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IG 3: Summary and analysis of the comment letters received

Objective of the document

1. The EFRAG Secretariat has analysed and summarised the responses received on the *[Draft] EFRAG IG 3: List of ESRS datapoints*.
2. Detailed proposed changes to the *[Draft] IG 3: List of ESRS datapoints* will be discussed in separate paper and meeting. However, a pre-assessment on the categories of comments identified is provided below.
3. The abbreviation “DP” will be used to represent the term “datapoint” in this document.

Structure of the paper

4. This comment letter analysis contains:
 - (a) Background;
 - (b) Summary of respondents;
 - (c) Summary of respondents’ views;
 - (d) Main positions in EFRAG’s proposed final comment letter;
 - (e) Next steps;
 - (f) Questions for EFRAG SR TEG;
 - (g) Appendix 1 - detailed analysis of responses; and
 - (h) Appendix 2 – list of respondents.

Background

5. On 22 December 2023, EFRAG published its first three draft ESRS Implementation Guidance documents with a deadline for public feedback of 2 February 2024. The documents are non-authoritative and support the implementation of ESRS.
6. *The [Draft] EFRAG IG 3: List of ESRS datapoints* presents in an Excel format the complete list of all disclosure requirements in sector agnostic standards. The Excel file covers all the standards, except ESRS 1 *General Requirements*, as it does not set specific disclosures. *The [Draft] EFRAG IG 3: List of ESRS datapoints* is aimed at supporting undertakings in their preparation of the first sustainability statement according to the ESRS.
7. *The [Draft] EFRAG IG 3: List of ESRS datapoints* has been accompanied by an explanatory note, explaining the methodology for implementing the data point list and its relationship with the *[Draft] ESRS XBRL Taxonomy*.

Summary of respondents

8. 46 responses to the survey have been received and 15 thereof also attached a comment letter to their response. The table below reports the breakdown of respondents by country and type of stakeholder.

Country/ Stakeholder	Academic	Assurance provider	User	Consultant	Preparer	Standard setter	Other	Total
Austria		2			2			4
Belgium		1	1		6			8
Denmark	1							1
France		1		1	4	1		7
Germany	1	1	1	3	8	1		15
Italy		1			1	1		3
Luxembourg					1			1
Malta	1							1
Spain		1					1	2
UK		1	1	1	1			4
Total	3	8	3	5	23	3	1	46

9. The 46 respondents provided a total of 648 comments. The table below reports the breakdown of comments by country and type of stakeholder.

Country/ Stakeholder	Academic	Assurance provider	User	Consultant	Preparer	Standard setter	Other	Total
Austria	0	3	0	0	6	0	0	9
Belgium	0	25	8	0	104	0	0	137
Denmark	3	0	0	0	0	0	0	3
France	0	45	0	0	43	2	0	90
Germany	1	51	3	29	110	65	0	259
Italy	0	34	0	0	32	2	0	68
Luxembourg	0	0	0	0	2	0	0	2
Malta	6	0	0	0	0	0	0	6
Spain	0	4	0	0	0	0	19	23
UK	0	32	5	3	11	0	0	51
Total	10	194	16	32	308	69	19	648

10. The table on the next page reports the breakdown of comments by type of stakeholder and subject.

[Draft] EFRAG IG 3: List of ESRS datapoints - feedback analysis

Subject/ Stakeholder	Academic	Assurance provider	User	Consultant	Preparer	Standard setter	Other	Total	Percentage
Explanatory Note	2	6	0	2	5	1	0	16	2%
Appendix A	0	1	0	0	0	0	0	1	0%
Appendix B	5	9	0	0	9	0	0	23	4%
Index	0	1	0	1	0	0	0	2	0%
ESRS 2	0	13	0	0	39	8	0	60	9%
ESRS 2 MDR	0	25	0	0	4	3	0	32	5%
ESRS E1	2	21	1	4	76	8	7	119	18%
ESRS E2	0	6	0	2	12	7	1	28	4%
ESRS E3	0	9	0	0	5	4	0	18	3%
ESRS E4	0	5	1	2	22	11	6	47	7%
ESRS E5	0	1	0	0	15	6	0	22	3%
ESRS S1	0	34	1	8	52	7	3	105	16%
ESRS S2	0	27	0	3	6	1	1	38	6%
ESRS S3	0	8	0	3	5	1	0	17	3%
ESRS S4	0	3	0	2	4	0	1	10	2%
ESRS G1	0	10	0	4	18	4	0	36	6%
Other	1	15	13	1	36	8	0	74	11%
Total	10	194	16	32	308	69	19	648	100%
Percentage	2%	30%	2%	5%	48%	11%	3%	100%	

Summary of respondents' views

11. The EFRAG Secretariat has allocated the 648 unique comments into the following 9 categories:
- add DP*: respondents suggest adding a DP not included in the list but which, according to them, would be required by the standards;
 - change data type*: respondents suggest changing the data type classification¹ of the DP (i.e. from narrative to monetary) in column F;
 - classification as voluntary*: respondents argue that the proposed classification of a DP as voluntary (in column J) or mandatory does not appropriately reflect the standards;
 - merge DPs*: respondents suggest that two or more DPs should be merged;
 - adjust phase-in*: respondents argue that the phase-in provisions provided in column H and I require adjustments in the list;
 - provide more details*: respondents suggest providing more details in the DP e.g., a classification, if a DP is only required in certain circumstances ("shall disclose

¹ The various data types are explained in the [Draft EFRAG IG 3: List of ESRS datapoints Explanatory Note](#).

where relevant / if applicable / in case of...”), or if certain DPs are alternatives to each other;

- g. adjust references:* respondents suggest changing references as the DP list has not properly reported the relevant paragraphs (in column C) or the relevant Application Requirements (AR) (in column D).
 - h. remove DP:* respondents suggest removing a DP as, they argue, the standard does not require such disclosures;
 - i. rename DP:* respondents suggest changing the name (“label”) of the DP, arguing that it did not appropriately reflect the disclosure required by the standards, or pointed out spelling mistakes in the name of the DP.
12. While analysing the comments provided, the EFRAG Secretariat noticed that many respondents used row numbers when referring to DPs. Since this could lead to some confusion if new rows are added or if rows are removed, the EFRAG Secretariat would propose adding a unique identifier to each DP.
 13. Overall, the respondents provided useful and detailed comments on specific issues within the datapoint list. No respondent had negative comments on the usefulness of the IG 3 in general. Many respondents explicitly confirmed its usefulness and pointed out further potential improvements, providing detailed feedback.
 14. The large number of comments on individual DPs show that the methodology has been well received and understood by the respondents. In fact, most of the comments of the categories above remind EFRAG to apply the methodology correctly and are therefore considered very helpful. However, several comments are also based on misinterpretations of the DP list.
 15. The table on the next page reports the breakdown of the comments by category and subject.
 16. Most comments are related to ESRS E1 (19%) and ESRS S1 (16%), which represent the two standards with large number of datapoints.
 17. 11% of comments provided general feedback covering multiple subjects.
 18. Most comments suggest renaming DPs (25%), providing more details (19%), adding new DPs (15%) and adjusting the references (15%);
 19. Appendix 1 provides a detailed analysis of the comments.

[Draft] EFRAG IG 3: List of ESRS datapoints - feedback analysis

	Add DP	Change data type	Classification as voluntary	Merge DPs	Adjust phase-in	Provide more detail	Adjust references	Remove DP	Rename DP	Total	Percentage
Explanatory Note	0	0	0	0	1	10	5	0	0	16	2%
Appendix A	0	0	0	0	0	1	0	0	0	1	0%
Appendix B	0	0	0	0	0	8	15	0	0	23	4%
Index	0	0	0	0	0	1	1	0	0	2	0%
ESRS 2	10	4	0	0	0	0	1	10	34	59	9%
ESRS 2 MDR	11	2	3	0	0	3	5	0	8	32	5%
ESRS E1	12	3	19	6	4	22	14	22	18	120	19%
ESRS E2	6	0	5	2	3	1	5	1	5	28	4%
ESRS E3	3	4	1	0	3	3	0	1	3	18	3%
ESRS E4	5	0	1	3	3	9	8	0	18	47	7%
ESRS E5	1	1	2	0	3	2	1	4	8	22	3%
ESRS S1	15	7	3	5	17	8	19	4	27	105	16%
ESRS S2	17	1	0	1	0	0	2	1	16	38	6%
ESRS S3	5	1	1	1	0	1	3	0	5	17	3%
ESRS S4	3	1	0	1	0	0	3	0	2	10	2%
ESRS G1	9	0	3	1	0	1	4	0	18	36	6%
Other	2	1	3	3	3	50	10	0	2	74	11%
Total	99	25	41	23	37	120	96	43	164	648	100%
Percentage	15%	4%	6%	4%	6%	19%	15%	7%	25%	100%	

20. The following points summarise the main concerns, issues and ideas collected from the respondent's answers to the survey and comment letters, as well as a pre-assessment with EFRAGs secretariat orientation:

Comment	EFRAG Secretariat orientation
<p>Rename DP (25%)</p> <p>Respondents have mainly commented on the short description of the datapoints which, they argue, are not able to capture the full detailed requirement, hence the full text of the ESRS.</p>	<p>In a first assessment, the Secretariat concluded that it seems not possible nor desirable to insert the full ESRS text into the datapoint list. The DP list shall not replace the ESRS legal text and shall always be used in conjunction with it. In order to address the comments on the short descriptions used in the list of datapoints, the EFRAG Secretariat would propose the creation of an additional hyperlink linking each datapoint to the corresponding paragraph, sub-clause of the ESRS legal text. In case the short description was incomplete and therefor misleading, the EFRAG secretariat proposes to improve it according to the comment received.</p>
<p>Provide more detail (19%)</p> <p>According to the main substantial comments received, the list isn't able to adequately capture the datapoints to be disclosed under certain conditions/circumstances (i.e. if/when applicable or as alternative options)</p>	<p>In order to facilitate the reading of the list of DPs and support the preparers to easily identify the conditions under which datapoints are to be reported, the EFRAG Secretariat would propose a creation of a new column [named "Conditional DPs"] which would clearly identify the datapoints subject to conditions. In addition, the creation of hyperlink as described above might facilitate the detection of the datapoint to be disclosed under condition</p>
<p>Adjust references (15%)</p> <p>Respondents mainly point out that references, regarding the application requirements associated with the corresponding datapoints, are not always <i>completely</i> reported in the list</p>	<p>The EFRAG Secretariat would propose reviewing the full list (line by line) to ensure that all the references are correctly implemented and associated with the relevant datapoints. This might include that in some cases related AR paragraphs might be added, even if their relationship is not 100% clear due to the fact that they do not mention a related paragraph from the main body.</p>
<p>Add datapoints (15%)</p> <p>Respondents point out that additional datapoints should be included in the list as they require detailed disclosures, clearly separable from other datapoints</p>	<p>EFRAG Secretariat would propose adding new datapoints based on the following conditions:</p> <ol style="list-style-type: none"> 1) alignment with the XBRL taxonomy, in case the datapoint is already a separate element in the Taxonomy but not identified in the list; 2) the detailed requirement is not already captured under another datapoint from the list. In such case, the EFRAG Secretariat will adjust the XBRL taxonomy accordingly in order to ensure full consistency.
<p>Remove datapoints (7%)</p> <p>Respondents point out that some datapoints should be removed from the list as they are not representative of a clearly separable datapoint or are duplications of other datapoints.</p>	<p>The EFRAG Secretariat would propose removing datapoints based on the following conditions:</p> <ol style="list-style-type: none"> 1) the datapoints are merely representative of the headline at the level of paragraph or sub-clause, and their disclosures are already included in the DPs at the level below, or just provides methodological instructions for other disclosures. No adjustment of the XBRL Taxonomy is needed as Level 1 XBRL elements have been technically implemented;

	<p>2) alignment with the XBRL taxonomy, in case a separate element has not been created in the Taxonomy as it is already captured by other elements/datapoints, in order to avoid duplication and overlapping narrative XBRL elements (cf. Chapter A1.3. of the Draft ESRS Set 1 XBRL Taxonomy Explanatory Note and Basis for Conclusions);</p> <p>3) the detailed requirement is already captured under another datapoint. In such case, the EFRAG Secretariat will adjust the XBRL taxonomy accordingly in order to ensure full consistency</p>
<p>Adjust Phase-in (6%)</p> <p>Respondents point out that it would be more useful to include the year in which DP becomes mandatory, rather than just saying that it is subject to phase-in provisions.</p>	<p>The EFRAG Secretariat would propose to adjust the column dedicated to the phase-in through a marking system which mark with “1 year”, “2 years” or “3 years” the phase-in corresponding with each datapoint.</p>
<p>Classification as voluntary (6%)</p> <p>Respondents point out that some datapoints, currently reported as mandatory, should be classified as voluntary, or vice versa.</p>	<p>The EFRAG Secretariat would propose to adjust the datapoints that are not correctly classified as voluntary. For some comments, no adjustments will be implemented in case the standard provides mandatory requirements, with the opportunity of voluntary structuring the information in a tabular format.</p> <p>This task will be performed in parallel with the XBRL taxonomy in order to ensure full consistency.</p>
<p>Change data type (4%)</p> <p>Respondents point out that some datapoints should have different data type classification (i.e. from narrative to monetary)</p>	<p>The EFRAG Secretariat would propose adjusting the datapoints that do not have the complete data type classification (e.g., quantitative information as part of narrative disclosures). This task will be performed in parallel with the XBRL taxonomy in order to ensure full consistency</p>
<p>Merge datapoints (4%)</p> <p>Respondents point out that some datapoints should be merged as, they argue, such granular disaggregation is not required.</p>	<p>The EFRAG Secretariat would propose merging datapoints on an exceptional basis in case there is no need to have a separable element to capture the detailed requirement. The decision taken in the list will be reflected in the XBRL taxonomy in order to ensure full consistency</p>

Next steps

21. The EFRAG Secretariat will adjust the content of the [Draft] EFRAG IG 3: List of ESRS datapoints to reflect the strategic direction provided by EFRAG SRB in their meeting on 20 March 2024, and the comments provided by EFRAG SR TEG.

Questions for EFRAG SR TEG

Does EFRAG SR TEG have any comments on the public feedback received, as illustrated in Agenda paper 06-01, and further inputs on the strategic direction provided by EFRAG SRB in their meeting on 20 March 2024.

Appendix 1: Detailed analysis of the comments

Comments about the explanatory note

Summary of constituents' comments

Editorial redrafting

22. Four respondents (assurance providers, consultant, and standard setter) provided suggestions to improve the clarity and comprehensiveness of the text. Examples of such comments are:
 - a. "Under point 7, we recommend defining what a "datapoint" is after the following statement [...]"
 - b. "While §9 clarifies §8, I would still suggest rephrasing. Stating that [...]"
 - c. "An explanation of the datapoints counted as "irrespective of MA" should be provided".

Incorrect or incomplete references

23. Two respondents (preparers) pointed out the incorrect reference of paragraph 17 of the explanatory note to appendix B of ESRS 2. The text in fact referenced appendix C of ESRS 2, which however is not relevant in the context of that sentence.
24. One respondent (assurance provider) suggested to include a reference to chapter 5 of ESRS (on MDR-M and MDR-T), in paragraph 5 of appendix B. This paragraph in fact, is about MDR on Policies, Actions, Targets and Metrics, however it only references chapter 4.2 of ESRS 2 (MDR-P and MDR-A).
25. One respondent (assurance provider) pointed out that the references in the table in paragraph 8 of appendix B, referencing the data type categories in the DP list, are not consistent with these latter.
26. Nine respondents (preparers, assurance provider, academics, and standard setter) pointed out that the table included under paragraph 11 of appendix B is actually related to paragraph 12, and that the table under paragraph 12 is related to paragraph 11.
27. One respondent (Academic) pointed out that not all relevant ARs are included in the datapoint list (e.g., ESRS E1.AR28, ESRS E1.AR28 and ESRS E1.AR29)
28. One respondent (preparer) pointed out that some hyperlinks in the datapoint list do not seem to work.

Additions to the datapoint list

29. One respondent (Academic) suggested that it would be useful to prepares if the datapoint list could be filtered based on the sustainability matters listed in ESRS 1.AR16
30. One respondent (preparer) suggested that it would be best to indicate the year when the disclosure of a DP becomes mandatory, rather than merely indicating that a DP is subject to phase-in provisions.

Requesting clarifications

31. One respondent (standard setter) argued that the treatment of ARs is not clear, as in some cases they constitute a DP, while in other cases they are just referenced by

another DP. They point out that the explanatory note does not provide any indication in this regard.

32. Three respondents (academic, preparer and assurance provider) requested clarifications regarding the method used to calculate the numbers reported in the tables of appendix B and the implications thereof, in particular regarding:
 - a. the total number of potential DPs,
 - b. the reason for “so many” “may” DPs,
 - c. the method used to calculate phased-in and the MDR DPs,
 - d. the implications on comparability of the fact that only 30% of the DPs is numerical, while 57% is narrative.
33. One respondent (assurance provider) pointed out that, when comparing the treatment of level 1 DRs in IG 3 and in the ESRS XBRL taxonomy, they do not understand whether the reporting entity should or should not explicitly disclose any information with respect to level 1 DRs, or if the disclosure of the information required by the Level 2 and 3 will suffice.
34. One respondent (assurance provider) did not understand why companies with less than 750 employees are exempt from disclosing certain DRs in the first years of application.

General comments

35. One respondent (consultant) suggested that throughout the document it is important not to suggest anything that provides the impression that an undertaking does not need to consider all potentially material IROs, including those that may not be explicitly specified by ESRS.
36. One respondent (consultant) pointed out that the colour coding table in the index sheet of the datapoint list is not clear. They propose adding a colour for the DPs that are mandatory only if identified as material.

Comments suggesting to add DPs

Summary of constituents' comments

Missing DPs

37. Several respondents suggested including DPs that, according to them, are mandated by the standard, but are not included in the datapoint list. Examples of such cases include:
 - a. One respondent (assurance provider) pointed out that there is a DP for MDR-T regarding the statement that the undertaking has not adopted policies, and that there should be a corresponding DP also for MDR-P, MDR-A, and MDR-T.
 - b. One respondent (preparer) suggested to add a DP for the combined disclosure of GHG emission reduction targets for Scope 1, 2, and 3, instead of only having them as separated DPs. They argued that ESRS E2.34 b allows those targets to be disclosed either combined or separated, but the datapoint list only allows for the separate disclosure.

- c. One respondent (assurance provider) suggested to include a DP the Level 1 narrative DR² related to ESR SS2.20.
- 38. One respondent (assurance provider) suggested to include a DP for ESRS 2.77 c, which provides methodological indications for the disclosure of metrics.
- 39. Some respondents suggested including paragraphs relating to the objectives of a DR, as separate DPs (e.g., ESRS E4.30, ESRS S1.92, ESRS S1.96).

Splitting DPs

- 40. Several respondents suggested to include separate DPs instead of grouping them into a single one. Examples of such cases are:
 - a. One respondent (preparer) pointed out that the split between the disclosures related to the current and future financial resources allocated to the action plan in accordance with ESRS E1-3 and ESRS 2 MDR-A are currently grouped in a single DP.
 - b. One respondent (assurance provider) suggested to split the DP related to ESRS E1.25 into the five areas addressed by lit. *a, b, c, d, and e*, instead of having them grouped in a single DP.
 - c. One respondent (standard setter) argues that ESRS E2.34 mandates the disclosure of the amounts of substance of concern, split into main hazard classes, and that this breakdown is not included in the datapoint list.

Including ARs as DPs

- 41. Some respondents suggested to include DPs reflecting the voluntary disclosures suggested by various ARs, which are currently included as references in the DPs relating to the main DRs (e.g., ESRS 2.AR3, ESRS E3.AR29, ESRS S2.AR43)
- 42. Some respondents argued that ARs suggesting methodological approaches for the calculation or presentation of other DRs, shall be presented as DP as well (e.g., ESRS E4.AR10, ESRS S2.AR13, ESRS S4.AR37)

DPs related to ESRS 2 SBM and ESRS 2 MDR

- 43. One respondent (assurance provider) suggested to include separate DPs for the methodological approaches laid out in the sections related to SBM-2 and SBM-3 in each social standard (e.g., ESRS S1.12, ESRS S2.9, ESRS S3.7)
- 44. One respondent (preparer) suggested to include all DPs related to each MDR in every topical ESRS, instead of only having one DP relating to each MDR.

Total number of comments

- 45. One respondent (assurance provider) argued that there are DPs that are not included in the datapoint list. According to their estimation there are 1125 DP, while in the datapoint list there are only 823.

² For more information on the narrative elements hierarchy cf. Chapter 6.5. of the [Draft ESRS Set 1 XBRL Taxonomy Explanatory Note and Basis for Conclusions](#).

Comments suggesting change the data type

Summary of constituents' comments

Incorrect data type

46. Some respondent argued that in some cases the data type does not fit the DP. Examples of such cases are:
 - a. One respondent (preparer) argued that the data type of the “description of the relationship of the target to the policy objectives” (ESRS 2.80 a) should be “narrative” instead of “decimal”.
 - b. One respondent (assurance provider) argued that the data type “intensity” would fit the DP relating to the “information on water intensity” (ESRS E3.29) better than the current “percent”.
 - c. One respondent (assurance provider) suggests changing the data type of the DP relating to the ESRS S1.33 (“the undertaking shall disclose whether it has policies in place regarding the protection of individuals that use them [...]”) from “semi-narrative” “narrative”.

Table data type

47. Two respondents (preparer and standard setter) argued that the “table” data type of the DP related to ESRS 2.40 b, i.e. the breakdown of total revenue by significant ESRS sectors, is not appropriate. They argue that the standard does not mandate the disclosure of such information in a table format.
48. One respondent (consultant) suggested that DP relating to the “breakdown by gender of the percentage of entitled employees that took family-related leave” (ESRS S1.93 b) should have the data type “percentage” instead of “table”.

Mixed data type

49. Three respondents (assurance providers and standard setter) proposed that certain DPs should have a “mixed” data type, as they require both quantitative and narrative disclosures (e.g., ESRS 2.17 b, ESRS E1.29 c, ESRS E3.24 a)

Comments regarding the classification as voluntary

Summary of constituents' comments

DPs not marked as voluntary

50. Some respondents argued that some voluntary DPs are not marked as such in the datapoint list. Examples of such cases are:
 - a. One respondent (assurance provider) pointed out that the DP required by ESRS 2.81 a (“If the undertaking has not set any measurable outcome-oriented targets, it may disclose [...]”) is not marked as voluntary.
 - b. Four respondents (assurance providers, standard setter and preparer) suggested to mark as voluntary the DPs arising from ESRS E1.AR34 (“the information on energy consumptions and mix may be presented [...]”)
 - c. Three respondents (preparer, assurance provider and standard setter) pointed out that the voluntary DP arising from ESRS E2.19 (“the undertaking may specify

to which layer in the following mitigation hierarchy an action and resources can be allocated”) is not marked as such.

DPs marked as voluntary

51. One respondent (preparer) does not understand why the DP relating to ESRS S1.89 (“information on the extent to which non-employees are covered by its health and safety management system [...]”) is classified as voluntary.
52. One respondent (assurance provider) does not understand why the DP relating to ESRS G1.11 (“[...] may comply with the disclosure specified in paragraph 10 (d) by stating that [...]”) is classified as voluntary.

Column J – “May”

53. One respondent (preparer) pointed out that the “V” used to indicate “may”-DPs in column K is not the same as the other “V”s, thereby preventing the use of automatic formulas in Excel to count and identify such DPs.
54. One respondent (preparer) pointed out the discrepancy between the number of “V”s in column J and the number of voluntary DPs reported in appendix B of the explanatory note.

“If relevant” DPs

55. One respondent (preparer) argued that the DP related to ESRS E4.32 d (“[...] the geographical scope of the targets, if relevant”) should be marked as voluntary as the last part of the sentence implies.

“Shall consider” DPs

56. Two respondents (preparer and assurance provider) suggested that the methodological approaches (“shall consider”) laid out in certain ARs are classified as voluntary DPs and should instead not be included in the datapoint list (e.g., ESRS E5.AR7 and ESRS E5.AR9).

Voluntary table DPs

57. One respondent (assurance provider) argues that the table DPs, which are voluntary, are not counted as such.

Comments suggesting to merge DPs

Summary of constituents’ comments

Unnecessary disaggregation

58. Several respondents argued that the datapoint list provided unnecessary disaggregation of DRs and suggested to merge some DPs. Examples of such cases are:
 - a. Two respondents (preparer and standard setter) suggest combining the two DPs for microplastics generated and microplastics used (ESRS E2.28 b) as the standard does not mandate this breakdown (“microplastics generated or used”).
 - b. Two respondents (preparer and standard setter) argue that the DR related to the disclosure of how systemic risks have been considered in identifying material impacts, risks, dependencies and opportunities related to biodiversity and

ecosystems (ESRS E4.17 d) does not have to be disaggregated in risks to own business and risks to society.

- c. One respondent (assurance provider) argues that the disclosure of the number of non-employees mandated by ESRS S1.55 a should not be disaggregated in self-employed people and people provided by undertakings primarily engaged in employment activities, as these categories are only examples for non-employees.
59. One respondent (standard setter) points out the potential for streamlining the tagging process by consolidating some narrative and semi-narrative datapoints to reduce the tagging burden. In their opinion, the strict correspondence between the standards and the datapoint list does not take into account the difference between the needs of the preparers/auditors and the users, and that this excessive disaggregation lacks relevance.

Incorrect disaggregation

60. One respondent (preparer) argued that the DP for the number of fatalities as a result of work-related injuries and work-related ill health of other workers working on undertaking's sites (ESRS S1.88b) should be between injuries and ill-health, and not have those DPs listed in relation to ESRS S1.AR82.

Alternative options

61. One respondent (preparer) argues that the presentation of Scope 3 GHG emissions according to the indirect categories defined in ISO 14064, as laid out in ESRS E1.AR50 are an alternative to the GHG Protocol and should therefore not be listed separately.

Same DPs

62. One respondent (preparer) points out that the outcome of the DPs related to ESRS E4.16 a i (activities related to sites located in or near biodiversity-sensitive areas negatively affect these areas where conclusions or necessary mitigation measures have not been implemented or are ongoing) and ESRS E4.19 a (activities related to sites located in or near biodiversity-sensitive areas negatively affect these areas by leading to deterioration of natural habitats and habitats of species and to disturbance of species for which protected area has been designated) are very similar.
63. One respondent (standard setter) points out that the difference between the DP regarding the percentage of own employees covered by collective bargaining agreements (outside EEA) by region (ESRS S1.60 c) and the DP for own workforce in region (non-EEA) covered by collective bargaining agreements by coverage rate and by region (ESRS S1.AR70) is unclear.

General comments

64. One respondent (user) argues that, based on their experience, it could be challenging for undertakings to align with the detailed ESRS requirements on carbon offsets.
65. One respondent (user) argues that some of the standards set very high expectations on an undertaking's ability and capacity to collect data and measure risks and impacts.

Comments suggesting to adjust the phase-in

Summary of constituents' comments

DPs that should be subject to phase-in

66. Five respondents (preparers, assurance provider and standard setter) pointed out that for some DPs related to anticipated financial effects (ESRS E1-9, ESRS E2-6, ESRS E3-5, ESRS E4-6, ESRS E5-6), the datapoint list does not appropriately reflect the phasing-in provisions mandated by the standard.
67. Three respondents (assurance provider, standard setter and preparer) argued that the phasing-in is not represented correctly for the DPs relating to ESRS S1-14, since the DPs relating to work-related ill-health and non-employees are subject to a phase-in provision.

Phase-in not set correctly

68. Three respondents (assurance provider, standard setter and preparer) argued that the phasing-in is not set correctly for the DPs relating to ESRS S1-8, since the phase-in provision only applies to non-EEA employees.

General comments

69. Two respondents (preparer and user) suggested that it would have been better to indicate the year when a DP becomes mandatory, rather than simply indicating that it is subject to phase-in provisions.
70. One respondent (user) points out that when a phasing-in provision allows an undertaking to either (1) make the full disclosure, (2) omit disclosure in full in year 1 or (3) provide only qualitative disclosures in year 1, EFRAG has reflected this by marking quantitative DPs as subject to phase-in but the qualitative ones as not subject to phase-in which, they argue, is confusing.

Comments suggesting to provide more detail

Summary of constituents' comments

Alternative DPs

- a. One respondent (preparer) pointed out that the Scope 3 GHG emissions can be either reported with reference to the GHG protocol or to ISO 14064-1 (ESRS E1.AR46 d).
- b. Three respondents (standard setter, assurance provider and preparer) argued that the DPs related to the number of employees, required by ESRS S1-6, are presented both as averages and as year-end figures, and that these are alternative options that should be clearly marked as such.

DPs only applicable in certain circumstances

71. Several respondents pointed out that some DPs constitute alternatives to each other and that their current representation in the datapoint list does not make this sufficiently clear. Examples of such cases are:
 - a. Two respondents (preparer and standard setter) pointed out that the DPs related to ESRS E1.38 a (fuel consumption from coal and coal products) only have to be

disclosed by undertakings with operations in high climate-impact sectors, and that this should be clearly stated in the datapoint list.

- b. Two respondents (standard setter and preparer) pointed out that the effects of significant events and changes in circumstances that occur between the reporting dates of the entities in its value chain and the date of the undertaking's general purpose financial statements (ESRS E1.AR42 c) only have to be disclosed by undertakings whose financial year does not equal the calendar year.
 - c. One respondent (preparer) pointed out that the disclosures mandated by ESRS E4.28 are only required if biodiversity offsets are used, and that this should be reflected in the datapoint list.
72. Some respondents point out that some DPs only have to be reported if material (e.g., ESRS E2-5, ESRS E3.13) and that the datapoint list does not clearly reflect this.

MDR-M

73. One respondent (assurance provider) suggested to explain why the metrics required by ESRS 2.73 are not included in the different Excel sheets for the topical standards.
74. One respondent (preparer) requested clarifications on how to process MDR-M DPs as, they argue, are not consistent with the topical ESRS.
75. Two respondents (consultant and preparer) argued that the way in which the datapoint list is structured, seems to imply that undertakings only have to disclose which metrics to disclose with regards to its biodiversity strategy, policies and actions plans (ESRS E4-5), and that the DPs included in the datapoint list do not represent metrics covering all possible impacts and that this seems to suggest that only few metrics have to be disclosed.

Tabular format

76. Two respondents (standard setter and preparer) suggested that the DPs related to waste (ESRS E5-5) could be displayed in a table format, instead of reporting all the single line items.
77. One respondent (preparer) suggested that the DPs related to the diversity metrics mandated under ESRS E1-9 could be displayed in a table format, instead of reporting all the single line items.
78. One respondent (standard setter) argued that often the standard does not mandate the presentation of information in a tabular format, but that in the datapoint list it is sometimes included as such (e.g., ESRS S1.97 a). They suggested to include in the index sheet an explanation of the fact that the presentation of DPs in a tabular format it is often not mandated by the standard but only suggested.

General comments

79. One respondent (preparer) argued that some areas, especially the references to MDRs in the sheets for the topical ESRS, would benefit from further details and concrete requirements.
80. One respondent (preparer) argued that in some cases, EFRAG's interpretation of the standards are not correct, example of such cases regard the disclosure scope of ESRS E1.16 c (explanation of relationship of significant investments required to implement actions taken or planned to key performance indicators) or with the operation control principle of ESRS E1.50 (Gross Scopes 1 and 2 emissions for consolidated and controlled investees).

81. Six respondents (preparers, standard setter and assurance providers) pointed out that some rows in the datapoint lists are highlighted in red (rows 140-143 of the ESRS E1 sheet), and that the meaning of this colour is not explained in the index sheet.
82. One respondent (preparer) suggested defining the term “reversals” (ESRS E1.AR60) as it relates to a table in the annex that is not broken down in the datapoint list.
83. One respondent (user) argued that some indicators could pose challenges for undertakings to disclose, such as how to define and measure transition and physical risks and opportunities (ESRS E4.17 a).
84. One respondent (user) suggested including a clarification on what is considered an “adequate wage” (ESRS S1-10) and whether a “living wage” could be used as a proxy.
85. Two respondents (assurance providers) argued that the “name” column often misses important details compared to the standard, especially with regards to “whether and how” DPs, which are often inconsistently reflected in the datapoint list.
86. Three respondents (preparer, user and assurance provider) suggested adding a new column to identify which DPs are related only to own operations and which require (upstream and downstream) value chain coverage.
87. One respondent (user) suggested that it would be useful to provide examples for financial institutions. They also welcome more guidance on the definition of the boundaries of the value chain which, for financial institutions, is often very complex.
88. One respondent (user) argued that column F with the information about the data type is confusing as it, they argue, is supposed to indicate the XBRL data type rather than describing that the nature of the DP is.
89. Two respondents (user and preparer) suggested to include a key for cell colours in each sheet, as it would avoid going back and forth between sheets.
90. Four respondents (preparers) suggested that spelling out abbreviations and having clearer headings would further facilitate the use of IG 3.
91. One respondent (preparer) suggested providing more guidance on the level of detail expected in some narrative sections.
92. One respondent (academic) suggested that more guidance as to how the DPs should be filled is required, they recommend providing it in the form of case studies.
93. One respondent (preparer) suggested that for non-narrative DPs it would be beneficial to include additional information such as the specific required values and the prescribed formula for calculation according to ESRS.
94. One respondent (preparer) pointed out that it would be useful to distinguish between DPs that require data to be collected from the field or the company’s sites and DPs which are descriptions, explanations, action plans, objectives, etc.
95. One respondent (preparer) pointed out that it would be useful to specify in the data type column whether semi-narrative DPs are lists or Booleans.
96. One respondent (preparer) argues that the list of datapoints is not sufficient to support a gap analysis as, the ESRS require undertakings to assess the double materiality based on the topics listed in ESRS 1.AR16, while the list of datapoints does not provide between them and the DPs.

Comments suggesting to adjust the references

Summary of constituents' comments

References to ARs

97. Several respondents pointed out incorrect or incomplete references to ARs relevant for certain DPs. Examples of such cases are:
 - a. One respondent (preparer) points out that the relevant AR to ESRS E1.29 c ii (explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to key performance indicators) is ESRS E1.AR22 and not AR20, as it is currently reported.
 - b. One respondent (civil society) suggested adding the references to ESRS E4.AR27-38 to the DP related to ESRS E4.38 (disclosure of metrics considered relevant (land-use change, freshwater-use change and (or) sea-use change)).
 - c. One respondent (preparer) pointed out that the relevant reference for the DP related to the own workforce in region (non-EEA) covered by collective bargaining agreements by coverage rate and by region, would be ESRS S1.AR62, instead of AR70 as it currently is reported.
98. One respondent (assurance provider) suggested to ensure that every AR is linked to a DP.
99. One respondent (assurance provider) pointed out that sometimes ARs are only referenced by other DPs, while sometimes they are included as DP of their own. They suggest explaining the rationale of this classification.

References to paragraphs

100. Some respondents pointed out incorrect or incomplete references to the paragraphs in the ESRS. Examples of such cases are:
 - a. One respondent (assurance provider) pointed out that the reference of the DP related to the disclosure of location of significant assets at material physical risk, should be referenced to ESRS E1.66 c and not to ESRS E1.66 a, as it currently is.
 - b. One respondent (consultant) pointed out that the DP related to the amount of substances of concern that leave facilities as services, should be referenced to ESRS E1.35 and not to ESRS E2.34, as it currently is.
 - c. One respondent (consultant) pointed out that the reference to the MDR-A for ESRS S2 is missing the reference to the relevant paragraph in the standard.
101. One respondent (preparer) pointed out that in the DP related to the statement in case the undertaking has not adopted a channel for raising concerns, the reference only included the paragraph, without mentioning the relevant standard.

References to ESRS S1-6 tables

102. Two respondents (preparer and standard setter) pointed out that the references to the tables in the DPs related to ESRS S1-6 are not consistent with the standard: currently they are referenced as Table A, Table B, etc., while in the ESRS they are named Table 1, Table 2, etc.
103. One respondent (standard setter) pointed out that the datapoint list references Tables E-I, which however are not included in the ESRS.

References to MDRs

104. Two respondents (assurance provider and insurance provider) pointed out that in the instructions section of the ESRS 2 MDR sheet, ESRS G1-4 is currently reported as being related to MDR-A, instead of MDR-M.
105. One respondent (assurance provider) pointed out that in the instructions section of the ESRS 2 MDR sheet, there is no DR in ESRS G1 that is related to MDR-T, which seems to indicate that undertakings do not have to report on targets concerning governance matters.
106. One respondent (assurance provider) pointed out that the references of DP for ESRS G1.7 references MDR-P, while no such reference is found in the standard.
107. One respondent (assurance provider) pointed out that in the sheets for the topical ESRS, DPs are mapped to the respective MDR-P, MDR-A and MDR-T, but not to MDR-M.

Consistency in the naming of DRs

108. One respondent (preparer) points out that sometimes, DRs related to impacts, risks and opportunities are referred as E1.IRO-1, E2.IRO-2, etc. while sometimes they are referred to as just IRO-1.

General comments

109. One respondent (preparer) suggested to illustrate the dependencies and connections among different DPs in order not to overlook any aspects. They suggest developing a flowchart with specific references to chapters and requirements.
110. One respondent (preparer) suggested that it would be helpful to include a reference to corresponding EU regulations.
111. One respondent (preparer) argued that the reference in columns H and I to appendix C of ESRS 1 when referring to the phase-in provisions is not correct, and that appendix D of ESRS 1 should be referenced instead.

Comments suggesting to remove DPs

Summary of constituents' comments

Level 1 narrative DPs

112. Two respondents (assurance provider and assurance provider) argued that the DP related to ESRS 2.3 should not be considered as DP itself, as the following DRs (ESRS 2.5 a, ESRS 5 b i, ESRS 2.5 b iii, etc.) already cover all the disclosures required.
113. One respondent (assurance provider) suggests removing the DPs related to ESRS E1.3, ESRS E1.56a and E1.56b, arguing that "the DP is just a headline".

Level 2 narrative DPs

114. Two respondents (preparer and assurance provider) argued that Level 2 DPs should be removed as all the disclosures required by them are already covered by the children DRs. Examples of such cases are ESRS 2.22, ESRS2.23 ad ESRS 2.40.
115. One respondent (preparer) argued that the DP related to ESRS 2.21 should be removed as, according to them, is not a datapoint.

Abstract elements

116. One respondent (preparer) suggested to remove the DP related to ESRS 2.9 and ESRS 2.10 as it they not justify a DP, since the information required by these DRs is already completely covered by the DPs related to ESRS 2.9 a-b and ESRS 2.10 a-b respectively.

Duplicated DPs

117. Several respondents suggested removing certain DPs as, according to them, they are duplications of other DPs. Examples of such cases are:
- a. Two respondents (preparers) argued that the DP for the total GHG emissions is not necessary as there are already two other DPs for the total GHG emissions market-based and location-based, as required by ESRS E1.52.
 - b. One respondent (preparer) suggested removing the DP for the removals and carbon credits are used (ESRS E1.58), saying that it is already covered by the DPs for the disclosure of GHG removals and storage resulting from projects developed in own operations or contributed to in upstream and downstream value chain (ESRS E1.56 a) and for the disclosure of GHG emission reductions or removals from climate change mitigation projects outside value chain financed or to be financed through any purchase of carbon credits (ESRS E1.56 b).
 - c. One respondent (preparer) pointed out that the DP for the percentage of recognised quality standards, required by ESRS E1.AR62 d, is included twice in the datapoint list.

Not required DPs

118. Some respondents argued that certain DPs included in the list are not required by the standards and that they should therefore be removed. Examples of such cases are:
- a. One respondent (preparer) argued that the DPs for the breakdown of substances of very high concern that leave its facilities as emissions, as products, or as part of products or services by classes of main hazard classes, should be deleted as they are not required by ESRS E1.3.
 - b. Three respondents (preparer, assurance provider and standard setter) pointed out that the datapoints related to ESRS E5.AR7 should be removed as this AR only entails methodological considerations and does not require any disclosure.
 - c. One respondent (preparer) argued that ESRS S1.70 does not require the disclosure of a table for the adequate wages by country, and that this DP should therefore be removed.

General comments

119. One respondent (preparer) pointed out that there are redundancies in the datapoint list, and that the elimination of such redundancies is important for preparers using the implementation guidance to structure their reports.

Comments suggesting to rename DPs

Summary of constituents' comments

Not enough specific DPs

120. Several respondents suggested to change the name of the DP to better reflect the requirements and applicability of the DR. Examples of such cases are:
- a. One respondent (preparer) suggested to change the name of the DP relating to ESRS 2.9 a from "Disclosure of definitions of medium- or long-term time horizons" to "Disclosure of definitions of medium- or long-term time horizons (applicable only if horizons deviate)".
 - b. Three respondents (preparer, assurance provider and standard setter) suggested specifying that the DP related to ESRS S1.60 b applies to countries with significant employment only, and not to all countries.
 - c. One respondent (preparer) suggesting replacing "Sustainable Development Goals" in the name of the DP related to ESRS S2.AR37, with "UN Sustainable Development Goals"

Whether and how

121. Some respondents that when DP are subject to a "whether and how" requirement, often the "whether" is dropped and the DP name only includes the "how" (e.g., ESRS 2.48 c ii, ESRS E3.14, ESRS E4.28 b)

Typos

122. One respondent (preparer) points out that the DP related to ESRS E5.15 a, currently named "Disclosure of whether and how policy addresses transitioning away from *extraction* of virgin resources, including relative increases in use of secondary (recycled) resources", should instead be named "Disclosure of whether and how policy addresses transitioning away from *use* of virgin resources, including relative increases in use of secondary (recycled) resources".
123. One respondent (preparer) pointed out other minor typos, e.g., "poeple" instead of "people" in the DP related to ESRS S1.16, or "ist" instead of "its" in the DP related to ESRS S1.32 b.

General comments

124. One respondent (consultant) pointed out that some DP names only make sense if read in the context of other rows or the ESRS. They argue that it could be useful to ensure that each row makes sense when read on its own.

Appendix 2 – List of respondents

125. The comments analysed in this document (i.e. those received by 5 February 2024) have been provided by the following respondents:

ID	Company Name	Country	Type of stakeholder
11	LBBW	Germany	Preparer
45	Daikin Europe N.V.	Belgium	Preparer
47	Plan A	Germany	Consultant
53	Technip Energies	France	Preparer
56	ClimatePartner GmbH	Austria	Assurance provider
68	Air Liquide	France	Preparer
70	Liberty Mutual Insurance Europe	Luxembourg	Preparer
78	LBBW	Germany	Preparer
92	PARI GmbH	Germany	Preparer
101	Austrian Association for Building Materials and Ceramic Industries	Austria	Preparer
102	ICJCE	Spain	Assurance provider
105	OIC - Organismo Italiano di Contabilit�	Italy	Standard setter
106	INVOLVEA	France	Consultant
109	Kammer der Steuerberater:innen und Wirtschaftspr�fer:innen (KSW)	Austria	Assurance provider
111	Danish Business Authority	Denmark	Academic
112	DRSC	Germany	Standard setter
113	Confederation of German Employers' Associations	Germany	Preparer
118	mercedes-benz Group AG	Germany	Preparer
119	ICJCE	Spain	Assurance provider
121	ASSIREVI	Italy	Assurance provider
122	Bouygues Construction	France	Preparer
125	UN Global Compact Local Network Spain	Spain	Civil society
126	Federacciai	Italy	Preparer
127	GlobalClimate	Germany	Consultant
128	The Biodiversity Consultancy	UK	Consultant
130	WSBI-ESBG	Belgium	Preparer
131	Mazars	France	Assurance provider

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132	AFME	UK	Preparer
133	European Banking Federation	Belgium	User
135	PwC	Belgium	Assurance provider
136	bendnotbreak	Germany	Consultant
137	Decathlon	France	Preparer
138	KPMG EMA DPP Limited	UK	Assurance provider
140	DIGITALEUROPE	Belgium	Preparer
141	Institut der Wirtschaftsprüfer in Deutschland e.V.	Germany	Assurance provider
142	Malta Institute of Accountants	Malta	Academic
143	Autorité des normes comptables (ANC)	France	Standard setter
144	cleversoft	Germany	User
145	Richard Wolf GmbH	Germany	Preparer
146	VDMA e.V.	Germany	Preparer
147	DHL Group	Belgium	Preparer
148	Allianz SE	Germany	Preparer
149	American Chamber of Commerce to the European Union	Belgium	Preparer
150	EuroCommerce	Belgium	Preparer
151	MSCI	UK	User
152	Austrian Federal Economic Chamber	Austria	Preparer
154	FAU Erlangen-Nürnberg	Germany	Academic