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Review of EFRAG's 2026 Revised ESRS – Draft List of Datapoints (Draft LoD)

Dear Kristian, dear Chiara

On behalf of the Deutsches Rechnungslegungs Standards Committee (DRSC) I am writing to comment on EFRAG's 2026 Revised ESRS – Draft List of Datapoints.

The DRSC's Sustainability Reporting Technical Committee supports EFRAG's direction to address the need for a list of datapoints (LoD) that has been identified by many stakeholders. While large companies in Germany have not identified the need for a list of datapoints, most other stakeholders in Germany considered it helpful to have an updated version of the former IG3.

However, in order for an LoD to be helpful it most of all needs to be complete and understandable. In our view the current approach to the methodology of the LoD does not result in a complete and understandable LoD. As laid out in the Explanatory Note to the LoD EFRAG explicitly does not claim to provide the full picture of the ESRS as, for example, the LoD does not reflect the full ESRS text or does not reflect AR. In practice, this leads to companies and other stakeholders developing their own list which reflect the complete Set of ESRS.

The aspects that are most critical in the current approach to the LoD are:

(1) Deletion of Application Requirements (AR) from the LoD:

It is argued in the explanatory note to the Draft LoD that the 2026 Revised ESRS have transformed all AR into guidance for the DRs. While this is conceptually true the final wording of some AR suggests otherwise. These are also read differently by the stakeholders analysing the DR and AR. As a consequence, the LoD is not complete regarding the disclosure requirements laid out in the ESRS.

We have included in the Appendix a list of those AR that we have identified that can be argued to contain an additional requirement to the DR or specifications that result in a particular understanding of the disclosure requirement not stemming from the ESRS otherwise.

Furthermore, we would like to point out that ESRS 1 also contains disclosure requirements which are – for conceptual reasons – currently not included in the LoD. For example, disclosure regarding the structure (ESRS 1.105), connectivity with financial statements etc. (ESRS 1.114-116) or value chain phase-ins (ESRS 1.123).

(2) Not reflecting the full ESRS text:

As laid out in the Explanatory Note the LoD does currently not reflect the full ESRS. Instead, stakeholders are asked to refer to the ESRS itself for that. While EFRAG does clarify in the Disclaimer that the LoD should only be used in conjunction with the ESRS, this cannot prevail that the LoD can be misleading and is prone to misunderstandings regarding the disclosure requirement due to the reductions of the original ESRS text the LoD.

(3) Column on disaggregation:

The Draft LoD does not consider disaggregations as separate datapoints but includes this aspect of the DR in the column “disaggregation” which then further differentiates between “mandatory”, “if applicable”, and “may” disaggregations. We believe that this approach is not convincing as it can result in disregarding the principles of “materiality of information” and the “qualitative characteristics of information”. The question of disaggregation is often independent of the specific requirements in the ESRS – it is a question of materiality of a level of disaggregation of the information. The disaggregation is necessary, even if not required in ESRS, if it results in material information. It is, on the other hand, not necessary, even if required in the ESRS, if the resulting information is not material.

If the concept of this column was to be retained it should not be clarified that they are subject to materiality, independent of the specific wording in the ESRS. Also, “may” and “if applicable” disaggregations should be separated. Furthermore, this column is currently not free from errors. For example, ESRS E1.33b requires disclosure of “the amount of GHG removals and storage resulting **from each project**”. A requirement to disaggregate. The draft LoD does not mark this disaggregation requirement as „shall“. This might be due to the misleading shortened version of the DR which refers to “...resulting from the undertaking's projects” instead of referring to “...each project”. Another example is ESRS E5-4, where the draft LoD suggests a mandatory disaggregation for **each key material** even though this is not provided for in the ESRS (it does not say “per each key material”).

(4) LoD datapoints combine separate datapoints of 2026 Revised ESRS:

Last but not least there are some cases in which it seems that a LoD datapoint combines separate datapoints in the 2026 Revised ESRS making it difficult to apply the LoD.

Examples are: ESRS 2.20 (SBM-1, 20(d)(i)-(iv), where monetary revenue amounts are separable from semit-narrative indication of whether the undertaking is active in each sector), ESRS 2.31 (SBM-3, 31(c), where the qualitative information required by 31(b) should remain a separate datapoint), ESRS 2.46 (GDR-A, 46(b), AR 39, AR 40 and AR 41, where reference to the corresponding financial-statement line item(s) or note(s) in which significant financial resources allocated to key actions are included. The existing monetary datapoint should be retained for the amount of financial resources), ESRS E1.17 (E1-2, para 17(a)(iii), AR 6), where the existing narrative datapoint should retain the explanation of why the scenarios are considered relevant) or ESRS E4.15 (E4-3, para 15, where these quantitative elements should be represented separately from the existing narrative description of the offsets).

As a result of our analysis of the Draft List of Datapoints we suggest that the Draft LoD be expanded to include the full text of the ESRS and those AR that contain additional disclosure requirements. We are aware that this will significantly expand the LoD file and might reduce its readability. However, we believe that stakeholders are able to work with extensive documents and that it is more important to provide a complete and reliable LoD.

Please, refer to our Appendix for illustrations of the aspects addressed above. If you would like to discuss our comments further, please do not hesitate to contact me or Kati Beiersdorf (beiersdorf@drsc.de).

Yours sincerely

Georg Lanfermann

APPENDIX**On (1) Deletion of Application Requirements (AR) from the LoD:**

DR	AR	Analysis regarding “additional requirement”
ESRS 2 General Disclosures		
ESRS 2.12 The undertaking shall disclose: (a) with respect to the composition of its administrative, management and supervisory bodies, the percentage of independent board members, the representation of employees and other workers, if present, and the percentage by gender and by other aspects of diversity that the undertaking takes into account; (b) the expertise and skills of the administrative, management and supervisory bodies in relation to supervising and managing material impacts, risks and opportunities and how they determine whether appropriate skills and expertise are available or will be developed to manage or oversee strategies and other measures designed to respond to material impacts, risks and opportunities; (c) the identity and responsibilities of the individuals, board committee or similar body within the administrative, management and supervisory bodies, which are responsible for the management or oversight of material impacts, risks and opportunities, with an indication of any impacts,	ESRS 2.AR 5 for para. 12 For the purposes of this disclosure, the management of material impacts, risks and opportunities includes the due diligence process put in place.	AR 5 introduces a specification that is not reflected in ESRS 2.12, namely the due diligence process that has to be addressed when disclosing information about management processes.
	ESRS 2.AR 6 for para 12(a) The board's gender diversity shall be calculated as the average ratio of female to male board members.	While it is undoubtedly a sensible approach to calculate the gender diversity it is nevertheless a specification not provided for in para. 12(a), which only asks for a “percentage by gender”.
	ESRS 2.AR 8 for para. 12(c) The description of the responsibilities shall consist of an overview of how the responsibilities of each body or individual for material impacts, risks and opportunities and related topics are reflected in the undertaking's terms of reference, board mandates and other related policies.	AR 8 for para. 12(c) provides a specification of the required description to be disclosed that is not laid out in the underlying DR itself.

risks and opportunities that are directly addressed by the administrative, management and supervisory bodies without delegating key decision to other bodies or to management; (d) how the administrative, management and supervisory bodies manage or oversee the setting of targets related to material impacts, risks and opportunities, and how they monitor progress towards them; and (e) how the administrative, management and supervisory bodies take into account material impacts, risks and opportunities when managing or overseeing the undertaking's strategy, its decisions on major transactions, and its risk management process and related policies, including whether the body(ies) or individual(s) have considered trade-offs associated with those impacts, risks and opportunities		
ESRS 2.20 The undertaking shall disclose the following information about the key elements of its general strategy and business model that relate to, or affect, the topics associated with its material impacts, risks and opportunities: ... (b) a description of: i. the significant groups of products and services offered, significant markets or customer groups served, and their relevance in contributing to the undertaking's overall sustainability-related objectives, including significant changes in the reporting period (e.g. new/removed products, services, markets or customer groups); ii. where applicable and significant, products and services banned in certain markets	ESRS 2.AR 13 for para. 20(b) A sector, a market, and a group of products, services or consumers shall be considered significant if: (a) it accounts for more than 10 per cent of the undertaking's revenue; or (b) it is connected with the undertaking's actual or potential material impacts. For significant sectors arising from activities that are internal to the group only the criterion in letter (b) applies.	AR 13 provides a specification for what significant products / services and sectors are. It therefore determines the scope of disclosures. Failing to determine significant groups of products / services and sectors and reporting about significant groups determined this way will result in not fulfilling the DR in ESRS 2.20. Therefore, this AR contains an additional requirement for the DR.

(c) the significant sectors in which it operates, including activities that are internal to the group if those activities are significant or are connected or may be connected to material impacts, risks and opportunities;		
ESRS 2.27 The undertaking shall disclose qualitative and quantitative information on how it expects its financial position, financial performance, and cash flows to change over the short, medium and long term, given its strategy to manage material risks and opportunities (anticipated financial effects).	ESRS 2.AR 17 for para. 27 In preparing the disclosure on anticipated financial effects, the undertaking shall consider how it expects its financial position, financial performance and cash flows to change over the short, medium and long term, given its strategy to manage risks and opportunities, taking into consideration: (a) its announced investment and disposal plans (e.g. capital expenditure, major acquisitions and divestments, joint ventures, business transformation, innovation, new business areas and asset retirements), including plans to which the undertaking is not contractually committed; and (b) its planned sources of funding to implement its strategy. (c) Reporting on anticipated financial effects is likely to involve the use of estimates. If estimates of anticipated financial effects disclosed in a prior reporting period later prove to be inaccurate as additional information becomes known, the undertaking shall revise its estimates in its next appropriate sustainability statement. The possible need to revise an estimate does not therefore necessarily imply that there has been a reporting error, as explained in ESRS 1 General Requirements, AR 46. (d) The provisions on the omission of certain information in ESRS 1, Chapter 7.7, including the omission of information that could be seriously prejudicial to the commercial position of the	AR 17 specifies the disclosures mandated in ESRS 2.27 significantly.

	undertaking, also apply when reporting on anticipated financial effects.	
ESRS 2.35 The undertaking shall disclose: (a) a concise description of the process and decision-making steps it follows to identify impacts, risks and opportunities and the related topics and to assess their materiality, including the approach to cover its own operations and its upstream and downstream value chain, the key methodologies, inputs and assumptions adopted, as well as the qualitative considerations or quantitative thresholds; ...	ESRS 2.AR 23 for para. 35(a) The description of the process to identify and assess material risks and opportunities is expected to cover dependencies when relevant.	The expectation to address dependencies is not part of ESRS 2.35(a), but an additional requirement as of AR 23.
ESRS 2.37(a) The undertaking shall disclose: (a) a concise description of its actual and potential, positive and negative material impacts, including how they affect or are likely to affect people or the environment, and its material risks and opportunities, specifying the related topics and how and where impacts, risks and opportunities are connected to its own operations and its upstream and downstream value chain;	ESRS 2.AR 27 for para. 37(a) The description of material risks and opportunities also covers the related dependencies to the extent necessary for an understanding of those risks and opportunities.	AR 27 specifies that related dependencies are also to be covered in the disclosure for ESRS 2.37(a), even though para. 37 does not include dependencies.
ESRS 2.43 The undertaking shall disclose whether it has an overarching human rights policy committing to implement the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work and the OECD Guidelines for Multinational Enterprises. If this is the case, the undertaking shall disclose the information specified in paragraph 42 for that policy and shall specify which groups of affected stakeholders	ESRS 2.AR 34 for para. 43 When disclosing information about its human rights policy to implement the UN Guiding Principles on Business and Human Rights, <u>the undertaking shall consider</u> the International Bill of Human Rights, which consists of the Universal Declaration of Human Rights and the two Covenants that implement them, and the ILO principles concerning fundamental rights set out in the	AR 34 specifies the Bills and documents that the undertaking shall consider. Failure to consider these documents and disclose on overarching policies in line with these documents could be assumed to not be complete.

are covered (e.g. own workforce, workers in the value chain, affected communities, consumers and end-users).	International Labour Organization's Declaration on Fundamental Principles and Rights at Work.	
ESRS 2.51 The undertaking shall disclose the measurable, time-bound, outcome-oriented qualitative or quantitative targets it has set related to its material impacts, risks and opportunities. For each target, the undertaking shall disclose: ...	ESRS 2.AR 46 for para. 51 Outcome-oriented targets regarding material impacts are defined in terms of expected results for people and the environment.	AR 46 specifies the understanding of targets regarding material impacts on which the undertaking has to report.
Environmental Standards		
12. The information about the <i>transition plan for climate change mitigation</i> ^(?) shall include: (a) a description of its key features. This includes <i>GHG emission reduction targets</i>, the <i>decarbonisation levers</i>, key <i>actions</i>, investments and funding needed to support the implementation of the plan, the approval of the plan by the <i>administrative, management and supervisory bodies</i>, and how the plan is embedded in and aligned with the undertaking's overall business strategy. It shall also include information on how the undertaking's strategy and <i>business model</i> are or will be compatible, pursuant to the implementation of the plan, with the limiting of global warming to 1,5°C in line with the Paris Agreement and with the EU's objective of achieving climate neutrality by 2050; (b) CapEx amounts invested during the reporting period related to coal, oil and gas economic activities ^(?) if the undertaking has them; (c) information about key assumptions used and <i>dependencies</i> on which the plan relies; (d) a qualitative assessment and explanation of how potential <i>locked-in GHG emissions</i> from key physical assets and <i>products</i> may jeopardise the achievement of the plan and drive <i>transition risk</i>; and (e) an explanation of the undertaking's progress in implementing the transition plan.	ESRS E1.AR 1 for para. 12 (last sentence): "If the undertaking's transition plan also covers adaptation, the disclosure shall specify this fact and cross-reference the information provided in accordance with ESRS E1-3 and E1-5"	Para 12 provides for aspects to include in the information about transition plans (i.e., description of key factors, certain CapEx amounts, key assumptions and dependencies, information on potential locked-in GHG emissions, explanations on progress). Adaptation is not one of the aspects that is currently covered in the lists of para 12 (a)-(e) and seems to therefore result in an additional disclosure requirement.



(c) information about key assumptions used and <i>dependencies</i> on which the plan relies;	ESRS E1.AR 3 for para 12(c), second sentence: If applicable, the undertaking shall include information in line with ESRS 2 GDR-A regarding dependencies on future financial resources and other resources and how these may constrain the actions of the transition plan for climate change mitigation.	ESRS 2.46(a) (GDR-A) includes “financial resources”, but does not refer to „other resources“. The request to inform about „how these may constrain“ could be argued to be included in ESRS 2.46(a) when it says „whether the ability to implement these key actions depends on specific preconditions“. However, it can also be viewed as a different requirement due to the different wording.
(e) an explanation of the undertaking's progress in implementing the transition plan.	ESRS E1.AR 5 for para 12(e), second sentence: Information on progress shall include, where applicable, sector-specific metrics that can be used to track progress against specific climate targets that the undertaking may have set, using recognised sectoral decarbonisation standards.	E1-12(e) only requires “an explanation of the undertaking's progress in implementing the transition plan.” but does not refer to sector-specific metrics that may have been used when using sectoral decarbonisation standards.
23. The undertaking shall disclose its climate change targets in accordance with the provisions of ESRS 2 GDR-T.	E1.AR 11 for para 23: If the undertaking discloses a net-zero target separately to any GHG emission reduction targets it has set, as per ESRS 2 GDR-T, it shall explain how it intends to permanently neutralise any residual GHG emissions.	Para 23 requires reporting in accordance with ESRS 2 GDR-T. GDR-T are general requirements for targets, they are not climate-specific. However, AR 11 is very climate specific suggesting that this is the information that is expected under GDR-T, when in fact GDR-T does not state this requirement.
24. The undertaking shall disclose the GHG emission reduction targets (24) it has set, including: (c) a statement on whether the GHG emission reduction targets are science-based and compatible with limiting	E1.AR 17 for para 24(c), first sentence: ...the undertaking shall explain how its target value(s) compare with a sector-specific (if	E1-6 (climate targets) requires "a statement on whether the GHG emission reduction targets are science-based and compatible with limiting global warming to 1.5°C".



global warming to 1,5 °C. The undertaking shall state which framework and methodology has been used to determine these targets, including whether they are derived using a sectoral decarbonisation pathway, and the underlying climate and policy scenarios. As part of the critical assumptions used for setting GHG emission reduction targets, the undertaking shall briefly explain how it has considered future developments (e.g. changes in sales volumes, shifts in customer preferences and demand, regulatory factors, and new technologies) and how these will potentially impact both its GHG emissions and emissions reductions.	available) or a cross-sector emission pathway compatible with limiting global warming to 1.5°C.	AR17 adds to this statement the requirement to explain how this compares with sector-specific or a cross-sector emission pathway.
30. The undertaking shall: ... (c) for scope 1 and scope 2 GHG emissions disclosed in accordance with paragraph 30(a)(i) and 30(a)(ii), disaggregate emissions between: i. the consolidated accounting group (for example, for an entity applying IFRS Accounting Standards, this group would comprise the parent and its consolidated subsidiaries); and ii. other emissions excluded from paragraph 30(c)(i).	E1.AR 24(g) for para. 30(c): When preparing the information on gross scope 3 GHG emissions required under paragraph 30, the undertaking shall: (g) if applicable, disclose GHG emissions from purchased cloud computing and data centre services as a subset of the overarching scope 3, category 1 'upstream purchased goods and services'.	GHG emissions from purchased cloud computing and data centre services is a typical example of scope 3, category 1 emissions. Nevertheless, this „subset“ of category 1 is not a requirement according to GHGP and therefore suggests an additional requirement. Especially, since AR24 introduces that undertakings „shall“ disclose this subset.
40. The undertaking shall disclose the anticipated financial effects from material transition risks, including: ...	E1.AR 29(e) (AR29 for paras. 39-42): ...for paragraph 40(c), present the energy efficiency class in terms of either ranges of energy consumption in kWh/m2or the Energy Performance Certificate (EPC) label class. <u>If the undertaking cannot obtain this information without</u>	DR 40(c) requires a breakdown of certain carrying amounts by energy-efficiency class. However, AR 29(e) seems to suggest that for those carrying amounts (that are addressed in DR 40(c)) for which an efficiency

(c) a breakdown of the carrying amount of its real estate assets that have been used as loan collaterals by energy-efficiency classes	<u>undue cost and effort, it shall disclose the total carrying amount of the real estate assets for which the energy consumption is based on internal estimates;</u>	class cannot be provided a further breakdown is needed disclosing those real estate assets for which energy consumption is based on internal estimates.
ESRS 4.20 In addition to paragraph 19, and in accordance with <u>ESRS 2 GDR-M</u>, the undertaking shall report metrics related to its material impacts on biodiversity and ecosystems.	E4.AR 9 for para. 20: When providing the description of material impacts in accordance with <u>ESRS 2 IRO-2</u>, the undertaking shall indicate which material impacts concern land degradation, desertification or soil sealing and operations that affect threatened species or ecosystems.	This AR seems to be misleading altogether as it addresses ESRS 2 IRO-2 whereas the underlying DR (para. 20) refers to ESRS 2 GDR-M.
ESRS 4.20 In addition to paragraph 19, and in accordance with <u>ESRS 2 GDR-M</u>, the undertaking shall report metrics related to its material impacts on biodiversity and ecosystems.	E4.AR 10 for para 2[0]: Depending on which sub-topic is material, the undertaking shall include metrics to: (a) drivers of biodiversity and ecosystem change; (b) the state of species (e.g. related to extinction risk); (c) the condition and extent of terrestrial, freshwater, and marine ecosystems (site condition and landscape condition); and (d) ecosystem services.	This AR (AR 10) seems to be the actual AR connected to paras. 20 (not AR 9). While paras. 20 refers to general metrics in accordance with ESRS 2 GDR-M, this AR 10 requires that undertakings depending on which sub-topics are material shall include very specific metrics on biodiversity and ecosystem change. This represents an additional requirement that companies have to follow depending on which sub-topics are material.
ESRS 5.16 The undertaking shall disclose the following information on waste from its own operations:	E5.AR 6 for para. 16(c)(iii) (sentence 3): When reporting Waste in accordance with paragraph 16(c)(iii), the undertaking shall specify, if	Unlike AR 6 the underlying E5.16(c)(iii) does not require a further specification of "other recovery operations".

... (c) the proportion of waste diverted from disposal, expressed as a percentage of total waste generated, with a breakdown between hazardous waste and non-hazardous waste, and a breakdown by the following operation types: i. preparation for reuse; ii. recycling; iii. other recovery operations;	relevant, what these 'other recovery operations' are.	AR 6 is therefore an additional disclosure requirement ("shall specify").
Social Standards		
ESRS S1.17 In relation to material negative impacts on its own workforce, the undertaking shall describe: (a) its key actions taken, planned or underway to prevent, mitigate, bring to an end, minimise and remediate material negative impacts on its own workforce, including its approach in situations where tensions arise between such actions and other business pressures; and (b) how it tracks and assesses the effectiveness of these actions in delivering outcomes for its own workforce. This disclosure can be omitted if the undertaking discloses how it tracks the effectiveness of its actions in accordance with ESRS 2 GDR-T or GDR-M. In that case, a reference to that disclosure is sufficient. In connection with: ESRS 1 Chapter 3.3, par. 51, here: AR 32 for para. 51 The following is an illustration of such situations. The climate-mitigation transition plan results in material negative impacts or risks related to own workforce. To promote	ESRS S1.AR 5 for para 17 (second sentence): The undertaking shall present its actions in a way that enables users to understand the connections that exist between different topics in accordance with Chapters 3.3 and 9.1 of ESRS 1 General Requirements. <u>This applies to measures taken to mitigate negative impacts on its own workforce that may arise from the transition to a low-carbon and climate-resilient economy.</u>	AR 5 intends to stress connectivity between different topics. This aspect of connectivity between different topics is addressed in chapter 3.3 and 9.1 of ESRS 1. However, neither chapter 3.3 nor 9.1 explicitly provide for undertakings to have to disclose mitigation measures to address negative impact on its own workforce that may arise from the transition to a low-carbon and climate-resilient economy. Instead ESRS 1 AR 32 (chapter 3.3) provides "an illustration" for situations where undertaking's actions may create negative impacts on other topics. From "an illustration" in ESRS 1 AR 32 this example seems to result in a disclosure requirement when considering the wording in ESRS S1 AR 5. AR 5 does not explicitly state that this is an example only.

connected information (see Chapter 9.1), the undertaking: (a) discloses under own workforce the material negative impacts or risks resulting from the transition plan, including the actions that cause them, with a cross-reference to the climate disclosure; and (b) provides a description in the climate disclosure of how the climate-related material negative impacts or risks are addressed																																																								
ESRS S1.20(b) The undertaking shall disclose: ... (b) the number of employees by headcount for each of the countries in which it has 50 or more employees and that are the ten largest countries in terms of employee numbers;	ESRS S1.AR 7 (for 20b): The definitions of permanent, temporary and non-guaranteed hours employees differ among countries. If the undertaking has employees in more than one country, it shall use the definitions as per the national laws of the countries where the employees are based to calculate country-level data.	ESRS S1.20(b) seems to leave room for how the company determines the headcount of employees for each country. A company might apply the same method for all countries. However, AR 7 requires that the company uses the definitions as per national laws. This can be seen as a more specific requirement compared to S1.20(b).																																																						
ESRS S1.24 and .25	ESRS S1.AR 15 (for paras 24 and 25): This AR provides a reporting template for collective bargaining: AR 15 for paras. 24 and 25 (Presentation table – collective bargaining coverage) The undertaking shall present the information required by paragraphs 24(b) and 24(c) in a narrative format or using the table below. Table 4 Reporting template for collective bargaining coverage and social dialogue <table><thead><tr><th rowspan="3">Coverage Rate</th><th colspan="4">Collective Bargaining Coverage</th><th colspan="2">Social dialogue</th></tr><tr><th colspan="2">Employees – EEA (for countries with > 50 employees included in the ten largest countries)</th><th colspan="2">Employees – non-EEA</th><th colspan="2">Workplace representation (EEA only) (for the EEA countries with > 50 employees included in the ten largest countries)</th></tr><tr><th>Current reporting period</th><th>Previous reporting period</th><th>Current reporting period</th><th>Previous reporting period</th><th>Current reporting period</th><th>Previous reporting period</th></tr></thead><tbody><tr><td>0 – 19 %</td><td></td><td></td><td>Region A</td><td></td><td></td><td></td></tr><tr><td>20 – 39 %</td><td>Country A</td><td></td><td>Region B</td><td></td><td></td><td></td></tr><tr><td>40 – 59 %</td><td>Country B</td><td></td><td></td><td></td><td>Country A</td><td></td></tr><tr><td>60 – 79 %</td><td></td><td></td><td></td><td></td><td>Country B</td><td></td></tr><tr><td>80 – 100 %</td><td></td><td></td><td></td><td></td><td></td><td></td></tr></tbody></table>	Coverage Rate	Collective Bargaining Coverage				Social dialogue		Employees – EEA (for countries with > 50 employees included in the ten largest countries)		Employees – non-EEA		Workplace representation (EEA only) (for the EEA countries with > 50 employees included in the ten largest countries)		Current reporting period	Previous reporting period	Current reporting period	Previous reporting period	Current reporting period	Previous reporting period	0 – 19 %			Region A				20 – 39 %	Country A		Region B				40 – 59 %	Country B				Country A		60 – 79 %					Country B		80 – 100 %							The template contains bands of percentages to fill out. Paras 24 and 25, however, require “percentages”. While AR 15 does not, strictly speaking, represents an additional or stricter requirement it nevertheless deviates from the original requirement. It would have been more appropriate to depict this table as an example for the presentation required in paras 24 and 25.
Coverage Rate	Collective Bargaining Coverage				Social dialogue																																																			
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ESRS S1.29 The undertaking shall disclose whether or not its employees are paid an adequate wage and the benchmark or benchmarks it uses to determine adequate wages with an indication of the countries for which a given benchmark is	ESRS S1.AR 19 (for para. 29): The lowest wage shall be considered separately for each country in which the undertaking has	Para. 29 mandates disclosure on country level. AR 19 introduces the additional sub-national level, which is not mandated to be considered in S1.29.																																																						



used. If employees are not paid an adequate wage, the undertaking shall disclose the countries and the percentage of employees concerned.	operations, except if the relevant adequate minimum wage is defined at sub-national level.	It can be noted however, that the wording does not clarify what undertakings are asked to do in the cases of “except if...”. It suggests, however, that additional disclosure at sub-national level shall be considered.
ESRS S1.37 The undertaking shall disclose the following information for the reporting period: (a) the percentage of people in its own workforce who are covered by the undertaking’s occupational safety and health management system based on legal requirements and/or on recognised standards or guidelines;	ESRS S1.AR 24 for para. 37(a): The percentage of the undertaking’s own workforce that is covered by its occupational safety and health management system shall be disclosed on a headcount basis rather than a full-time equivalent basis.	The underlying DR in S1.37(a) does not require using the headcount basis. This specification is introduced by AR 24.
ESRS S3.17 For the sub-topics assessed as material for this Standard, subject to the relevant privacy regulation, the undertaking shall disclose human rights incidents connected to affected communities identified in the reporting period.	ESRS S3.AR 8 for para. 17: When determining the human rights incidents connected to affected communities, the undertaking shall consider any legal disputes related to land rights and to the free, prior and informed consent (FPIC) of indigenous peoples.	AR 8 lays out a more specific requirement (shall consider) which does not necessarily result from the reading of ESRS S3.17.