

Appendix A: Comments provided on Social standards that have been rejected, require further discussion or are not yet implemented

#	DR	Paragraph	DC Member Comment	Category	Status	Secretariat response	To be discussed in SR TEG or public consultation
182	S2	16	If answering "yes" to "specific groups", where will the reader find the information on which groups?	Elimination of boolean	Rejected	Undertakings could find those information as part of the corresponding textblock for this data point, or its parent XBRL element in the hierarchy, e.g. "Description of scope of policies and its exclusions" (see table MDR-P 1.1) . The boolean itself can be discussed in the public consultation, since its not an exact instance of "whether and how".	Yes
183	S2	17	We could actually consider a boolean on "UNGP; ILO and OECD MNE" as these three are mentioned specifically and may actually be relevant to users	New data points and enhancements	To be discussed by secretariat	The frameworks should be reflected in the tagging (a boolean is not a fit here, the secretariat will discuss which technical solution fits best to integrate this SFDR requirement in narrative textblock)	
184	S2	AR 11	Wrong - the reference here is specifically to ESRS S1 as the disclosures in S1 and S2 are similar and cover the same topic area (own workforce/workers in the value chain) - hence a "S1" tag should also count as an "S2-tag" if this box is "Yes" It may be relevant do discuss how to do this technically. I assume the text will be marked twice.	Elimination of booleans	To be discussed by secretariat	This should actually be converted into an enumeration (list of social topics).	



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186	S2	27d	This is not a boolean and should be deleted. The key is the description on how the entity ensures the effectiveness of the channels	Elimination of booleans	To be implemented	Tag will be deleted ("Effectiveness of channels is ensured through involvement of stakeholders who are intended users")	
188	S2	AR 23	This is not a simple yes/no in many jurisdiction. Keep narrative only	Elimination of booleans	To be discussed	The term "whether and how" is used and therefore it is correctly implemented according to the methodology. However, we propose to discuss the exceptional elimination of this boolean as part of the public consultation.	Yes
189	S2	AR 24	Convert to textblock. This is more nuanced than yes/no	Elimination of booleans	To be implemented	The voluntary requirement has been changed to an enumeration for the target groups for whom third-party mechanisms should be accessible.	
190	S2	AR 30	Not a boolean. Retain text only as this is part on the contextual explanation	Elimination of booleans	To be discussed	The term "whether and how" is used and therefore it is correctly implemented according to the methodology. However, we propose to discuss the exceptional elimination of this boolean as part of the public consultation.	Yes
191	S2	32 a-c	I do not believe it makes sense to differentiate/seperate these three as actions and additional actions is an artificial dividing line	General	Rejected	The requirements in paragraph 32 a-c are to be reported as separate disclosures which is reflected in the taxonomy tagging.	
195	S2	39	NOT NUMERICAL The targets may (and often isn't) numerical targets, but for instance commitment to adopt something, achieve something, improve something like "workers rights" for instance through coopearation. Change to narrative	General	To be discussed by secretariat	Wrong classification in the PPT shared, please refer to the table for the implementation of DR 5. The only numerical XBRL elements are coming from the MDR-T.	
196	S2 SBM-3	11a + 11c	This is not numerical, but description of types of workers. Change to "narrative" for each small roman For 11 (c) this is also not numerical, but textual explanations, categories, specific incidents (description) etc.	General	To be discussed by secretariat	Wrong classification in the PPT shared, the disclosure of types of workers in paragraph 11 a are tagged as an enumeration. However, we noticed that paragraph 11 c) is not digitized at all, which the secretariat will double check.	



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197	S1-1	19	DR does not require yes/no statement.	Elimination of boolean	To be discussed	The boolean has been implemented based on the wording "shall specify if", which is similar to the term "whether and how". However, this is indeed an deviation of the methodology and interpretation of the text. We propose to discuss this boolean as part of the public consultation.	Yes
198	S1-1	21	DR does not require yes/no statement, but al "how" question	Elimination of boolean	Rejected	The requirement is covered by a boolean as well as a narrative textblock following the methodology ("whether and how").	
199	S1-1	24c	aspects should not be combined in a single Boolean	Elimination of boolean	Rejected	The requirement is covered by a boolean as well as a narrative textblock to further elaborate on the content.	
200	S1-1	24d	aspects should not be combined in a single Boolean	Elimination of boolean	Rejected	The requirement is covered by a boolean as well as a narrative textblock to further elaborate on the content.	
201	S1-11	75	Boolean tags are redundant to #74 (just negative).	Elimination of boolean	Rejected	Comment unclear. DR 75 is covered by a textblock tag as well as a breakdown in a table.	
202	S1-1	AR 17	DR should be covered by an explanation rather than Boolean tags, as they do not reflect the aspects requested (has/plans/policies/procedure)	Elimination of boolean	To be discussed by secretariat	Conditional boolean that will be discussed.	
203	S1-3		Requirements have to many facettes to be covered in a single Boolean.	Elimination of boolean	Rejected	No paragraph indicated	
204	S1 SBM-3	15	Asks for "an understanding" w/o qualifying, what a "yes" would be – no value add of a Boolean tag.	Elimination of boolean	Rejected	The requirement is covered by a boolean as well as a narrative textblock to further elaborate on the content.	

