

# DRAFT - SURVEYS QUESTIONNAIRE

## PUBLIC CONSULTATION

### ESRS EXPOSURE DRAFT SEC 1

## SECTOR CLASSIFICATION AND SECTOR GENERAL APPROACH

### PART 1 - SECTOR CLASSIFICATION

#### 1 Sectors outside the scope of CSRD

**Q1** Do you agree to exclude from ESRS classification the NACE codes listed in paragraph 9 of SEC 1 ED?  
Please provide your comments, if any.

#### 2 Criteria to identify the reportable sectors

**Q2** Do you agree that the criteria described in paragraphs from 12 to 16 of SEC 1 ED strike an appropriate balance between costs for the preparers of aggregating data into ESRS sectors and benefits for users in terms of understandability of impacts, risks and opportunities?  
Please provide your comments, if any.

#### 3 Appendix C: Sector classification

**Q3** Do you agree with the proposed aggregation of NACE codes into ESRS sectors?  
Please select the sector(s) for which you disagree, if applicable (selection possible from a guided menu).  
Please provide your comments, if any.

#### 4 Appendix D: sector description

**Q4.1** Do you agree with a combination of NACE codes and qualitative description to identify the reportable sectors, knowing that the sector description will become part of the main body of each sector ESRS and, in this way, will have the same authoritative status of the standard?

**Q4.2** Do you agree with the proposed sector description?  
Please select the sector(s) for which you disagree, if applicable (selection possible from a guided menu).  
Please provide your comments, if any.

**Q5** Please provide your comments on aspects not covered by the other questions, if any.

#### 6 Reconciliation with GRI

**Q6** Do you agree with the reconciliation with GRI (ref. to Appendix X)?  
Please provide your comments, if any.

#### 7 Reconciliation with SASB

**Q7** Do you agree with the reconciliation with SASB (ref. to Appendix X)?  
Please provide your comments, if any.

#### 8 Reconciliation with Taxonomy

**Q8.1** Do you agree with the reconciliation with Taxonomy (ref. to Appendix X)?

**Q8.2** Please select the sector(s) for which you disagree, if applicable (selection possible from a guided menu).  
Please provide your comments, if any.

## **PART 2 - SECTOR CLASSIFICATION**

### **9 Approach to materiality**

**Q9.1** Do you agree with the proposed approach to materiality described in paragraphs 2 to 5 and 7/8 of SEC 1 ED?

Please provide your comments, if any.

**Q9.2** Do you agree with including in the sustainability reporting the operational sites and assets under financial and operational control of the undertaking?

Please provide your comments, if any.

**Q9.3** Do you agree with the guidance that the EFRAG SRB would use to define the level of disaggregation in drafting disclosure in sector ESRS (paragraphs 9 to 15 of SEC 1 ED)?

Please provide your comments, if any.