

Appendix B: Comments provided on Social standards that have resulted in changes of the Draft ESRS Taxonomy which have been implemented

| # | DR | Paragraph | DC Member Comment | Category | Status | Secretariat Response | To be discussed by SR TEG or public consultation |
|-----|----|-----------|--|-------------------------|-------------|--|--|
| 185 | S2 | 27a | I am concerned with having this as a "boolean" as this is not a simple Yes/No, but is strongly correlated with the explanation and may be problematic from a legal point of view as a single datapoint. For instance where the remedy is effective over time | Elimination of booleans | Implemented | Editorial change to make clear that this is about whether and how the undertaking assesses the effectiveness: "...including whether and how the undertaking assesses that the remedy provided is effective ;" The requirement has additional narrative tags to elaborate on it. | |
| 187 | S2 | 28 | When the terms "assessment" is included in the text, this can't be answered with a "Yes/No" and should be retained as narrative/text block | Elimination of booleans | Implemented | Editorial change to make clear that this is about whether and how the undertaking assesses the effectiveness. The requirement has an additional narrative tag to elaborate on it. | |
| 192 | S2 | 35 | Need to change text in boolean "Actions are taken to avoid causing or contributing to ..." | Correction | Implemented | | |
| 193 | S2 | 37 | Not boolean + text seems to be misinterpretation of the standard | Correction | Implemented | Wrong tag in the PPT shared, paragraph 37 refers to a cross-reference. | |



Appendix B –Validation Report on the Draft ESRS XBRL Taxonomy

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| 194 | S2 | AR 37 | I would assume that the reporting entity would specify the actual SDG and include some text. The single Boolean looks out of context and either need a "narrative supplement" or be converted into narrative (preferred) | Correction | Implemented | The requirement has been changed to an enumeration reflecting the SDGs and supplementing the boolean tag. | |
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