

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
ESRS 1 - Objective	ESRS 1 - 1.	I partially agree and partially disagree	EDITORIAL on para 1 to 6 - ESRS consistently use "topic"; it seems sufficient to explain in the glossary that "topic" is also understood as factor (i.e., wording of CSRD); but that reference to a term otherwise not used does not seem to add any information in ESRS 1, par. 2 (suggestion: delete reference to "factor", but include in glossary for understanding) - could add abbreviation to "impact, risks and opportunities"? (IRO) (par. 3)
ESRS 1 - Objective	ESRS 1 - 4.	I disagree	- the purpose of par 4 is to lay out who the users of general purpose sustainability statements are. The last sentence in par 4(b) does not add to this objective, but explains (insufficiently) "proxies for affected stakeholders". Par 4 is about the users, not the (affected) stakeholders. Also the term "affected stakeholders" is (more appropriately) explained in the Glossary. Therefore, this reference to (some of the) proxies of affected stakeholders should be deleted here.
ESRS 1 - 1. ESRS Standards, reporting areas and drafting conventions	ESRS 1 - 7.	I partially agree and partially disagree	EDITORIAL - suggestion to align wording from (sometimes used) "topical standards" to generally using "topical ESRS" (e.g. par 7 vs. par 9)
ESRS 1 - 1. ESRS Standards, reporting areas and drafting conventions	ESRS 1 - 10.	I partially agree and partially disagree	EDITORIAL Note: DRSC agrees with and supports the concept of "entity-specific disclosure requirement" (see consideration to embed in other principles of ESRS sustainability reporting, i.e. fair presentation). par 10 could be streamlined as basically first sentence and last sentence both - with different intentions - address the aspect of "topics which are not covered by an ESRS requirement"
ESRS 1 - 1. ESRS Standards, reporting areas and drafting conventions	ESRS 1 - AR 1	I partially agree and partially disagree	EDITORIAL - par 8 and par 11 are contradictory: par 11 refers to "IRO management (i.e. policies and actions)" whereas par 8 states " (i) ... IRO management, as well as (ii) policies, actions, targets ..." - the latter (par 8) implies that there is a difference between IRO management on the one side and "policies and actions" on the other side, when in fact "IRO management" is (i.e.) policies and actions. So the wording should be adjusted consistently to depict understanding currently laid out in AR 1 for para 11
ESRS 1 - 1. ESRS Standards, reporting areas and drafting conventions	ESRS 1 - AR 2	I disagree	- overall: AR 2 seems to provide room for further streamlining as it does not seem to add relevant information for preparing the sustainability statements in accordance with ESRS; AR 2 seems to rather refer to qualitative characteristics in general which apply to all information in ESRS (not just entity-specific metrics) - a specific AR is not needed for that (e.g. (b)) - in addition: (a) refers to "performance metrics" when AR 2 addresses "metrics" in general (suggestion: delete reference to "performance metrics" and include reference to "metrics" only)
ESRS 1 - 1. ESRS Standards, reporting areas and drafting conventions	ESRS 1 - 12. (a)	I partially agree and partially disagree	suggestion to include in (a) "as identified through impact materiality assessment" (to align with (b) which refers to "as identified through financial materiality assessment" - or delete that reference in (b) as well)
ESRS 1 - 1. ESRS Standards, reporting areas and drafting conventions	ESRS 1 - 15.	I disagree	par 15 includes explanation regarding the term "shall consider" (which is included in AR). DRSC considers this term still too vague as to sufficiently clarify what preparers are asked to do; therefore DRSC has a preference for deletion of this term

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ESRS 1 - 2. Fair presentation and qualitative characteristics of information	ESRS 1 - 16.	I agree	The DRSC has been in support of including a specific reference to the fair presentation principle early on.
ESRS 1 - 2. Fair presentation and qualitative characteristics of information	ESRS 1 - 16.	I disagree	Nevertheless, DRSC believes that there are adjustments necessary to the current amendment to the ESRS with regard to fair presentation. Please see our cover letter on the exposure draft for revised ESRS.
ESRS 1 - 3. Double materiality as the basis for sustainability reporting	ESRS 1 - 21.	I disagree	<p>RED FLAG</p> <p>The DRSC supports the added emphasis on the "Materiality of information" filter and agrees that this will be very helpful in effectively supporting the focus on material information in the sustainability statements; nevertheless the DRSC does not agree with the current understanding / wording of the "Materiality of information" in par 21.</p> <p>In the view of the DRSC the concept of the "materiality of information" is clearly and sufficiently described in par 21(a) if this were to include all users. In the view of the DRSC the reporting should have the objective of decision usefulness only; which is a well established concept to address the needs of users and which should - of course - be enhanced to include all users of general purpose sustainability statements (not just users that are interested in the financial impact perspective);</p> <p>The currently used concept of information that is "necessary for users... to understand" the IROs is too vague and does not fulfill the objective of the "materiality of information" concept (which is to provide an additional explicit filter for materiality). [continues in box below]</p>
ESRS 1 - 3. Double materiality as the basis for sustainability reporting	ESRS 1 - 21.	I disagree	<p>RED FLAG [continued from box above]</p> <p>Instead it can lead to an expansion of the information that has to be considered material and therefore has to be provided (in order to address various possibly "necessary" information needs); this will extend information towards a "compliance exercise" even more due to the wide scope of any kind of information that any user might find necessary,</p> <p>The DRSC sees the risk of undertakings needing to prove that information is not "necessary for ... understanding" (when exactly is an information "necessary"?)</p> <p>Therefore, the DRSC objects to par 21 (b) and instead suggests to expand the concept of decision usefulness (in (a)) to all users or define the objective for users under (b) identical to (a) (i.e. decision usefulness), (b) in its current form is seen as loophole to have to include all sorts of (non material) information and should therefore be deleted.</p> <p>Also: see comment on par 37, second sentence - this is a duplication of par 21(a). It is important that this sentence is deleted in par 37 as it could otherwise seem to be referencing to financial materiality.</p>
ESRS 1 - 3. Double materiality as the basis for sustainability reporting	ESRS 1 - AR 3	I agree	agree with reference to "groups of users" for understanding of general purpose

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ESRS 1 - 3. Double materiality as the basis for sustainability reporting	ESRS 1 - AR 4	I disagree	DRSC does not consider reference to a selected terminology of another standard (here: "most significant impacts") helpful. This could raise the question if ESRS should address other terminology. Also, it would make an amendment necessary in case of changes to other existing standards and frameworks.
ESRS 1 - 3.2 Interaction between topics to be reported and material impacts, risks and opportunities	ESRS 1 - 22.	I agree	<p>The DRSC agrees with and supports the clarifications regarding interaction between topics to be reported and material IRO. It has asked for such clarifications as the former level at which undertakings seemed to be required to report posed burden and challenges to preparers and other stakeholders.</p> <p>The connection to the level of information either on topic or IRO level depending on what provides most relevant information seems to provide an appropriate anchor for the sustainability reporting. The DRSC further supports including the explicit reference to the information "reflecting their nature or the way they are managed" as this is seen as an explicit reference to the management approach.</p>
ESRS 1 - 3.2 Interaction between topics to be reported and material impacts, risks and opportunities	ESRS 1 - 23.	I partially agree and partially disagree	<p>EDITORIAL</p> <p>"par 10 <u>of this standard</u>"</p> <p>- is there a reference needed to ESRS 2?</p>
ESRS 1 - 3.3 Double materiality assessment	ESRS 1 - 26.	I partially agree and partially disagree	<p>EDITORIAL</p> <p>Note to EFRAG: DRSC agrees that it is important to clarify - throughout the ESRS - that RO can have different origins / other origins than just impacts. While this is addressed here in par. 26 it needs to be clear throughout ESRS. (see par. 40)</p>
ESRS 1 - 3.3 Double materiality assessment	ESRS 1 - 27.	I partially agree and partially disagree	<p>EDITORIAL</p> <p>It is important to add that par 27 does not include a final list, but examples for internal and external sources. Wording should be amended by "<u>such as</u>" or "The following are usual <u>examples</u> of internal and external sources...". Otherwise, par 27 could imply that all these sources have to always be included independent of the specific circumstances of an undertaking. It could also be considered if the wording should be "internal <u>or</u> external sources"</p>
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - 34.	I disagree	<p>REF FLAG [Refers to para 34 et seq]</p> <p>Most importantly, DRSC is very much in favour of the amended ESRS addressing the topic of "gross vs. net" as undertakings have had difficulties understanding the concept of ESRS in this regard. The DRSC also welcomes EFRAG's further efforts on this topic, especially the field tests that are currently conducted.</p> <p>In its current version, however, ESRS 1 does still not sufficiently clarify the expected outcome of the consideration of "gross vs. net" for the undertakings. For example, with regard to potential negative impacts (par. 35) it could be read as either a "net approach" (first sentence) or a "gross approach" (second sentence). ESRS 1 needs to clearly define the underlying concept. This concept needs also to be consistently applicable throughout the ESRS standards (e.g. what would be the approach to disclosure on anticipated financial effects). [continues in box below]</p>

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ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - 34.	I disagree	<p>RED FLAG [Refers to para 34 et seq] [continued from box above]</p> <p>But also, there is no consistency between ESRS 1.34-35 and the examples in Appendix C. For example, for potential negative impacts, why would Appendix C need to differentiate between reporting period and future reporting periods. If there are no changes in the underlying assumptions then it should be expected that potential negative impacts are assessed and reported consistently (as they are always the same potential negative impacts). Overall, Appendix C is not considered helpful in clarifying the principles in par 34 and 35, as many of the DRSC's constituents confirm. While some find examples generally helpful, the DRSC proposes to delete Appendix C to reduce the inconsistencies which decrease the understanding of the general, underlying principles in ESRS 1. Otherwise, the link between DR (par 34 et seq) and the Appendix needs to be clarified and free of inconsistencies.</p>
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - 34.	I disagree	<p>RED FLAG [Refers to para 34 et seq]</p> <p>Additionally, the current wording in ESRS 1 is not yet clear enough. The current wording may therefore lead to significant documentation burden and interpretive uncertainty and discussions between individual undertakings and their auditors. Par 34 refers to actual impacts being evaluated after mitigation / prevention measures - however, this wording seems superfluous and obvious, as otherwise it would not be "actual" impacts.</p> <p>Furthermore, in par. 35 the wording is still not very clear as to how to interpret "significant ongoing mitigation action" and this wording would very likely result in different interpretations. In this context it would be helpful to clarify that impacts which are addressed by a policy (establishing structures to exclude this impact for their business model) are not considered to be reportable due to "significant ongoing mitigation". This would result in unnecessary complexity and documentation burden.</p>
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - 34.	I disagree	<p>„Where the impact is deemed material based on this assessment, the undertaking shall disclose the remediation actions undertaken and their expected outcomes.“ This new wording indicates a disclosure requirement <u>on the level of each material impact</u> which would lead to a significant increase in the reporting obligations. Deletion or re-phrasing of the sentence should be considered to ensure that the general section on the methodology of the IRO assessment does not directly contain datapoints for disclosure.</p>
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - 34.	I partially agree and partially disagree	<p>EDITORIAL</p> <p>Clarification needed. The described gross approach could lead to the assumption that (ongoing/existing) mitigation measures e.g. established safety management systems which are taken in the reporting year (and recurring in every reporting year) to minimize negative impacts are not to be considered as mitigation measures (as they were "taken.. during the reporting year"). This would lead to an increase of reported severe risks without an actual increase of risks and would thus lead to a false interpretation by main users of the report.</p> <p>It would be more appropriate to refer to actions that have been "<u>initiated</u>" during the reporting period (this would, however, not exclude annual measures, e.g. annual compliance or security training, annual / recurring safety measures)</p>

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ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - AR 6	I disagree	While the DRSC generally supports helpful examples, the AR should be - just like the DR - kept as straightforward and concise as possible; excluding unnecessary requirements. AR 6 however includes examples that seem to reiterate the concept rather than adding new aspects to connectivity. Since examples do not seem to add to ESRS DR laid out in the ESRS they could be part of the NMIG, but do not need to be part of the ESRS. Otherwise, there is a risk of raising further questions instead of providing clarifications.
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - AR 11	I disagree	ESRS 1, AR 11 for para 33, last sentence seems to establish a requirement regarding the communication of workers' representatives' opinions - this is indeed (as a requirement directed at the management) part of the CSRD (see recital (52) as well as Art. 19a, 5. / Art. 29a, 6) - however: this is not a disclosure / reporting requirement for the undertaking and should therefore not be an explicit part of ESRS. It also seems to dictate behaviour rather than prescribe a disclosure requirement.
ESRS 1 - 3.3.1 Impact materiality assessment	ESRS 1 - 37.	I partially agree and partially disagree	EDITORIAL Para 37, 2nd sentence: This is a duplication of the sentence in par 21(a). It is important that this sentence is deleted here in par 37 as it could otherwise seem to be referencing to financial materiality (because in the current wording of par 21(a) it refers to users of financial reports only).
ESRS 1 - 3.3.2 Financial materiality assessment	ESRS 1 - 40.	I partially agree and partially disagree	Note to EFRAG: DRSC agrees that it is important to clarify - throughout the ESRS - that RO can have different origins / other origins than just impacts. While this is addressed here in par. 26 it needs to be clear throughout ESRS.
ESRS 1 - 3.3.2 Financial materiality assessment	ESRS 1 - AR 14	I disagree	AR 14 refers to "resources not recognised in the financial statements" ("shall consider its dependencies ... either in terms of CF or in terms of resources not recognised in financial statements") - in current ESRS the current AR 13/14 refer to "changes in capital not recognised in f/s"...
			In the view of the DRSC it is too difficult to define and determine such resources. Generally the intention seems to be to address future cash flows. The DRSC considers the reference to CF as sufficient and suggests to delete the reference to "resources not recognised".
ESRS 1 - 3.3.2 Financial materiality assessment	ESRS 1 - AR 16	I agree	agree to stronger reference to internal management approach.
ESRS 1 - 3.5 Practical considerations in determining the material impacts, risks and opportunities and their associated topics to be reported	ESRS 1 - 45. (a)	I agree	[refers to para 45 et seq] general agreement to the clarification of the concept of focusing the DMA; avoiding an unnecessary level of detail and easing the use of (non-primary) information / "undue cost or effort" as a relief to gathering information
ESRS 1 - 3.5 Practical considerations in determining the material impacts, risks and opportunities and their associated topics to be reported	ESRS 1 - 45. (b)	I partially agree and partially disagree	EDITORIAL "use of reasonable and supportabe evidence to estimate the levels of severity and likelihodd of impacts and the likelihood and magnitude of financial effects of RO" -the wording could be (mis)understood to require "evidence" for every specific scoring of the DMA. So far it is not required (and not audited) to provide evidence for every scoring. Furthermore, undertakings do not necessarily have a connection of one specific "evidence" to one specific "IRO".
ESRS 1 - 3.5 Practical considerations in determining the material impacts, risks and opportunities and their associated topics to be reported	ESRS 1 - 48.	I agree	agree to top-down approach to DMA

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ESRS 1 - 3.5 Practical considerations in determining the material impacts, risks and opportunities and their associated topics to be reported	ESRS 1 - AR 18	I agree	agree with practical considerations for DMA (i.e., not every time horizon separately, not every characteristic of severity to be assessed separately)
ESRS 1 - 3.5 Practical considerations in determining the material impacts, risks and opportunities and their associated topics to be reported	ESRS 1 - AR 19	I agree	qualitative analysis is sufficient for DMA
ESRS 1 - 3.6. Determining the information to be reported in accordance with ESRS 2 and topical standards	ESRS 1 - 49.	I partially agree and partially disagree	EDITORIAL Para 49 and 50 do not seem very concise yet and do not seem to fit to the heading of ch. 3.6. The heading suggests that the para will address how information that will have to be reported is to be determined. However, par 49 merely states that the undertaking needs to provide information acc. to ESRS 2 and entity specific information. par 50 adds that (various) topical information is needed. The actual information on how to determine the information is provided in the earlier chapter on the DMA. Could be clarified what these paras are meant to add to the ESRS here. From the current wording it seems that they do not add new aspects.
ESRS 1 - 3.6. Determining the information to be reported in accordance with ESRS 2 and topical standards	ESRS 1 - AR 20	I disagree	The information of this AR is that the DRs in ESRS 2 (incl. GDR-P, GDR-A, GDR-M and GDR-T) are all fundamental in nature and therefore likely to result in material information for all undertakings. This does not add any new information regarding ESRS 2 (as ESRS 2, especially GDR should be expected to be constructed as to contain fundamental requirements). Unless, there is another meaning intended (i.e., all these information WILL always be material for all undertakings, which would have to be clearly stated in the DRs). However, ESRS 2 is also subject to materiality assessment. Therefore, this AR should be deleted.
ESRS 1 - 3.7 Level of aggregation, disaggregation and group reporting	ESRS 1 - 51.	I partially agree and partially disagree	EDITORIAL par 51 references - among others - to "location" and "site", both are added but were not supposed to change the current concept which included both (according to log of amendments); however, the explanation (see log of amendments) refers to "key sites" --> which wording was intended? currently, the last sentence in par 51 refers to the materiality assessment, but "key sites" would be more specific
ESRS 1 - 3.7 Level of aggregation, disaggregation and group reporting	ESRS 1 - 51.	I partially agree and partially disagree	EDITORIAL, par 51 in connection with AR 23 for par 51 par 51 lists "locations, water basin, site, asset..." as though they are all different aspects to consider; in AR 23 the term "by location" is specified as "by location - such as by site, water basin or local ecosystem", as though if you differentiate by location, it can be one of the following - if that is the understanding it seems not necessary to include "location" in the list in par 51.
ESRS 1 - 3.7 Level of aggregation, disaggregation and group reporting	ESRS 1 - AR 22	I disagree	the level of disaggregation for the disclosures (e.g. water basin, site) is too granular. In addition, unclear what is meant by the example "landscape" in this context. Furthermore, this granular approach does not fit with the approach to integrate financial and sustainability reporting as financial reporting does not address this granular level.

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ESRS 1 - 3.7 Level of aggregation, disaggregation and group reporting	ESRS 1 - AR 23	I disagree	<p>reporting on site-level / by location is too granular. In addition, AR 23 is unclear as to what undertakings have to disclose (shall consider) and it is expected that AR 23 could introduce a requirement as IROs typically are "highly dependent on local context".</p> <p>It is important that undertakings will always consider the materiality at group level; the materiality is not assessed at such a granular level.</p>
ESRS 1 - 3.7 Level of aggregation, disaggregation and group reporting	ESRS 1 - AR 24	I disagree	<p>AR 24 could be read as suggesting that undertakings disclose a "proof of non-materiality at subsidiary level". This would lead to a significant increase in reporting burden. Reporting undertakings do not necessarily know for which subsidiaries the IROs are not material (the result that an IRO is material at the group level is sufficient for the undertaking to report on it - undertaking would usually not analyse for which subsidiaries the IROs are not material).</p> <p>The general understanding should be that differences across the undertaking which the undertaking detects during the DMA should be reported on. However, undertakings are not required to assess at the level of subsidiaries etc. and will always have the group materiality as the relevant benchmark.</p>
ESRS 1 - 4. Due diligence	ESRS 1 - 54.	I agree	<p>[Refers to para 54 et seq]</p> <p>Note: basically unchanged from DA; "mapping" / "description" is moved to NMIG (and - as before - part of ESRS 2, GOV-3, para 13)</p>
ESRS 1 - 5. Reporting undertaking and value chain	ESRS 1 - 59.	I partially agree and partially disagree	<p>EDITORIAL</p> <p>The DRSC considers it important to state that own operations "usually" include the assets and liabilities, income and expense of the parent undertaking and its subsidiaries. However, the structure and wording of ESRS 1 ch. 5.1. in connection with ch. 5.3 could imply that the exceptions listed in ch. 5.3 are the only exceptions to "own operations".</p> <p>For the DRSC it is important to clarify that "usually" (in par 59) can refer to other circumstances beyond those addressed in ch. 5.3 (par. 70 and 71).</p>
ESRS 1 - 5.1 Reporting undertaking and own operations	ESRS 1 - 59.	I disagree	<p>DRSC would like to flag especially par. 59 last sentence which states: "The undertaking may exclude from the sustainability reporting boundary a subsidiary that has been excluded from the scope of the consolidated financial statements due to its non-materiality from a financial perspective, unless there are specific facts and circumstances that expose the group to material impacts, risks and opportunities arising from such subsidiary."</p> <p>The DRSC supports the intention of this par. which is a stronger alignment between financial and sustainability consolidation scope for the identification of the IRO.</p> <p>[continues in box below]</p>

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ESRS 1 - 5.1 Reporting undertaking and own operations	ESRS 1 - 59.	I disagree	[continued from box above] However, the DRSC believes that there is further clarification needed that the intention of ESRS 1.59 last sentence is that the undertaking needs to consider for inclusion in the sustainability reporting boundary only those non-material subsidiaries for which there is a specific reason to reconsider their materiality assessment for purposes of the sustainability reporting. E.g. there are obvious circumstances such as the number of employees which result in a different materiality assessment. However, the undertaking would not be expected to reassess every non-consolidated subsidiary regarding their (non-)materiality for sustainability. The current wording could suggest that this would be necessary, however, this would not result in a burden reduction. As the current wording can be misunderstood as having to re-assess every non-material subsidiary (in order to come to the conclusion whether there are / are not specific facts and circumstances re/ IROs) a clarification is needed.
ESRS 1 - 5.1 Reporting undertaking and own operations	ESRS 1 - AR 27	I partially agree and partially disagree	EDITORIAL "may" include reads as if this is optional; however, only the relief is optional; wording could be something like: "When consolidating subsidiaries with different reporting periods the undertaking may..." (to clarify need to consolidate)
ESRS 1 - 5.2 Inclusion of value chain information	ESRS 1 - 62.	I agree	Par 62 lays out that undertakings, "when reporting on metrics that comprise of upstream and downstream value chain information, may use information collected directly from counterparties in the upstream and downstream value chain, or estimates, depending on practicability and reliability considerations related to the necessary input." During the discussion for the revision of the ESRS the DRSC had explicitly asked that ESRS would expand the use of non-primary data, estimates, and other measurement techniques. With this proposal the undertakings can choose to either use direct information or estimates, there is no longer a hierarchy for determining the metrics in the VC. The DRSC believes that this will effectively reduce the reporting burden due to the existing limits of data availability and data quality. In addition, not only will the reporting undertakings benefit from this burden reduction, but also the numerous undertakings (incl.) SMEs along the VC which will often not be subject to the ESRS reporting requirements. This is therefore a very effective measure to reduce a possible trickle-down-effect. Therefore, the DRSC welcomes this amendment.
ESRS 1 - 5.2 Inclusion of value chain information	ESRS 1 - 61.	I partially agree and partially disagree	EDITORIAL "as informed by any DD process in place"; wording difficult (understandable that it is worded this way as to not imply requirement re/ DD), but not necessary; just refer to the paragraphs on the materiality assessment
ESRS 1 - 5.2 Inclusion of value chain information	ESRS 1 - 62.	I disagree	Generally support that estimates are permitted, but <u>this paragraph 62 contradicts ESRS 1 par. 122</u> (transitional provision related to Chapter 5 Value chain) which limits the relief to the first 3 years. Clarify that the general provision in par 62 applies.
ESRS 1 - 5.2 Inclusion of value chain information	ESRS 1 - 63.	I disagree	Par 63 seems to be a requirement to the ESRS standardsetting itself ("information required by ESRS ... shall not exceed" ... there is nothing the undertaking can do / has to do about it - it is not a disclosure requirement). Clarification of the intention of par 63 needed.
ESRS 1 - 5.2 Inclusion of value chain information	ESRS 1 - 65.	I agree	this new para better reflects current practice

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ESRS 1 - 5.2 Inclusion of value chain information	ESRS 1 - 67.	I partially agree and partially disagree	EDITORIAL duplication to par 61--66 before in regard to "not having to collect data from actors in VC, especially SMEs" etc. This could probably be streamlined with other para.
ESRS 1 - 5.2 Inclusion of value chain information	ESRS 1 - 68.	I partially agree and partially disagree	EDITORIAL "Business relationship" seems like a definition at this point; but this wording is not included in the glossary. Should be included in the glossary and also should be embedded more in the context for this ch. 5.2 - which specific disclosure requirements does par. 68 refer to? E.g. how is this relevant for par. 62. In short: par. 68 seems a bit random in the middle of ch. 5.2.
ESRS 1 - 5.2 Inclusion of value chain information	ESRS 1 - AR 28	I partially agree and partially disagree	EDITORIAL clarify wording to say that these might be material for some entities, depending on DMA and result for entity-specific topics
ESRS 1 - 5.3 Provisions and exceptions for determining the respective reporting boundaries of own operations and value chain	ESRS 1 - 70.	I partially agree and partially disagree	EDITORIAL Also see remarks above re/ par. 59. DRSC generally agrees to the explanation for these exceptions to determine "own operations" (leasing, longterm employee benefit); however: (1) see connection to par. 59 regarding the broader understanding of own operation "usually" including... (e.g. par 70 not being the only exceptions). Furthermore, consider connection to ESRS E1: While leasing is sufficiently addressed here in par. 70 the DR in ESRS E1 does not include the reference to this exception (but only the reference to financial control concept in GHG) and thereby does not (yet) include this exception in the concept. As a result the current issues for some leasing (e.g. lessor, local GAAP) remain.
ESRS 1 - 5.4 Relief for acquisitions and disposals	ESRS 1 - 72.	I agree	Supporting the relief provision for disposals as it provides more relevant information to the users in relation to the remaining company and its further development.
ESRS 1 - 5.4 Relief for acquisitions and disposals	ESRS 1 - 72.	I partially agree and partially disagree	EDITORIAL Throughout ch. 5 the term "reporting boundary" is used several times. However, it is not yet included in the Glossary. Furthermore, there is a need to very clearly state that "reporting boundary" includes own operations and the VC. At some times the wording could imply that the reporting boundary is limited to own operations. Note: Annex II Glossary includes a reference to reporting boundaries only in reference to the GHG emissions; it should generally be defined.
ESRS 1 - 7.2 Judgement, measurement uncertainty and outcome uncertainty	ESRS 1 - 85.	I agree	alignment to IFRS SDS by incorporating a reference to "judgements and uncertainties" (in addition to ESRS with "estimates and uncertainties"), but only in part (e.g. par 85(b) rightly refers to estimates)
ESRS 1 - 7.2 Judgement, measurement uncertainty and outcome uncertainty	ESRS 1 - AR 32	I partially agree and partially disagree	EDITORIAL second part of that para needs to be flagged as an example? (i.e. example re/ upstram value (supply chain))
ESRS 1 - 7.4 Reliefs for metrics	ESRS 1 - 90.	I agree	Agree in general to the reliefs for metrics laid out in ch. 7.4.
ESRS 1 - 7.4 Reliefs for metrics	ESRS 1 - 91.	I disagree	The exception for GHG emissions (ESRS E1-6) from the relief provided for metrics has been highly debated by German constituents as this metric is one (of the few) metrics for which the relief would actually be helpful.

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ESRS 1 - 7.4 Reliefs for metrics	ESRS 1 - 92.	I disagree	<p>One of the concepts of the ESRS-simplification is to clarify that ESRS use the organisational boundaries as defined in ESRS 1 par. 58 and 59 (i.e. the equivalent to the financial control boundary), in particular for ESRS E1. See BfC, par 145 (Note: the reference in par. 145 needs to be corrected to ESRS 1.58, instead of par 60).</p> <p>Par. 92 states that "The undertaking may exclude joint operations over which it does not have operational control from the calculation scope of environmental metrics...". This can be read as the undertaking being allowed to ONLY exclude joint operations over which it has no operational control for the metrics in E2, E3, E4 and E5, BUT (conversely) to have to include all other entities (i.e. joint operations, but also non-consolidated subsidiaries) over which it has operational control. [continues in box below]</p>
ESRS 1 - 7.4 Reliefs for metrics	ESRS 1 - 92.	I disagree	<p>[continued from box above] This is clearly not the intention as the fallback concept is the financial control boundary. Therefore, this relief for metrics should clarify that this is an additional "relief for metrics" for this particular scenario for joint operations.</p> <p>In addition, it is questionable, if this underlying concept (financial control = mandatory; operational control = optional) should not be explained as a general concept, rather than having this relief here.</p>
ESRS 1 - 7.5. Updating disclosures about events after the end of the reporting period	ESRS 1 - 93.	I partially agree and partially disagree	Agree with content, but wording is somewhat off - does not read well (word missing before (a)?)
ESRS 1 - 7.6 Changes in the preparation or presentation of sustainability information	ESRS 1 - 94.	I partially agree and partially disagree	Which "that period" is meant here? Reporting period or preceding period?
ESRS 1 - 7.7 Reporting errors in prior periods	ESRS 1 - 95.	I partially agree and partially disagree	It seems that the second sentence is not needed. There is typically no comparative amount provided for "periods before the first year of ESRS application" - therefore the relief from error correction for those periods does not seem necessary and rather confusing
ESRS 1 - 7.7 Reporting errors in prior periods	ESRS 1 - 96.	I partially agree and partially disagree	Why does par 96 refer to "potential errors" are corrected... they can only be corrected if they are "errors" (otherwise it would imply that "potential errors" were corrected - is this the intention?).
ESRS 1 - 7.7 Reporting errors in prior periods	ESRS 1 - 96.	I disagree	Additional para is needed: Section 7 or 8 should include in section on allowing the undertaking to choose the unit (separately for each metric) which the undertaking believes to be most appropriate.
ESRS 1 - 8. Presentation requirements and structure of the sustainability statement	ESRS 1 - 105.	I disagree	Generally, par 105 is not changed in the amended ESRS. However, the intention of this par. is still questionable. Especially with the current discussion of a more prominent inclusion of the management's view, the business model and the sustainability statement being more focused on the material information there does not seem to be room left for par 105. There is no need to provide a specific order for the information in the sust statement. The general requirement to include all parts is needed, but the order of (especially) E / S / G does not have to be prescribed by ESRS. CSRD does not provide a specific order requirement for the presentation of ESG.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
ESRS 1 - 8.2 Presentation of additional information included in the sustainability statement	ESRS 1 - 107.	I disagree	[relates to 107 and 108] It should be clarified in the heading and the paragraphs that this is "non-material" information (i.e. has not been identified as material in the undertaking's DMA)
ESRS 1 - 8.2 Presentation of additional information included in the sustainability statement	ESRS 1 - 107.	I partially agree and partially disagree	EDITORIAL [relates to 107 and 108] Both, additional information according to par 107 (other legislation / other frameworks etc.) and information according to par 108 (needed by a specific user) should be provided under the general concepts of the ESRS (e.g. faithful representation; qualitative characteristics) - why is there a difference between 107 (b) and 108 (b)?
ESRS 1 - 8.3 Options in presenting information across parts of the sustainability statement	ESRS 1 - 109.	I agree	German constituents have advocated for possibility to provide executive summary as it allows an easier access to the information provided.
ESRS 1 - 8.3 Options in presenting information across parts of the sustainability statement	ESRS 1 - AR 37	I agree	Agree with differentiation between internal references (within Sustainability Statement) and incorporation by reference (to outside information)
ESRS 1 - 9. Connected information and linkages with other parts of corporate reporting	ESRS 1 - 111.	I agree	[relates to chapter 9.1] agree to presentation of connected information
ESRS 1 - 9. Connected information and linkages with other parts of corporate reporting	ESRS 1 - 116.	I disagree	DRSC believes that the consistency between financial and sustainability statements data and assumptions should be the rule. Therefore, there is no need to "explain level of consistency" with data / assumptions (this term is also not clear / not used; therefore, would also be difficult to define - differences among the understanding of this term are not unlikely). Therefore, par 116 should instead ask for any explanations of any (remaining) differences in the data and assumptions.
ESRS 1 - 9. Connected information and linkages with other parts of corporate reporting	ESRS 1 - 117.	I agree	["agree" related to chapter 9.3] no comment
ESRS 1 - 10. Transitional provisions	ESRS 1 - 122.	I partially agree and partially disagree	EDITORIAL see par. 62: contradicts the relief for data from counterparties (estimates only) in par. 62
ESRS 1 - 10. Transitional provisions	ESRS 1 - 124.	I partially agree and partially disagree	EDITORIAL should read "para 122 and 123" (not "123 and 124");
ESRS 1 - 10. Transitional provisions	ESRS 1 - 124.	I partially agree and partially disagree	EDITORIAL The current wording could be mis-interpreted in a way that the protection of SMEs applies only for the first three years

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
ESRS 2 - Objective	ESRS 2 - 2.	I partially agree and partially disagree	EDITORIAL The principles are laid out in ESRS 1, including the principle of disaggregation. It does not seem necessary to pick up this particular principle in the objective of ESRS 2 (what would be the reason to emphasize "disaggregation" but not any other principles, incl. "aggregation" etc.?). In addition: the wording seems a bit off, e.g. this standard refers to disclosing IRO... ?
ESRS 2 - Objective	ESRS 2 - 3.	I partially agree and partially disagree	EDITORIAL Necessary to align "objective of this DR" with content of DR: par 3 states that the objective of BP-1 is to provide information about the use of phasing-in options. However, phasing-in disclosure do not seem to require disclosure on phase-in. Instead, this is the subject of BP-2 (which, however, does not have an "objective of this DR").
ESRS 2 - BP-1 - Basis for the preparation of the sustainability information	ESRS 2 - 4.	I disagree	"reporting boundary" seems to address only scope of consolidation (but not VC) - this should be in line with ESRS 1 / clarification needed that "reporting boundary" includes own operations and VC (as understood in ESRS 1)
ESRS 2 - BP-1 - Basis for the preparation of the sustainability information	ESRS 2 - 5.	I partially agree and partially disagree	EDITORIAL Agree with new data point to disclose statement on the application of ESRS 1 requirements incl. an indication of the use of reliefs provided in ESRS 1; However, while we appreciate the streamlined 'comply or explain' approach to only state deviations from the ESRS 1 General requirements provisions, we would find it useful to provide that information in the relevant context and to not list all the details in the first section. We recommend reconsidering the detailed requirements, e.g. requirement in par 5(d), as partial scoping (e.g. extrapolation for own operations or selective inclusion of entities for upstream KPIs) has already been common practice and did not require explicit disclosure. Mandating such disclosure may introduce unnecessary complexity and reporting burden without significantly improving transparency. We suggest clarifying whether these detailed requirement are intended to change current practice or simply formalise existing flexibility.
ESRS 2 - BP-1 - Basis for the preparation of the sustainability information	ESRS 2 - 5. (k)	I agree	new relief for acquisitions and disposals (as laid out in ESRS 1.72-73, see also ESRS 1)
ESRS 2 - BP-1 - Basis for the preparation of the sustainability information	ESRS 2 - 5. (i)	I partially agree and partially disagree	EDITORIAL "additional <u>non-material</u> information" (include reference to non-material for clarification)
ESRS 2 - BP-1 - Basis for the preparation of the sustainability information	ESRS 2 - 5.	I partially agree and partially disagree	EDITORIAL reference check is needed in par 5; some of the references to the paragraphs in ESRS 1 are not correct (e.g., (a) should refer to par 79, (d) should refer to par 90, (k) should refer to par 72) Suggest to list the exemptions / reliefs in the order of appearance in ESRS 1
ESRS 2 - BP-2 - Specific information if the undertaking uses the phase-in option	ESRS 2 - 7.	I partially agree and partially disagree	EDITORIAL It needs to be clarified in this disclosure requirement that these disclosures are to be provided for those topics for which the undertaking chose to use the phase-in option (this is apparent from the heading of BP-2, but not from the the disclosure requirement itself).

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
ESRS 2 - BP-2 - Specific information if the undertaking uses	ESRS 2 - 7. (d)	I partially agree and partially disagree	EDITORIAL Align wording. "Adverse impacts" results from SFDR, however is not defined in ESRS (i.e. not in the glossary). In order to align the wording, "adverse" should be replaced with "negative" impacts.
ESRS 2 - GOV-1 - The role of the administrative, management and supervisory bodies	ESRS 2 - 9. (b)	I disagree	"how the administrative, management and supervisory bodies determine whether appropriate skills and expertise are available or will be developed to oversee strategies and other measures... " DRSC considers the requirement to disclose "how" an undertaking determines... too vague and of questionable information value. The disclosure requirement should instead include a wording that asks the undertaking to "provide information on skills and expertise". In addition, the new wording ("determine") is likely to be understood differently than "ensure" (current wording) with the earlier asking for information on the process and not only on the knowledge being available; this could be misunderstood as an extension of this disclosure requirement.
ESRS 2 - GOV-1 - The role of the administrative, management and supervisory bodies	ESRS 2 - 9. (c)	I disagree	This requirement now ask to disclose those IROs (groups of IROs / topics) for which "key decisions have not been delegated to another body". While this is not marked as a "new" requirement the current ESRS do not seem to contain this information. For every topic there are typically other bodies in the undertaking (besides the administrative, management and supervisory bodies) that takes "key decisions" (while the final decision arguably always resided with the management / supervisory board). It should be clarified what is expected from this disclosure requirement.
ESRS 2 - GOV-2 - Integration of sustainability-related performance	ESRS 2 - 10.	I partially agree and partially disagree	[relates to the heading] heading, par 10 and 11(a) refer to "incentive schemes" only. The objective, according to par. 10, is to inform about incentive schemes. However, par 11 refers to incentive schemes "and remuneration policies" without explaining the difference or which specific disclosures are expected for remuneration policies (a, b, and c seem to relate to "incentive schemes"). Generally, it is necessary to align the objective of a DR (here: understanding incentive schemes) with the specifics in the DR (here: incentive schemes and remuneration policies).
ESRS 2 - GOV-2 - Integration of sustainability-related performance	ESRS 2 - 11. (c)	I partially agree and partially disagree	Changes in the wording to "impacts' performance" (instead of current "impact") does not seem necessary and raises the question if "impact performance" is not part of the sustainability-related targets. There is no need to refer separately (in addition to sus. targets) to "impact performance". Delete reference to "impact performance".

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
ESRS 2 - GOV-3 - Statement on due diligence	ESRS 2 - AR 5.	I disagree	<p>RED FLAG</p> <p>"The undertaking may present the description required by paragraph 13 in the form of a table, cross-referencing the core elements of due diligence for impacts on people and the environment- to the relevant disclosures in its sustainability statement."</p> <p>General question about the Due Diligence mapping (now "due diligence description in form of a table"): DRSC supports the approach to ask for a "description" rather than a "mapping". However, if AR 5 suggests a description that is in the form of a table with references etc. that basically is the same format requirement as the mapping. It is necessary to allow for more flexibility for how the undertakings describes the role / integration of due diligence.</p> <p>Therefore, include "description required by par 13 - for example - in the form of a table.</p>
ESRS 2 - GOV-4 - Risk management and internal controls	ESRS 2 - 14.	I disagree	<p>wording of this DR is still questionable as it refers to "risk management for sustainability REPORTING"; when in fact "risk management" does not usually include the reporting process. While the main features and components of the risk management etc. are expected to provide valuable insights, it is questionable, whether there is a need for disclosures on the risk management regarding the reporting process itself. Therefore, a different wording should be considered.</p>
ESRS 2 - SBM-1 - Strategy, business model and value chain	ESRS 2 - 17.	I agree	<p>agree to the possibility to group the disclosures for "groups of IRO" or at topic level</p>
ESRS 2 - SBM-1 - Strategy, business model and value chain	ESRS 2 - 17. (a)	I disagree	<p>par 17 seems to require "sustainability-related goals" associated with significant groups of products and/or services, significant markets and / or customer groups. Sustainability-related goals are typically not defined on the level of products and/ or services. In addition, this is a new level of disaggregation compared to ESRS DA.</p>
ESRS 2 - SBM-1 - Strategy, business model and value chain	ESRS 2 - 17. (a)	I disagree	<p>[relates to 17(a)(ii)] There is currently no definition of "banned products" (i.e. products and services banned in certain markets). There is a need for clarification on which products are to be considered "banned". Are banned products and services those that were introduced into a certain market and afterwards banned? Does this require a specific decision by e.g. a national legislator or regulator? What is to be reported if the undertaking has withdrawn the products / services before a decision was made? Also, some products / services of undertakings are not intended to be sold in a certain market, e.g. b/c there is not demand for them in those markets. [continues in box below]</p>
ESRS 2 - SBM-1 - Strategy, business model and value chain	ESRS 2 - 17. (a)	I disagree	<p>[continued from box above] If these products at a later point in time become prohibited in that market would that be considered a case for a "banned product or service"? Which disclosure is required if product has always been prohibited in a certain market? The disclosure would need a definition / explanation regarding its intention; e.g. seems more sensible to define "banned" for those products that have been on a certain market before and are not allowed on the market anymore. The question that needs to be answered is: what is the intention of this requirement? What do we want to know about these products?</p>

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
ESRS 2 - SBM-1 - Strategy, business model and value chain	ESRS 2 - 17. (b)	I disagree	<p>Undertakings in the scope of the CSRD typically present some a segment report in its financial statements (according to IFRS 8 or local GAAP). There is not need for an additional disclosure in the sustainability report to present "a list of significant sectors". An additional list could even lead to less connectivity if an undertaking chose to apply a different "sector classification system" compared to the financial statements.</p> <p>In addition: there is a need to explain the meaning of activities being significant "and/or are connected or may be connected" with material IRO. What is to be understood by "being connected" to or (even less clear) "may being connected" to IROs?</p>
ESRS 2 - SBM-1 - Strategy, business model and value chain	ESRS 2 - AR 10.	I partially agree and partially disagree	<p>EDITORIAL</p> <p>list AR on 17(a) first (instead of last in the AR)</p>
ESRS 2 - SBM-2 - Interests and views of stakeholders	ESRS 2 - 20. (c)	I disagree	<p>"the views and interests of key affected stakeholders (including workers' representatives)..."</p> <p>The additional terms in the brackets put an emphasis on "workers' representatives" which is not called for. It is not sufficiently clear or justified why there is the need for an emphasis on workers' representatives over other affected stakeholders. There should not be an unnecessary emphasis on one group of stakeholders. As every wording has an impact on how the standards are read, here: how "affected stakeholders" are understood. It could be read as affected stakeholders being mainly "workers' representatives".</p> <p>Even though the CSRD addresses (e.g. in recital (52)) workers' representatives explicitly this is not an emphasis for the understanding of affected stakeholders or related disclosure requirements.</p> <p>In addition: agree with clarification to "Key stakeholders" and level of granularity (topic instead of IRO)</p>
ESRS 2 - SBM-2 - Interests and views of stakeholders	ESRS 2 - AR 11.	I partially agree and partially disagree	<p>EDITORIAL</p> <p>This is merely a reference to the glossary - this AR can be deleted.</p>
ESRS 2 - SBM -3 - Interaction of material impacts and opportunities	ESRS 2 - 23.	I disagree	<p>RED FLAG</p> <p>The DRSC disagrees with Option 1 but supports Option 2. Furthermore, the DRSC observes the need to refine the concept, including the question what the term "anticipated financial effects" is meant to capture. Additional note: to be consistent, extension of Option 2 to ESRS E1 needed as well.</p> <p>General Note: Clarification for "anticipated financial effects" (in ESRS 2) and "financial effects" (addressed in topical standards) needed.</p> <p>Please refer to our cover letter on this consultation.</p>
ESRS 2 - SBM -3 - Interaction of material impacts and opportunities	ESRS 2 - AR 12.	I agree	reference to at which level IROs are managed
ESRS 2 - SBM -3 - Interaction of material impacts and opportunities	ESRS 2 - AR 15.	I partially agree and partially disagree	<p>EDITORIAL</p> <p>is this reference to the general principles in ESRS 1 a valuable AR? ("shall use reasonable and supportable information available to it at the reporting date without undue cost or effort") - these principles are relevant for all disclosures and do not seem to add information for the preparer (undue cost or effort relief is explained in ESRS 1)</p>

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
ESRS 2 - SBM -3 - Interaction of material impacts and oppo	ESRS 2 - AR 17.	I partially agree and partially dis	EDITORIAL If option 1 is decided on in the end, this relief should be placed in the main body, not in the ARs.
ESRS 2 - SBM -3 - Interaction of material impacts and oppo	ESRS 2 - AR 18.	I agree	"When providing quantitative information, the undertaking may present single amounts or ranges."
ESRS 2 - SBM -3 - Interaction of material impacts and oppo	ESRS 2 - 24.	I disagree	Consider this comment in connection to ESRS E1 (the only other remaining reference to "resilience analysis". The requirements regarding the "resilience analysis" should be contained only in one standard and in one place as the results of the resilience analysis in topical standards directly inform the results of the overall resilience in ESRS 2. No need for separate requirements on resilience in ESRS E1.
ESRS 2 - IRO-1 - Description of the process to identify and	ESRS 2 - 26.	I partially agree and partially dis	EDITORIAL use "negative impacts" consistently (see above; there is currently no definition for "adverse" impacts)
ESRS 2 - IRO-1 - Description of the process to identify and	ESRS 2 - 26. (e)	I partially agree and partially dis	EDITORIAL Questionable whether this requirement can useful be addressed in a disclosure. It seems to rather result in boilerplate language only. "the approach used to consider impacts and dependencies in identifying and assessing its risks and opportunities" (but this is not a new requirement) Generally, the separate aspects of the list of par 26 seem to relate to each other; difficult to separatly identify each item? It could therefore be helpful to introduce these aspects by: "this disclosure shall include..." (rather than list as if separate disclosures on each are needed); this impression is also supported by the need to further explain any differences in AR 20).
ESRS 2 - IRO-1 - Description of the process to identify and	ESRS 2 - AR 20.	I partially agree and partially dis	EDITORIAL The text of AR 20 indicates that the author of para 26 is aware of the ambiguity para 26 creates. Para 26 should be worded in a way that makes this clarification (AR 20) redundant.
ESRS 2 - IRO-1 - Description of the process to identify and	ESRS 2 - AR 22.	I disagree	It is currently not sufficiently clear that the site-level / location-level considerations are not required for the DMA process (which would be a stricter requirement than in the Delegated Act). While AR 22 does not explicitly address the DMA process (which is explained in ESRS 1 instead and therefore ESRS 2 would generally not include requirements regarding the DMA process) there can be a possible misunderstanding which should be avoided. Therefore, it should be clarified in the wording of AR 22 that site-level / location-level are to be considered if there is a need to disaggregate information on the DMA process, but not needed to be considered for the DMA process itself. See also related comment in ESRS 1 on the need to avoid a more granular approach than ESRS DA.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
ESRS 2 - IRO-1 - Description of the process to identify and	ESRS 2 - AR 21.	I partially agree and partially disagree	EDITORIAL AR 21 seems to intent to clarify the differences between the various disclosure requirements re/ stakeholder engagement. So far, AR 21 mostly repeats the requirements in IRO-1, SBM-2 etc. The differences could be explained more carefully.
ESRS 2 - IRO-2 - Material impacts, risks and opportunities	ESRS 2 - 28.	I disagree	The DRSC does not support the requirement to include a list of non-material items.
ESRS 2 - IRO-2 - Material impacts, risks and opportunities	ESRS 2 - AR 23.	I partially agree and partially disagree	EDITORIAL aggregation (in ESRS 1 now complemented by "disaggregation") - suggestion to align.
ESRS 2 - General Disclosure Requirements for Policies, Ac	ESRS 2 - 29.	I agree	Generally, the DRSC agrees to the restructured architecture of ESRS regarding the interaction of ESRS 2 and the topical standards. This has significantly improved the readability of the standards and contributed to the streamlining of the disclosure requirements in order to avoid duplication in the sustainability report.
ESRS 2 - General Disclosure Requirements for Policies, Ac	ESRS 2 - 29.	I partially agree and partially disagree	EDITORIAL par 29 is currently missing the reference to "metrics" (the heading, AR 26 for para 29 and other par in that section correctly include reference to PAT and metrics).
ESRS 2 - General Disclosure Requirements for Policies, Ac	ESRS 2 - AR 28.	I partially agree and partially disagree	EDITORIAL It seems questionable whether this AR is needed. AR 28 merely repeats general underlying principles from ESRS 1, e.g. reporting for the reporting period / no boilerplate. It does not seem necessary to repeat these requirements that are generally applicable to all disclosures. It will raise the question how these requirements are different for General PATM compared to other disclosures. Suggestion to delete.
ESRS 2 - General for policies - GDR-P	ESRS 2 - 33.	I disagree	The objective of "understanding of significant changes to the policies adopted during the reporting period" is not reflected in the DR as currently worded. The objective and the content of the DR need to be aligned. General Note for all cases in which objective and content of DR are not aligned: When objective and disclosure requirements are not aligned it opens room for discussion on whether the companies are expected to provide additional information in order to meet the objective of the requirement or if compliance with the ESRS is as well given if the company just sticks to the datapoints in the disclosure requirements. [continues in box below]
ESRS 2 - General for policies - GDR-P	ESRS 2 - 33.	I disagree	[continued from box above] As a general rule, the objectives of the requirements have to be revised and aligned with the datapoints contained in the ESRS or deleted completely. Furthermore, par. 33 reads: "The objective of this GDR is to provide an understanding of the policies that the undertaking has in place to address the prevention, mitigation and remediation of material actual and potential material impacts, manage material risks and pursue material opportunities ...". Material actual and potential impacts can be negative or positive. However, it should be noted that the terms "prevention, mitigation, and remediation" refer exclusively to the mitigation of negative impacts. This should be clarified in this paragraph. If the intention is to include positive impacts, the paragraph will need to be amended accordingly.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
ESRS 2 - General for policies - GDR-P	ESRS 2 - 34.	I disagree	RED FLAG Policy is defined in the glossary as: A set or framework of general objectives and management principles that the undertaking uses for decision-making. A policy implements the undertaking's strategy or management decisions related to a material sustainability topic. Each policy is under the responsibility of defined person(s), specifies its perimeter of application, and includes one or more objectives (linked when applicable to measurable targets). A policy is validated and reviewed following the undertakings' applicable governance rules. A policy is implemented through actions or action plans. [continues in box below]
ESRS 2 - General for policies - GDR-P	ESRS 2 - 34.	I disagree	RED FLAG [continued from box above] This definition seems to include in the understanding the related "processes" (management principles) that the undertakings uses for decision-making and implementing the strategy re/ material sustainability topics. However, in the specific DR it remains unclear where to report on processes related to the policies (previously, processes for managing and monitoring), especially if these processes cannot be seen as "key actions". The former MDR-P explicitly referred to "processes for monitoring" and was explicit. Now, there could be the understanding that processes are not part of policies, but since they are part of implementing policies are now part of "actions". It is necessary for EFRAG to clarify how to understand reporting about policies and actions in regard to general management processes.
ESRS 2 - General for policies - GDR-P	ESRS 2 - 35.	I agree	agree with integration of information on S-Policy; however, it would be helpful to clarify the precondition of materiality in the context of this requirement
ESRS 2 - General for actions and resources - GDR-A	ESRS 2 - 37.	I partially agree and partially disagree	EDITORIAL The wording does not currently sufficiently clarify that this can contain actions that were initiated in earlier periods.
ESRS 2 - General for actions and resources - GDR-A	ESRS 2 - 38.	I disagree	The level of reference for information on current and future financial resources allocated or expected has changed from "action plans" (in the DA) to "key actions" in the ESRSamend. The log of amendment states that par 38 has been "adjusted to link financial resources to key actions". This seems to entail a different, likely more detailed link between financial resources and key actions than before (key actions likely being part of "actions plans"). It should be clarified that there is no change intended with this amendment to the disclosure requirement.
ESRS 2 - General for actions and resources - GDR-A	ESRS 2 - AR 36.	I disagree	The AR contains "Examples of other non-monetary resources". However, this is not mentioned in the para 38 (a) and (c) to which the AR refers to. Therefore: suggestion to delete.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
ESRS 2 - General for metrics - GDR-M	ESRS 2 - 41.	I disagree	<p>In the view of the DRSC the current wording is prone to misunderstanding. Par 41 states that it is necessary to include this information for "each metric". It is necessary to clarify that the materiality of information concept also underlies this DR, i.e. disclosure on "each" metric not necessarily useful. E.g. while it is very useful for entity-specific metrics which are not explained in the ESRS it would, however, not provide particularly useful/informative for metrics that are determined following the descriptions in the ESRS.</p> <p>Therefore, the DRSC suggests to include "where relevant" (or something similar) as the general criteria for this DR.</p>
ESRS 2 - General for metrics - GDR-M	ESRS 2 - AR 38.	I partially agree and partially disagree	<p>EDITORIAL</p> <p>"undertaking shall use the presentation currency of the financial statements" - should this not be a general requirement (to use the presentation currency)?</p>
ESRS 2 - General for metrics - GDR-M	ESRS 2 - 41. (b)	I disagree	<p>new requirement included for explanations regarding the metrics: "(b) for environmental metrics, the specific environmental conditions and characteristics of the area where the impact is occurring" ; generally agree with the intention (see log of amendments: to provide context for environmental metrics);</p> <p>However, DRSC questions this requirement due to: (a) unclear what exactly undertakings have to disclose here, (b) it would be overly burdensome if the impact cannot be located for one site but appears across operations; and (c) not each metric is directly connected to an impact.</p>
ESRS 2 - General for targets - GDR-T	ESRS 2 - 43. (g)	I disagree	<p>"whether the undertaking's targets related to environmental topics are based on conclusive scientific evidence and, if this is the case, how the target considers ecological thresholds." Requirement on disclosing how the target considers ecological threshold is (according to log amendments) taken from E-standards; however appears as a new requirement.</p> <p>To avoid misunderstanding DRSC suggests a clarification that this is not an additional requirement compared to current ESRS.</p>
ESRS 2 - General for targets - GDR-T	ESRS 2 - 43.	I partially agree and partially disagree	<p>EDITORIAL</p> <p>It is important to clarify that targets can comprise "to maintain the currently high standard". The current wording could be (mis-)understood to always refer to improvements (e.g. "progress", par. 43(d)) when in fact there might be topics for which the target is to maintain the results achieved in the past. It could be clarified that a target can also refer to maintaining a result, keep a stable performance.</p>

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E1 - Objective	ESRS E1 - 1.	I partially agree and pa	EDITORIAL The section "objective" contains not only the objective but also clarification of the scope of the standard and the factors to be considered incl. drafting conventions (the latter does not fit to the headline "objective").
E1 - Objective	ESRS E1 - 1.	I disagree	The "objectives" contents for both standards and disclosure requirements create problems on preparer's end: (1) References to many EU requirements increase complexity and uncertainty for preparers. Many require deletion of these references. (2) The objectives create a significant general uncertainty: Do preparers have to justify towards the auditors and, probably, the public audience in addition) that the disclosures made based on the single DRs and DPs result in the report to satisfy the objectives? Do preparers have to ensure this is the case? Or may a preparer assume that compliance with the DRs always result in the objective being satisfied? (3) Each ESRSs objective contains the requirement "When only one of the sub-topics covered by this Standard is material ...". Since the subtopics in AR 16 (Delegated act) will not be mandatory anymore according to the ED ESRS, the references in para 3 are not consistent.
E1-1 - Transition plan for climate change mitigation	ESRS E1 - 13.	I agree	The DR seems in general consistent with proposed amendments of SBTi Corporate Net-zero Standard 2.0 and with Transition Plan Taskforce Disclosure Framework (which is aligned with ISSB positions) The deletion of reference to the EU Taxonomy Regulation is supported. However, there are red flags and reservations regarding the details as set out below.
E1-1 - Transition plan for climate change mitigation	ESRS E1 - 14. (a)	I disagree	RED FLAG: The requirement seems an extension of Delegated Act : The description of "financial and investment planning" (ED) goes beyond "investments and funding" (DA) as the latter is a subset or part of the former. This is further confirmed by the wording "investment and financial planning (including the short- and medium-term financial and investment plan)" in AR 2(c).
E1-1 - Transition plan for climate change mitigation	ESRS E1 - AR 2	I disagree	RED FLAG: The requirement seems an extension of Delegated Act : Disclosure of "quantitative short- and medium-term CapEx, and/or OpEx figures, as well as anticipated long-term CapEx and/or OpEx ranges" The DP should be deleted. Furthermore, it is unclear why "long-term CapEx..." comes with the attribute "anticipated" because short- and mid-term CapEx" are "anticipated" as well as these are not reflected in current financial statements. This is true for most OpEx as well.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E1-1 - Transition plan for climate change mitigation	ESRS E1 - AR 2	I disagree	<p>We believe, EFRAG should consider the Transition Plan Taskforce Disclosure Framework which (1) contains the following elements: "investment and disposal plan" and "planned sources to fund the plan" and (2) sets conditions on the disclosures: (a) to the extent the financial effects of its transition plan are separately identifiable, (b) information available to the entity at the reporting date without undue cost and effort, (c) approach that is commensurate with the skills, capabilities, and resources that are available to the entity for preparing those disclosures</p> <p>We further believe, that the NMIG might contain as a "may" guidance in line with the TPT Disclosure Framework.</p>
E1-2 - Climate-related risks and scenario analysis		I disagree	<p>Even if scenario analyses are an important instrument for the effective assessment of opportunities and risks, the standard should make crystal clear that their use is not mandated, because it is still a highly complex exercise. To clarify this, it should first be stated whether scenario analyses were used.</p>
E1-2 - Climate-related risks and scenario analysis	ESRS E1 - AR 5	I disagree	<p>The requirement "base its analysis on at least one high-emission climate scenario" is not appropriate. E1 should refer to "a scenario based on scientific evidence which reflects the climate risk properly" (in this sense)</p>
E1-2 - Climate-related risks and scenario analysis	ESRS E1 - AR 5	I partially agree and pa	<p>EDITORIAL: It is observed that the wording of this para indicates a net-perspective of reporting.</p>
E1-2 - Climate-related risks and scenario analysis	ESRS E1 - AR 7	I disagree	<p>We have some doubts that this AR is needed. Perhaps a clarification in the main body might be sufficient that only a qualitative assessment of the exposure is required. Moreover, the wording regarding the anticipated financial effects has to be aligned. If Option 2 in ESRS 2 is adopted, a quantification will not be required.</p>
E1-2 - Climate-related risks and scenario analysis	ESRS E1 - 18.	I partially agree and pa	<p>EDITORIAL: As this information is already required by IRO-1 and IRO-2, the wording of this para should be further streamlined. (The undertaking shall disaggregate the disclosures provided in accordance with ESRS 2 IRO-1 and IRO-2 into (a) climate-related hazards [...])</p>
E1-3 - Resilience in relation to climate change		I disagree	<p>(1) We believe that disclosures on resilience should be addressed centrally in ESRS 2.</p> <p>(2) The issue is not mature enough to require these detailed specifications. There is no comparability of information on business resilience. E.g., the term "Resilience analysis" is not clear. Further, we see the risk of boilerplate disclosures.</p> <p>(3) The DR gives rise to diverse understanding of the content which will create high efforts for both preparers and auditors. We do not see simplification and streamlining here.</p>

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E1-3 - Resilience in relation to climate change	ESRS E1 - AR 9	I disagree	The wording "shall provide its climate resilience at the reporting date" creates confusion: (1) is not clear as to what it refers to, "process" or "outcome" (2) if "process" is meant: We fail to see the relevance of this information, (3) if "outcome" is meant: It seems conceptually understandable, but such a purely reporting date-specific statement only makes sense for individual locations or individual products/services/markets. When considering location, product, and service portfolios, however, a date-specific assessment is not feasible. Furthermore, a historical analysis (which is what a reporting date analysis is) is questionable in the context of a strategically oriented disclosure such as E1-3. This will result in extensive discussions between undertakings and with auditors in this regard.
E1-3 - Resilience in relation to climate change	ESRS E1 - AR 10	I disagree	RED FLAG: Re the wording "the effects of current and planned investments in climate mitigation, adaptation and transition opportunities on climate resilience enhancement": (1) requirement is not clear, (2) it seems as it is an extension of the requirements in the Delegated Act. It should be deleted, already for this reason.
E1-5 - Actions and resources in relation to climate change	ESRS E1 - 24.	I disagree	The standard should make crystal clear that (1) Breakdown of CapEx/OpEx per time buckets (time horizons) is not required, and (2) Breakdown of CapEx/OpEx per decarbonisation lever is not required, either.
E1-5 - Actions and resources in relation to climate change	ESRS E1 - 24. (c)	I disagree	This requirement seems an extension of the existing requirements of the Delegated Act: The DR suggests a breakdown of "quantitative short- and medium-term CapEx and/or OpEx figures, as well as anticipated long-term CapEx and/or OpEx ranges." This should be deleted. See also our comments on AR 2(c)
E1-6 - Targets related to climate change	ESRS E1 - 25.	I agree	In general, the Disclosure requirement E1-6 aligns with SBTi to a great extent; however, some we see some issues as noted below.
E1-6 - Targets related to climate change	ESRS E1 - AR 13	I disagree	This requirement is too granular. Undertakings should be granted flexibility how to set the basis for their targets. In addition, the requirement as proposed does not fit to many business activities, such as activities that involve huge assets such as power plants or combustion plants, because changes for assets can take up to 10 years from planning, permit, construction to operations. It should be allowed to take an individual appropriate base year for the undertaking. Recommendation: Delete 13b. Any guidance should be located in the NMIG if ever. Such guidance should not include precise time periods (such as "three years") but should recommend using scientific knowledge on how to set targets and to select base years. SBTi might be named as source of such scientific literature.
E1-6 - Targets related to climate change	ESRS E1 - AR 13	I disagree	The term "key change" is not defined. The standard should make clear (1) that "key change" means "significant", and (2) that this assessment of significance is up to the undertaking. E.g. (around these lines), "The undertaking may decide on changes in the reporting boundary, e.g., because of mergers and acquisitions, or changes in the target. If the undertaking concludes that these changes are significant they should be reflected in the baseline value or base year."

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E1-6 - Targets related to climate change	ESRS E1 - 14.	I disagree	(1) The DR should make crystal clear that the undertaking is not required to choose one of both alternatives mentioned in this paragraph to present its GHG reduction targets. In practice further ways and less granular presentation were applied for the 2024 reporting. (2) Examples should rather be addressed as "may" guidance in the NMIG.
E1-6 - Targets related to climate change	ESRS E1 - 26.	I disagree	The breakdown of GHG-Targets in Scope 1, 2, 3 should not be required as many undertakings are not setting targets in this way. E1 should require presentation of targets as the undertaking's management has set these (management approach). --> See also AR 16
E1-7 - Energy consumption and mix	ESRS E1 - 29.	I disagree	RED FLAG: This DR seems to include an extension of the Delegated Act where the scope of this DR is limited to high climate impact sectors. We note the reasons mentioned in the BfC (paras 257 and 128) for changing this. However, this datapoint should either be deleted or limited in scope as in the Delegated Act.
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - 32.	I partially agree and pa	EDITORIAL: As practitioners report extensive discussions with auditors about whether a disclosure in millions is possible here, it should be clarified (probably at a central location in ESRS 1) that "millions" is allowed, too. (see also the DRSC suggestion to include a paragraph in ESRS 1 preparation... that allows undertakings to choose for each metric the units that are most meaningful)
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - 32. (a)	I disagree	separate presentation of GHG Scope 1 emissions from regulated ETS should be limited to EU-ETS. Without this limitation, the exercise is far to complex to comply with.
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - 33.	I disagree	The requirement to present biogenic emissions separately should - if ever - refer to Scope 1 (delegated act), only, but not to "all scopes". In addition, the requirement should apply to "material" biogenic emissions which is not the case in the ED
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - AR 19	I disagree	ESRS should consistently address the financial control approach. However, we concede that the operational control approach might be relevant for a few undertakings, ESRS should refer to the GHGP (as in AR 18, Ar 19, AR 21). AR 19 should only refer to the GHGP, the other text should be deleted.
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - AR 20	I disagree	Joint operations: The reference to financial risk and rewards should be deleted as this concept (1) has become obsolete in IFRS Accounting Standards, and (2) is not the basis for consolidation in every national GAAP. An alternative wording could be: "on the basis of the share the undertaking has in these assets and liabilities in its financial statements" If this wording stems from the GHGP, ESRS E1 should contain a list of aspects where the standard deviates from the GHGP.
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - 21. (a)	I disagree	The undertaking shall consider the GHGP when preparing the information on GHG-Emissions. However, it remains unclear how to consider optional Scope 3 sub-categories or exemptions provided in GHGP. As an example, GHGP allows to not report scope 3.10 emissions if the company is unable to estimate the emissions as the processing of the products is unknown. It is unclear whether these exemptions can also be applied under ESRS or not (given ESRS E1.78). ESRS E1 should contain a list of aspects where the standard deviates from the GHGP.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - 8.	I disagree	The leasing exemption of ESRS 1 might result in contradictions to the requirement to "consider the GHGP Corp Standard... when preparing the information for reporting GHG emissions". This is the case for operate lease arrangements. If this is intended, it should be crystal clear that this is the case. According to Table [A.1] of the GHGP the lessee does not have ownership or financial control. According to certain local GAAPs the lessee does not recognise an asset on balance (other than in IFRS financial statements). Therefore, the GHGP requires emissions associated with the use of the leased assets to classify as scope 3 emissions of the lessee. The ERSR 1 leasing exemption will result in the lessee to report scope 1 emissions. The same problem arises on the end of the lessor in case of an operate lease. ESRS E1 should contain a list of aspects where the standard deviates from the GHGP.
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - 33.	I disagree	The requirement contradicts AR21(e) as biogenic emissions should be separately presented (33) but AR21(e) requires to include them.
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - AR 23	I disagree	Separate presentation of GHG Scope 1 emissions from regulated ETS should be limited to EU-ETS. Without this limitation, the exercise is far too complex to comply with.
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - AR 25	I disagree	The requirement is too granular and should be deleted. In addition, Scope 3 emissions are not directly measured. Even many scope 1 emissions are calculated, e.g. by using emission factors for fuels.
E1-8 - Gross Scopes 1, 2, 3 emissions	ESRS E1 - AR 25	I partially agree and pa	EDITORIAL: The wording "activity data" is misleading in this context. It should read "on the basis of current data", instead. In addition, as the term "GHG inventory" might be misunderstood, it should be explained in the glossary.
E1-9 - GHG removals and GHG mitigation projects financed	ESRS E1 - 35. (c)	I disagree	RED FLAG: This seems an extension of the Delegated Act : "the assumptions regarding permanence".
E1-10 - Internal carbon pricing	ESRS E1 - 38. (a)	I partially agree and pa	EDITORIAL: Many undertakings have carbon pricing schemes in place for decision-making, applying either several prices per tonne or variable prices per tonne. Thus, there might be more than just "one carbon price", the wording should be adjusted to read "how the entity is applying carbon pricing in decision-making".
E1-10 - Internal carbon pricing	ESRS E1 - 38. (b)	I partially agree and pa	EDITORIAL: For the reasons mentioned in our remark on 38(a), the requirement should be reworded to say "the pricing per metric tonne..."
E1-11 - Anticipated financial effects from material physical	ESRS E1 - 39.	I disagree	RED FLAG: E1-11 does not constitute a simplification for anticipated financial effects as, for example, it still refers to "monetary amount and percentage of assets", "monetary amount and percentage of revenue". As we strongly support Option 2 as mentioned in draft ESRS 2, we propose to design this DR as a "may" disclosure. An example for the wording could be: "If the undertaking discloses quantified anticipated financial effects it may include (a) the monetary amount and percentage of assets at material physical risk ..."

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E1-11 - Anticipated financial effects from material physical	ESRS E1 - 40. (b)	I disagree	Requirement on " location of key assets at material physical risks " results in unnecessarily detailed reporting , as depending on the sector, this could involve a large number of locations in all regions of the world. As an example, logistic sector undertakings have much more sites than heavy industry.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E2 - Objective	ESRS E2 - 10.	I disagree	Disaggregation will lead to too much detail level and will increase reporting workload. Although "appropriate disaggregation" is worded, a definition of "appropriate level" is needed.
E2-4 - Pollution of air, water and soil	ESRS E2 - 16. (a)	I disagree	The amendment to "any material pollutant" without a reference to the EU-PRTR (as in E2.28) and without reference to "facilities for which the applicable threshold value specified in Annex II of Regulation (EC) No 166/2006 is exceeded" (E2.29) imposes a significant increase in practical burden: (1) Undertakings have used the definition of the EU-PRTR for "facility" because of the reference to the EU-PRTR in ESRS E2; this will become subject to discussions with auditors in case the reference is deleted. (2) The provisions in ESRS E2 allow undertakings to refer to facilities that are covered by the EU-PRTR. With the proposed amendment, undertakings will need to consider all of their facilities. (Background: For the operating license of a facility the EU law takes the facility's capacity and maximum pollution into account. In case the facility will - due to its capacity and other specifications - not exceed the thresholds of the EU-PRTR, this facility is not in the PRTR-scope. Based on the requirement in ESRS E2, the undertaking can therefore already exclude these facilities.)
E2-4 - Pollution of air, water and soil	ESRS E2 - 16.	I disagree	"secondary microplastics" should be aligned with REACH SPM-Regulation and Pellet-loss Regulation.
E2-4 - Pollution of air, water and soil	ESRS E2 - AR 4	I disagree	Transfers of water pollutants to external treatment plants should not qualify as pollution in downstream value chain.
E2-5 - Substances of concern and substances of very high concern			Disclosure requirement E2-5 on substances of concern (SoCs) and substances of very high concern (SVHCs) also risks becoming excessively burdensome and does not adequately provide an understanding of the impact of the undertaking on health and on the environment. Disclosing total amounts of substances is not necessarily a proxy for actual and potential environmental impacts, as for each substance it is necessary to consider its use, its application, and how it is handled.
E2-5 - Substances of concern and substances of very high concern	ESRS E2 - 17.	I disagree	We doubt that transition risks can be covered by the metrics proposed.
E2-5 - Substances of concern and substances of very high concern	ESRS E2 - 18.	I disagree	"Manufacturers and importers of substances" --> The concept of importers is new in ESRS, (1) it needs to be clear which party counts as an importer, (2) The BfC (para 306) states to explain why the concept of importers was introduced, however, the term remains unclear anyway.
E2-5 - Substances of concern and substances of very high concern	ESRS E2 - 18.	I partially agree and partially disagree	EDITORIAL: This para addresses both SOC and SVHC. For a better understanding both aspects should be separated.
E2-5 - Substances of concern and substances of very high concern	ESRS E2 - 18. (c)	I partially agree and partially disagree	EDITORIAL: Clarification is needed that only information on releases from relevant leaks or spills have to be disclosed.
E2-5 - Substances of concern and substances of very high concern	ESRS E2 - 18. (c)	I disagree	Undertakings should not be obliged to report on releases of SoCs/SVHCs into the environment (air, water and soil) that go beyond what they already are reporting according to approval of production sites and according to requirements from regulations on emissions, e.g. IED, IEPR.
E2-5 - Substances of concern and substances of very high concern	ESRS E2 - AR 7	I partially agree and partially disagree	EDITORIAL: "present the information on quantities of SVHC as a percentage of the total amount of SoC by hazard class, instead of the total weight." --> contradiction
E2-5 - Substances of concern and substances of very high concern	ESRS E2 - 20.	I partially agree and partially disagree	EDITORIAL: Clarification is needed how groups with subsidiaries in non-EU states should handle this requirement as those subsidiaries might lack information because their business partners and themselves are not subject to CLP/REACH.
E2-5 - Substances of concern and substances of very high concern	ESRS E2 - AR 8	I partially agree and partially disagree	EDITORIAL: Prescribing the reporting in mass units contains a contradiction to AR 7b where it is allowed to present SVHC as a share of the amount of SoC

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E3 - Objective	ESRS E3 - 9.	I disagree	Disaggregation will lead to too much detail level and will increase reporting workload. Although "appropriate disaggregation" is worded, a definition of "appropriate level" is needed.
E3-1 - Policies related to water	ESRS E3 - 12.	I partially agree and pa	EDITORIAL: "If the undertaking has sites located in areas at water risk, including areas of highwater stress that are not covered by its water-related policies, it shall disclose this fact." The wording should be crystal clear that it refers to the sites in what the undertaking considers own operations according to ESRS 1 ("undertaking has sites") --> Example: E4.14 (E4-2 Policies...) refers to "sites in its own operations"
E3-1 - Policies related to water	ESRS E3 - 14.	I partially agree and pa	The requirement to specify any actions and resources related to areas at water risk, including areas of high-water stress <u>can be interpreted to have a much broader scope than the requirement to disclose "key actions" and "significant resources"</u> . The formulation should be changed to <u>clarify that key actions and resources</u> related to areas at water risk are meant.
E3-4 - Water metrics	ESRS E3 - 17.	I disagree	RED FLAG: This is an extension of the Delegated Act: Points (c) and (d) require disclosure of water withdrawals and water discharges . This is a " may " disclosure in the delegated act (E3.AR32). We note that this is not intended to impose an additional burden (as mentioned in paragraph 127 of the BfC), but the change to "shall" does in fact impose an additional burden, regardless of EFRAG's intention to the contrary.
E3-4 - Water metrics	ESRS E3 - AR 1	I disagree	REF FLAG: Seems an extension of the Delegated Act: The calculation formula for water consumption contains an additional KPI on "changes in water storage".
E3-4 - Water metrics	ESRS E3 - AR 2	I partially agree and pa	EDITORIAL: "Water metrics under paragraph 17(a)(f) are expressed in cubic meters (m3)." The metric expressed in "million cubic meters" should be allowed, too. This should be clarified at a central location in ESRS (e.g. ESRS 1)

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E4 - Objective	ESRS E4 - 9.	I disagree	Disaggregation will lead to too much detail level and will increase reporting workload. Although "appropriate disaggregation" is worded, a definition of "appropriate level" is needed.
E4-1 - Transition plan for biodiversity and ecosystems	ESRS E4 - 12.	I disagree	This might be seen as an extension of the Delegated Act , as it is now proposed as a mandatory requirement (DA, E4.15 "The undertaking may disclose its transition plan..."); data point moved from "may" to "shall"
E4-1 - Transition plan for biodiversity and ecosystems	ESRS E4 - 12.	I partially agree and pa	EDITORIAL: Clarification needed on what is meant with " <u>has made public a transition plan</u> ". The sustainability report is publicly available
E4-2 - Policies related to biodiversity and ecosystems	ESRS E4 - 14. (b)	I disagree	RED FLAG: The DR "sites in its own operations that are in or near a biodiversity sensitive area" is still a huge, work-intensive disclosure. The simplification is highly questionable here.
E4-3 - Actions and resources related to biodiversity and ecosystems	ESRS E4 - 16.	I partially agree and pa	EDITORIAL: The para contains the term "action plan" (the undertaking shall describe the biodiversity offsets used in its action plans); however, "action plan" is not addressed in ESRS 2 GDR-A which this para refers to. This inconsistency should be addressed.
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - 20.	I partially agree and pa	EDITORIAL: A clarification should be added that this DR is related to actual impacts only.
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 7	I partially agree and pa	EDITORIAL: (1) The DR contains the term "direct operations" without saying what it is (the term should be explained). (2) The wording: "impacts, risks and opportunities arising from its direct operations" might create confusion as it is not consistent in itself. Impacts typically <u>arise</u> from the undertakings operations. In other words: The undertaking is the cause, and the effect results from this cause. The direction of the effect is: Undertaking -> Impact. For risks and opportunities this direction the opposite. Risks and opportunities - in most cases - have (financial) impacts on the undertaking but do not <i>arise</i> from the undertaking. Therefore, it should not be worded (all across the ESRS) that IROs arise from operations/undertaking etc. since the use of the term "arise" is correct for impacts only. Better word "impacts, risks and opportunities associated with or related to the undertaking/own operations etc."
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 8	I disagree	The AR makes prejudging assumptions for the DMA which contradict the DMA principles. The AR suggests the worst case if the site is in a biodiversity sensitive area "is highly likely that its activities will negatively affect the area" We doubt, this assumption should be taken without the DMA.
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 8	I disagree	On AR8(b): The guidance to be complied with by undertakings when determining whether a site is near a sensitive area makes it more complex than before. The discussion was already taken when developing the Set 1 in 2022; however, EFRAG might reconsider (1) to explicitly leave it to the undertaking to assess "near" or (2) label the AR as non-mandatory, i.e., move it to NMIG.
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 8	I partially agree and pa	The IBAT Alliance licences commercial access to the IBAT platform. There shouldn't be a reference to a commercial platform in a EU regulation.
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 9	I disagree	RED FLAG A(9(a)): This seems an extension of the Delegated Act. Although "drivers of [...] ecosystem change" is mentioned in the delegated act (ESRS E4.AR20f), it is not a metric requirement in the delegated act, but in the ED it is.
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 9	I disagree	RED FLAG (AR9(b)): This seems an extension of the Delegated Act. Although "ecosystem services" is mentioned in the delegated act in several instances, it is not a metric requirement in the delegated act.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 10	I partially agree and pa	EDITORIAL: The meaning of the first sentence is not clear.
E4-5 - Metrics related to biodiversity and ecosystems change	ESRS E4 - AR 11	I partially agree and pa	EDITORIAL: The meaning of this para is not clear. Probably it is meant to say that if an undertaking monitors an issue frequently by using a measure/a metric, this might indicate this metric is a material information.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
E5-1 - Policies related to resource use and circular economy	ESRS E5 - 11.	I disagree	RED FLAG: This seems an extension of the Delegated Act. The content was moved from E5-5 Resource inflows; and now it contains the term "eco-design principles" which is not mentioned in the delegated act.
E5-1 - Policies related to resource use and circular economy	ESRS E5 - 11.	I partially agree and pa	EDITORIAL regaring BfC, para 388: The reference seems wrong; the Eco-design for Sustainable Products Regulation has got the identifier "(EU) 2024/1781".
E5-4 - Resource Inflows	ESRS E5 - 15.	I disagree	Para 15 (e) reintroduces the limitation of biological materials to "sustainably sourced". The market wants a total figure for biobased materials, this metric is highly disputable and not relevant if limited.
E5-4 - Resource Inflows	ESRS E5 - 15.	I partially agree and pa	EDITORIAL: The delegated act requires disclosure of the "percentage of biological materials ... sustainably sourced" in relation to "materials used to manufacture the undertaking's products and services" (para 31, 31(b)). The ED proposes to require "biological materials sustainably sourced" in relation to "key biological materials" (para 15(e), para AR1, second sentence). We note, this constitutes a change in the disclosure. At least, the figure (percentage) will significantly increase as the denominator in the ED ("key biological materials") is just a subset of the denominator of the delegated act ("materials used to manufacture the undertaking's products and services").
E5-4 - Resource Inflows	ESRS E5 - AR 2	I disagree	RED FLAG: This seems an extension of the Delegated Act: Additional labelling requirement increases the granularity.
E5-5 - Resource outflows	ESRS E5 - 17.	I disagree	RED FLAG: According to BfC 379 this is meant to be a clarification. However, we note two stages of the value chain are mixed together. Para 17(d) of the ED addresses "rate of recycled material used in key products ", and it relates to resource outflows. This datapoint is not in the delegated act, so it is a new datapoint (a disclosure on the recycled content in products is not required in the delegated act). At the same time, it is proposed to amend 31(c) in resource inflows ("the weight ... of secondary reused or recycled components ...) to require disclosing "secondary resourced materials" in ED E5.15(d), which leaves it to the undertaking to understand the difference – if any – to current 31(c). Furthermore, the new datapoint in ED E5.17d will result in additional burden.
E5-5 - Resource outflows	ESRS E5 - 18.	I partially agree and pa	EDITORIAL: Clarification is needed whether "thermal-based disposal" is something different to "thermal recovery".
E5-5 - Resource outflows	ESRS E5 - 18.	I disagree	On 18(d)(i): Standardised global reporting is difficult (e.g. definition of "hazardous waste" in the ESRS glossary: "Waste which displays one or more of the hazardous properties listed in Annex III of Directive 2008/98/EC"). Reporting according to local definitions and legal provisions should be made possible. This ESRS causes legal uncertainties. We recommend specifying these data points more closely or deleting them.
E5-5 - Resource outflows	ESRS E5 - 18.	I agree	As this new para seems to help undertakings in preparing the reports, the addition is regarded helpful.
E5-5 - Resource outflows	ESRS E5 - 19.	I disagree	(1) Companies that do not use radioactive substances in their production processes should not be required to report them. (2) Exceptions should be introduced for laboratory applications, measuring instruments, markers, naturally occurring radioactive materials, and activities below the exemption threshold of radiation protection legislation, in order to avoid the effort of reporting insignificant quantities and negligible exposures.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
S1 - Objective	ESRS S1 - 3.	I disagree	RED FLAG We understand this paragraph to mean that a reporting requirement is being introduced regardless of the materiality analysis. The Undertaking should only be required to disclose information if the relevant topics have been identified as material. In addition, these reporting requirements should be included in the disclosure requirements themselves and not in the objective.
S1 - Objective	ESRS S1 - 8.	I disagree	RED FLAG An undertaking's own workforce includes (i) people who are in an employment relationship with the undertaking ('employees') and (ii) people who, for the purposes of ESRS reporting, are called non-employees in the undertaking's own workforce. The latter comprise people with contracts with the undertaking to supply labour ('self-employed people'). Contractors should not be included in the reporting requirements for metrics in ESRS S1, as they are not employees and the reporting undertaking has less or no influence over the ESRS S1 reporting topics with regard to contractors. Since most of the metrics in ESRS S1 are aimed at 'employees', this approach should be maintained. The few metrics that are aimed at 'non-employees' appear to be appropriate. Nevertheless, the definition of 'non-employees' should be further refined to enable a clear distinction to be made between 'employees' and 'workers in the value chain'.
S1 - Interaction with other ESRS	ESRS S1 - 10.	I disagree	The added value of this requirement is not apparent, as the information in the sustainability report should be consistent anyway. Either the exact interaction referred to should be clarified, or this paragraph should be deleted.
S1-1 - Policies related to Own workforce	ESRS S1 - 11.	I disagree	NMIG 3 for para. 11 Communication channels were removed from MDR-Ps, why bringing them up here introducing additional requirements (even as "possible elements")? If the guidelines on how to disclose information on policies are not streamlined in ESRS 2, this will lead to different way of presentation across the standards. Possible solution: streamline in ESRS 2 or eliminate completely.
S1 - Interaction with other ESRS	ESRS S1 - 11.	I disagree	NMIG xyz for para. xyz The NMIG could include a statement that policies could address the core principles of the International Labour Organisation.
S1-1 - Policies related to Own workforce	ESRS S1 - 12.	I disagree	RED FLAG The Undertaking should only be required to disclose information about policies if the topics listed here have been identified as material. Suggestion: Remove "explicitly express" from this paragraph.
S1-1 - Policies related to Own workforce	ESRS S1 - 12.	I partially agree and pa	EDITORIAL There is an inconsistency between the Log of Amendments and the exposure draft. The Log of Amendments refers to 'child labour issues', while the exposure draft only refers to 'child labour'.
S1-1 - Policies related to Own workforce	ESRS S1 - 13.	I disagree	RED FLAG The Undertaking should only be required to disclose information about policies if the topics listed here have been identified as material. It should therefore be made clearer that only material disclosures are required. Currently, the paragraph could be interpreted to mean that such information must always be disclosed.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
S1-3 - Actions and Resources related to Own workforce	ESRS S1 - 19. (a)	I disagree	ESRS S1.19a is a duplication of ESRS S1.18. This may simply be a clarification regarding "key actions" in relation to "material negative impacts".
S1-3 - Actions and Resources related to Own workforce	ESRS S1 - 19. (b)	I disagree	Duplicate to ESRS 2 GDR-T or GDR-M.
S1-9 - Adequate wages	ESRS S1 - 32.	I disagree	Suggestion: replace with "confirmed incidents of non-respect of adequate wages".
S1-9 - Adequate wages	ESRS S1 - AR 22	I disagree	It is recommended that AR 22(b)(i) employ the term 'collective agreement' rather than 'collective bargaining agreement', in order to ensure consistency with Article 3(4) of Directive (EU) 2022/2041.
S1-10 - Social protection	ESRS S1 - 34.	I disagree	This disclosure requirement is subject to the new transitional provisions of the delegated act on the quick fix (C(2025) 4812 final). As there is limited experience with these disclosure requirements in relation to metrics, the related disclosures should not be required until a comprehensive field test has been conducted. The field test should be intended in particular to determine what information is useful to users of the information. Information that relates to compliance with legal requirements appears to be of little value to users of the information. PATs should still be reported, if the topic is material.
S1-10 - Social protection	ESRS S1 - 34.	I disagree	A country-specific overview should not be required. Qualitative information on the countries in which social protection is provided beyond the statutory requirements is preferable to a country-specific overview. PATs should still be reported, if the topic is material. If a country-specific overview is required, the EU Commission or EFRAG should issue an overview of social protection worldwide so that individual undertakings do not have to prepare such an overview themselves.
S1-11 - Persons with disabilities	ESRS S1 - 36.	I disagree	This disclosure requirement is subject to the new transitional provisions of the delegated act on the quick fix (C(2025) 4812 final). As there is limited experience with these disclosure requirements in relation to metrics, the related disclosures should not be required until a comprehensive field test has been conducted. Voluntary reporting should be possible. The field test should be intended in particular to determine what information is useful to users of the information. PATs should still be reported, if the topic is material.
S1-12 - Training and skills development metrics	ESRS S1 - 38. (a)	I disagree	Better than "regular performance and career development reviews" would be "formalized performance and career development reviews".
S1-13 - Health and Safety metrics	ESRS S1 - 40.	I disagree	RED FLAG This disclosure requirement distinguishes between work-related a) injuries, b) accidents, c) ill health and d) fatalities. However, much of the information requested is difficult or impossible to collect. Work-related ill health could, for example, only become apparent decades after the end of employment, or the proportion of work contributing to the illness is uncertain, which is why the reporting undertaking has no knowledge of such circumstances. Furthermore, due to data protection regulations, reporting entities do not know whether an employee is absent due to a) injury or b) ill health. Therefore, only information on a) injuries, b) accidents, c) ill health and d) fatalities that are 'subject to other legal recording and reporting requirements' should be reported.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
S1-13 - Health and Safety metrics	ESRS S1 - 40. (c)	I disagree	<p>This DR contains the term "recordable" in various passages. There is also a new entry in the glossary for "recordable work-related accidents". However, there is no adequate definition of what is meant by the term "recordable". "Recordable" generally covers all possible circumstances, as they can all be documented. However, it should only refer to circumstances that are "subject to recording".</p> <p>The new glossary term "recordable work-related accidents include both work-related injury or ill health that results in any of the following ...". At the same time, ED S1-13(40)(e) stipulates: "The undertaking shall disclose the following information ...: with regard to the undertaking's employees, the number of days lost to work-related injuries, recordable work-related accidents and work-related ill health." However, if reportable work-related accidents are understood to encompass both work-related injuries and work-related ill health, then the number of days lost to work-related injuries and to work-related ill health should, in principle, add up to the total number of days lost to work-related accidents.</p> <p>To avoid inconsistent reporting, the standard should clarify this relationship explicitly.</p>
S1-14 - Work-life balance metrics	ESRS S1 - 42.	I disagree	This disclosure requirement is subject to the new transitional provisions of the delegated act on the quick fix (C(2025) 4812 final). As there is limited experience with these disclosure requirements in relation to metrics, the related disclosures should not be required until a comprehensive field test has been conducted. The field test should be intended in particular to determine what information is useful to users of the information. Information that relates to compliance with legal requirements appears to be of little value to users of the information. PATs should still be reported, if the topic is material.
S1-14 - Work-life balance metrics	ESRS S1 - 42.	I partially agree and pa	EDITORIAL Suggestion: Insert "reporting" before "period" to be consistent with other requirements
S1-15 - Remuneration metrics	ESRS S1 - 44. (b)	I disagree	Undertakings should have the option of using the median or the average for the calculation. Using the average for the calculation would simplify data collection.
S1-16 - Incidents of discrimination and other human rights	ESRS S1 - 45.	I disagree	"Substantiated incidents" should already be mentioned in the paragraphs and not only in the Application Requirements.
S1-16 - Incidents of discrimination and other human rights	ESRS S1 - 45.	I disagree	In ESRS Set 1, depending on the standard "incidents" meant different things. If it is about the complaints filed through channels it should state that/ if it is about actual confirmed incidents, it should also state that. Only confirmed incidents should have to be reported.
S1-16 - Incidents of discrimination and other human rights	ESRS S1 - 46. (b)	I disagree	RED FLAG Previously (ESRS S1.104), the focus was only on "severe human rights incidents". Indicator No. 14 in table III of annex I to Delegated Regulation (EU) 2022/12888 also refers to "severe human rights issues and incidents". In order to ensure consistency between the SFDR and the ESRS, the word "severe" should be reinserted. With regard to the determination of "severe" human rights impacts, the definition of the United Nations Guiding Principles on Business and Human Rights should be adopted.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
S2 - Interaction with other ESRS	ESRS S2 - 9.	I disagree	The added value of this requirement is not apparent, as the information in the sustainability report should be consistent anyway. Either the exact interaction referred to should be clarified, or this paragraph should be deleted.
S2-1 - Policies related to value chain workers	ESRS S2 - 10.	I partially agree and pa	NMIG 1 for para. 10 Communication channels were removed from MDR-Ps, why bringing them up here introducing additional requirements (even as "possible elements")? If the guidelines on how to disclose information on policies are not streamlined in ESRS 2, this will lead to different way of presentation across the standards. Possible solution: streamline in ESRS 2 or eliminate completely.
S2-1 - Policies related to value chain workers	ESRS S2 - 12.	I partially agree and pa	NMIG 2 for para. 12 The NMIG contain terms that are not defined. For example, in NMIG 2 for para. 12 on the Amended ESRS S2, the terms "precarious work" and "informal workers" are used without being sufficiently defined. Terms that are only used within the NMIG should also be defined there.
S2-3 - Actions and resources related to value chain workers	ESRS S2 - 19.	I disagree	RED FLAG Previously (ESRS S2.36), the focus was only on "severe human rights issues". Indicator No. 14 in table III of annex I to Delegated Regulation (EU) 2022/12888 also refers to "severe human rights issues and incidents". In order to ensure consistency between the SFDR and the ESRS, the word "severe" should be reinserted. With regard to the determination of "severe" human rights impacts, the definition of the United Nations Guiding Principles on Business and Human Rights should be adopted.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
S3 - Interaction with other ESRS	ESRS S3 - 7.	I disagree	The added value of this requirement is not apparent, as the information in the sustainability report should be consistent anyway. Either the exact interaction referred to should be clarified, or this paragraph should be deleted.
S3-1 - Policies related to affected communities	ESRS S3 - 8.	I disagree	NMIG 1 for para. 8 Communication channels were removed from MDR-Ps, why bringing them up here introducing additional requirements (even as "possible elements")? If the guidelines on how to disclose information on policies are not streamlined in ESRS 2, this will lead to different way of presentation across the standards. Possible solution: streamline in ESRS 2 or eliminate completely.
S3-3 - Actions and resources related to affected communities	ESRS S3 - 19.	I disagree	RED FLAG Previously (ESRS S3.36), the focus was only on "severe human rights incidents". Indicator No. 14 in table III of annex I to Delegated Regulation (EU) 2022/12888 also refers to "severe human rights issues and incidents". In order to ensure consistency between the SFDR and the ESRS, the word "severe" should be reinserted. With regard to the determination of "severe" human rights impacts, the definition of the United Nations Guiding Principles on Business and Human Rights should be adopted.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
S4 - Interaction with other ESRS	ESRS S4 - 8.	I disagree	The added value of this requirement is not apparent, as the information in the sustainability report should be consistent anyway. Either the exact interaction referred to should be clarified, or this paragraph should be deleted.
S4-1 - Policies related to consumers and end-users	ESRS S4 - 9.	I disagree	NMIG 1 for para. 9 Communication channels were removed from MDR-Ps, why bringing them up here introducing additional requirements (even as "possible elements")? If the guidelines on how to disclose information on policies are not streamlined in ESRS 2, this will lead to different way of presentation across the standards. Possible solution: streamline in ESRS 2 or eliminate completely.
S4-3 - Actions and resources related to consumers and end-users	ESRS S4 - 14.	I partially agree and partially disagree	EDITORIAL The listing in paragraph 14 appears twice.
S4-3 - Actions and resources related to consumers and end-users	ESRS S4 - 15.	I disagree	RED FLAG Previously (ESRS S4.35), the focus was only on "severe human rights issues". Indicator No. 14 in table III of annex I to Delegated Regulation (EU) 2022/12888 also refers to "severe human rights issues and incidents". In order to ensure consistency between the SFDR and the ESRS, the word "severe" should be reinserted. With regard to the determination of "severe" human rights impacts, the definition of the United Nations Guiding Principles on Business and Human Rights should be adopted.

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
G1 - Objective	ESRS G1 - 4. (I partially agree and pa		EDITORIAL "(unfair) payment practices" - not clear whether this is asking undertakings to report on unfair payment practices or both, fair and unfair practices; log of amendment states that the amendment by "(unfair)" was intended to align with CSRD, but CSRD (recital (50)) does not use brackets and is therefore clear in the sense that it refers to "unfair payment practices" only; par 4(b) should be aligned (i.e. remove brackets)
G1-1 - Policies related to business conduct	ESRS G1 - 8. (I partially agree and pa		On paras 8(a) and 8(b) "the circumstances when it has no policies on ..." The change in the wording does not add to the clarification. The earlier version: "When it has no policies... it shall state and whether it has plans to implement" is perceived as clearer. The wording in ESRS G1 amend raises the question as to whether there is an expectation of a different disclosure now. The intention is that undertakings disclose when they do not have that policy. However, now it could be read as if the circumstances of that are asked to be disclosed. Suggestion: keep current wording.
G1-1 - Policies related to business conduct	ESRS G1 - 10. I agree		generally agree that streamlining two DP into one new DR; here: 10(c) includes new DR, but that DR (procurement team involved in training) included to replace / streamline two other data points on management of relationship with suppliers
G1-4 - Metrics related to Incidents of corruption or bribery	ESRS G1 - 4. I agree		from may to shall (exception) as there would be no other remaining metrics on corruption and bribery
G1-5 - Metrics related to political influence and lobbying ac	ESRS G1 - 7. I partially agree and pa		On para 7 et seq. According to the log of amendments the changes in G1 amend par. 7 et seq are meant to clearer distinguish between political influence and lobbying activities by differentiating between the two. However, this seems difficult to establish in G1-5. For example, par 7 states that the objective is - among other - to provide "types ... of lobbying activities" when in fact par 8 asks of different types of "political influence". Lobbying activities (par 9) are not differentiated by type, but by main topics etc. Therefore, it does not seem to clarify any differences between the two (especially since lobbying activities are (correctly) still explained as being included in "political influence" activities (par 7).

ESRS ED 2025 Chapter or Disclosure Requirement	Paragraph	Do you agree?	Comments/Suggestion
G1-6 - Metrics in relation to payment practices	ESRS G1 - 11.	I disagree	<p>Question 32) in the questionnaire, the log of amendments to G1 and BC (p. 66) refer to simplifications in G1-6. However, the amended requirements regarding "payment practices" are still questionable. While the objective of G1-6 is theoretically understandable (to have visibility regarding how undertakings engage with and support SMEs - Questionnaire, p. 23) this objective does not seem achievable in practice.</p> <p>The objective of G1-6 states that the disclosure is to provide an understanding of the contractual payment terms ... especially with regard to late payments to SMEs. However, this objective cannot be met with the disclosure requirements in the paragraph that follows. On a minor note, par 12 does not provide for a disclosure regarding "late payments to SMEs" so this information cannot be derived from par. 12. In addition, par 12 remains unclear about how the disclosures are supposed to provide information on the payment practices in relation to SMEs; e.g. (a) requires information on payment terms / percentage aligned with these terms "including SMEs" - would this require a disclosure separately for SMEs or one total disclosure including the number of days for SMEs? [continues in box below]</p>
G1-6 - Metrics in relation to payment practices	ESRS G1 - 11.	I disagree	<p>[continued from box above]</p> <p>Apart from the wording of the DR which does not reflect the objective of G1-6 we got the feedback that there are several issues with this DR: First of all, there often is no "standard payment term" per category of suppliers. More importantly, "SMEs" do not represent one "category of suppliers". To separate SMEs from other suppliers would often not be possible for undertakings as they do not usually categorise their suppliers by size and therefore usually do not have the information on which supplier is an SMEs (also questionable which definition to apply here).</p> <p>As mentioned above, companies have reported back that they do not have "standard payment terms", but that the terms are very different across suppliers (also depending on the request of suppliers as payment terms are often prescribed by the supplier). As a result, there is no "standard payment terms" in regards to SMEs that could be reported.</p> <p>Overall, while G1 par 33(a) (current ESRS Set 1) has been deleted the general issue regarding "payment practices" in general and with regard to SMEs in particular remain.</p>