

07-03 Sixth batch of categorisations to be approved by SRB (meeting 21.02.2024).

Mailing from ESRS Q&A Platform to Sustainability Reporting Board

Mailing for:

SR Board

Re- response ID	Category of question: * explanation * Imp.G * Amendment * out of scope * Rejection (secretariat proposal)	bundling of related questions  (only applicable for implementation guidance and 5c already asked)	Allocatio n to E, S, G, x- cutting and others	Q+A Title (Secretariat)	Question asked (Secretariat)	ESRS reference (Secretariat)	Reason for categorisation	Main Sector	Stakeholder group	Country question coming from
340	1 - explanation question	n/a	Social	Entitlement family-related leave	Does the metric "family-related leave" presume that an employee is entitled to every concept of family-related leave?	ESRS S1-15 paragraph 93, ESRS S1 paragraph AR96, ESRS S1 paragraph AR97	Clarification on the datapoints of Disclosure Requirement S1-15 can be provided as an explanation	Not applicable	National or European Standard Setter	Germany
341	1 - explanation question	n/a	Social	Conditions for Maternity, Paternity and Parental Leave	What conditions must be met in order to consider an employee entitled to maternity- or paternity- or parental leave in the meaning of ESRS S1?	ESRS S1-15 paragraph AR96, ESRS S1 paragraph AR97	A clarification on the application of these concepts in Disclosure Requirement S1-15 can be provided by an explanation	Not applicable	National or European Standard Setter	Germany
352	1 - explanation question	n/a	Social	Work-related ill health and fatalities from ill health	"with regard to the undertaking's employees, the number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health": Why is "work-related" not mentioned in the last part of the datapoint (fatalities from ill health) but is attached to every other breakdown of this data point?	ESRS S1 paragraph 86, ESRS S1 paragraph 87, ESRS S1 paragraph 88(e)	A clarification of this concept can be provided as an explanation	Electronics and electrical equipment	Preparer	Germany
356	1 - explanation question	n/a	Social	Sub- consultants Scope S1, S2	Are sub-consultants included in own workforce, or are they to be included within the S2-disclosures? Please confirm this should be read as disclosing on countries with at least 10% of employees, not EITHER 50 OR 10%: "the total number of employees by head count, and breakdowns by gender and by country for countries in which the undertaking has 50 or more employees representing at least 10% of its total number of employees"	ESRS S1 paragraph 4, 5	Clarifying the scope of "Own Workforce" and "Workers in the Value Chain"	Information Technology	Preparer	Sweden
365	1 - explanation question	n/a	Social	Significant employment		ESRS S1 paragraph 50(a), ESRS S1 paragraph AR54, ESRS S1 paragraph 60(b)	Clarification on the application of the de minimis threshold can be provided as an explanation	Chemicals Electronics and electrical equipment	Preparer	Netherland s
376	1 - explanation question	n/a	Social	Collective bargaining	Please provide a definition of collective bargaining agreement.	ESRS S1 - 8	Clarification on the definition can be provided as an explanation		Industry Group	Germany

1 - explanation 385 question	n/a	Social	Definition of own workforce	The definition of our own workforce does not include the following groups of individuals: apprentices, interns, student workers, and employees with part-time early retirement contracts. In addition, members of administrative bodies (i.e., executive board, supervisory board) are also not included. Why is compensation not uniformly set for these groups, and how are these groups to be treated within the framework of the ESRS? When disclosing information under ESRS S1-16. Do we account for all employees? Or only significant employment (head count of locations where we have a minimum of 50 employees that represent at least 10% of total employment)?	ESRS S1 paragraph 4; ESRS S1 paragraph AR72	Clarification on the scope and definitions to be used for the standard can be provided as an explanation	Education	Academia	Germany
1 - explanation 387 question	n/a	Social	Scope of ESRS S1-16		ESRS S1-6 paragraph 50(a), Disclosure Requirement S1-16	Clarification on the scope of the datapoint in Disclosure Requirement S1-16 can be provided as an explanation	Education	Academia	Germany
2a - 4 implementation guidance (new)	n/a	Environment	Employee pension funds general treatment and ESRS E1 - carbon footprint	How to consider employee pension funds in sustainability statements under ESRS E1 Climate for scope 3 emissions?	ESRS 1 chapter 7.6 Consolidated reporting and 5.1 Reporting undertaking and value chain ESRS E1 par. 44(c), AR 39(a), AR 46 and AR 48; IAS 19	These assets are not recognised on balance sheet as the undertaking is not free to dispose them, but their fair value is deducted from the value of the liability. EFRAG secretariat suggests categorising as Implementation Guidance. Below are three options considered: Option 1: 'Explanation', stating that the guidance of the GHG protocol on Scope 3 emissions identify pensions plans as investments (Scope 3 category 15 - may include). This approach does not focus on the fact that the investment is or is not on balance sheet, but looks at the value chain component of the GHG protocol. Explanations are not exposed for public feedback. Option 2: 'Implementation guidance', exposed for feedback 30 days, explaining that these assets are not financially controlled, thus not on balance sheet. As such, they are not investments in category 15 (the trustee/asset manager and not the undertaking is deciding and therefore has control on which assets to invest). At the same time, there is not operational control. This is considered as part of the business relationships, it is the upstream value chain (i.e. it is a service provided by the trustee/asset manager to the undertaking). For these services, the undertaking is expected to assess materiality of Scope 3 emissions. Illustrate that this is based on the size of the asset and materiality due to the net emissions of the assets themselves. Option 3: 'Rejection 5e - on standards not yet DA'. Question to be addressed as part of the ESRS sector standard on capital markets, as this is standard setting.	Professional Services	Other	Ireland
2a - 189 implementation guidance (new)	ESRS IG3	x-cutting	Minimum number of risks and opportunities; Relationship between risks and opportunities and (sub-) sub-topics ; judgment	Is there a list of risks and opportunities and a table linking them to topics and (sub) sub topics ?	IG3 paragraph 28	The question is asking to provide a list of risks and opportunities per each DR. This requires an Implementation Guidance.	Professional Services	Other	Netherlands

478	4 - out-of-scope of EFRAG	n/a	Other	Assurance (third-party); frequency	How often is it needed to perform external assurance (audit) of the report - every year? Is there a phase-in period (e.g. audit not needed in the first year)?	ESRS 1		0	Not applicable	Preparer	Bulgaria
547	4 - out-of-scope of EFRAG	n/a	Other	Application date of ESRS	What is the application date specified in the Commission Delegated Act to be adopted pursuant to article 29b(1) third subparagraph, point (ii), of Directive 2013/34/EU?	ESRS 1, Appendix C, List of phased-in disclosure requirements -> ESRS 2, SBM-1		0	Machinery and Equipment	User	Denmark
354	5d - rejection: already asked/answered	ESRS IG 3 Materiality Assessment 3.6 and 3.7 Setting thresholds	x-cutting	Materiality - thresholds for impact materiality applicability of Appendix B (other EU legislation)	My question refers to the implementation of the materiality assessment. Does a high rating for one of the four factors (scale, impact, irremediability, likelihood) mean that an impact must be classified as material?	ESRS 1 General requirements, AR9+10	answered in ESRS IG 3		Not applicable	User	Germany
361	5d - rejection: already asked/answered	ID 335	x-cutting	datapoints for all undertakings	Explicit statement on ESRS 2 Appendix B Datapoints even if they are not relevant to my company? How do you identify positive impacts? Are positive impacts impacts companies create by being compliant with the law, or do companies have to have an additional activity that goes beyond compliance to really have a positive impact?	DMAIG Paragraph 5, ESRS 2 Appendix B	see ID 335 same question asked and categorized as 1 - explanation		Information Technology	Preparer	Belgium
383	5d - rejection: already asked/answered	IG1	x-cutting	Definition of positive impacts	When disclosing information under ESRS S1-6. Do we account for all employees? Or only significant employment (head count of locations where we have a minimum of 50 employees that represent at least 10% of total employment)?	ESRS 1, paragraph 43 and AR10; ESRS2 paragraph 48c, ESRS S1 to S4 for examples	Refer to the MA IG and definition of what a positive impact is		Not applicable	Other	Germany
386	5d - rejection: already asked/answered		365 Social	Total number of employees		ESRS S1 paragraph 50(a)	Already answered, see ID 365		Education	Academia	Germany
390	5d - rejection: already asked/answered		132 Social	Components annual total remuneration, gender pay gap	the computation of the annual total remuneration considers not only base salary but also takes into account other cash components and benefits. WHY are these components not included when computing the gender pay gap?	ESRS S1-16	Already answered - ID 132		Education	Academia	Germany
396	5d - rejection: already asked/answered		356 Social	Sub-consultants Scope S1, S2	Are sub-consultants included in own workforce, or are they to be included within the S2-disclosures?	S1-7	Already answered, see ID 356		Professional Services	Preparer	Sweden

5d - rejection:  
already  
513 asked/answered

ID496

x-cutting s

Defintion of  
own  
operations -  
subcontractor

The CSRD makes a distinction between 'own operations' and those performed in the 'upstream and downstream value chain'. What determines however whether an activity should be considered as an 'own activity' or not? The question is specifically around subcontracting. A subcontracter is a supplier. When company A subcontracts a piece of work to company B. Should the activities performed by company B then also be considered as 'own operations' by company A?

All ESRS

Construction and  
0 Engineering Preparer

Netherland  
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