

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

#	DR	Paragraph	DC Member Comment	Category	Secretariat Response	To be discussed by SR TEG or public consultation
1	E1-1	16d	E1-1 16d only one DP	Elimination of narrative elements to avoid double tagging	Keep only one textblock and the boolean.	
2	E1-1	16a	16a: A boolean should be added. Suggestion : "undertaking has a transition plan for climate change mitigation"	New data points and enhancements	We implemented it a little bit different, to preceisly reflect the paragraph 17.	
4	E1-1	16d	The three tags related to locked-in emissions should be merged. Only one text block needed. Suggestion to frame it: "Disclosure of potential locked-in GHG emissions from key assets and products, including an explanation of how locked-in GHG emissions may jeopardise achievement of GHG emission reduction targets and drive transition risks".	Elimination of narrative elements to avoid double tagging		



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5	E1-1	17	17: Tagging of whether and when the undertaking should be consolidated to reduce datapoints. Suggestion to reframe as: "if the undertaking will adopt a transition plan, date of adoption of transition plan".	Elimination of narrative elements to avoid double tagging		
8	E1-4	AR 25 b	AR 25 b: The tagging of AR 25 b should be consolidated to reduce the number of data points. It should be modified as follows: "in the event that the baseline value and base year have been changed due to significant changes in either the target or reporting boundary, explanation of how the new baseline value affects the new target, its achievement and presentation of progress over time".	Elimination of narrative elements to avoid double tagging		
13	E1-4	34e	34e: The tagging related to the science based nature of the target and its compatibility with limiting global warming should be moved before the tag on the guidance and framework in line with the delegated act.	Correction		
22	E1-5	37 c	37 c: Tagging should be corrected to: "total energy consumption from renewable sources."	Correction		
26	E1-5	43	43: Tagging should replace "description" with "disclosure". It will be more aligned with the DA.	Wording change		
27	E1-6	54	E1-6: Paragraph 54 should define a denominator (per EUR), and it must be both location-based and market based.	Correction		



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28	E1-6	AR 41	E1-6: Investees breakdown is missing, AR 41 is not implemented. There should be a two quantitative tags, one of the Scope 1 and 2 of the consolidated accounting group and one of the investees.	Correction		
29	E1-6	49b	49b: Tagging of gross market based Scope 2 GHG emissions should be quantitative data and not enumeration	Correction		
30	E1-6	52 a and b	52 a and b: should be deleted. Already covered in 49 a and b.	Correction		
31	E1-6		44+52 is tagged twice	Correction		
32	E1-6	54	54: Unit could be specified further (tCO2eq / monetary unit). Modified as follows: "GHG emissions intensity based on location-based method (total GHG emissions per net revenue).	New data points and enhancements		
34	E1-6	AR 45 d	E1-6: AR 45d: The term "Scope 2" is missing. The tagging should be more specific mentioning scope 2 GHG emissions. It could be modified as follows: "share of contractual instruments used for the sale and purchase of energy bundled in relation to scope 2 GHG emissions."	Correction		
35	E1-6	AR 46 i	AR 46 i: Should be moved after 46h. Suggest to reframe it: "disclosure of a list of Scope 3 GHG emissions categories excluded from the inventory with a justification for excluded scope 3 categories."	New data points and enhancements		



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36	E1-6	AR 46 h	AR 46 h: modified to "for each significant scope 3 GHG category, disclosure of the reporting boundaries considered, the calculation methods for estimating the GHG emissions, and if and which calculation tools were applied".	Wording change		
38	E1-7		Discuss if the breakdown of GHG Categories is actually is required	Correction	Conclusion: Not required	
39	E1-7	AR 57	AR 57 should be merged as one textblock related to paragraph 58 b. (par 58 a numeric and para 58 b textblock).	Elimination of narrative elements to avoid double tagging		
40	E1-7	AR 57	AR 57 should be only one separate textblock "Description of types of removal as required in paragraph AR57b,c and d/ details about types of removals, incl. technological, nature-based and risk of non-performance"	Elimination of narrative elements to avoid double tagging		
42	E1-7	AR 57 b	AR 57: AR 57 b should be aligned with 62 b on the type of carbon credit. Both tags should be answered by Y/N or enumeration.	Correction	We implemented as an enumeration.	
43	E1-7	AR 57 a	AR 57: AR 57 a tag should be added: "the GHG concerned".	Correction		
45	E1-9	66 d	66d: Change "revenue" to "net revenue"	Wording change		
48	E1-7	AR 64	AR 64: percentage should be required as the unit	Correction		
49	E1-9	AR 80	AR 80: The "whether and how" tags on scenario analysis should be deleted	Wording change		



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54	E1-8	AR 65	The tagging of AR 65 on connectivity should be added. The following tag should be added: "if applicable, brief explanation of whether and how the carbon prices used in internal carbon pricing schemes are consistent with those used in financial statements".	Correction	Implemented without the "where applicable".	
57	E1-9	66	66: potential replaced with anticipated.	Correction		
60	E1-9	66	66: Term "before considering mitigation action" should be added.	Wording change	Label and XBRL element name adjusted.	
63	E1-9	69	69: Propose to add qualitative tagging for climate related opportunities as an alternative.	New data points and enhancements	This is covered by the textblock for 64 c): Disclosure of potential to benefit from material climate-related opportunities [text block]	
64	E1-9	69	69: there should be three tags on par 69. 1 on 69 a and two 69b	Correction		
65	E1-9	AR 72	AR 72: Tag should be added	Correction		
67	E1-9	66	66: Terms should match DA. "monetary amount of" assets at material physical risks should be added in line with the wording of the DA.	Wording change	The wording is adjusted to the DA, however we should avoid the term "monetary amount of", because it is reflected in the data type.	
70	E1-9	AR 80 and AR 81	AR 80 and AR 81: there should be 2 tags (textblock) on AR 80 and AR 81	New data points and enhancements	Should be covered with the tag for 64 c), adding reference to AR 80 and AR 81	
71	E1-9	68 a and b	68 a+b: Those should not be textblocks, but numerical items.	Correction	Is implemented as shown in AR 77	



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72	E1-9	AR 81	AR 81: Should be modelled with Time-Horizon Axis	New data points and enhancements	We have implemented the time-horizon axis, but the wording in AR 81 is not very precise, it sounds more like a general requirement to mention them in the narrative disclosure. Together with minimum/maximum axis that allows disclosing of ranges it might get overly complex. However, the question if the potential market size is expressed in monetary terms could be discussed in SR TEG or public consultation.	Yes
73	E1-IRO-1	AR 11 and AR 12	AR 11 and AR 12 should be only one "Whether and how", a), b), c) Should not be implemented.	Elimination of narrative elements to avoid double tagging	The secretariat proposes to remove all narrative textblocks and keep the booleans. A reference to the AR 11 and AR 12 is to be added to the narrative tags reflecting paragraph 20 b) and 20 c). Reducing the narrative taggings could help to avoid double tagging of the general IRO related disclosures. It seems impossible to have one boolean for all a, b, c, because it would be a very long tag name.	
81	E1-SBM 3	AR 6	Tagging of AR 6 should be deleted	Elimination of narrative elements to avoid double tagging		
82	E2-1	15 c	15 c: Why is the second part of sentence 15 c added to the Boolean tag ("controlling and limiting...")?	Wording change		
83	E2-1	15 c	15 c: Why is there no textblock for the first part of the sentence "avoiding incidents...")?	Wording change		



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84	E2-1	15 c	15 c: Why does it "civil society" rather than people?	Wording change	Missing change from DA	
85	E2-2	AR 13	Why is this implemented as boolean rather than enumeration?	Correction	We implemented two booleans, which is equal to have an enumeration with 4 options (none, downstream, upstream, downstream&upstream)	
89	E3 IRO-1	8a	8 a: Missing datapoint for "how" a textblock, seems to be missing	Correction		
91	E4-3	28 b (ii)	28 b (ii): Should contain both a monetary tag and a textblock tag to provide context	New data points and enhancements	Implemented as per the textblock tag for 28 b) iii	
92	E4-3	AR 20	AR 20: Missing textblock for 20 f?	New data points and enhancements		
95	E4 IRO-1	17 e (ii)	17e(ii): Not boolean, should be text block	Correction		
96	E4 IRO-1	18	18: Should it also have a textblock tag?	Correction		
100	ESRS 2 BP-2	10b-10d	These need to be repeted for each metric identified under 10a (I don't know whether this is a comment, or it is already included in taxonomy mechanics)	Correction	Indeed, this mechanism is implemented. We offer a way to group certain metrics together and link them to the corresponding DRs, which should be the most accurate and practical implementation, see also Anne Claires comments and answers below.	
101	ESRS 2 BP-2	11	The description should say something along: "Does the report include quantitative metrics and monetary amounts that are subject to a high level of measurement uncertainty?"	Correction	This boolean has been removed, it is not required.	



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103	ESRS 2 BP- 2	11 b (i) and (ii)	These need to be repeted for each metric identified under 11a (I don't know whether this is a comment, or it is already included in taxonomy mechanics)	Correction	See comment for 100 above.	
104	ESRS 2 BP- 2	14	The description should say something along: "Material errors in prior periods have been identified"	Correction	This boolean has been removed, it is not required.	
106	ESRS 2 BP- 2	17e	This one should be a textblock instead of a boolean	Correction		
109	ESRS 2 GOV- 4	AR10	I don't know whether this part of taxonomy could be designed as an enumeration? This is in fact only a reference table mapping disclosures and datapoints already in the sustainability statement.	Correction	We removed the tags for GOV-4, only kept one textblock. In theorey, it would be possible to keep the tags itself, but this is not what the standard requires, which is only a mapping table.	
112	ESRS 2 SBM- 1	40a (iii)	In the second line it should be "Number of employees (head count) in a particular geographical area"	Correction	We have implemented this as a table, which allows to disclose breakdown by Geographical Area.	
113	ESRS 2 SBM- 1	40b	One of these two lined should include revenue from each significant ESRS sector, currently "revenue" and "total revenue" are not clear descriptions; there should be an additional "enumeration" item to choose ESRS sectors, and possibility to provide revenue for each of these sectors	Correction	That is implemented as a separate table which allows breakdown by operating segments and ESRS sectors.	
114	ESRS 2 SBM- 1	40d (i)	"due diligence" at the end of the first line should be deleted	Correction		



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115	ESRS 2 SBM- 2	45a (ii)	The textblock item description should say "Description of categories of stakeholders for which engagement occurs"	Correction		
119	ESRS 2 SBM- 3	48d and 48c	Both are to be reported for each material risk and opportunitie, so in the description they should include "... effect of a risk or opportunity" instead of "R&O"	Correction	Currently, those tags from para 48 d and e reflect the comment, as they include risks and opportunities in wording, i.e., "Disclosure of current financial effects of material risks and opportunities on financial position, financial performance and cash flows and material risks and opportunities for which there is significant risk of material adjustment within next annual reporting period to carrying amounts of assets and liabilities reported in related financial statements [text block]" and "Disclosure of anticipated financial effects of material risks and opportunities on financial position, financial performance and cash flows over short-, medium- and long-term [text block]".	
121	ESRS 2 IRO-1	all	The final version of ESRS uses "process" in singular, so plural should be deleted from all the descriptions	Wording change		
122	ESRS 2 IRO-1	53b (i)	second item should be "Description of how the impacts with which the undertaking is involved through its own operations or as a result of its business relationships are considered"	Correction		



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123	ESRS 2 IRO-2	all	Structure to be adjusted to the final ESRS approach to materiality: (1) explanation of non-materiality obligatory only for ESRS E1; (2) list of all data points derived from EU legislation is obligatory with location of material data points and indication "not material" for all non-material data points	New data points and enhancements	The content index is on purpose not implemented: Inline XBRL allows to navigate to each DR if the level 1 narrative is tagged. It is a good question to what extend human-readable content-indexes should be tagged. If ESMA would not require the tagging of the level 1 DR narrative tags, the digital content index would not exist. Might be discussed in the note of the public consultation.	Yes
124	ESRS 2 MDR-P	numbering	In the final version of ESRS numbering of paragraphs was changed; the following points should relate to 65 a-f (not 64)	Correction		
126	ESRS 2 MDR-M	missing	77c: disclose label and definition of the metric	Correction	Para 77c was not tagged, as it was considered as an instruction on how metrics should be defined and labelled. The result of this provision in in fact the metric name that is a typed axis in this template.	
128	G1	10a	This is not a yes/no (Boolean), but at least 2 times 2 options, and the result may not be yes/no as "accomodate" can have differrent meanings and may reflect on certain elements, but not all elements - adding to the number of outcomes. The phrasing seems to be an interpretation of the disclosure	New data points and enhancements	We propose a new name for the boolean: "Mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of code of conduct or similar internal rules accommodate reporting from internal and (or) external stakeholders"	
129	G1	10 c	Should read "disclosure on whistleblower protection"	Correction	The new label is: "Disclosure of how undertaking protects whistleblowers [text block]"	



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130	G1	10 b	To separate questions anti corruption and anti bribery	New data points and enhancements	In theory, it could be implemented, but we might interpret the standard in terms of separation of the data points. We will discuss.	
131	G1	10 e	Text indicate interpretation- should state "procedures to follow up on business conduct incidents beyond directive 2019/1937	Correction	We have implemented the boolean only.	
132	G1	10 b and d	This only triggered "if no"	General	Correct. The XBRL taxonomy does not have such a trigger yet, right now we did not implement the validation rule, which should clearly not include those items. It is either tagged, or not.	
133	G1	14	Not only to SMEs, but covering specifically SMEs	Correction	Label has been corrected to "Description of policy to prevent late payments, specifically to SMEs [text block]"	
135	G1	18 a	Should state description of- not information about	Correction		
136	G1	18 b	should be text block-- to many options- or be stated as question	New data points and enhancements	Keep as is.	
137	G1	19	Only triggered if "no"	General	Correct. The XBRL taxonomy does not have such a trigger yet, right now we did not implement the validation rule, which should clearly not include those items. It is either tagged, or not.	
139	G1	24 b	Missing 24b specific disclosure	Correction	Implemented as "Disclosure of any actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery [text block]"	



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140	G1	25 a	Difficult to single out/ separate the number of and nature of in separate tags as there may for instance be different numbers per nature. Suggest to combine into one textblock	New data points and enhancements	In theory we could implement a breakdown of the number of incidents by nature (entity specific). But personally I think the number + one textblock for the nature is sufficient. Will discuss with BR-AG. Converting the number into a textblock would not reflect the wording of the standard. Discussed with Kristian, keep as it is.	
140b	G1	25 b	This is also a specific disclosure [text-block]	Correction	Diclosure of any actions taken to address breaches in procedures and standards of anti-corruption and anti-bribery [text block]	
142	G1	29 b ii	Not required to make a table	Correction	This is related to the question 141 on 29 b i): The numbers can be broken down by country or GA, and by type of beneficiary (which is implemented as entity specific). We consider those columns as a "table". However, we should have a total that allows disclosures of both merged numbers.	
147	ESRS 2	5 b (i)	don't understand the second boolean here	Wording change	Wording to be simplified to better reflect the standard.	
148	ESRS 2	5 b (i)	Delete the text block her eit is a confirmation requested (yes /no) not further information from 5 b (i).	Correction		



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149	ESRS 2	5c	(c)=> 2 possibilities if the tagging is on a general basis this information is already included in SBM1 if it is on a topic by topic basis, shall the tag be declined at topic level ?	Correction	We have implemented a general text block tag corresponding to BP-1. Additionally, the XBRL taxonomy has dedicated upstream/downstream dimension members where applicable in order to allow a disaggregation of individual metrics. The preparers guide should provide more information how individual facts in an XBRL document could be linked to this text block tag, e.g. by using a fact-relationship.
151	ESRS 2	10a	the 10 a is covered by the enumeration metrics where a "not applicable " case can be added . No need of boolean, no need of text here if there is an enumeration tag	Correction	We simplified it and eliminated the all the similar booleans in BP2. The enumeration in fact does not include all the metrics (that would be a long list), but the DRs that have metrics. Additionally, we provide mechanism in the XBRL to "group" metrics, because we think that companies want to disclose it differently per metric group, e.g. "for all GHG Scope 3 metrics" and "Scope 1 and 2 and energy consumption".
154	ESRS 2	15	There is no added value to split the boolean and narrative in 4 tags unless we provide clear list of what is generally accepted sustainability reporting standards. I think one boolean and one narrative is enough for 15	Correction	Indeed, we removed the boolean and the related textblock with the paragraphs. We are convinced that a list of other ESG standard would be great, but who would be able to provide the list? The ESRS unfortunately does not have it. But maybe we could get it from the CSRD, the EC might define which other standards might be applicable? The tags for AR 2 are kept, because its clearly a separate voluntary data point.



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156	ESRS 2	17	17=> one boolean is enough as the materiality issue is treated by the 17a tags (enumeration + text block)	Correction	Removed one boolean.	
158	ESRS 2	17e	17 e : I don't understand this boolean tag. Shall be a mapping whith another tag ?	Correction		
159	ESRS 2	21d	21d : how does it works if there is multiple split provided ? should it be a table tag more than multiple tags with % ?	Correction	Thats implemented, we have two tables, one breakdown by gender and the other one by "entity specific diversity aspect"	
160	ESRS 2	26d	26 a => merge the 3 narrative tags	Correction	Good proposal, merged.	
161	ESRS 2	30	Does it make sense to have a digital mapping of human readable information ?	Correction	We keep one textblock tag, removed all children from the AR 10.	
162	ESRS 2	40 a (iii)	40a (iii) should be a "table" tag.	Correction		
163	ESRS 2	40b	here there is the same tag as in ESRS E1 . Idealy the revenue should be linked with a Financial reporting taxonomy, at least only one tag "revenue" in the ESRS should be requested.	General	We have to discuss how it will be ensured that the ESRS Revenue tag is the same as in financial reporting, we would propose ESMA to add a validation rule between IFRS Accounting Taxonomy and ESRS.	
164	ESRS 2	40c	should be an enulmeration tag as the aim is the standardisation of the sector definition	Correction		
168	ESRS 2	46	I don't understand here the taxonomy. The tag 46 shall be the hierarchical tag of the paragraph 48 ?	Issue in the DP list	Indeed, this is a level 1 tag that was not supposed to be part of the PPT,	
171	ESRS 2	51	Is the tag 51 is the hierachical tag of 53 ?	Issue in the DP list	Indeed, this is a level 1 tag that was not supposed to be part of the PPT,	



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177	ESRS 2	64 a-f	Shall all these tags be kept ? May be a boolean or enumertaion tag to list policies can be provided to make the link with topical tags; Otherwise it provides a doublon information/ or there should be a tag declined by topic.	Elimination of narrative elements to avoid double tagging	Yes, those tags should remain. The XBRL taxonomy provides the option to provide a list of policies and actions and relate it to a topic.	
178	ESRS 2	68 a-f	same here how thes tags are still usefull after for instance the tagging or E1 1 (transition plan)	Elimination of narrative elements to avoid double tagging	Yes, those tags should remain. The XBRL taxonomy provides the option to provide a list of policies and actions and relate it to a topic. We tried to eliminuate the E1-1 transition plan overlapping tags whenever possible.	
179	ESRS 2		the taxonomy requires to tag a maaping table to find in the human readable report an information => not sure that makes sense	General	We removed the tags for GOV-4, only kept one textblock. In theorey, it would be possible to keep the tags itself, but this is not what the standard requires, which is only a mapping table. Still need to discuss the content index.	
180	ESRS 2		The frontier between what should be tagged in ESRS 2 or in topical is not obvious, may be I missunderstoof how it is supposed to work but for instance in the MDR I found tags that are already covered in topical taxonomy. May be it should be analysed to see if we skip the tagging at transversal level to systematically include it at topical one. This solution seems to me more “structured” and usable for both preparers and users.	General	We reviewed ESRS 2 and corresponding topical disclosures and eliminated overlapping tags wherever we identified them. Still, the question if a disclosure is supposed to be centrally or in the topical disclosures is not easy to answer and out of our scope. The taxonomy provides the flexibility to do both.	



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