

# ESRS Q&A Platform

EFRAG Joint TEG meeting  
3 July 2024



**Disclaimer:** The ESRS Q&A Platform by EFRAG offers non-authoritative guidance on technical implementation questions related to European Sustainability Reporting Standards (ESRS, Commission Delegated Regulation (EU) 2023/2772). EFRAG assumes no responsibility or liability whatsoever for the content or any consequences or damages direct, indirect or incidental arising from following the advice or guidance contained in this document. Information contained in this publication does not constitute advice and should not be substituted for the services of an appropriately qualified professional.

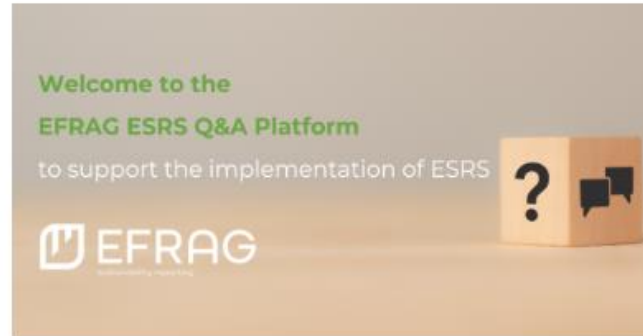
- Objective of the ESRS Q&A platform
- Input:           About the questions received
- Process:        How questions are processed
- Output:         Helpful Explanations and Implementation Guidances



## Objective of the ESRS Q&A Platform: To support ESRS implementation in the EU

- **Purpose:**  
**Requested by the European Commission –**  
to provide help to undertakings and others to implement ESRS
  - **Non-authoritative guidance:**  
do not go beyond content of issued ESRS nor include new provisions
  - **Online platform**, open to all stakeholder,  
publicly available output on EFRAG`s website
  - **Due-Process:**  
Questions categorised as technical **answered** considering EFRAG`s due-process
- *To note: Different from IFRIC Interpretations*

# ESRS Q&A Platform: Access - all on one page - intensively used



The ESRS Q&A platform aims to collect and answer technical questions that remain unresolved after thorough analysis by stakeholders to support the implementation of **European Sustainability Reporting Standards (ESRS)**.

*Submission form, including info about categories*



**To ask a question on ESRS, please complete the electronic form** to help us understand your question(s) correctly. In case insufficient information is provided by the submitter to support our assessment of the question, for instance, by not including a suggested answer to the question raised, EFRAG may have to reject it. EFRAG will not address questions that relate to individual facts and circumstances. For this reason, you are asked to explain why the issue covered by your inquiry is expected to be relevant for a wide group of preparers and/or other stakeholders.

You are kindly requested to submit a separate form for each technical issue that you want to address (one question per form). After sending the form, you will have an option to continue with another request with the personal information already pre-populated. A Save Toolbar available on the top right corner starting from page 2 of the submission form allows you to save and complete the submission at a later stage.

**A preview of the form is available as a PDF.**

Your question will only be registered after clicking **submit**. You will receive a confirmation of receipt by email, acknowledging that your question has been submitted.

Your question will be made public on EFRAG's website to support others with their implementation and inform about questions already been asked. Your personal information and the name of your organisation will not be published.

**Access the regularly updated Log of questions submitted.**

All responses provided by EFRAG are non-authoritative, they engage the responsibility of EFRAG only, and do not necessarily reflect the views of the European Commission. Please access **the adapted set of ESRS**.

**Access Explanations to the questions submitted**

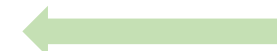
EFRAG will release Explanations following due process on a regular basis. Explanations, which are non-authoritative in nature, answer technical questions on the ESRS by showing where in the standards the content is provided and how to navigate them accordingly.

On 30 May 2024, EFRAG released a compilation of 68 Explanations to respond to stakeholders' technical questions on the ESRS, which includes 12 Explanations already released on 5 February 2024 and 12 Explanations already released on 1 March 2024. **Click here to access the document.**

**Disclaimer:**

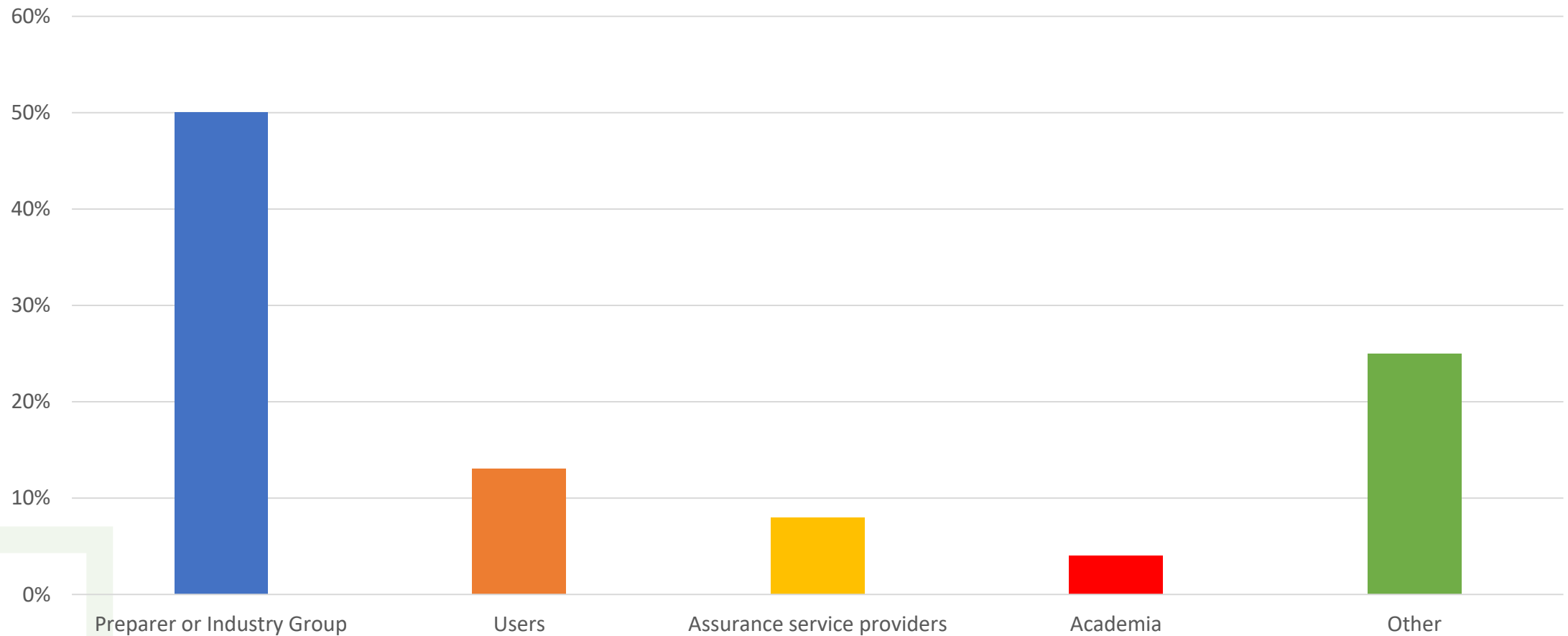
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*Explanations (answers) released*



*Weekly log of questions received*

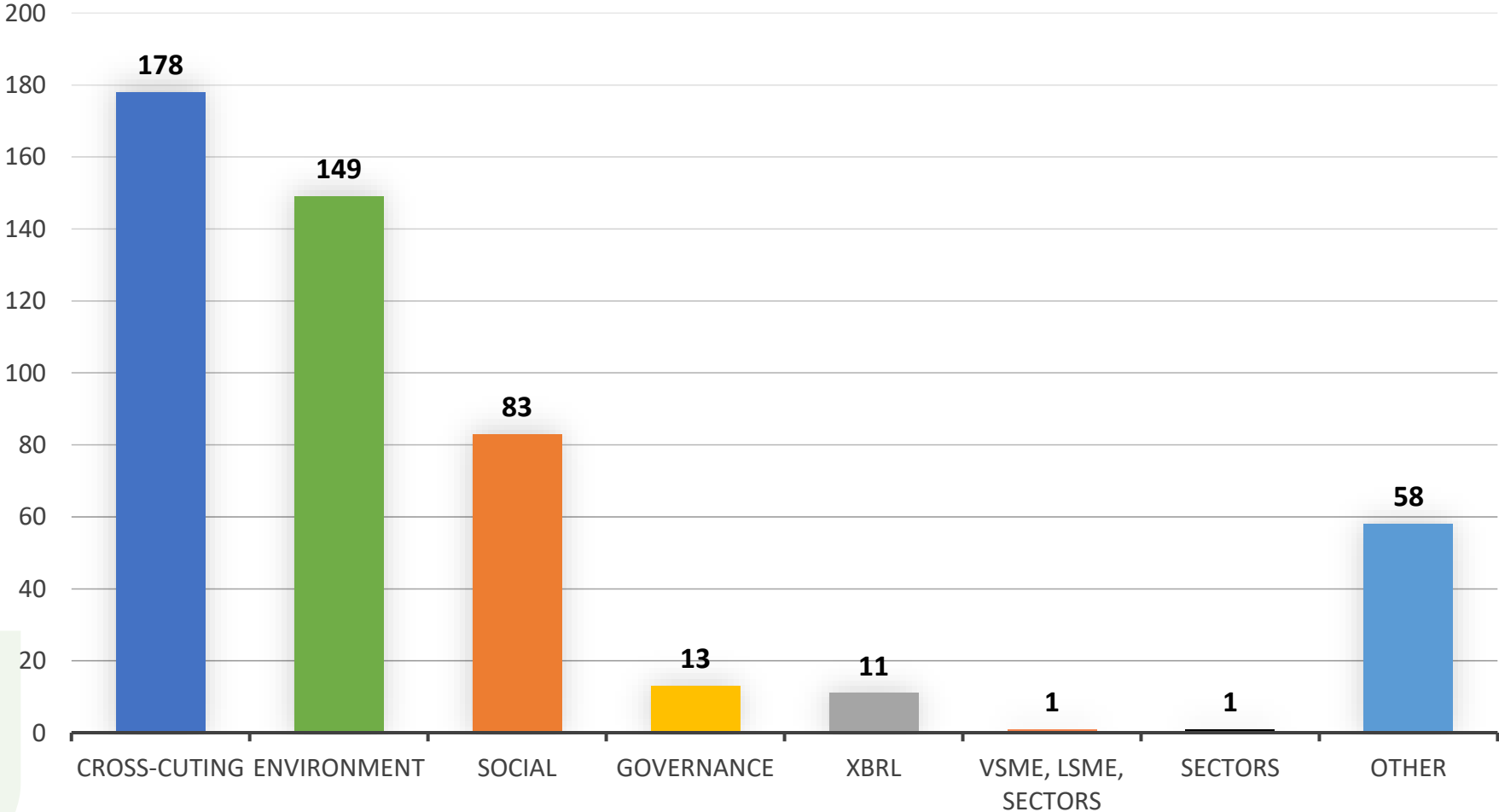
# Stakeholders submitting questions: First preparers and their advisors, followed by users













# ESRS Q&A Platform website: overview of questions received to date

## Slight shift from cross-cutting to topical standards observable

494 questions received  
as of 28 June 2024



# From question received to answering it: Complex process considering EFRAG two-tier structure

1.  Questions are received through Alchemer Tool
2.  Questions are made public on the website and initially categorised by Secretariat
3.  Categorisations proposed by Secretariat are discussed and approved by SRB
4.  Categorisations are sent to SR TEG asking for objections
5.  Final categorisations published on website; EC is notified
6.  Explanations are internally drafted by Secretariat
7.  Explanations are technically discussed and agreed with SR TEG; ISSB is notified
8.  Explanations are reviewed by SRB Working Groups (new)
9.  Explanations are approved by SRB
10.  Explanations are finalized by Secretariat and published on the website

*The current Alchemer-, Excel-(database), Word-based process is to be replaced by a more robust, seamless IT-database application. Starting September an IT provider is engaged to develop and implement this tailored, long-term solution.*

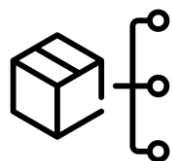


# Explanations and Implementation Guidance answering questions



Checklist for the submitter

1. Focus on technical ESRS questions
2. Avoid queries about specific individual circumstances
3. Provide context with background information
4. Include a suggested answer in the submission form



EFRAG's categorisation

1. 'Explanation'
2. 'Implementation Guidance'
3. 'Amendment to the ESRS'
4. 'Out of the scope of the ESRS'
5. 'Rejection'



Answers provided by EFRAG

1. **Explanations:** Advise how to navigate ESRS and to clarify ESRS content
2. **Implementation Guidance:** Advise how to navigate ESRS; are exposed to public feedback before finalization

(both non-authoritative)

## Explanations: From narrow (easier to answer) to broad

***ID 936 “Should the numbers for water intensity and volumes be rounded (and if so, to up/down or closest) or does it need to have decimal places?”***

***ID 286  
“Financial year different from calender year?”***

***ID 803 on ESRS E3-4 Water and Marine Resources:  
“What is the distinction between “own operations” and “operational control” in the context of ESRS?”***

***To confirm, in ESRS E3, if a company is leasing from landlord and landlord is paying the utility bills, does the company report on that water consumption?”***

***To note: Many questions ask for a definition of specific ESG terms in ESRS!***

# Implementation Guidance: Added to SRB Workplan / exposed to public

**ID 4:**  
***“How to consider employee pension funds in sustainability statements under ESRS E1 Climate for scope 3 emissions?”***

**ID 6 “Which sorts of training should be accounted for and how should it be documented?”**

**ID 174 “Can EFRAG provide an impact description for each of the (sub)(Sub) topics in the list of sustainability matters to be considered as displayed in AR 16?”**

## Rejected and out-of-scope:

Often valid questions however not in EFRAG's remit or already answered

***“Third country parent and reporting of EU subsidiaries” and many related questions***

***“In that context do you think that a retailer as [name of the company] must consider ESRS 2-5 material?”***

***“Can/should impacts, risks or opportunities be prioritized for reporting purposes?”***

# Overview of questions received as of 28 June 2024:

## Percentage of questions „done“ expected to decrease further

**Total questions received**  
494 / 100%

Not categoris.	1: Explanation	2: IGs	3: Amendent	4: Out of scope	5: Rejected	TOTAL
17 / 3 %	200 / 40 %	30 / 6 %	1 / < 1 %	45 / 9 %	199 / 40 %	

**TO BE  
DONE:**

17 / 3 %	125 / 25 %	30 / 6 %	1 / < 1 %	0	0	173 / 35 %
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**DONE:**

	77 / 15 %	0	0	45 / 9 %	199 / 40 %	321 / 65 %
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## Output of the Q&A Platform: Log of questions / Compilation of Explanations

- [Log of questions](#)
- [Compilation of explanations](#)



**Release date**

March 2024

**Question asked**

In paragraph 43 of ESRS S1 ('the undertaking shall disclose what resources are allocated to the management of its material impacts, with information that allows users to gain an understanding of how the material impacts are managed'), it is unclear whether 'material impacts' is meant to cover all material impacts or only 'own workforce' material impacts.

**ESRS reference**

ESRS S1-4 paragraph 43; ESRS S1 paragraph AR48; ESRS S1 paragraph 1.

**Key Terms**

Resources to manage material impacts

**Background**

[The original question received has been reworded to the above to be clearer. The original question was: 'When mentioning 'material impacts' in paragraph 43 of ESRS S1-4, it is unclear if you mean 'all' material impacts or 'own workforce' material impacts.']

ESRS S1 paragraph 1 clarifies the objective of ESRS S1, specifying that Disclosure Requirements in this topical standard will 'enable users of the sustainability statement to understand the undertaking's material impacts on its own workforce.'

ESRS S1-4 paragraph 43 states: 'The undertaking shall disclose what resources are allocated to the management of its material impacts, with information that allows users to gain an understanding of how the material impacts are managed.'

ESRS S1 paragraph AR 48 further explains: 'When disclosing the resources allocated to the management of material impacts, the undertaking may explain which internal functions are involved in managing the impacts and what types of action they take to address negative, and advance positive, impacts.'

**Answer**

'Resources allocated to the management of material impacts' refers only to the disclosure of resources allocated to the management of material matters pertaining to the 'own workforce' topic.

As paragraph 43 of ESRS S1-4 is part of the topical standard on 'own workforce', 'material impacts' in that paragraph is intended to refer specifically to material impacts on own workforce.

## Example of a published explanation

The question is answered by using the ESRS references provided in the background section, providing a clear, straightforward answer for the undertakings to understand and implement.



ESRS references + key terms + background are provided to better locate, understand the context and the question submitted.



The question answered are grouped by related ESRS + Disclosure Requirements



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