Appendix A: List of Conditional & Technical Booleans in the Draft ESRS XBRL Taxonomy

1. The following list of conditional and technical Booleans has been discussed in the SR TEG meeting on the 22nd of November 2023. The EFRAG secretariat provided a methodology on how those Booleans should be reflected in the XBRL Taxonomy, that are not "whether and how" in the ESRS.

2. The secretariat proposes to keep the Booleans in case of datapoints that requires an explicit "negative or positive confirmation" and to remove all the remaining conditional Booleans from the Draft ESRS XBRL taxonomy as indicated below.

3. After a voluntary Q&A session on the 29th and 30th of November with SR TEG members and a detailed discussion the Secretariat agrees with the counterproposal and change the classification from KEEP to REMOVE in three cases related to ESRS E1. The reclassification of these 3 elements is justified by the following conditions/criteria:
   a. the presence of another element in the taxonomy that cover the same information;
   b. the low potential usability of these booleans for users.

Name of the Boolean (yes/no XBRL element)	Reference	ESRS Text	Secretariat Proposal	SR TEG Members Proposal	Reason
Scope 1 Greenhouse gas emissions are covered by total Greenhouse gas emissions reduction	E1; Paragraph: 34b; DR: E1-4	GHG emission reduction targets shall be disclosed for Scope 1, 2, and 3 GHG emissions, either separately or combined. **The undertaking shall specify, in case of combined GHG emission reduction targets, which GHG emission Scopes (1, 2 and/or 3) are covered by the target,** the share related to each respective GHG emission Scope and which GHGs are covered.	REMOVE		The E1-4 XBRL taxonomy has detailed numerical elements that are covering the GHG targets in absolute and intensity values, which could be used to extract the information which scopes are covered by the target.
Scope 2 location-based Greenhouse gas emissions are covered by total Greenhouse gas emissions reduction	E1; Paragraph: 34b; DR: E1-4	GHG emission reduction targets shall be disclosed for Scope 1, 2, and 3 GHG emissions, either separately or combined. **The undertaking shall specify, in case of combined GHG emission reduction targets, which GHG emission Scopes (1, 2 and/or 3) are covered by the target,** the share related to each respective GHG emission Scope and which GHGs are covered.	REMOVE		The E1-4 XBRL taxonomy has detailed numerical elements that are covering the GHG targets in absolute and intensity values, which could be used to extract the information which scopes are covered by the target.

Scope 2 market-based Greenhouse gas emissions are covered by total Greenhouse gas emissions reduction	E1; Paragraph: 34b; DR: E1-4	GHG emission reduction targets shall be disclosed for Scope 1, 2, and 3 GHG emissions, either separately or combined. **The undertaking shall specify, in case of combined GHG emission reduction targets, which GHG emission Scopes (1, 2 and/or 3) are covered by the target,** the share related to each respective GHG emission Scope and which GHGs are covered.	REMOVE		The E1-4 XBRL taxonomy has detailed numerical elements that are covering the GHG targets in absolute and intensity values, which could be used to extract the information which scopes are covered by the target.
Scope 3 Greenhouse gas emissions are covered by total Greenhouse gas emissions reduction	E1; Paragraph: 34b; DR: E1-4	GHG emission reduction targets shall be disclosed for Scope 1, 2, and 3 GHG emissions, either separately or combined. **The undertaking shall specify, in case of combined GHG emission reduction targets, which GHG emission Scopes (1, 2 and/or 3) are covered by the target,** the share related to each respective GHG emission Scope and which GHGs are covered.	REMOVE		The E1-4 XBRL taxonomy has detailed numerical elements that are covering the GHG targets in absolute and intensity values, which could be used to extract the information which scopes are covered by the target.
Calculation tools for Scope 3 GHG emissions have been applied	E1; Paragraph: AR 46h; DR: E1-6	for each significant Scope 3 GHG category, disclose the reporting boundaries considered, the calculation methods for estimating the GHG emissions **as well as if** and which calculation tools were applied.	REMOVE		Calculation methods are already covered by the textblock "Disclosure of reporting boundaries considered and calculation methods for estimating Scope 3 GHG emissions category and, if relevant, calculation tools applied [text block]"
Emission factors applied do not separate percentage of biomass or biogenic CO2 for Scope 2 GHG emissions	E1; Paragraph: AR 45e; DR: E1-6	**In case** the emission factors applied do not separate the percentage of biomass or biogenic CO2, the undertaking shall disclose this.	KEEP	REMOVE	The boolean gives the advantage to convert the statement into Yes or Not instead of narrative disclosure [textblock]. An alternative solution would be the change of the data type from boolean to a text block
GHG emissions other than CO2 are not available for, or excluded from, location-based grid average emissions factors or with market-based	E1; Paragraph: AR 45e; DR: E1-6	**In case** GHG emissions other than CO2 (particularly CH4 and N2O) are not available for, or excluded from, location-based grid average emissions factors or with the market-based method information, the undertaking shall disclose this.	KEEP	REMOVE	The boolean gives the advantage to convert the statement into Yes or Not instead of narrative disclosure [textblock]. An alternative solution would be the change of the data type from boolean to a text block

method information					
Removals and carbon credits are used	E1; Paragraph: 58; DR: E1-7	The disclosure on GHG removals and storage required by paragraph 56 (a) shall include**, if applicable:** (a) the total amount of GHG removals and storage in metric tonnes of CO2eq	REMOVE		The removal can be justified by the inclusion of this element "Disclosure of GHG removals and GHG mitigation projects financed through carbon credits [text block]" already implemented in the current taxonomy
Removal activity has been converted into carbon credits and sold on to other parties on voluntary market	E1; Paragraph: AR 58e; DR: E1-7	if applicable, mark those GHG removal activities in own operations or the value chain that have been converted into carbon credits and sold on to other parties on the voluntary market	KEEP	REMOVE	Positive or negative confirmation (Yes or Not) whether removal activity has been converted into carbon credits and sold on to other parties on voluntary market
Net-zero target is disclosed in addition to gross GHG emission reduction targets	E1; Paragraph: 60; DR: E1-7	**In the case where** the undertaking discloses a net-zero target in addition to the gross GHG emission reduction targets in accordance with Disclosure Requirement E1-4, paragraph 30, it shall explain the scope	KEEP		Positive or negative confirmation (Yes or Not) on "Net-zero target"
Public claims of GHG neutrality that involve use of carbon credits have been made	E1; Paragraph: 61; DR: E1-7	**In the case where** the undertaking may have made public claims of GHG neutrality that involve the use of carbon credits, it shall explain:	KEEP		Positive or negative confirmation (Yes or Not) on "GHG neutrality"
Action related to pollution extends to upstream value chain engagements	E2; Paragraph: AR 13; DR: E2-2	**Where** actions extend to upstream or downstream value chain engagements, the undertaking shall provide information on the types of actions reflecting these engagements.	REMOVE		The removal can be justified by the inclusion of several textblocks implemented under MDR-A
Action related to pollution extends to downstream value chain engagements	E2; Paragraph: AR 13; DR: E2-2	**Where** actions extend to upstream or downstream value chain engagements, the undertaking shall provide information on the types of actions reflecting these engagements.	REMOVE		The removal can be justified by the inclusion of several textblocks implemented under MDR-A

Inferior methodology compared to direct measurement of emissions is chosen to quantify emissions	E2; Paragraph: 31; DR: E2-4	**When** an inferior methodology compared to direct measurement of emissions is chosen to quantify emissions, the reasons for choosing this inferior methodology shall be outlined by the undertaking.	REMOVE		The removal can be justified by the inclusion of this element "Disclosure of reasons for choosing inferior methodology to quantify emissions [text block]" already implemented in the current taxonomy
Estimates are used in disclosures on pollution of air, water and soil	E2; Paragraph: 31; DR: E2-4	**If** the undertaking uses estimates, it shall disclose the standard, sectoral study or sources which form the basis of its estimates, as well as the possible degree of uncertainty and the range of estimates reflecting the measurement uncertainty.	REMOVE		The removal can be justified by the inclusion of this element "Disclosure of standard, sectoral study or sources which form basis of estimates, possible degree of uncertainty and range of estimates reflecting measurement uncertainty (pollution) [text block]" already implemented in the current taxonomy
Activities are subject to Industrial Emission Directive (IED) and relevant Best Available Techniques Reference Documents (BREFs)	E2; Paragraph: AR 25; DR: E2-4	**Where** the undertaking's activities are subject to Directive 2010/75/EU of the European Parliament and of the Council on industrial emissions (IED) and relevant Best Available Techniques Reference Documents (BREFs), irrespective of whether the activity takes place within the European Union or not, the undertaking may disclose the following additional information:	KEEP		Positive or negative confirmation (Yes or Not) if the undertaking is subject to the Directive [potential benefit for the users]
At least one of undertaking sites is located in area of high-water stress and is not covered by policy	E3; Paragraph: 13; DR: E3-1, Name: Commission Delegated Regulation (EU); 2022/1288; Clause: Indicator 8; DR: Annex 1;	**If a**t least one of the sites of the undertaking is located in an area of high-water stress and it is not covered by a policy, the undertaking shall state this to be the case and provide reasons for not having adopted such a policy	KEEP		Positive or negative confirmation (Yes or Not) if the undertaking has sites located in such areas [potential benefit for the users]

	Subsection : Table 2				
Action relates to areas at water risk	E3; Paragraph: 19; DR: E3-2	The undertaking shall specify actions and resources **in relation to areas** at water risk, including areas of high-water stress.	KEEP		Technical Implementation as booleans are needed to create link with MDR-A and MDR-R if the undertaking have specific actions and resources related to these areas [potential benefit for the users]
Action relates to areas of high-water stress	E3; Paragraph: 19; DR: E3-2	The undertaking shall specify actions and resources **in relation to areas** at water risk, including areas of high-water stress.	KEEP		Technical Implementation as booleans are needed to create link with MDR-A and MDR-R if the undertaking have specific actions and resources related to these areas [potential benefit for the users]
Resources relate to areas at water risk	E3; Paragraph: 19; DR: E3-2	The undertaking shall specify actions and resources **in relation to areas** at water risk, including areas of high-water stress.	KEEP		Technical Implementation as booleans are needed to create link with MDR-A and MDR-R if the undertaking have specific actions and resources related to these areas [potential benefit for the users]
Resources relate to areas of high-water stress	E3; Paragraph: 19; DR: E3-2	The undertaking shall specify actions and resources **in relation to areas** at water risk, including areas of high-water stress.	KEEP		Technical Implementation as booleans are needed to create link with MDR-A and MDR-R if the undertaking have specific actions and resources related to these areas [potential benefit for the users]
Target relates to reduction of water withdrawals	E3; Paragraph: AR 23a; DR: E3-3	The undertaking may provide **targets** relating to: (a) the reduction of water withdrawals; and (b) the reduction of water discharges.	KEEP		Technical Implementation as booleans are needed to create link with MDR-A and MDR-R if the undertaking have specific actions and resources related to these areas [potential benefit for the users]
Target relates to reduction of water discharges	E3; Paragraph: AR 23b; DR: E3-3	The undertaking may provide **targets** relating to: (a) the reduction of water withdrawals; and (b) the reduction of water discharges.	KEEP		Technical Implementation as booleans are needed to create link with MDR-A and MDR-R if the undertaking have specific actions and resources related to these areas [potential benefit for the users]
Reused, recycled categories overlap	E5; Paragraph: AR 25; DR: E5-4	**In cases** where there is an overlap between categories of reused, recycled, the undertaking shall specify how double counting was avoided and the choices that were made.	REMOVE		The removal can be justified by the inclusion of this element "Description of how double counting was avoided for reused, recycled categories and choices made [text block]" already implemented in the current taxonomy

Policy to manage of material impacts, risks and opportunities covers all own workforce / value chain workers / affected communities / consumers and end-users	S1; Paragraph: 19; DR: S1-1, S4; Paragraph: 21; DR: S4-1, S2; Paragraph: 16; DR: S2-1, S3; Paragraph: 14; DR: S3-1	The disclosure required by paragraph 17 shall contain the information on the policies to manage its material impacts, risks and opportunities related to its own workforce in accordance with ESRS 2 MDR-P Policies adopted to manage material sustainability matters. In addition, the undertaking **shall specify if such policies cover specific** groups within its own workforce or all of its own workforce.	REMOVE		The removal can be justified by the inclusion of several textblocks implemented under MDR-P
Policy to manage of material impacts, risks and opportunities covers specific groups of own workforce / value chain workers / affected communities / consumers and end-users	S1; Paragraph: 19; DR: S1-1, S4; Paragraph: 21; DR: S4-1, S2; Paragraph: 16; DR: S2-1, S3; Paragraph: 14; DR: S3-1	The disclosure required by paragraph 17 shall contain the information on the policies to manage its material impacts, risks and opportunities related to its own workforce in accordance with ESRS 2 MDR-P Policies adopted to manage material sustainability matters. In addition, the undertaking **shall specify if such policies cover specific** groups within its own workforce or all of its own workforce.	REMOVE		The removal can be justified by the inclusion of several textblocks implemented under MDR-P
Policy has already been disclosed as part of another ESRS	S4; Paragraph: AR 10; DR: S4-1, S2; Paragraph: AR 11; DR: S2-1, S3; Paragraph: AR 10; DR:	The policy may take the form of a stand-alone policy regarding own workforce or be included in a broader document such as a code of ethics or a general sustainability p**olicy that has already been disclosed by the undertaking as part of another ESRS**	REMOVE		The removal can be justified by the inclusion of several textblocks implemented under MDR-P. The undertaking can use these elements to tag their information on policies

	S3-1, S1; Paragraph: AR 11; DR: S1-1				
General process to engage with own workforce / value chain workers / affected communities / consumers and endusers has not been adopted	S1; Paragraph: 29; DR: S1-2, S4; Paragraph: 22; DR: S4-2, S3; Paragraph: 23; DR: S3-2, S2; Paragraph: 24; DR: S2-2	If the undertaking cannot disclose the above required information because it has not adopted a general process to engage with its own workforce, it shall disclose this to be the case. It may disclose a timeframe in which it aims to have such a process in place.	KEEP		Positive or negative confirmation (Yes or Not) if the undertaking has adopted general process for engagement [potential benefit for the users]. The boolean gives the advantage to convert the statement into Yes or Not instead of narrative disclosure [textblock]. An alternative solution would be the change of the data type from boolean to a text block
Effectiveness of channels is ensured through involvement of stakeholders who are intended users	S1; Paragraph: 32e; DR: S1-3, S4; Paragraph: 25d; DR: S4-3, S2; Paragraph: 27d; DR: S2-3, S3; Paragraph: 27d; DR: S3-3	The undertaking shall describe the processes in place to cover the matters defined within paragraph 2 of the Objective section by disclosing the following information: e) how it tracks and monitors issues raised and addressed, and, how it ensures the effectiveness of the channels, including through the involvement of stakeholders who are intended users.	REMOVE		The removal can be justified by the inclusion of this element "Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured [text block]" already implemented in the current taxonomy

Channel for raising concerns for people in own workforce / value chain workers / affected communities / consumers and end-users has not been adopted	S1; Paragraph: 34; DR: S1-3, S4; Paragraph: 27; DR: S4-3, S2; Paragraph: 29; DR: S2-3, S3; Paragraph: 29; DR: S3-3	**If** the undertaking cannot disclose the above required information because it has not adopted a channel for raising concerns and/or does not support the availability of such a channel in the workplace for its own workforce, it shall disclose this to be the case.	KEEP		Positive or negative confirmation (Yes or Not) if the undertaking has adopted channels for raising concern [potential benefit for the users]. The boolean gives the advantage to convert the statement into Yes or Not instead of narrative disclosure [textblock]. An alternative solution would be the change of the data type from boolean to a text block
Own definition of top management is used	S1; Paragraph: AR 71; DR: S1-9	In preparing the disclosure on gender at top management, the undertaking shall use the definition of top management as one and two levels below the administrative and supervisory bodies **unless this concept has already been defined with the undertaking's operations and differs from the previous description**	REMOVE		The removal can be justified by the inclusion of this element "Disclosure of own definition of top management used [text block]" already implemented in the current taxonomy
All employees are covered by social protection, through public programs or through benefits offered, against loss of income due to sickness	S1; Paragraph: 75; DR: S1-11	**If** not all of its employees are covered by social protection in accordance with paragraph 72, the undertaking shall in addition disclose the countries where employees do not have social protection with regard to one or more of the types of events listed in paragraph 72 and for each of those countries the types of employees who do not have social protection with regard to each applicable major life event.	REMOVE		The removal can be justified by the inclusion of this element "Disclosure of types of employees and non-employees who are not covered by social protection, through public programs or through benefits offered, against loss of income due to sickness [text block]" already implemented in the current taxonomy

Health and safety management system, or certain parts thereof, has been subject to internal audit or external certification	S1; Paragraph: AR 81; DR: S1-14	With regard to paragraph 90, **when** the undertaking's health and safety management system, or certain parts thereof, has been subject to an internal audit or external certification, the undertaking may state this fact, or absence thereof, and the underlying standards for such audits/certifications, as applicable.	KEEP		Positive or negative confirmation (Yes or Not) if these systems are subject to internal audit or external certification [potential benefit for the users]. The boolean gives the advantage to convert the statement into Yes or Not instead of narrative disclosure [textblock]. An alternative solution would be the change of the data type from boolean to a text block
All employees are entitled to family-related leave through social policy and (or) collective bargaining agreements	S1; Paragraph: 94; DR: S1-15	**If** all of the employees are entitled to family-related leave through social policy and/or collective bargaining agreements, it is sufficient to disclose this in order to meet the requirement of paragraph 93a.	KEEP		Positive or negative confirmation (Yes or Not) if all of the employees are entitled to family-related leave [potential benefit for the users]. The boolean gives the advantage to convert the statement into Yes or Not instead of narrative disclosure [textblock]. An alternative solution would be the change of the data type from boolean to a text block
No severe human rights incidents connected to own workforce have occurred	S1; Paragraph: 104a; DR: S1-17	The undertaking shall disclose the following information regarding identified cases of severe human rights incidents (e.g., forced labour, human trafficking or child labour): (a) the number of severe human rights incidents connected to the workforce in the reporting period (...) **If no such incidents have occurred, the undertaking shall state this.**	KEEP		Positive or negative confirmation (Yes or Not) if there are severe HR incidents [potential benefit for the users]. The boolean gives the advantage to convert the statement into Yes or Not instead of narrative disclosure [textblock]. An alternative solution would be the change of the data type from boolean to a text block
Engagement occurs with indigenous peoples	S3; Paragraph: 23; DR: S3-2	Where affected communities are indigenous peoples, the undertaking shall also disclose how it takes into account and ensures respect of their particular rights in its stakeholder engagement approach, including their right to free, prior and informed consent	REMOVE		The removal can be justified by the inclusion of this element "Disclosure of how respect for indigenous peoples particular rights in stakeholder engagement approach, in activities affecting their lands and territories and in legislative or administrative measures that affect them is taken into account and ensured [text block]" already implemented in the current taxonomy

Undertaking is subject to legal requirements under national law transposing Directive (EU) 2019/1937, or to equivalent legal requirements with regard to protection of whistleblowers	G1; Paragraph: 11; DR: G1-1	**Undertakings that are subject to legal requirements under national law transposing Directive (EU) 2019/1937**, or to equivalent legal requirements with regard to the protection of whistleblowers, may comply with the disclosure specified in paragraph 10 (d) by stating that they are subject to those legal requirements.	KEEP		Positive or negative confirmation (Yes or Not) if the undertaking is subject to this requirement [potential benefit for the users].
Procedures to prevent, detect, and address allegations or incidents of corruption and bribery are in place	G1; Paragraph: 19; DR: G1-3	**Where the undertaking has no such procedures in place,** it shall disclose this fact and, where applicable, its plans to adopt them	KEEP		Positive or negative confirmation (Yes or Not) if the undertaking has procedures in place [potential benefit for the users].The boolean gives the advantage to convert the statement into Yes or Not instead of narrative disclosure [textblock]. An alternative solution would be the change of the data type from boolean to a text block
Undertaking is legally obliged to be member of chamber of commerce or other organisation that represents its interests	G1; Paragraph: AR 13; DR: G1-5	**If** the undertaking is legally obliged to be a member of a chamber of commerce or other organisation that represents its interests, it may disclose that this is the case.	KEEP		Positive or negative confirmation (Yes or Not) if the undertaking has procedures in place [potential benefit for the users]. The boolean gives the advantage to convert the statement into Yes or Not instead of narrative disclosure [textblock]. An alternative solution would be the change of the data type from boolean to a text block