and/or if some are not (financially/legally) consolidated?	ESRS 1 paragraph 62	Question answered/closed	1 - explanation question	n/a
151	Professional Services	Netherlands	Number of employees - EU size criteria	One of the criteria for CSRD is the number of employees. How do you define employees? is it fulltime, contractors, part-time, every category?	ESRS 1	Question answered/closed	4 - out-of-scope of EFRAG	n/a
157	Professional Services	United States of America	ESRS 2 GOV disclosures and detailed specifications in the topical ESRS	If there is no additional guidance then do the other disclosure requirements do not apply to the topical standard (meaning Gov 1 and Gov 2 don't apply). Or do they all still apply, but there is just more guidance to follow (such that there is more specific guidance for Gov 3 specifically when reporting on E1?)	Disclosure Requirement GOV 1 and 2; ESRS 1 paragraph 29	Question answered/closed	1 - explanation question	n/a
159	Not applicable	Italy	Final ESRS version	Where can I download the whole documentation for ESRS?	N/A	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
161	Professional Services	Netherlands	audit of sustainability statement	Is there an auditors' template on Double materiality assessment?	ESRS 2	Question answered/closed	4 - out-of-scope of EFRAG	n/a
162	Professional Services	Netherlands	minimum number of material matters? Judgment	Is there a minimum number of material sustainability matters?	ESRS 2	Question answered/closed	1 - explanation question	ESRS IG3
163	Professional Services	Netherlands	universal thresholds?	Are there universal thresholds for impact and financial materiality? If not, how can we avoid changing the final list of material sustainability matters?	ESRS 1	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment chapters 3.6 and 3.7
165	Professional Services	Netherlands	tax matters in ESRS; entity-specific disclosures	GRI 207 standards refers to tax, is it correct to assume this as part of the business conduct? If yes is there any specific sub topic mapped to?	ESRS 1 paragraph 11; ESRS G1	Question categorised	2a - implementation guidance (new)	[ESRS 1 - sustainability matters] see also ID 752 on data privacy and cybersecurity
166	Professional Services	Netherlands	scope of consolidation - timing of acquisitions, divestment of subsidiaries	In case an undertaking acquires / (divests from) one or more of its subsidiaries how should he undertaking report on them in the year of acquisition ((divestment)?	ESRS 1 paragraph 62	Question categorised	1 - explanation question	also ID 504 and ID 939
167	Not applicable	Norway	GHG Protocol Scope 3; Sector	Is there a requirement for, or guidance around, the methods allowed to calculate Scope 3 emissions from shipping?	ESRS E1 paragraph 34 (a) and (b); ESRS E1 paragraph AR 46 (g), (h), (i)	Question answered/closed	1 - explanation question	n/a
171	Health Care and Services	Sweden	Meaning of administrative, management and supervisory bodies	Please clarify with examples what is meant by "administrative, management and supervisory bodies" as a collective vs. "management" & "management-level position" vs "senior executive management".	ESRS 2 paragraph 22 (a) and (d)	Question answered/closed	1 - explanation question	n/a

172	Professional Services	Netherlands	Materiality assessment - private equity structures	Which material sustainability matters have to be identified and assessed in private-equity structures having general and limited partners?	ESRS 1 chapters 5.1 Reporting undertaking and value chain and 7.6 Consolidated reporting and subsidiary exemption	Question answered/closed	1 - explanation question	IG 1 Materiality Assessment implementation guidance; see also ID 285 and 804 on PE
174	Construction and Engineering	Netherlands	Impact description for ESRS 1 paragraph AR 16	Can EFRAG provide an impact description for each of the (sub)(Sub) topics in the list of sustainability matters to be considered as displayed in AR 16?	ESRS 1 Appendix A: Application Requirements; ESRS 1 paragraph AR 16 (Sustainability matters to be included in the materiality assessment)	Question categorised	2a - implementation guidance (new)	[ESRS 1 - sustainability matters] IG Examples of impacts (AR16)
177	Professional Services	Ireland	Mapping sustainability matters to disclosure requirements	Is there a mapping link between the sustainability matters listed in AR 16 and the disclosure requirements in the topical standards or must judgement be used in deciding the disclosures required for a material sustainability matter?	ESRS 1 paragraph AR 16	Question answered/closed	1 - explanation question	ID 207; ID 828 and 846; 859; 880; 1149, 1151-1152
179	Professional Services	Norway	(Impact) materiality and likelihood	Does likelihood apply on the residual risk (after mitigation) or on the raw/inherent risk (before mitigation)?	ESRS 1 paragraph 45; IG 1 Materiality Assessment FAQ 23	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment FAQ 23
180	Not applicable	France	time horizon - difference for impact / financial materiality	Is there a difference between the time horizon as defined in ESRS 1 for impact materiality and for financial materiality?	ESRS 1 chapter 6.4	Question answered/closed	1 - explanation question	n/a
183	Professional Services	France	relationship of impacts, risks and opportunities with (sub-)/sub-topics	We must achieve double materiality on matters defined as topics, sub topics or sub sub topics defined in the ESRS E1 to G1. To what extent can we perform materiality assessment on sub-topic and with results directly characterize these matters as IROs ?	ESRS 2 IRO-1; IG 1 Materiality Assessment chapter 2.2	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment chapter 2.2 par 44
184	Professional Services	Germany	materiality assessment and no due diligence process according to international instruments	What exactly does it mean that the materiality assessment of a negative impact is informed by the due diligence process? Are companies required to adopt the due diligence process of the OECD Guidelines for Multinational Enterprises when assessing double materiality?	ESRS 1 paragraph 45; IG 1 Materiality Assessment chapter 4.3	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment chapter 3.5 and 4.3
185	Professional Services	Germany	Materiality assessment - stakeholder opinion vs. Objective evidence	When evaluating sustainability matters, is the focus on stakeholder opinions or on objective evidence?	ESRS 1 paragraph 24; ESRS IG 1 Materiality Assessment	Question answered/closed	1 - explanation question	0
186	Not applicable	France	Substances of (very high) concern	One of the requirements in the ESRS E2 Pollution Standard is to phase out substances of very high concern (SVHC). How can undertakings identify SVHC?	ESRS E2 paragraph 6; Disclosure Requirement E2-1 paragraph 15 (b)	Question answered/closed	1 - explanation question	ID 226, 301
187	Mining, Quarrying and Coal	Germany	holding and subsidiary reporting	What are the rules to define the reporting undertaking if a subsidiary is obliged to report according to the CSRD rules while the holding on top is not due to its legal form (foundation). Is the subsidiary obliged to report on subordinate subsidiaries which are not consolidated in its financial statements but in the statements of its holding?	ESRS 1 chapter 5.1	Question answered/closed	4 - out-of-scope of EFRAG	n/a
189	Professional Services	Netherlands	Minimum number of risks and opportunities; Relationship between risks and opportunities and (sub-) sub-topics ; judgment	Is there a list of risks and opportunities and a table linking them to topics and (sub) sub topics ?	IG3 paragraph 28	Question answered/closed	5a -rejection: non-conclusive	ESRS IG3
194	Not applicable	Denmark	CapEx / OpEx in EU Taxonomy and ESRS	Are the definitions for CapEx and OpEx aligned with the EU Taxonomy definitions for CapEx and OpEx?	ESRS 2	Question answered/closed	5f - rejection: no (initial) answer provided	n/a

602	Professional Services	Austria	Calculation of total energy consumption - share renewable energy	Disclosure E1-37 requires breaking down the total energy consumption from fossil, nuclear, and renewable sources. However, E1 AR 32(j) mandates adopting a conservative approach when distinguishing electricity sources. The undertaking should only consider energy consumption as renewable if the origin is clearly defined in the contractual arrangements. Is the energy mix included in invoices the applicable source, i.e., the contractual agreement, for disaggregating energy consumption?	ESRS E1 paragraph 37; ESRS E1 AR 32 (j)	Question categorised	1 - explanation question	n/a
201	Oil and Gas	Italy	Oil spill/Chemical spill	Are oil/chemical spills to be reported under DR E2-4 paragraph 28 or elsewhere?	ESRS E2-4 paragraph 28	Question answered/closed	1 - explanation question	n/a
202	Professional Services	Netherlands	Sustainability statement and official language of the Union	What are acceptable languages for the sustainability statement (and the materiality assessment)?	ESRS 1	Question answered/closed	4 - out-of-scope of EFRAG	n/a
204	Information Technology	Belgium	Phase-in for first-time reporters	1. Companies that become "large undertakings" for the first time: 1 - Are the ESRS requirements applicable from the year they exceed the thresholds? 2- 1 - Do they benefit from the Phase-In Requirements? 2	ESRS 1 Appendix D and PPT of June 14th 2023 from the EC to EFRAG on Updated Requirements	Question answered/closed	1 - explanation question	n/a
205	Information Technology	Belgium	Final ESRS version	Is there a new publicly available set of the ESRS Standards? I can only find the set of Drafts of November 2022.	ESRS 1 Appendix D as an example, but in general all DR's that are related to the changed requirements of June 14th	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
206	Information Technology	Belgium	Climate-related targets	Is it an absolute requirement in paragraph 30 that 90-95% of GHG emission reduction needs to be performed before given the option to work with GHG Removals?	E1-4 paragraph 30	Question answered/closed	1 - explanation question	n/a
207	Information Technology	Belgium	mandatory / voluntary disclosures when a matter is assessed material	Can it be clarified which Datapoints are really mandatory if only a subtopic is material but not the entire topic?	ESRS 2 Appendix E, S1 almost all DR's	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment chapter 2.2 (in particular par 47)
208	Sales and Trade	Lithuania	GHG emissions	The undertaking shall disclose in metric tonnes of CO ₂ eq its 45: (a) gross Scope 1 GHG emissions; (b) gross Scope 2 GHG emissions; (c) gross Scope 3 GHG emissions; and (d) total GHG emissions. the question is, how could this be done? What methodologies should be used and where can they be found? what exactly are the equivalents for the calculation. Interesting concrete examples.	E1-6 paragraph 19	Question answered/closed	1 - explanation question	n/a
209	Chemicals	Switzerland	Third country parent and reporting of EU subsidiaries	When third-country undertakings report to exempt subsidiaries pursuant to Articles 19a(9) and 29a(8) of the Accounting Directive, and when Union undertakings report pursuant to Article 48i of the Accounting Directive, where and how shall the 'consolidated sustainability reporting' be published?	ESRS 1, section 8; Annex II, 'sustainability statement' definition	Question answered/closed	4 - out-of-scope of EFRAG	n/a
210	Chemicals	Switzerland	Third country parent and reporting of EU subsidiaries	When third-country undertakings publish consolidated sustainability reporting to exempt subsidiaries pursuant to Articles 19a(9) and 29a(8) of the Accounting Directive, and when Union undertakings report consolidated sustainability reporting pursuant to Article 48i of the Accounting Directive, how shall they meet financial disclosure requirements if they lack a matching financial consolidation?	ESRS 1 section 9.2; DRs that concern financial information throughout the ESRS	Question answered/closed	4 - out-of-scope of EFRAG	n/a
211	Chemicals	Switzerland	GHG emissions scope 3; joint arrangements	How shall reporting undertakings report GHG emissions from joint arrangements and associates, including in category 15 of scope 3, given the general value chain reporting requirements in ESRS 1?	ESRS E1-6; ESRS E1 paragraph 46, AR40, and AR46; ESRS 1, section 5.1	Question categorised	2b - implementation guidance (addendum to existing one)	[IG 2 Value Chain]
212	Chemicals	Switzerland	JV and associates - share of information / value chain	What share of information shall be reported from joint arrangements and associates when they are included in a reporting undertaking's reporting boundary and how shall this share be calculated?	ESRS 1, paragraph 67; ESRS E1 paragraph 46	Question answered/closed	5d - rejection: already asked/answered	IG 2 Value chain chapter 2.3

213	Chemicals	Switzerland	JV and associates - share of information / value chain	How is materiality to be considered by a reporting undertaking when determining whether to include joint arrangements and associates in its reporting boundary?	ESRS 1, section 5.1	Question answered/closed	5d - rejection: already asked/answered	IG 2 Value chain chapter 2.3
214	Information Technology	Belgium	Resources to manage material impacts	When mentioning "material impacts" in paragraph 43 of S1-4, it is unclear if you mean "all" material impacts, or "Own Workforce" material impacts?	ESRS S1-4 paragraph 43; ESRS S1 paragraph AR48; ESRS S1 paragraph 1; ESRS 2 paragraph 60, 61; ESRS 2 paragraph 69; ESRS 2 paragraph AR23	Question answered/closed	1 - explanation question	n/a
215	Information Technology	Belgium	Social Dialogue Global Percentage	Can you clarify the "global percentage, reported at the country level" in paragraph 63?	ESRS S1 paragraph 63; ESRS S1 paragraph AR 69, ESRS S1 paragraph AR 70	Question answered/closed	1 - explanation question	n/a
216	Electronics and electrical equipment	Germany	Phase-in thresholds	In case of a consolidated sustainability reporting in accordance to new article 48i in 2013/34/EU (defined by 2022/2464) the thresholds for ESRS phase-ins / exemptions are applicable based on the number of employees of each individual undertaking included in the consolidated report, and not based on the consolidated number of employees, correct?	Appendix C, phase in requirements on ESRS E1-6, ESRS S1	Question answered/closed	4 - out-of-scope of EFRAG	n/a
217	Credit Institutions	San Marino	Prudential consolidation	Should an undertaking disclose the information in accordance with the requirements relating to prudential consolidation laid down in Part One, Title II, Chapter 2 of the Capital Requirements Regulation (EU) 575/2013?	ESRS 1 paragraph 62	Question answered/closed	1 - explanation question	n/a
222	Not applicable	Netherlands	Modification of size criteria for large undertakings and groups	Can the EFRAG please clarify the eligibility requirements for Non-EU companies given the recent update to eligibility requirements for EU companies?	ESRS 1	Question answered/closed	4 - out-of-scope of EFRAG	n/a
223	Not applicable	France	Assurance on compliance with CSRD reporting	What does it require to claim that a reporting guidance is compliant with CSRD? Does it necessarily require a review by an audit body? If yes, which one, EFRAG?	ESRS E	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
226	Construction and Engineering	Sweden	Substances of (very high) concern	What is the difference between "Substances of concern" and "Substances of very high concern" in disclosure Requirement E2-5?	ESRS E2-5	Question answered/closed	1 - explanation question	ID 186, 301
593	Construction and Engineering	Germany	own operations; waste generated	As a construction company (general contractor) in which scope do I have to disclose waste? Do I have to disclose the waste of the subcontractors that work for my project?	ESRS E5-5 paragraph 37	Question answered/closed	5d - rejection: already asked/answered	ID 496 (and 591)
230	Professional Services	France	bank loans and political contributions	political contributions: according to the standard, these include donations, loans, sponsorships, advances for services, or the purchase of tickets for fund-raising events and similar practices". Bank loans granted as part of a normal business relationship are not explicitly excluded. How to deal with it?	ESRS G1-5	Question answered/closed	5g - rejection: other reasons	n/a
232	Electronics and electrical equipment	Belgium	no financial consolidation; size criteria	Does a group of companies that as a whole meets the size thresholds to report have to create a consolidated sustainability report even if that group does not financially / legally consolidate?	ESRS 2, 1.5.; ESRS 1, 66	Question answered/closed	4 - out-of-scope of EFRAG	n/a
233	Health Care and Services	France	Definition of all DR and datapoints	Dear all, wouldn't be possible to update the xls ESRS datapoints with clear definitions?	Disclosure Requirement E1-5 and S1-1 et seq.	Question answered/closed	5a -rejection: non-conclusive	n/a
235	Construction and Engineering	Sweden	Answers to ESRS questions	Where will you publish the ANSWERS to our ESRS questions?	Regards all ESRS	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
228	Construction and Engineering	Sweden	Resource inflows	What resources/materials are relevant to report for a construction company?	ESRS E5-4 Resource inflows	Question categorised	2a - implementation guidance (new)	[ESRS E5 - definitions]
722	Information Technology	Ireland	net zero target	If we have set a net-zero target . Does that mean under that paragraph 60, we cant use carbon credit to reach our goal ?	ESRS Climate Change E1-7 Paragraph 60 and 61	Question categorised	1 - explanation question	ID 432

727	Not applicable	Italy	PCAF Scope 3	is it possible for asset managers refer also/or to SFDR PAI number 1 (ghg emissions) methodology in scope 3 calculation in addition to the PCAF standard?	ESRS E1 - appendix A - RA 46b	Question categorised	1 - explanation question	n/a
243	Power Production and Energy Utilities	France	Reference Financial Statement	We couldn't understand this datapoint 51 (f)	S1-6	Question answered/closed	1 - explanation question	n/a
245	Professional Services	Belgium	Climate risks	The question concerns climate risk analyses. what the difference is between the impacts, risks and opportunities related to climate change to identify and assess in your materiality analysis versus detailed analyses (using scenario analysis) for climate related impacts, physical risks and transition risks and opportunities (disclosure requirements 20+21 & AR 10-16)	ESRS E1 paragraphs 20, 21 & AR 10-16	Question answered/closed	1 - explanation question	n/a
251	Professional Services	Germany	Emission factors	Does the disclosure of emission factors include the values in for example 500 gCO2e/kWh or is the description of the emission factor related to the source of the emission factor sufficient? Is the reporting organisation obliged to make the calculation tools publicly accessible or is only the access for auditors and EU/national authorities mandatory?	ESRS E1 AR 39 b	Question answered/closed	1 - explanation question	n/a
261	Professional Services	Denmark	Materiality of information and "may-datapoints"	2.1 Does materiality assessment take precedence over ESRS 1:18? 2.2 Is an undertaking required to disclose a datapoint that is not material, if it is a "shall disclose" datapoint (example 1 above)? 2.3 Can an undertaking disregard the disclosure of a "may disclose" datapoint, if the datapoint is material (example 2 above)? 2.4 What is the relevance of ESRS 1:18 if materiality takes precedence over ESRS 1:18?	ESRS 1 paragraph 18	Question answered/closed	5d - rejection: already asked/answered	ID 29
263	Not applicable	France	Sectoral decarbonisation pathway	Will EFRAG provide examples of "sectoral decarbonisation pathway"?	ESRS E1-1	Question received and under review	Not yet categorised	n/a
268	Professional Services	Switzerland	GHG emissions scope	GHG Emission Gross - scope 1-3- I would like to know if corporates need to update and disclose their ghg emissions each year to comply with the CSRD reporting ?	ESRS 1 Delgated Act paragraph 73, ESRS E1 paragraph 34 (c)	Question answered/closed	1 - explanation question	n/a
271	Health Care and Services	France	Difference between work-related accident and work-related injury	What is the difference between work-related accident and work-related injury?	ESRS S1 paragraph 88(c), ESRS S1 paragraph AR 89	Question answered/closed	1 - explanation question	n/a
275	Transportation, Other	Luxembourg	Assessment of severity (scale, scope, irremediable character) for impacts	How can the severity of an impact be assessed, specifically for environmental matters ?	ESRS 1 paragraph 45; IG 1 Materiality Assessment chapter 3.6	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment chapter 3.3.1
281	Pharma and Biotechnology	Thailand	Materiality - at what point in time to consider value chain	When doing the materiality assessment should value chain be considered from the outset or should own operations be considered first subsequently value chain be integrated?	ESRS 1 3.3 Double materiality, paragraph 42.	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment chapter 2.6 and 3.2;
283	Machinery and Equipment	Germany	Incineration; waste	Is incineration with energy recovery considered waste diverted or waste disposed?	ESRS E5 paragraph 37 (a), (b), (c)	Question answered/closed	1 - explanation question	IG 2 Value chain FAQ 3; ID 437
284	Not applicable	Switzerland	sustainability rules for consolidation / JV and associates - social	How should joint venture (or associates) employees be taken into account in the sustainability statement?	ESRS S1 Disclosure Requirement AR3; ESRS S2 Disclosure Requirement AR3; VCIG Paragraph 34	Question received and under review	Not yet categorised	IG 2 Value chain
285	Professional Services	Denmark	Asset managers; investment entities; scope of sustainability statements	How is ESRS applied by asset managers or holding companies who are already reporting under SFDR in respect of their portfolio companies / investment entities?	ESRS 1 paragraph 62	Question answered/closed	5g - rejection: other reasons	ID 804, 172
286	Professional Services	Germany	financial year different from calendar year, metrics	Is it possible to report some metrics on a (deviating) financial year and other metrics on a calendar year basis?	ESRS 1 chapter 7.2 paragraph 90	Question answered/closed	1 - explanation question	n/a

287	Information Technology	Belgium	Difference between work-related accident and work-related injury	What is the difference between an 'accident' and an 'injury', and how should I count a 'case'?	ESRS S1-14 paragraph 88c	Question answered/closed	5d - rejection: already asked/answered	ID 271
290	Not applicable	Germany	n/a	Value Chain Implementation Guidance, Materiality Analysis Implementation Guidance and ESRS Datapoint --> when will these documents be finalized? And where exactly can they be downloaded?	n.a.	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
291	Information Technology	Belgium	Phase-in 750 employees; ESRS 2 related disclosures in topical standards	Are the ESRS 2 related Disclosure Requirements in topical standards also subject to the one year phase-in of ESRS 1 for =< 750 employee undertakings?	ESRS 1 Appendix C: List of phased-in Disclosure Requirements	Question answered/closed	1 - explanation question	n/a
293	Professional Services	Italy	setting strategy and defining policies	What is developed first the strategy, or the policy related to sustainability matters?	Disclosure Requirement SBM-1; MDR-P	Question answered/closed	1 - explanation question	n/a
196	Mining, Quarrying and Coal	France	Water storage (1)	Can the water storage metrics reporting align with the ICMM's definition of water storage as "a purpose-built structure designed to collect or hold operational water, such as tanks, dams, reservoirs, and disused pits, including water from natural rainfall, runoff, seepage, or intentionally stored for treatment, discharge, or further use in production," given that there is no specific definition for water storage in the ESRS E3 glossary?	ESRS E3 - DP28	Question categorised	2a - implementation guidance (new)	[ESRS E3 - waterstorage] ID 525
296	Professional Services	Germany	ESRS 2 related Disclosure Requirements in topical standards	Do the ESRS 2 related Disclosure Requirements in topical standards have to reported in the general section of the sustainability statement or in the respective topical section?	all topical ESRS	Question answered/closed	1 - explanation question	see also ID 304 and 305
297	Information Technology	Belgium	data from the value chain	How do undertakings get scope 3 emissions directly from SMEs for their products if their request to SMEs will be capped to scope 1 and 2? (according to the new LSME Standards)?	ESRS E1, general question	Question answered/closed	4 - out-of-scope of EFRAG	n/a
300	Machinery and Equipment	Belgium	n/a	happy to share feedback & connect	NA	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
301	Electronics and electrical equipment	France	Substances of (very high) concern	What is the list of substances of high concern to be considered? Is the list of substances of Very High Concern the one in s Annex XIV of REACH ? What are the main hazard classes of substances of concern and very high concern that must be considered for reporting under paragraph 34?	ESRS E2-5 paragraph 34	Question answered/closed	1 - explanation question	ID 186, 226
304	Insurance	France	"alongside" presentation of ESRS 2 related information of topical standards	If we take the example of ESRS E1, and the information relating to the transition plan (E1-1, §14), should it be published in ESRS E1 or in the part linked to E1 in ESRS 2 ?	Disclosure Requirement IRO-1 and SBM-3; ESRS 2 paragraph 49; ESRS E1 paragraph 12; ESRS E2 paragraph 10; ESRS E2 paragraph 7; ESRS E4 paragraph 9; ESRS E5 paragraph 10; ESRS S1 paragraph 11; ESRS S1 paragraph 8; ESRS S3 paragraph 6; ESRS S4 paragraph 7; ESRS G1 paragraph 4	Question answered/closed	5d - rejection: already asked/answered	ID 296
305	Insurance	France	"alongside" presentation of ESRS 2 related information of topical standards	If we take the example of ESRS S1, and the information requested in Appendix C of ESRS 2, should we publish the parts related to SBM-2 and SBM-3 in ESRS 2 or in the topical ESRS?	Disclosure Requirement IRO-1 and SBM-3; ESRS 2 paragraph 49; ESRS E1 paragraph 12; ESRS E2 paragraph 10; ESRS E2 paragraph 7; ESRS E4 paragraph 9; ESRS E5 paragraph 10; ESRS S1 paragraph 11; ESRS S1 paragraph 8; ESRS S3 paragraph 6; ESRS S4 paragraph 7; ESRS G1 paragraph 4	Question answered/closed	5d - rejection: already asked/answered	ID 304 and 296

306	Information Technology	Belgium	Phase-in 750 employees; ESRS 2 related disclosures in topical standards	In the first years of the phase in 750 employees, where should the disclosures required by ESRS 2 paragraph 17 be reported ?	ESRS 1 paragraph 115 ; ESRS 2 MDR paragraph 61 and 71	Question answered/closed	1 - explanation question	n/a
315	Not applicable	Germany	moving from impact (or financial) materiality alone to double materiality	We are an Group of Companys in three different sectors (logistics, retail, services). We did an simple materialityanalysis last year and published it in our sustainability paper. How can we do a double materiality and what are the exact steps to do it. Can we use the data from the simplle materiality to perform the double materiality or do we have to collect completely new data?	IG 1 Materiality Assessment chapter 4.1 for GRI 4.2 for ISSB	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment chapter 4.1 for GRI 4.2 for ISSB
325	Information Technology	United States of America	Definition of material topics	How should we define our material topics? Should be the highest value of the IROs scored or the average of them?	ESRS 1, IG 1 Materiality Assessment 3.6 and 3.7 Setting thresholds	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment
326	Information Technology	United States of America	XBRL - complete list of requirements	Why are there some AR that count as datapoints and some that don't?	All	Question answered/closed	1 - explanation question	n/a
328	Construction Materials	Germany	ESRS translation in EU languages	Are there going to be corrected versions of the translated ESRS?	ESRS S1-14 (only an example)	Question answered/closed	4 - out-of-scope of EFRAG	n/a
329	Professional Services	Spain	XBRL - complete list of requirements	Considering Appendix C of ESRS 2 and EFRAG's list of ESRS data points excel; Why not all DRs in ESRS E1-9 are marked as subject to phasing-in provisions (Column I)?	ESRS Disclosure Requirement E1-9	Question answered/closed	5d - rejection: already asked/answered	ESRS 1, Appendix C on E1-9
332	Media and Communication	Germany	Mapping GRI - ESRS	When will be a Mapping Guidance between GRI and ESRS been released?	ESRS 1	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
333	Machinery and Equipment	Austria	XBRL - complete list of requirements	Hello, I'm using the DRAFT ESRS DATAPOINTS excel document from EFRAG. The paragraphs listed in the excel do not match up with the draft ESRS.	ESRS	Question answered/closed	5b - rejection: non-widespread	n/a
335	Agriculture, Farming and Fishing	Netherlands	applicability of Appendix B (other EU legislation) datapoints for all undertakings	Are Appendix B datapoints (other EU legislation) applicable for all undertakings or for financial institutions only?	ESRS 1 chapter 10.2, par. 133	Question answered/closed	1 - explanation question	n/a
337	Not applicable	Germany	metrics calculation; same level of accuracy?	When calculating metrics for sustainability matters that are material for a group, do the data of all subsidiaries have to be taken into account with the same level of certainty, even if the matter is not material for some subsidiaries of the group?	ESRS 1 Chapter 7.2, ESRS 2 paragraph 77	Question answered/closed	1 - explanation question	n/a
338	Not applicable	Germany	High climate impact sector	How is "associated with activities in high climate impact sectors" to be understood - does it refer exclusively to the sectors in which the reporting undertaking itself is active?	ESRS E1 paragraph 40	Question answered/closed	1 - explanation question	n/a
339	Not applicable	Germany	Use of secondary data social protection	May estimates or secondary data also be used for social topics if they concern social protection on own workforce?	ESRS S1 paragraph 72, 74, 75	Question answered/closed	1 - explanation question	n/a
340	Not applicable	Germany	Entitlement family-related leave	Does the metric "family-related leave" presume that an employee is entitled to every concept of family-related leave?	ESRS S1-15 paragraph 93, ESRS S1 paragraph AR96, ESRS S1 paragraph AR97	Question answered/closed	1 - explanation question	n/a
341	Not applicable	Germany	Conditions for Maternity, Paternity and Parental Leave	What conditions must be met in order to consider an employee entitled to maternity- or paternity- or parental leave in the meaning of ESRS S1?	ESRS S1-15 paragraph 92, ESRS S1-15 paragraph 93, ESRS S1-15 paragraph AR96, ESRS S1 paragraph AR97	Question answered/closed	1 - explanation question	n/a
343	Sporting Equipment and Toys	Canada	Non-EU parent company and EU subsidiary reporting requirements	I am looking to clarify the timing of applicability of reporting against CSRD requirements for my client.	N/A	Question answered/closed	4 - out-of-scope of EFRAG	n/a

347	Agriculture, Farming and Fishing	Sweden	Indirect Products and Services within scope of ESRS S2	According to Annex II ACRONYMS AND GLOSSARY OF TERMS, an actor in the upstream value chain is linked to the products and services produced by the undertaking. Are suppliers of indirect material and services not in scope for ESRS S2?	ESRS S2-1	Question answered/closed	5b - rejection: non-widespread	n/a
349	Machinery and Equipment	Germany	Mapping GRI - ESRS	Is there a mapping tool available for comparing ESRS with GRI disclosure?	ESRS 1	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
350	Professional Services	Sweden	Climate risks; gross risk	The paragraphs above make reference to "Gross" risk, yet "Gross Risk" (or comparable) is not included in the ESRS Glossary (i.e. is not clearly defined). Is it correct to say that climate risk and scenario analysis/assessments processes should be done on a inherent/gross (i.e. pre control/mitigation strategy) risk (not a residual/net risk - post control/mitigation) basis?	ESRS E1 paragraph 20b(ii) and 20c(ii)	Question answered/closed	1 - explanation question	n/a
351	Electronics and electrical equipment	Germany	Days lost to fatalities	What constitutes the optimal data collection methodology for adhering to mandated reporting on 'days lost to fatalities'—whether stemming from work-related ill health or work-related accidents?	ESRS S1 paragraph 88(e), ESRS S1 paragraph AR95	Question categorised	2a - implementation guidance (new)	n/a
352	Electronics and electrical equipment	Germany	Work-related ill health and fatalities from ill health	"with regard to the undertaking's employees, the number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health": Why is "work-related" not mentioned in the last part of the datapoint (fatalities from ill health) but is attached to every other breakdown of this data point?	ESRS S1 paragraph 86, ESRS S1 paragraph 87, ESRS S1 paragraph 88(e)	Question answered/closed	1 - explanation question	n/a
353	Electronics and electrical equipment	Germany	Days lost to work-related ill health	What constitutes the optimal data collection methodology for adhering to mandated reporting on 'days lost to work-related ill health'?	ESRS S1 paragraph 88 (e) (S1-14)	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a
354	Not applicable	Germany	Materiality - thresholds for impact materiality	My question refers to the implementation of the materiality assessment. Does a high rating for one of the four factors (scale, impact, irremediability, likelihood) mean that an impact must be classified as material?	ESRS 1 General requirements, AR9+10	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materiality Assessment 3.6 and 3.7 Setting thresholds
356	Information Technology	Sweden	Sub-consultants Scope S1, S2	Are sub-consultants included in own workforce, or are they to be included within the S2-disclosures?	ESRS S1 paragraph 4, 5	Question answered/closed	1 - explanation question	n/a
358	Professional Services	Spain	Administrative, management and supervisory bodies	Could you please specify clearly about what will be included in the administrative, management and supervisory bodies? By this, I mean, it refers to only a highest body (Board of Directors) or it refers to another(s) bodies.	Page (document 237-PDF 238); Numeral 5: When disclosing information about the role of the administrative, management and supervisory bodies, the undertaking shall cover the following aspects".	Question answered/closed	5d - rejection: already asked/answered	ID 171
359	Professional Services	Netherlands	Non-EU parent company and subsidiary exemption	A company has NL based entities that are subject to CSRD reporting in 2026 for FY25, and Enterprise level reporting in 2029 for FY28 data. If the NL entities decide to use the subsidiary exemption and hold off the reporting until the consolidated reporting in 2029 for FY28 data, what does the subsidiary exemption entail and what are the potential risks relating to them?	ESRS 1, Chapter 7.6 Consolidated reporting and subsidiary exemption	Question answered/closed	4 - out-of-scope of EFRAG	n/a
361	Information Technology	Belgium	applicability of Appendix B (other EU legislation) datapoints for all undertakings	Explicit statement on ESRS 2 Appendix B Datapoints even if they are not relevant to my company?	DMAIG Paragraph 5, ESRS 2 Appendix B	Question answered/closed	5d - rejection: already asked/answered	ID 335
362	Food and Beverages	Finland	Machine-readable	What does "machine-readable" mean in practice?	ESRS1 paragraph 111 (b)	Question answered/closed	5c - rejection: not a technical ESRS Q&A Platform question	n/a

364	Education	Netherlands	Sites leased in or near protected areas or key biodiversity areas; own operations; value chain	Does reporting on this datapoint [ESRS E4-5 paragraph 35] apply to own operations or full value chain? Particularly, does 'leased sites' refer to own operations or to downstream activities?	ESRS E4 paragraph 35; ESRS Disclosure Requirement E4-5	Question categorised	2a - implementation guidance (new)	[ESRS E4 - leased assets] also consider ID 803 and 1206
365	Chemicals	Netherlands	Significant employment	Please confirm this should be read as disclosing on countries with at least 10% of employees, not EITHER 50 OR 10%: "the total number of employees by head count, and breakdowns by gender and by country for countries in which the undertaking has 50 or more employees representing at least 10% of its total number of employees"	ESRS S1 paragraph 50(a), ESRS S1 paragraph AR54, ESRS S1 paragraph 60(b)	Question answered/closed	1 - explanation question	n/a
367	Credit Institutions	Norway	High climate impact sectors, typo	Is there a typo in AR 33 when referring to 37 (a) and 38 (a) - (e)?	ESRS E1 paragraph 37 and paragraph 38 in relation with AR 33	Question answered/closed	5g - rejection: other reasons	n/a
368	Not applicable	Germany	Precedence of severity over likelihood in the MA	How should one give precedence of severity over likelihood in the case of a potential negative human rights impact if severity and likelihood are multiplied as done in risk management to determine the impact's materiality?	ESRS 1 Characteristics of severity AR 11	Question answered/closed	5d - rejection: already asked/answered	IG 1 Materialy Assessment chapter 3.6.2
369	Credit Institutions	Norway	high climate impact sectors	Is paragraph 40 only applicable for undertakings listed in NACE Sections A-H or L?	ESRS E1 paragraph 40 and AR 36	Question answered/closed	5d - rejection: already asked/answered	ID 338
372	Information Technology	Belgium	Actual and Potential Impacts and time horizons	What is the exact relation between Actual and Potential Impacts, and the short-, medium- and long-term?	ESRS 1 Chapter 6.4, MAIG paragraph 74 and chapter 3.6	Question answered/closed	5d - rejection: already asked/answered	ESRS Annex II - Acronyms and glossary of terms