

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

#	DR	Paragraph	DC Member Comment	Category	Status	Secretariat Response	To be discussed by SR TEG or public consultation
6	E1-3	29 b	E1-3: The sum of the achieved and expected reductions should match with the total of reduction targets. Should be implemented as a validation rule.	General	To be implemented later	Good proposal; Validation rules are out of scope for this year.	
7	E1-4	AR 25 a	AR 25 (a) could be merged with the textblock for paragraph 34 (c)	Elimination of narrative elements to avoid double tagging	To be implemented	There is no parent textblock tag for 34 c), so it can't be merged. It could be considered as a sub-tag of the ESRS 2 "Disclosure of scope of Target". The text in the AR says "The undertaking shall briefly explain", so we conclude that it should be removed. We could add a reference to AR 25 to the general ESRS 2 tag on the Scope of the target.	
9	E1-4		Before publication of sector standards, there needs a space for intensity targets in taxonomy XBRL	General	To be discussed later	We should discuss how exactly the sector standards supposed to be integrated	
14	E1-4		Delete Percentage of GHG Emission reduction target, it can be calculated from the absolute value.		Rejected	We acknowledge that the percentage is redundant if the absolute value is tagged. But if we delete the percentage, we might have a risk that entities are not digitizing it at all, because the standard clearly provides the choice.	



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15	E1-4	34e	34 e: should be one Textblock, not two.	Elimination of narrative elements to avoid double tagging	To be implemented		
16	E1-4	AR 25 b	AR 25 (b) boolean and textblock could be merged	Correction	Rejected	AR 25 b) does not have any boolean implemented.	
17	E1-4	AR 30 b	AR 30 b): The tagging of AR 30 b is part of the tagging related to decarbonisation levers. It should be deleted. Except if the IFRS Taxonomy XBRL distinguish this data point. In this case, it should be narrative.	Elimination of narrative elements to avoid double tagging	To be implemented		
18	E1-4	AR 30 c	AR 30 (c) Boolean: Not needed if ISSB has no tag.	Elimination of narrative elements to avoid double tagging	To be implemented	No tag in the IFRS taxonomy	
19	E1-4	AR 30 c	AR 30 (c): Should be merged with paragraph 34 (e)	Elimination of narrative elements to avoid double tagging	To be implemented		



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21	E1-4	AR 29	AR 29: The achieved GHG emission reduction targets are not implemented yet. There should be a numerical tag related to past achievements (even if it is optional). "AR 29. Therefore, undertakings that have in the past achieved GHG emissions reductions compatible with either a 1.5°C-aligned cross-sector or sector-specific pathway, may adjust their baseline emissions accordingly to determine the reference target value. Accordingly, if the undertaking is adjusting the baseline emissions to determine the reference target value, it shall not consider GHG emission reductions that precede the year 2020 and it shall provide appropriate evidence of its past achieved GHG emission reduction."	New data points and enhancements	To be implemented	In theory, undertakings could report with the achieved GHG emission reductions under E1-3. So we are wondering, if AR 29 really requires a new tag. The real reference for this is paragraph 34 c), we have to think about how to implement it. Should also have a narrative tag.	
23	E1-5	38	38: Tagging should be corrected to: "total energy consumption from fossil fuels (HCIS)."	Wording change	Rejected	The undertakings operating in HCIS should further disaggregate the energy consumption from fossil sources. Adding HCIS to the label would be misleading, and cause the interpretation by the users that it is only covering the energy consumption from HCIS of that entity.	
24	E1-5	40	40: Tagging should be corrected to: "energy intensity (total energy consumption per net revenue) associated with HCIS activities in HCIS."	Correction	To be implemented		



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25	E1-5	40	40: Unit should not be percentage as it will be MWh/monetary unit (pending Chiara's answer)	Correction	To be implemented	We discussed this with experts from XBRL International, we have addressed it like this: 1. We register a new data type, "per Monetary" item (denominator) and use it for this DP and other intensity DPs as well. 2. we could ensure with a simple validation rule, that MWh is actually be used on the numerator.	
33	E1-6	AR 53	E1-6: AR 53, only location-based could remain. It is already covered by the tagging related to par 54 and 55	General	Rejected	The standard clearly requires market-based as well.	
37	E1-6	AR 53 b	AR 53b: The "Net revenue" should be aligned with the accounting XBRL taxonomy, or connectivity needs to be illustrated.	General	To be implemented later		
44	E1-7	AR 57	AR 57: Breakdown should be removed. There should be merged in the textblock.	General	Rejected	The term "for each" clearly indicates a separation of the single removal and storage activity. The numerical data points are always implemented with highest granularity according to the methodology. Will be discussed at the SR TEG, but the secretariat proposes to reject.	Yes
46	E1-7	61	61: 61 a and b should be consolidated.	Elimination of narrative elements to avoid double tagging	To be implemented	The two textblocks for a) and b) should be merged, the booleans are to be kept.	
47	E1-7	AR 64	AR 64: Align wording with DA. Use "share" instead of "percentage".	Correction	To be implemented	We suggest to use the precise wording of AR 62.	
50	E1-8	63 d	63d: I agree with reducing 63d to one textblock-tag. Even though the percentage of emissions covered by the scheme would be interesting, we should not overdo it here by providing a tag for every possible combination.	General	Rejected	The secretariat proposes to keep the percentages in order to reflect the wording of the standard. The XBRL taxonomy shall not fix issues of the standard.	



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51	E1-8	63 d	63 d: the percentages should be deleted	General	Rejected	The secretariat proposes to keep the percentages in order to reflect the wording of the standard. The XBRL taxonomy shall not fix issues of the standard.	
52	E1-8	63 d	63 d: include a narrative that integrates figures and ranges for companies not able to report numerical data.	New data points and enhancements	Rejected	The secretariat proposes to keep the percentages in order to reflect the wording of the standard. The XBRL taxonomy shall not fix issues of the standard.	
53	E1-8	63 d	63 d: qualitative tagging of critical assumptions, including source of the applied carbon prices and why deemed relevant	New data points and enhancements	Rejected	This is not reflected in the ESRS.	
55	E1-7	AR 57 c	AR 57 c: modified according to DA "if applicable, a brief explanation of whether the activities qualifies as nature-based solution"	Wording change	Rejected	The naming convention does not allow to include if a data point is voluntary or the content is brief. This is a decision by the undertaking. The names chosen for the XBRL elements are written from the perspective of a user. Adding "brief description" to the label, a user might assume there are longer descriptions elsewhere.	
56	E1-8	63 d	63 d: Reframe starting with "where applicable"	Wording change	Rejected	Not to be implemented, voluntary DP are not marked as those in the label. This would also be confusing for the users. If it is not applicable, the item will not be tagged.	
58	E1-9	69	Paragraph 69: 4 line items	Wording change	Rejected	Not to be implemented, voluntary DP are not marked as those. This would also be confusing for the users. If it is not applicable, the item will not be tagged.	
59	E1-9	66 a	66 a: Change "percentage" to "proportion"	Wording change	Rejected	We are not sure if this is important? According to the naming convention there is no difference and we align to "percentage" which should technically be the same.	
61	E1-9	AR 73 a	AR 73 a: "proportion" instead of "percentage"	Wording change	Rejected	We used "percentage" whenever a share, proportion or similar is required in the standard.	



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62	E1-9	68 a and b	68 a and b: two different tags on connectivity, one for transition risks, one for physical risks.	New data points and enhancements	To be implemented later	To be discussed with the interconnectivity WG	
66	E1-8	63 d	63d: should be specified that the last 6 lines are an estimation	Wording change	To be implemented	In general, we should avoid having indication on the precision of the disclosure in the label. I guess for users it does not make a difference, they will use whatever number is disclosed. However, in this specific case we can adjust the label.	
68	E1-9		Potential financial effects should be provided as a range (minimum-maximum), if it is impossible to provide accurate values	New data points and enhancements	To be implemented	XBRL provides built-in functionalities to add a precision to a number (interval), but this is not exactly a range. AR 70 and AR 73 are clearly mentioning ranges, so the secretariat will implement it. The implementation could be covered with a specific question in the public consultation.	Yes
69	E1-9	AR 73	AR 73: term "estimate of the amount of potentially" stranded assets should be added	Wording change	To be implemented		
74	E1-IRO-1	AR 9	AR 9 should be merged with tag for 20 a)	Elimination of narrative elements to avoid double tagging	To be implemented	Specific narrative tags for AR 9 to be removed, reference for the tag on paragraph 20 a) should be added to AR 9.	
75	E1-IRO-1	AR 15	AR 15: par 21 and AR 13 on climate scenarios should be tagged as one textblock	Elimination of narrative elements to avoid double tagging	Rejected	AR 15 is a different data point in comparison to AR 13 because its establishing the link to the financial statements. The secretariat sees no reason to merge.	
76	E1-IRO-1	20 a	20 a: should be related to E1-6	New data points and enhancements	To be implemented	A reference to E1-6 will be added.	
86	E3-4	29	29: Why is "m3 per revenue" marked as "percent"?	Correction	To be implemented	Good point, we have to replace it with water intensity per net revenue, including a new data type and a validation rule.	



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87	E3-4	AR 29	AR 29: Should water intensity ratio always be "percent"?	Correction	To be implemented	Good point, we have to replace it with water intensity per net revenue, including a new data type and a validation rule.	
88	E3-5	33 a	33a: Might need to be split into a EUR tag (quantitative info about potential financial effects) and textblock.	New data points and enhancements	To be discussed later	The secretariat proposes a simple table that would allow reporting of anticipated financial effects in regard to (IFRS) Assets, Revenue, CashFlow, Capex and Opex and other. However, that would go beyond what is defined in the ESRS. Should be discussed at a later stage by SR TEG and could be covered in the public consultation.	Yes
90	E4-1	AR 1	Item k should be highlighted in green for textblock	Correction	Rejected	AR 1 is not implemented except for the boolean in j). The data points listed in the PPT were in the main body of the standard, before it has been moved to the AR in the DA. We would recommend not to implement this tag because it is supposed to be tagged with the parent tag of E4-1 paragraph 11 and 15 or by other DRs like the IRO-1, SBM-3. The secretariat recommends to not implement AR 1 as separate tags, because it would lead to duplication of the tags from other DRs. We included a reference to AR 1 to the level 1 tag of the DR E4-1.	
93	E4-6	45 a	45 a: Should tag also contain a monetary tag (quantitative info about potential financial effects)	New data points and enhancements	To be discussed later	The secretariat proposes a simple table that would allow reporting of anticipated financial effects in regard to (IFRS) Assets, Revenue, CashFlow, Capex and Opex and other. However, that would go beyond what is defined in the ESRS. Should be discussed at a later stage by SR TEG and could be covered in the public consultation.	Yes



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94	E4-6	AR 40	AR 40: Should tag also contain a monetary tag (quantitative info about potential financial effects)	New data points and enhancements	To be discussed later	The secretariat proposes a simple table that would allow reporting of anticipated financial effects in regard to (IFRS) Assets, Revenue, CashFlow, Capex and Opex and other. However, that would go beyond what is defined in the ESRS. Should be discussed at a later stage by SR TEG and could be covered in the public consultation.	Yes
97	E5		A calculation linkbase should be implemented to allow validation and understanding of the summations	General	To be implemented later		
98	ESRS 2 BP-2	9a	The should be only one number, defining the boundary between the medium-term and long-term time horizons. The boundary between short and mid-term is the end of reporting period (usually 1 year). The length of the mid-term horizon (in years) equals the start of the long-term. So, as a result, only one integer tag is needed.	Correction	To be implemented	Many thanks for that comment Piotr, I think in theory you are right, that the time horizons could be implicitly assumed by having only one integer. But am wondering if it really makes sense to "save" one tag and have less clarity for the users of the data, who need to "assume" then the long term horizon. But we are happy to discuss the implementation. If we consider the long-term to be the eternity, than it is not required.	
99	ESRS BP-2	10a	Only the enumeration is needed, the textblock disclosure is redundant	Correction	To be implemented	Agree, could be removed.	
102	ESRS 2 BP-2	11a	Only the enumeration is needed, the textblock disclosure is redundant	Elimination of narrative elements to avoid double tagging	To be implemented	Agree, could be removed.	
105	ESRS 2 BP-2	17b-17d	Instead of "description" it should say "brief description"	Wording change	Rejected	We do not include those terms in the label names, its the preparers decision to which extend the disclosure is "brief" or "verbose".	



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107	ESRS 2 GOV- 1	21d	The item "Board's gender diversity ratio" is redundant, as it is the same as "Percentage of members of administrative, management and supervisory bodies by gender"	Correction	Rejected	In practice you are right that the ratio could be calculated from the gender breakdown. But we are not sure since the gender breakdown also offers a "not disclosed" and "Other" as well. The percentage clearly asks for male/female.	
108	ESRS 2 GOV- 2	26c	"during the reporting period" should be added at the end of the description	Wording change	To be implemented	We are not sure if this is important, because each XBRL fact will be assigned with a reporting start date and end date (or instant date), so it is clear for which reporting period it is. Can you please further elaborate why you think this is important?	
110	ESRS 2 SBM- 1	40a (i)	"including changes in the reporting period (new/removed products and/or services)" should be added to the end of description	Wording change	Rejected	According to our way of naming XBRL tags, we never added everything that came after the ", including ..." because it would mean in many cases to add very long sentences.	
111	ESRS 2 SBM- 1	40a (ii)	"including changes in the reporting period (new/removed markets and/or customer groups)" should be added to the end of description	Wording change	Rejected	According to our way of naming XBRL tags, we never added everything that came after the ", including ..." because it would mean in many cases to add very long sentences.	
116	ESRS 2 SBM- 3	48a	The enumeration item should have a description "Material impact, risk or opportunity" (this is a list of all material IROs)	Correction	To be implemented	Yes, the naming of the tag could be changed. The tag "Type of material effect" is enumeration with 'impact', 'risk' and 'opportunity'.	
117	ESRS 2 SBM- 3	48c (iii)	The description should have "of the material impact" at the end	Correction	To be implemented	Yes, 'material' could be added before 'impacts' to "Disclosure of reasonably expected time horizons of impacts [text block]" tag.	



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118	ESRS 2 SBM- 3	48c (iv)	There should be 4 items: (1) a boolean "undertaking is involved with material impact through its activities", (2) a textblock "description of the nature of the activities", (3) a boolean "undertaking is involved with material impact because of its business relationships", (4) a textblock "description of business relationships concerned"	New data points and enhancements	Rejected	Currently three elements are used: 2 booleans "Undertaking is involved with material impacts through its activities", "Undertaking is involved with material impacts because of its business relationships" and one text block "Description of nature of activities or business relationships through which undertaking is involved with material impacts [text block]". Separation of text block tag would not be in line with methodological approach adopted. But we are happy to discuss.	
120	ESRS 2 SBM- 3	48h	This should be an enumeration, because it is basically a list of DRs and/or entity-specific disclosures that are included in the report	New data points and enhancements	To be implemented	Interesting proposal, we will first discuss internally. It could also be implemented as a boolean in the list of IROs.	
125	ESRS 2 MDR- A	68c	It should be time horizons (plural), not horizon (singular)	Correction	To be implemented	Yes, if it is to stay as multi choice enumeration, then change should be made to plural.	
127	ESRS 2 MDR- T	80b	A measurable target can be boolean (yes/no), so maybe type of item should be changed?	New data points and enhancements	Rejected	Right now we provide a decimal, a percentage and a text value. The secretariat is not sure if a measurable target could be expressed as a boolean. The DC member provided an example: Development of a code-of-conduct for supply.	
134	G1	15b	Not a boolean at all, since the disclosure will not be a yes/no, but a nuanced description with several options- unless the thinking is that any consideration is enough to qualify as a yes, but then the secondary tagging should be enough to indicate this (and thus the boolean is not relevant)	Correction	Rejected	According to the methodology this is clearly a boolean disclosure.	



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138	G1	21 a	All three should start with "training..."should potentially also be implemented across the DR's in order to better identify the tagging	New data points and enhancements	To be implemented	We propose to include an abstract element "Related to training [abstract]" that groups the elements together.	
143	G1	29 d	Delete the Boolean- if registered, the information should be tagged with the registration number. Change to text.	Correction	To be implemented	You are right, I am not reading the "if" as a whether. It could be implemented as abstract.	
144	All		References to other standards should be included (e.g. CDP, GRI)	General	To be implemented	Whenever the human-readable standard refers to a third-party standard (like ISO for GHG categories), the reference is to be added. However it must be noted, that as per the understanding of the secretariat, this is rarely the case.	
145	E1-6		Introducing tables like GHG emission breakdowns in E1-6 with 8 dimensions is too much.	General	To be implemented	The (voluntary) breakdowns of GHG emissions are presented in one table of the XBRL taxonomy, using explicit and typed dimensions and including default dimensions. This allows preparers, to freely choose which of the breakdowns they would like to combine and present in potentially multiple tables. The EFRAG secretariat concluded to split the large table into smaller tables, and providing an open hypercube in the definition linkbase that allows any combination.	
146	All		Mark the "mandatory" tags in the XBRL taxonomy	General	To be implemented	This will be done with a validation rule, however there are only ESRS 2 related "mandatory" tags left in the XBRL taxonomy. All topics are subject to materiality assesement.	
150	ESRS 2	9a	What is the use to have 3 tags on 9a ? I would keep the boolean and the integer . The narrative is already covered by 9b	Elimination of narrative elements to avoid double tagging	To be implemented	We simplify by removing the textblock for pagraph	



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152	ESRS 2	10b,c,d	10b,c and d will probably be declined at each topical standards. I don't think here something is needed at ESRS 2 level . Or at the end a lmapping with the topical tags	General	To be implemented	In practice, companies could just use a highlight-color in their ESRS statements to mark metrics as "estimated", which would indeed then be in the topical standard. But unfortunately, this approach would not allow users to know which metrics are in fact estimated, because its not digitized. There are two options to do it: Either mark each and every number (keep in mind there are many) as "estimated", or disclose it in a central place. We are convinced that the later case is less work for the preparers, and its most accurately reflecting the standard. We have decided to implemented a drop-down with all the metrics, which is not yet implemented in the XBRL Taxonomy.	
153	ESRS 2	11a	I have some difficulties here to understand how it interacts with topicla standars as for each metric the disclosure shall be different. The enumeration tag here is sufficient and a mapping to check that all metrics have the same level of tagging (ie tags proposed include everytime the same structure minimum structure on level of uncertainty, methodology used,...)	General	To be implemented	See comment for 152 above.	
155	ESRS 2	16	16=> can the boolean + the narrative be replace either by an enumeration tag or a table (mapping ?)	Correction	Rejected	Paragraph 16 is not implemented at at all in the XBRL taxonomy, because it will not be possible to include a tagged DR by reference outside of the tagged document. Our assumption is, that all documents must be part of a single XBRL Report Package (according to paragraph 120 e of ESRS 1). But we should have a dialog with ESMA and EC.	



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157	ESRS 2	17b	17b => delete the boolean as it might be not applicable	Correction	Rejected	It is indeed a biodiversity related tag that is not related to the social standards, but we should keep it in order to be aligned with the methodology.	
165	ESRS 2	45a	proposal to merge the narrative of ii and iii and iv	Elimination of narrative elements to avoid double tagging	Rejected	Indeed, we agree that the romaine from ii)-v), however it would be a deviation from the methodology. The purpose of the taxonomy is not to "fix" the standard. But we propose to cover this in the public consultation.	Yes
166	ESRS 2	45	on the 45 aV, 45 b and 45 c taxt block tags could be merged as an exception to simplify the tagging of the understanding of stakeholders position and the potential impact on strategy.	Elimination of narrative elements to avoid double tagging	Rejected	Interests and views are the input (45 b), outcome and how the undertaking addressess it may be connected to business model/strategy (45 c) or may not be that significant (45 a v)	Yes
167	ESRS 2	45 c (iii)	delete boolean tags as not mandatory it will always be a positive tag if reported. This information is not comparable across undertaking and should not be supported by a boolean tag	General	Rejected	The boolean is to be kept in order to reflect the methodology. However, the name needs to be amended, in order to better reflect the wording of the standard, because the romaine iii) is indeed connected to ii) and missing in the current label.	
169	ESRS 2	48a	to merge the 2 48 a text block tags	Correction	Rejected	In the ESRS a separation of the Impacts from the Risk and Opportunities has been implemented, in order to be better aligned to the ISSB standard. The Draft ESRS taxonomy is reflecting the wording of the standard.	
170	ESRS 2	48 c(ii)	48 c (ii) delete the boolean tag which does not add value here	Correction	Rejected	The question here is, if we generated a boolean that will always be true. Is is possible to identify an impact, that is not originated from the business model of a company? It would be a deviation from the standard. In the XBRL taxonomy we will in principle not make exceptions, when they would result in interpreting the standard. Future possible amendments could fix the issue (e.g. all the	Yes



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						impacts are broadly speaking due to the strategy and business model).	
172	ESRS 2	53c	Tagging of impact and risk and opportunities process are not symmetric . I would try to harmonise the tagging of this information. For instance lot of boolean tag in the impact materiality notably to check if the process is compliant with the standard. These tags are not proposed in the risk/opportunities part. => Proposal to rationalise boolean tag that should be added for both IRO processes or mutualised as it is the case for the 53 h	Correction	Rejected	Your observation is correct, but our understanding of the standard is, that indeed the paragraph 53 b) is for impacts, and 53 c) is related to risk and opportunities. We would interpret that standard if we would merge them. This might have been a result from the changes related interoperability with the ISSB.	
173	ESRS 2	54	what is expected for the paragraph 54 ? It is the hierarchical tag of the 56 56 :Does it make sense to tag digitally a mapping provided for human readable reports ?	Correction	To be implemented	Yes, the parent was accidentally included in the list. Indeed its a valid question if we need to have this as a tag, since the tagging itself is the the list and allows navigation in the human readable report. But the question is still, if we need to have a tagging of human-readable standard. This will be covered in the public consultation: The human-readable content indexes are not yet implemented as detailed tags. But we should implement a positive list of material topics as an enumeration (to be done).	Yes



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174	ESRS 2	57/58	can the boelan tags be modify and moved to a enumeration tag ?	Correction	To be implemented	I think this is possible, will reduce the number of tags. But the explanation should be kept.	
175	ESRS 2	59	tag 59 shall be further specify as could be in doublon with the ones in 53.	Correction	Rejected	ESRS 1 para 36 requires to disclose criteria, inc thresholds, for information materiality. And para 42 requires to disclose thresholds for financial and impact materiality. This has been translated as follows in ESRS 2: IRO 1 53 b iv) threshold for impact materiality and 53 c) ii) financial materiality and IRO 2 para 59. Therefore, paragraph 59 should keep its own tag.	
176	ESRS 2		the tagging of the SBM 3 , IRO 1 and 2 can be rationalised	General	To be implemented	IRO-1 is simplified, especially with the connection to topical standards, SBM-3 to be simplified.	
181	ESRS 2		The agging of IRO 1, 2 and SBM 3 seems very heavy, repetitive and in my opinion should be simplified.	General	To be implemented	The secretariat is aiming analyse the LSME standard and considering simplification if possible.	



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