

06-02 fifth batch of categorisations to be approved by SRB meeting 07.02.2024.

Mailing from ESRs Q&A Platform to Sustainability Reporting Board

Mailing for:

SR Board

Re- response ID	Category of question: * explanation * Imp.G * Amendment * out of scope * Rejection (secretariat proposal)	bundling of related questions  (only applicable for implementation guidance and Sc already asked)	Allocatio n to E, S, G, x- cutting and others	Q+A Title (Secretariat)	Question asked (Secretariat)	ESRS reference (Secretariat)	Reason for categorisation	Main Sector	Stakeholder group	Country question coming from	
208	1 - explanation question	n/a	Environm ent	GHG emissions	tonnes of CO2eq its45: (a) gross Scope 1 GHG emissions; (b) gross Scope 2 GHG emissions; (c) gross Scope 3 GHG emissions; and (d) total GHG emissions. the question is, how could this be done? What methodologies should be used and where can they be found? The question concerns climate risk analyses. what the difference is between •The impacts, risks and opportunities related to climate change to identify and assess in your materiality analysis •VERSUS detailed analyses (using scenario analysis) for climate related impacts, physical risks and transition risks and opportunities (disclosure requirements 20+21 & AR 10-16)	E1-6 paragraph 19	Link to GHG protocol which helps to give further guidelines on the way to compute it. ESRs E1 AR39 mentions it " when preparing the information for reporting GHG emissions as required by paragraph 44, the undertaking shall consider the principles, requirements and guidance portocol provided by GHG protocol".	Sales and Trade	Non- Governmental Organisation	Lithuania	
245	1 - explanation question	n/a	Environm ent	Climate risks financial year different from calendar year	Is it possible to report some metrics on a (deviating) financial year and other metrics on a calendar year basis?	ESRS E1 paragraphs 20, 21 & AR 10-16	E1 does not mandate the preparation of scenario analysis but the disclosure of how the undertaking uses it to identify impacts, risk and opportunities when such analysis is in place. answer by saying you cannot mix approaches; reporting principles must be consistent; if data is available only on a calender year basis appropriate estimates must be made (consider when making estimates the qualitative characteristics of information - ESRs 1 chapter 2)	Professional Services	Industry Group	Belgium	
286	1 - explanation question	n/a	x-cutting	metrics	Do the disclosure requirements such as IRO-1 from ESRs 2, which are also required in the topic-related standards, have to be reported both under ESRs 2 and also in the topic-related standard or is the IRO-1 disclosure requirement only reported once in a bundle in the report? When calculating metrics for sustainability matters that are material for a group, do the data of all subsidiaries have to be taken into account with the same level of certainty, even if the matter is not material for some subsidiaries of the group? The paragraphs above make reference to "Gross" risk, yet "Gross Risk" (or comparable) is not included in the ESRs Glossary (i.e. is not clearly defined). Is it correct to say that climate risk and scenario analysis/assessments processes should be done on a inherent/gross (i.e. pre control/mitigation strategy) risk (not a residual/net risk - post control/mitigation) basis? What is the definition to be used for "convictions"? It could be different things: Number of convictions of proceeding that are still open? Or started in the reporting year? Closed in the reporting year? Appeal concluded? Not subject to appeal anymore? Thank you Regarding the number of legal proceedings currently outstanding for late payments, are you referring to "currently outstanding" that remained opened in the reporting year? Or also closed in the reporting year?	ESRS 1 chapter 7.2 paragraph 90 Disclosure Requirement IRO-1 and SBM-3; ESRs 2 paragraph 49; ESRs E1 paragraph 12; ESRS E2 paragraph 10; ESRs E2 paragraph 7; ESRs E4 paragraph 9; ESRS E5 paragraph 10; ESRs S1 paragraph 11; ESRs S1 paragraph 8; ESRS S3 paragraph 6; ESRs S4 paragraph 7; ESRs G1 paragraph 4	ESRS 1 chapter 7.2 paragraph 90 Disclosure Requirement IRO-1 and SBM-3; ESRs 2 paragraph 49; ESRs E1 paragraph 12; ESRS E2 paragraph 10; ESRs E2 paragraph 7; ESRs E4 paragraph 9; ESRS E5 paragraph 10; ESRs S1 paragraph 11; ESRs S1 paragraph 8; ESRS S3 paragraph 6; ESRs S4 paragraph 7; ESRs G1 paragraph 4	ESRS 2 disclosures in topical standards are those identified by the same name of ESRs 2 disclosures (GOV 3, IRO1, SMB 3). No duplication in reporting. They are presented alongside the relevant ESRs 2 disclosure (e.g. IRO1). For SBM 3 there is an option to present them alongside topical disclosure if the company make the election in para. 49 of ESRs 2.	Professional Services	Preparer	Germany
296	1 - explanation question	see also ID 304 and 305	x-cutting	"alongside" presentation of ESRs 2 related information of topical standards	When calculating metrics for sustainability matters that are material for a group, do the data of all subsidiaries have to be taken into account with the same level of certainty, even if the matter is not material for some subsidiaries of the group? The paragraphs above make reference to "Gross" risk, yet "Gross Risk" (or comparable) is not included in the ESRs Glossary (i.e. is not clearly defined). Is it correct to say that climate risk and scenario analysis/assessments processes should be done on a inherent/gross (i.e. pre control/mitigation strategy) risk (not a residual/net risk - post control/mitigation) basis? What is the definition to be used for "convictions"? It could be different things: Number of convictions of proceeding that are still open? Or started in the reporting year? Closed in the reporting year? Appeal concluded? Not subject to appeal anymore? Thank you Regarding the number of legal proceedings currently outstanding for late payments, are you referring to "currently outstanding" that remained opened in the reporting year? Or also closed in the reporting year?	ESRS 1 Chapter 7.2, ESRS 2 paragraph 77	Question comes from a large ESRs preparers forum (in Germany, DRSC) being evidence that an explanation would be helpful.	Professional Services	User	Germany	
337	1 - explanation question	n/a	x-cutting	metrics calculation; same level of accuracy?	When calculating metrics for sustainability matters that are material for a group, do the data of all subsidiaries have to be taken into account with the same level of certainty, even if the matter is not material for some subsidiaries of the group? The paragraphs above make reference to "Gross" risk, yet "Gross Risk" (or comparable) is not included in the ESRs Glossary (i.e. is not clearly defined). Is it correct to say that climate risk and scenario analysis/assessments processes should be done on a inherent/gross (i.e. pre control/mitigation strategy) risk (not a residual/net risk - post control/mitigation) basis? What is the definition to be used for "convictions"? It could be different things: Number of convictions of proceeding that are still open? Or started in the reporting year? Closed in the reporting year? Appeal concluded? Not subject to appeal anymore? Thank you Regarding the number of legal proceedings currently outstanding for late payments, are you referring to "currently outstanding" that remained opened in the reporting year? Or also closed in the reporting year?	ESRS 1 Chapter 7.2, ESRS 2 paragraph 77	Question comes from a large ESRs preparers forum (in Germany, DRSC) being evidence that an explanation would be helpful.	Not applicable	National or European Standard Setter	Germany	
350	1 - explanation question	n/a	Environm ent	Climate risks; gross risk	When calculating metrics for sustainability matters that are material for a group, do the data of all subsidiaries have to be taken into account with the same level of certainty, even if the matter is not material for some subsidiaries of the group? The paragraphs above make reference to "Gross" risk, yet "Gross Risk" (or comparable) is not included in the ESRs Glossary (i.e. is not clearly defined). Is it correct to say that climate risk and scenario analysis/assessments processes should be done on a inherent/gross (i.e. pre control/mitigation strategy) risk (not a residual/net risk - post control/mitigation) basis? What is the definition to be used for "convictions"? It could be different things: Number of convictions of proceeding that are still open? Or started in the reporting year? Closed in the reporting year? Appeal concluded? Not subject to appeal anymore? Thank you Regarding the number of legal proceedings currently outstanding for late payments, are you referring to "currently outstanding" that remained opened in the reporting year? Or also closed in the reporting year?	ESRS E1 paragraph 20b(ii) and 20c(ii)	The explanation is expected to highlight that an undertaking shall report on gross basis, meaning before any mitigating actions.	Professional Services	Preparer	Sweden	
417	1 - explanation question	n/a	Governa nce	Convictions	When calculating metrics for sustainability matters that are material for a group, do the data of all subsidiaries have to be taken into account with the same level of certainty, even if the matter is not material for some subsidiaries of the group? The paragraphs above make reference to "Gross" risk, yet "Gross Risk" (or comparable) is not included in the ESRs Glossary (i.e. is not clearly defined). Is it correct to say that climate risk and scenario analysis/assessments processes should be done on a inherent/gross (i.e. pre control/mitigation strategy) risk (not a residual/net risk - post control/mitigation) basis? What is the definition to be used for "convictions"? It could be different things: Number of convictions of proceeding that are still open? Or started in the reporting year? Closed in the reporting year? Appeal concluded? Not subject to appeal anymore? Thank you Regarding the number of legal proceedings currently outstanding for late payments, are you referring to "currently outstanding" that remained opened in the reporting year? Or also closed in the reporting year?	ESRS-G1-4 paragraph 24.a	Definition in ESRs matches definition of conviction in EU Law and ECRIS. Convictions in first instance should be considered. G1-4 24a	Not applicable	Other	Belgium	
419	1 - explanation question	n/a	Governa nce	Proceedings currently outstanding for late payments	When calculating metrics for sustainability matters that are material for a group, do the data of all subsidiaries have to be taken into account with the same level of certainty, even if the matter is not material for some subsidiaries of the group? The paragraphs above make reference to "Gross" risk, yet "Gross Risk" (or comparable) is not included in the ESRs Glossary (i.e. is not clearly defined). Is it correct to say that climate risk and scenario analysis/assessments processes should be done on a inherent/gross (i.e. pre control/mitigation strategy) risk (not a residual/net risk - post control/mitigation) basis? What is the definition to be used for "convictions"? It could be different things: Number of convictions of proceeding that are still open? Or started in the reporting year? Closed in the reporting year? Appeal concluded? Not subject to appeal anymore? Thank you Regarding the number of legal proceedings currently outstanding for late payments, are you referring to "currently outstanding" that remained opened in the reporting year? Or also closed in the reporting year?	ESRS G1-6 paragraph 33c	Based on G1-6 paragraph 33c "currently outstanding" legal proceedings shall be disclosed. However, additional context information shall be disclosed under 33d	Not applicable	Other	Belgium	
432	1 - explanation question	n/a	Environm ent	Net-zero target	This paragraph mentions the words "after approximately 90-95% of GHG reduction". I have the the following 2 questions regarding interpretation: 1. Does this mean that under ESRs, my claim to net-zero will not be recognized if I neutralize 20% of my total reduction target to reach net-zero through removal techniques. 2) Is capturing and storing CO2 emitted through my own operations considered to be "reduction" or "removal"? Is the undertaking required to report on microplastics within the facility ("generated or used")?	ESRS E1 paragraph 57 Disclosure Requirement E2-4 paragraph 28 (b)	Answer can be addressed through an explanation.  Explanation may highlight the following: 1) Neutralizing 20% with carbon removals would not qualify to a claim of achieving a net-zero target in accordance with ESRs definition. 2) differences between removals/reductions in the glossary -> linked to biogenic origin or fossil origin. Drawing the attention of the submitter to 2 paragraphs with information on microplastics.	Motor Vehicles	Industry Group	Saudi Arabia	
441	1 - explanation question	n/a	Environm ent	Microplastics	This paragraph mentions the words "after approximately 90-95% of GHG reduction". I have the the following 2 questions regarding interpretation: 1. Does this mean that under ESRs, my claim to net-zero will not be recognized if I neutralize 20% of my total reduction target to reach net-zero through removal techniques. 2) Is capturing and storing CO2 emitted through my own operations considered to be "reduction" or "removal"? Is the undertaking required to report on microplastics within the facility ("generated or used")?	ESRS E1 paragraph 57 Disclosure Requirement E2-4 paragraph 28 (b)	Answer can be addressed through an explanation.  Explanation may highlight the following: 1) Neutralizing 20% with carbon removals would not qualify to a claim of achieving a net-zero target in accordance with ESRs definition. 2) differences between removals/reductions in the glossary -> linked to biogenic origin or fossil origin. Drawing the attention of the submitter to 2 paragraphs with information on microplastics.	Chemicals	Preparer	Germany	

1 - explanation 444 question	n/a	Governance	Payment practices; SME Sustainability statement; disclosure of processes	Regarding the DR on payment practices in G1-6, is the information on payment practices expected regarding SMEs only, or a wider range of suppliers? What is the logic according to Flowchart F for determining disclosure requirements for processes for a material standard (ESRS S1)	ESRS G1-6 paragraph 31	An explanation to the question can be provided on the basis of ESRS G1-6 payment practices. Information on payment practices is expected regarding a wider range of suppliers.	Not applicable	Other	Belgium
1 - explanation 461 question	n/a	x-cutting	Major incidents and deposits	When are incidents and deposits considered to be "major"? Is there a qualitative or quantitative threshold to consider?	ESRS 1 Appendix F	The flow chart focuses on Policies, Actions and Targets. The reference to transition plan and scenario analysis is not repeated in the graph and it is worth clarifying. Relationship between processes in S1-2 and S1-3 and PAT could also be clarified in this Explanation.	Not applicable	Preparer	Sweden
1 - explanation 472 question	n/a	Environment	Governance; minimum disclosure requirements for policies, actions and targets	Do MDRs not have to be applied for matters that are matched to the G1 standard?	Disclosure Requirement E2-6 paragraph 40 (b)	DA provides a connection between the definitions on incidents and deposits, as well as examples of incidents compared to regular activities. The IED and Seveso-III Directives complement the information on major accidents/incidents.	Professional Services	Preparer	Austria
1 - explanation 479 question	n/a	Governance	Disclosure requirements on material metrics when information is not available	If the undertaking cannot disclose the information regarding policies actions and targets shall, then it shall disclose this to be the case and it may report on a timeframe to have these elements in place. Is this also the case for metrics? In ESRS G1-5, what is the dividing line between 'indirect political contributions' whose financial or in-kind amounts must be disclosed according to para 29(b)(i) and AR 10, and 'lobbying activities' whose financial or in-kind amounts may be disclosed as per AR 12?	ESRS G1	MDRs in ESRS 2 should be applied to all topical standards including G1.	Professional Services	Preparer	Germany
1 - explanation 504 question	IG1	x-cutting	Difference between 'indirect political contributions' and 'lobbying activities'	I wish to know the structure of the sustainability statement that needs to be published in the management report. While you have provided a structure in Appendix F, it seems to not be detailed. Are we meant to follow the exact format as given under each ESRS? Is there a template that can be provided to effectively disclose information? While data collection is a challenge, presenting this data is becoming another challenge due to the lack of a proper template/structure from EFRAG's end.	ESRS 1 paragraph 33	Material metrics have to be reported from inception, unless the specific datapoint is subject to phasing-in. In case the quality of data is planned to increase in the next periods the undertaking discloses the current estimation methods and resulting accuracy and discloses the plans to increase quality.	Food and Beverages	Industry Group	France
1 - explanation 510 question	n/a	Governance	Structure of sustainability statement ESRS translation in EU languages Non-EU parent company and EU subsidiary reporting requirements	Are there going to be corrected versions of the translated ESRS?	ESRS G1-5 paragraph 29(b)	The recipients of 'indirect political contributions' are established in AR 9 under the definition of 'political contributions'. AR 10 goes beyond to explain the meaning of 'indirect'. These definitions differ from the definition of lobbying activities in Annex II	Credit Institutions	Preparer	Netherlands
2a - implementation 426 guidance (new)	n/a	x-cutting	Are there going to be corrected versions of the translated ESRS?	I am looking to clarify the timing of applicability of reporting against CSRD requirements for my client.	ESRS 1 paragraph 8	Structure of sustainability statement	Credit Institutions	Industry Group	Luxembourg
4 - out-of-scope of 328 EFRAG	n/a	Other	Non-EU parent company and EU subsidiary reporting requirements	Are there going to be corrected versions of the translated ESRS?	ESRS S1-14 (only an example)	translation to EU languages is in the remit of the EC	Construction Materials	Preparer	Germany
4 - out-of-scope of 343 EFRAG	n/a	x-cutting	Application dates	Does a captive insurance undertaking, which belongs to 100% to a company group which has to provide a consolidated report in 2026 about 2025, have to report additionally and separately about sustainability?	N/A	Out of scope of ESRS; question refers to reporting requirements for EU subsidiaries with non-EU parent companies (see also ID 359)	Sporting Equipment and Toys	Other	Canada
4 - out-of-scope of 359 EFRAG	n/a	x-cutting	Non-EU parent company and EU subsidiary reporting requirements	Question regarding CSRD reporting scope. (consolidation). Please see the detailed question and background in 2.4	ESRS 1, Chapter 7.6 Consolidated reporting and subsidiary exemption	Question is on when are undertakings in the scope of ESRS; submitter has the (widespread?) misinterpretation that EU based subsidiaries with a Non-EU parent company could benefit from the subsidiary exemption without its parent company (outside the EU) providing a group-wide ESRS sustainability statement see also ID 343	Professional Services	Industry Group	Netherlands
4 - out-of-scope of 488 EFRAG	n/a	x-cutting	Application dates	Does a captive insurance undertaking, which belongs to 100% to a company group which has to provide a consolidated report in 2026 about 2025, have to report additionally and separately about sustainability?	ESRS 2 BP 1	Accounting Directive	Transport, Road	Industry Group	Poland
4 - out-of-scope of 493 EFRAG	n/a	x-cutting	scope of consolidation captive insurance companies	Does a captive insurance undertaking, which belongs to 100% to a company group which has to provide a consolidated report in 2026 about 2025, have to report additionally and separately about sustainability?	non	Out of scope - Question related to CSRD art 19a	Transport, Road	Preparer	Germany
4 - out-of-scope of 519 EFRAG	n/a	x-cutting	Non-EU parent company and EU subsidiary reporting requirements	Question regarding CSRD reporting scope. (consolidation). Please see the detailed question and background in 2.4	DIRECTIVE (EU) 2022/2464 (20), 19a and 29a	Out of scope - question related to CSRD	Machinery and Equipment	User	Japan
5d - rejection: 185 already asked/answered	ESRS IG1	x-cutting	Materiality assessment - stakeholder opinion vs. Objective evidence	When evaluating sustainability matters, is the focus on stakeholder opinions or on objective evidence?	ESRS 1 paragraph 24; ESRS IG 3 Materiality Assessment	this is already covered in the MA IG - section 3.5	Professional Services	Preparer	Germany
5d - rejection: 261 already asked/answered	ID29	x-cutting	Materiality of information and "may-datapoints"	2.1 Does materiality assessment take precedence over ESRS 1:18? 2.2 Is an undertaking required to disclose a datapoint that is not material, if it is a "shall disclose" datapoint (example 1 above)? 2.3 Can an undertaking disregard the disclosure of a "may disclose" datapoint, if the datapoint is material (example 2 above)? 2.4 What is the relevance of ESRS 1:18 if materiality takes precedence over ESRS 1:18?	ESRS 1 paragraph 18	See ID 29	Professional Services	Assurance Services Provider	Denmark

5d - rejection: already 275 asked/answered	IG1	x-cutting	Assessment of severity (scale, scope, irremediable character) for impacts	How can the severity of an impact be assessed, specifically for environmental matters ?	ESRS 1 paragraph 45; ESRS IG 3 Materiality Assessment chapter 3.6 Disclosure Requirement IRO-1 and SBM-3; ESRS 2 paragraph 49; ESRS E1 paragraph 12; ESRS E2 paragraph 10; ESRS E2 paragraph 7; ESRS E4 paragraph 9; ESRS E5 paragraph 10; ESRS S1 paragraph 11; ESRS S1 paragraph 8; ESRS S3 paragraph 6; ESRS S4 paragraph 7; ESRS G1 paragraph 4	covered by MAIG	Transportation, Other	Preparer	Luxembourg
5d - rejection: already 304 asked/answered	ID 296	x-cutting	"alongside" presentation of ESRS 2 related information of topical standards	If we take the example of ESRS E1, and the information relating to the transition plan (E1-1, §14), should it be published in ESRS E1 or in the part linked to E1 in ESRS 2 ?	ESRS 1 paragraph 45; ESRS IG 3 Materiality Assessment chapter 3.6 Disclosure Requirement IRO-1 and SBM-3; ESRS 2 paragraph 49; ESRS E1 paragraph 12; ESRS E2 paragraph 10; ESRS E2 paragraph 7; ESRS E4 paragraph 9; ESRS E5 paragraph 10; ESRS S1 paragraph 11; ESRS S1 paragraph 8; ESRS S3 paragraph 6; ESRS S4 paragraph 7; ESRS G1 paragraph 4	See ID 269	Insurance	Other	France
5d - rejection: already 305 asked/answered	see also ID 304 and 296	x-cutting	"alongside" presentation of ESRS 2 related information of topical standards	If we take the example of ESRS S1, and the information requested in Appendix C of ESRS 2, should we publish the parts related to SBM-2 and SBM-3 in ESRS 2 or in the topical ESRS? We are an Group of Companies in three different sectors ( logistics, retail, services). We did an simple materiality analysis last year and published it in our sustainability paper.	ESRS 1 paragraph 45; ESRS IG 3 Materiality Assessment chapter 3.6 Disclosure Requirement IRO-1 and SBM-3; ESRS 2 paragraph 49; ESRS E1 paragraph 12; ESRS E2 paragraph 10; ESRS E2 paragraph 7; ESRS E4 paragraph 9; ESRS E5 paragraph 10; ESRS S1 paragraph 11; ESRS S1 paragraph 8; ESRS S3 paragraph 6; ESRS S4 paragraph 7; ESRS G1 paragraph 4	See ID 296	Insurance	Other	France
5d - rejection: already 315 asked/answered	ESRS IG 3 Materiality Assessment chapter 4.1 for GRI 4.2 for ISSB	x-cutting	moving from impact (or financial) materiality alone to double materiality	How can we do a double materiality and what are the exact steps to do it. Can we use the data from the simple materiality to perform the double materiality or do we have to collect completely new data?	ESRS IG 3 Materiality Assessment chapter 4.1 for GRI 4.2 for ISSB ESRS 1, ESRS IG 3 Materiality Assessment 3.6 and 3.7 Setting thresholds	extensive guidance on this in ESRS IG 3 Materiality Assessment; overall question not really conclusive	Not applicable	Industry Group	Germany
5d - rejection: already 325 asked/answered	ESRS IG1	x-cutting		How should we define our material topics? Should be the highest value of the IROs scored or the average of 0 them?	ESRS 1 paragraph 45; ESRS IG 3 Materiality Assessment chapter 3.6 Disclosure Requirement IRO-1 and SBM-3; ESRS 2 paragraph 49; ESRS E1 paragraph 12; ESRS E2 paragraph 10; ESRS E2 paragraph 7; ESRS E4 paragraph 9; ESRS E5 paragraph 10; ESRS S1 paragraph 11; ESRS S1 paragraph 8; ESRS S3 paragraph 6; ESRS S4 paragraph 7; ESRS G1 paragraph 4		Information Technology	Industry Group	United States of America
5d - rejection: already 358 asked/answered	ID 171	x-cutting	Administrative , management and supervisory bodies	Could you please specify clearly about what will be included in the administrative, management and supervisory bodies? By this, I mean, it refers to only a highest body (Board of Directors) or it refers to another(s) bodies. How should one give precedence of severity over likelihood in the case of a potential negative human rights impact if severity and likelihood are multiplied as done in risk management to determine the impact's materiality? Is paragraph 40 only applicable for undertakings listed in NACE Sections A-H or L?	Page (document 237- PDF 238); Numeral 5: When disclosing information about the role of the administrative, management and supervisory bodies, the undertaking shall cover the following aspects".	Already asked (ID 171)	Professional Services	Other	Spain
5d - rejection: already 368 asked/answered	IG1	x-cutting		Precedence of severity over likelihood in the MA	ESRS 1 Characteristics of severity AR 11		0 Not applicable	Preparer	Germany
5d - rejection: already 369 asked/answered	ID 338	Environment	high climate impact sectors	Actual and Potential Impacts and time horizons	ESRS E1 paragraph 40 and AR 36	To be answered in explanation of ID 338	Credit Institutions	Other	Norway
5d - rejection: already 372 asked/answered	Definitions	x-cutting		What is the exact relation between Actual and Potential Impacts, and the short-, medium- and long-term?	ESRS 1 Chapter 6.4, MAIG paragraph 74 and chapter 3.6	it's covered by definitions. ACTUAL - it has taken place so its time horizon is also known. POTENTIAL - consideration to be paid to the 3 possible time horizons	Information Technology	Preparer	Belgium
5d - rejection: already 398 asked/answered	186, 301	Environment	Substances of (very high) concern	Would there be available of the list of actual SOC with their CAS numbers? What will be the concentration limit of those substances in the mixture? 35(a)v. Consumption from nuclear products: Does this also imply purchased electricity from the grid that has been generated via nuclear production or only % of nuclear products directly purchased by the reporting company?	Disclosure Requirement E2-5	Explanation ID 186 supports in the identification of the lists and the hazard classes of SVHC (REACH Regulation). Explanation ID 301, in addition to the information presented in ID 186, presents the concentration limits per hazard class identified in the CLP Regulation.	Chemicals	Industry Group	Finland
5d - rejection: already 469 asked/answered	ID 36	Environment	Energy consumption from nuclear sources	We do not understand what we are suppose to answer here, which ESRS DR are we supposed to specify impacts, risks and opportunities for in this datapoint and what does the standard mean with "opposed to those covered by additional entity-specific disclosure"? What entity-specific disclosure?	ESRS E1 paragraph 35	See ID 36	Chemicals	Industry Group	Belgium
5d - rejection: already 470 asked/answered	ID67	x-cutting		Specification of impacts, risks and opportunities	ESRS 2 ; SBM-3, paragraph 48h		0 Not applicable	Other	Sweden
5d - rejection: already 476 asked/answered	ID29	x-cutting	Mandatory disclosure requirements outside ESRS 2	Is it correct that apart from all disclosures in ESRS 2, no other disclosures, requirements or data points are obligatory and everything can be omitted if found to be not material even if a topic is material?	ESRS 1 Appendix E	See ID 29	Not applicable	Preparer	Bulgaria

5d - rejection: already	495	asked/answered	ID29	x-cutting	Mandatory disclosure requirements of materiality assessment	Are all general requirements as specified in ERS2 obligatory disclosure (see ERS 1.29) or only IRO-1 requirements (see ERS 2.2). Do IRO-2 and SMB-3 also set disclosure requirements for the materiality assessment?	ESRS 1.29 (in conjunction with ERS 1.30 and ERS 2.2)		0	Education	Academia	Germany
5d - rejection: already	498	asked/answered	IG1 par 75-79	x-cutting	Materiality assessment of sustainability matters / approaches & AR16	Does a company within its materiality assessment process have to evaluate each sub topics individually in the list provided in AR 16 as must?	ESRS 1-27	Already covered in IG 1 para. 75 to 79		Electronics and electrical equipment	User	Germany
5d - rejection: already	503	asked/answered	IG1	x-cutting	Materiality assessment; entity-specific policies	Does the materiality assessment take into account company-specific policies and measures in determining whether an issue is material?	ESRS 1	IG 1		Not applicable	User	Belgium
5d - rejection: already	515	asked/answered	IG1 FAQ23	x-cutting	Disclosure of material risks; inherent or residual risks	When scoring impacts, should we consider residual risk or inherent risk?	ESRS E1 paragraph 26; Material matters and materiality of information	Refer to IG 1 FAQ23		Not applicable	Assurance Services Provider	Netherlands
5g - rejection: other reasons	367		n/a	Environment	High climate impact sectors, typo	Is there a typo in AR 33 when referring to 37 (a) and 38 (a) - (e)?	ESRS E1 paragraph 37 and paragraph 38 in relation with AR 33	The reference to the paragraph will be changed in next publication of the DA.		Credit Institutions	Other	Norway