

Batch of categorisations to be approved by SRB meeting 16.10.2024

Mailing from ESRS Q&A Platform to Sustainability Reporting Board, Technical Expert Group or European Commission

-off date for questions processed by EFRAG secretariat: 09-Oct-24

Re- sponse 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
833	1 - explanation question	n/a	Environment	Water intensity denominator in other currencies	Should the net revenue which comes the demoninator of the water intensity be represented in EUR, or could it be calculated in other currency units?	ESRS E3-4 paragraph 29	We can point our ESRS E3 AR allowing choice for different denominator in water intensity, and something on connectivity with financial statement (e.g ESRS 1 para. 124 and ESRS 2 MDR-M para. 77).	Not applicable	Assurance Services Provider	Japan
848	1 - explanation question	n/a	Environment	Calculation methodologie s for water consumption	Could we disclose "the share of the measure obtained from direct measurement, from sampling and extrapolation, or from best estimates" in terms of water withdrawals and water discharges, not in terms of water consumptions?	ESRS E3-4 Application Requirements 29	Worth clarifying that if you retrieve water consumption as water discharges- water withdrawal, you can disclose as contextual info that the information has been calculated (ESRS E3 para 28(e)) and that calculation can fall under 'best estimates'(ESRS E3 para AR 29).	Not applicable	Assurance Services Provider	Japan
944	1 - explanation question	n/a	Environment	E4 biodiversity - resilience not assessed; no transition plan - what to report?	ESRS 1 paragraph 33 discusses what needs to be disclosed if companies do not have policies, actions, and/or targets. What do companies need to do if they do not have information available on disclosure requirements related to strategy (e.g. ESRS E4-1) and on disclosure requirements related to impacts, risks and opportunities management (e.g. ESRS S1-2 and S1-3)? Can companies "report or explain" and say they don't have these? Additional background provided: "ESRS E1-1, for example, says what to do if companies do not have a transition plan, but ESRS E4-1 offers no similar guidance as to what companies need to do if they cannot disclose against this 'strategy' item."	ESRS 1 paragraph 33	Explain what needs to be disclosed in relation to ESRS E4-1 para 13 if E4 material, but no resilience assessment has been implemented and in relation to ESRS E4-1 para 15 (transition plan is a may disclosure, therefore no need to explain if no transition plan exists). Also include ESRS S1-2 (see ESRS S1 para 29 "disclose no process in place" and S1-3 (see S1 para 34 "disclose no process in place") for processes to engage with own workforce what needs to be disclosed as a minimum as asked by the submitter.	Construction and Engineering	User	United States of America

1 - explanation 953 question	n/a	Environment	Mandatory disclosures of material metrics on biodiversity	Is it mandatory to report a metric for each material impact on biodiversity and ecosystems? Should the numbers for water intensity and volumes be rounded (and if so, to up/down or closest) or does it need to have decimal places?	ESRS E4 paragraph 33	Explain how 'may' and 'shall' disclose applies to E4-5 and that disclosures on managing pathways and risks posed by invasive alien species (para 39) are voluntary. Disclosures of metrics related to E4 para. 39, 40, 41 are voluntary, even if sub-topic is considered material.	Transportation, Other	Preparer	Germany
5d - rejection: already asked/answered 963		Environment	Approximation of metrics on water consumption	A new data point was added: Share of the measure obtained from direct measurement, from sampling and extrapolation, or from best estimates. Then a percentage is asked. What do you want the percentage of, as you give 3 options a company could report on? Or do you want 3 percentages? Does this mean these 3 options of measurement are exhaustive?	ESRS E3-4 para. 28-29	Explanation being answered through ID 952, where the rationale is that this must be decided on a case-by-case basis and depending on the metric whether rounding may make sense.	Not applicable	Other	Netherlands
1 - explanation 974 question	n/a	Environment	???		E3-4 AR 29	Question is between ESRS E3 and XBRL Taxonomy. The modelling of XBRL tag will be explained. Explain that ESRS are principles based and that this sector-agnostic metrics the specific facts and circumstances need to be considered to have meaningful disclosures. Accordingly, ESRS will not prescribe on a more detailed level but expecting industry practise to develop. With respect to the specific question asked (product category level): this could be at a broader category level (e.g., apparel) if sold together with other mayor groups (e.g. sporting equipment) or at a more granular level (e.g., T-shirts, pants, jackets) if this is a meaningful (not too detailed and not too aggregated) breakdown	Not applicable	Other	Netherlands
1 - explanation 987 question	n/a	Environment	Expected durability compared to industry average	Do you have more information about the requirement on 'expected durability of the products in relation to the industry average'? How should we report the amounts of recycled materials when secondary reused or recycled components, secondary intermediary products and secondary materials only partially comprise recycled material?	ESRS E5-5 paragraph 36		Sporting Equipment and Toys	Industry Group	Belgium
1 - explanation 995 question	n/a	Environment	Recycled / partially recycled material		E5-4 31c	Explain that based on ESRS E5 para 31 c / AR 23 a percentage indicator is required with the denominator total weight of materials used and accordingly the nominator also a weight with 100% of the weight of fully recycled material and less than 100% for partially recycled material Explanation to refer to five drivers listed in ESRS, glossary definition on 'impact drivers' and IPBES, which defines the five drivers. Clarify that 'direct' is an attribute on how impact drivers are connected to biodiversity loss, and does not refer to the source being own operations or value chain (IPBES: Direct drivers (natural and anthropogenic) are drivers that unequivocally influence biodiversity and ecosystem processes (also referred to as 'pressures'))."	Metal Processing	Industry Group	Netherlands
1 - explanation 1025 question	n/a	Environment	Direct drivers of biodiversity loss - definition	What is the meaning of "Direct impact drivers of biodiversity loss"?	ESRS 1 AR 16		Not applicable	Preparer	Sweden
2b - implementation guidance (addendum to existing one) 1036	[IG 3: List of ESRS datapoints]	XBRL	XBRL taxonomy - IG3	Could you please clarify the expectations of the following DPs E1-6_05 ; E1-6_04 ; E1-6_11 ? And correct potential inconsistencies between their names and their referenced paragraphs ?	E1-6_05 ; E1-6_04 ; E1-6_11	The submitter appropriately pointed out that ESRS E1 AR 46 (d) is not a separate datapoint. However, the general DR is quite clear, that Scope 3 emissions can be disaggregated by either GHG Protocol or ISO. Therefore, it is proposed to just remove this reference from IG3.	Not applicable	Preparer	France
2b - implementation guidance (addendum to existing one) 1038	[IG 3: List of ESRS datapoints]	XBRL	XBRL taxonomy - IG3	Why is this datapoint voluntary in the final excel list of disclosure requirements (row 44 in tab ESRS 2 MDR): MDR-T_15 Description of reasons why there are no plans to set measurable outcome-oriented targets"? It is not optional according to ESRS 2, paragraph 72.	ESRS 2, MDR-T, paragraph 15 (in Excel list of DR)15	Indeed, it is wrongly classified in IG3, needs to be fixed.	Professional Services	Other	Germany

2b - implementation guidance (addendum to 1051 existing one)	[IG 3: List of ESRS datapoints]	XBRL	XBRL taxonomy - IG3	Could you please confirm the undertaking shall disclose in DPs E1-8_06 / E1-8_07 / E1-8_08 the volume of GHG emissions at stake both in tCO2eq. and in % vs. the undertaking's total of GHG emissions per respective scope ? ESRS E4-5 DR 37 mentions that "For datapoints specified in paragraphs 38 to 41, the undertaking shall consider its own operations". Does that mean that the DR 33 "The undertaking shall report metrics related to its material impacts on biodiversity and ecosystems." also refers to the undertaking's own operations only?	E1-8_06, E1-8_07, E1-8_08	Yes, we confirm it is supposed to disclose both. The IG3 is lacking the items for volume and mentions percent only. A revised version of IG3 should be published.	Not applicable	Preparer	France
1 - explanation 1058 question	n/a	Environment	upstream/downstream value chain		ESRS E4-5 - DR 37	Explain that in connection to paragraph 33 metrics can cover also upstream/downstream value chain, if relevant, and refer also to the need of entity specific information as per ESRS 1 para 11.	Not applicable	Other	Italy
1 - explanation 1061 question	ID 526	Environment	waste in value chain	Does the ESRS E5-5 Resource outflows, including waste, cover also the waste that are not properly managed through the value chain, such as macroplastics? The ESRS E2 Pollution covers the microplastics, however macroplastics are not explicitly mentioned neither in ESRS E5 nor ESRS E2 Pollution.	ESRS E5 - E5-5	The same/related question has been asked for water ID 526: If water consumption is only deemed material for the value chain [and not material to own operations], is the undertaking still allowed to include this datapoint in its sustainability statement? where we answer if water consumption in value chain is material then an entity-specific metric shall be considered (ESRS 1 para 11).. Here same situation ESRS E5-5 (para 37) is on waste from own operations not VC. If waste from value chain (upstream/downstream) is material based on ESRS 1 chapter 5 (para 64) (is the amount of macroplastic in the VC material?) an entity-specific disclosure shall be considered ESRS 1 para 11.	Not applicable	Other	Italy
2b - implementation guidance (addendum to 1065 existing one)	[IG 3: List of ESRS datapoints]	XBRL	XBRL taxonomy - IG3	Could you (i) confirm the expectations from DP : E1-4_02 is to provide a table and (ii) indicate whether DPs E1-4_03 to E1-4_17 are conditional or alternative? Would it be possible for a financial institution to disclose GHG emissions targets set on Scope 3 cat. 15 (i.e. "financed emissions") without reporting the corresponding targets in absolute emissions?	E1-4_02 to E1-4_17	It is true the percentage and absolute value can be disclosed either/or, and the column D should be considered as "Alternative" as well. The Environmental team should review this as well, before we publish a correction of IG3.	Not applicable	Preparer	France
1 - explanation 1076 question	[ESRS E1 - GHG emissions] ID 1033	Environment			Disclosure Requirement E1-4: paragraph 34 (a); AR 23	EBF flagged this as an urgent issue. Secretariat suggested it could be addressed through as explanation question, i the TP IG or as part of sector. Given priority, decided to try to address it, at least partially as 1 - explanation. This is also specific to the banking sector and likely to be discussed in the Sector work. Links to 1033	Credit Institutions	Other	Italy
2b - implementation guidance (addendum to 1085 existing one)	[IG 3: List of ESRS datapoints]	XBRL	XBRL taxonomy - IG3	(i) Could you please explain to which paragraph(s) or ARs from which originates S1-8_08 ? Then, (ii), could you explain the requirement of S1-8_08 ? How does EFRAG account for the fact that reporters with more complex products also have to describe more complex material flows (increased costs, increased time expenditure, increased data requirements)?	S1-8_08	IG3 title should be changed to "Collective bargaining coverage and social dialogue disaggregated by country and/or region".	Not applicable	Preparer	France
4 - out-of-scope of 1093 EFRAG	ID 1091	Environment	Resource inflows - complex business model		ESRS E5-4 Resource Inflows	Question is not a technical question but a question related to the consequences of ESRS reporting requirements (costs for preparing data, time needed, data requirements)	Construction and Engineering	Preparer	Germany

2b - implementation guidance (addendum to 1096 existing one)	[IG Transition Plans]	Environment		Why is question 16c "Financial resources allocated to action plan (OpEx)" marked as Taxonomy question, if for insurance companies Taxonomy KPI's are different (e.g. Insurancepremium and investments)?	ESRS E1 paragraphh16c	will be addressed in TPIG Indeed a good question, unfortunately IG3 lacks the three datapoints for	Insurance	Industry Group	Slovenia
2b - implementation guidance (addendum to 1101 existing one)	[IG 3: List of ESRS datapoints]	XBRL	XBRL taxonomy - IG3	Why are there no Data Points in EFRAG IG 3 List of ESRS Data Points referring to ESRS 2.72	ESRS 2.72, ESRS 2.81, Disclosure Requirements on Targets under topical Standards	ESRS 2 para 72: Sustainability matter(s) for which targets have not been adopted; Disclosure of reasons for not having adopted targets [text block]; Disclosure of timeframe for adoption of targets [text block]; A corrigendum of IG3 should be published soon.	Credit Institutions	Preparer	Germany
5d - rejection: already 1102 asked/answered		Environment 1005	Pollutants emissions - E-PRTR	My company is not in scope of EPTR (criteria of Annex I are not applicable). Do I still need to report on pollutants listed in Annex II?	Disclosure Requirement E2-4 paragraph 28(a)	Already addressed in ID 1005. The E-PRTR regulation is used as a reference point. Companies are required to report on specific pollutants depending on their MA results. If consolidated amounts of a pollutant go beyond threshold established in PRTR, the company shall report it.	Agriculture, Farming and Fishing	Preparer	Netherlands
5d - rejection: already 1111 asked/answered	ID 436 (reuse) ID 283 (incineration);	Environment	disposal / recovery; allocation to categories based on WFD Annex I and II	Which disposal / recovery operations from EU Directive 2008/98/EC on waste annex I & II relate to which disposal / recovery types required by ESRS E5-5 37?	ESRS E5 paragraph 37	The more detailed questions have already been asked: ID 283 – Is waste incineration a disposal operation; and ID 436 - what is the definition of reuse see also the more general ID 642 definition of ESRS E5 terms categorized as IG	Metal Processing	Industry Group	Germany
5d - rejection: already 1113 asked/answered		Environment 245		Does ESRS E1 IRO-1 require organizations to conduct a climate scenario analysis?	ESRS E1 IRO-1	This question is already addressed in ID 245 on climate scenario analysis	Professional Services	Assurance Services Provider	Austria
1 - explanation 1115 question	n/a	Environment	Disclosing number and area of sites near or in biodiversity-sensitive areas	Is it mandatory to report this metric if analyses show that there are no negative impacts on the areas at any site that is located in or near the biodiversity-sensitive areas. Subquestion: Is it required to report the metric if there is (also) no materiality for the sustainability topic of biodiversity for the own operations?	ESRS E4 paragraph 5; Disclosure Requirement 35	[If ESRS E4 has been identified as material] On ESRS E4 para 35: applies to sites that the undertaking owns, leases or manages (refer, if needed, to upcoming IG on leased sites). If no activities have been identified in those sites that are negatively affecting biodiversity-sensitive areas (see E4 para 19), no requirement to disclose datapoints on number and area.	Construction and Engineering	Other	Germany
1 - explanation 1116 question	n/a	Environment	Disclosure requirements related to ESRS E4 SBM-3 if biodiversity only material for upstream value chain	Is the SBM-3 metric to be reported for E4 if biodiversity was assessed as not material for the company's own operations, only for the upstream value chain? The SBM-3 metric specifically refers to the company's own sites, i.e. own operations. Additionally, no sites were found located in or near biodiversity-sensitive areas that have negative impacts on these areas.	ESRS E4 SBM-3	ESRS E4 para 16(a) applies to own sites only and (c) to own operations only. Para 16 (b) applies both to own operations and to upstream/downstream value chain. If sustainability matter of 'ecosystems and biodiversity' has been identified as material for upstream value chain only, as company mentions, then E4 para 16(b) needs to be disclosed in conjunction with ESRS 2 SBM-3.	Construction and Engineering	Other	Germany
1 - explanation 1122 question	n/a	Environment		Absolute values for financial institutions - why not show exposure and exposure 0 percentages instead of GHG emissions?	E1-4 AR23 Metrics and Targets	Although this is formally a 5c not a technical questions / 5e not ESRS that are delegate acts yet (can be addressed in the fin inst. Sector std), propose to address at least aspects of AR23 applied to banks S3, Cat. 15 as part of ID1033. Thus propose 1 - Explanation question.	Credit Institutions	User	Austria

1 - explanation 1172 question	n/a	Environment	Disclosure of area of site in or near biodiversity-sensitive area	concerning sites located in or near biodiversity-sensitive areas that it is negatively affecting, undertaking has to disclose number of sites and area. do the undertaking has to disclose the total area of the site or just the area inside or near the biodiversity-sensitive area Are entities expected to apply the 'precautionary principle' in their assessment of impact materiality? There is no direct mention of the precautionary principle within any of the ESRS or EFRAG Guidance, however this principle has often been applied in other EU environmental regulation. Additionally, Para. 45 indicates that for human rights related impacts, the severity of the potential impact takes precedence over the likelihood, which suggests an adoption of the precautionary approach.	ESRS E4 paragraph 35	Explain that the whole area of the site needs to be disclosed, among others due to the different types of impacts that may emanate from a site, and not just the area of the part of the site that overlaps with a biodiversity-sensitive area.	Construction Materials	Industry Group	France
5d - rejection: already 1177 asked/answered	IG 1 Materiality Assessment chapter 2 and 3.6	x-cutting	Impact materiality and "precautionary principle" Value chain - separating non-material from material VC IROs	Pressure of software companies value chain on earth resources (through IT equipment & data centers providers) How are preparers expected to fulfil the reporting requirements related to biodiversity-sensitive areas when data on KBAs (and maybe also UNESCO WHS?) is not freely available for commercial use? Is every undertaking reporting under CSRD expected to buy an IBAT license?	ESRS 1: Para. 43 & 45	IG 1 chapter 2.2 Sustainability matters for the materiality assessment and chapter 3.6 Deep dive into impact materiality - setting thresholds describe how impact materiality is determined. There is no mention neither in ESRS nor in IG 1 of the "precautionary principle" accordingly it does not apply but severity plus likelihood.	Professional Services	Other	United Kingdom
5d - rejection: already 1183 asked/answered	IG 2 chapter 2.1, 2.4 and FAQ 1	x-cutting	non-material VC IROs	Pressure of software companies value chain on earth resources (through IT equipment & data centers providers) How are preparers expected to fulfil the reporting requirements related to biodiversity-sensitive areas when data on KBAs (and maybe also UNESCO WHS?) is not freely available for commercial use? Is every undertaking reporting under CSRD expected to buy an IBAT license?	ESRS E1-E5	IG 2 chapter 2.1 Should IROs linked to all actors in the VC be considered; 2.4 Which IROs in the VC are to be disclosed? And FAQ 1: Where does the VC begin and end?	Information Technology	Industry Group	France
1 - explanation 1186 question	n/a	Environment	Disclosure requirements related to biodiversity-sensitive areas	on KBAs (and maybe also UNESCO WHS?) is not freely available for commercial use? Is every undertaking reporting under CSRD expected to buy an IBAT license?	ESRS E4 16 (a) i	Answer can clarify that to meet disclosure requirements ESRS E4 para 16 a i, sources exist to identify biodiversity-sensitive areas (see also ID 802). Answer should not take stance about the need or not to buy licences for certain tools.	Information Technology	Other	Germany
4 - out-of-scope of 1189 EFRAG	n/a	Other	How to combine E.U. subsidiaries not held / held by an E.U. holding company	For a non EU parent company that only has a few of their EU entities in scope, prior to the group level reporting can you report via artificial consolidation in one submission of their EU entities that meet the thresholds but then not on other EU entities that do not meet the scope thresholds?	ESRS 1 paragraph 62	Question is on CSRD non-EU headquarter and scope of "artificial consolidation"	Professional Services	Preparer	United Kingdom

4 - out-of-scope of 1202 EFRAG	n/a	x-cutting	No-financial consolidation in the EU, but obligation to prepare Sustainability statement in the EU	In paragraph 5(b) of BP-1 an undertaking shall disclose a confirmation that the scope of consolidation is the same as for the financial statements. Does it mean that the consolidation of sustainability statements automatically trigger the consolidation of financial statements?	ESRS 2, BP-1, 5 (b)	Answer is in the CSRD, please refer to Recital 26 of the CSRD: 'Article 23 of Directive 2013/34/EU exempts parent undertakings from the obligation to prepare consolidated financial statements and a consolidated management report where parent undertakings are subsidiary undertakings of another parent undertaking that complies with that obligation. It should be specified, however, that the exemption regime for consolidated financial statements and consolidated management reports operates independently from the exemption regime for consolidated sustainability reporting. An undertaking can therefore be exempted from consolidated financial reporting requirements but not from consolidated sustainability reporting requirements where its ultimate parent undertaking prepares consolidated financial statements and consolidated management reports in accordance with Union law, or in accordance with equivalent requirements if the undertaking is established in a third country, but does not carry out consolidated sustainability reporting in accordance with Union law, or in accordance with equivalent requirements if the undertaking is established in a third country.'	Information Technology	Preparer	United States of America
5d - rejection: already 1206 asked/answered	ID 364 and 803	x-cutting	Lessor treatment of leased equipment	According to a colleague, there is supposed to be a decision by the EU Commission which states that the actual user (i.e. customer) has to report the data such as mileage and not us. As we don't move them and only keep them on our premises. If business customers have to report their consumption as part of the CSR, this would be invalid for us. Otherwise the data would be reported twice. Do we have to reported the datas from alle the rental cars or just the cars of company cars for employees? Background provided with the question: Our business is set up in such a way that we rent out cars for months up to 1 or 2 years on a subscription and long-term rental basis. We therefore have no access and cannot easily query the real values in accordance with data protection regulations. This means that there are no concrete values on the reporting date. We can provide specific information on our pool vehicles and company vehicles.	ESRS 1	Expected to be answered as part of IG on leasing (here lessor treatment of leased-out equipment) see ID 364: Does reporting on this datapoint [ESRS E4-5 paragraph 35] apply to own operations or full value chain? Particularly, does 'leased sites' refer to own operations or to downstream activities? categorised as IG on leasing	Motor Vehicles	Other	Germany

	IG 1 Materiality Assessment chapter 3.6.3 and FAQ 13 (and ESRs 1 para 102)		Materiality Assessment - level of	How to approach multisector reporting where there are large and small entities? If "B2B customer" is a material topic for a company, is this then a entity specific theme and do only the MDR need to be answered? Or is this linked to ESRs S4 or so?	ESRS chapter 3,7	see especially IG 1 paragraph 128 with matter assessed as material for some subsidiaries but not at group level. No answer provided. No background on what exactly is meant by B2B customer. Many relationships are business to business and therefore not clear what is specific for this fact pattern. B2B is a normal downstream relationship in the value chain. Therefore, not clear what is the IRO and why "B2B customer is material for a topic. ID 1071: Please define if for the GPG and the "CEO" Remuneration Ratio, the vestment principle ("Erdienungsprinzip") or actual payments made ("Zuflussprinzip") shall be the basis.	Credit Institutions	Preparer	Czechia (Czech Republic)
1210	5d - rejection: already asked/answered	x-cutting	disaggregation						
1211	5f - rejection: no (initial) answer provided	n/a	x-cutting	B2B customer and entity specific	ESRS S4		Not applicable	Other	Belgium
1213	5d - rejection: already asked/answered	ID 1071	Social	Remuneration metrics - cash flow or vestment/accr ual basis?	ESRS S1-16 Appendix A, Table 2 "Business Relationships" and Implementation Guidance (IG2), paragraph 26	[Please be mindful of what has already been answered for ESRs 2, i.e. accrual basis to align with employee benefits as shown in the income statement of the financial statements]	Information Technology	Preparer	Netherlands
1218	5b - rejection: non- widespread	n/a	x-cutting	Business partner - definition		Prefer to reject the question. Definitions will stipulate further asks for terms used in the definition (same as in the definition of "business relationship" the term "business partner" is used). Submitter has asked whether customer, suppliers, an entity or an individual can be a business partner. It should be clear that the answer is "yes".	Credit Institutions	Preparer	Netherlands
1232	5d - rejection: already asked/answered	ID 326	XBRL	XBRL - complete list of requirements	Application Requirements for ESRS 2, ESRS E1, ESRS E2; ESRS E3, ESRS E4, ESRS E5, ESRS S1, ESRS S2, ESRS S3, ESRS S4, ESRS G1 as specified in #2.4 below.	ID 326: Why are some ESRs paragraphs and AR implemented as separate datapoints in IG 3 List of ESRs Datapoints and some are not? already answered:	Not applicable	Assurance Services Provider	Belgium
1260	5d - rejection: already asked/answered	ID 1021 (and 526)	x-cutting	non-material datapoints requested to be in sustainability statement	ESRS 1 paragraph 39	ID 1021 : For a non-material topic, is it allowed to publish metrics that some clients / scoring agencies ask us to include in our sustainability reporting ? a- when this datapoint derives from other EU legislation listed in Appendix B of ESRs 2; b- when this datapoint do not derive from other EU legislation listed in Appendix B of ESRs 2. ID 526: If water consumption is only deemed material for upstream value chain, is the undertaking still allowed to include this datapoint in their report?	Not applicable	Assurance Services Provider	Netherlands
1265	5d - rejection: already asked/answered	ID 383 (and 811)	x-cutting	Definition of positive impacts	ESRS 2 SBM-3 PAR 48	ID 383: How do you identify and evaluate positive impacts? Are positive impacts companies create by being compliant with the law, or do they have to have an additional activity that goes beyond compliance to really have a positive impact?	Not applicable	Other	Italy
				The mitigation of a negative impact is considered a positive impact? example: use of renewable energy generates a positive impact or is it seen as a reduction of a negative impact?					

5d - rejection: already 1273 asked/answered	IG 2 Value Chain chapter 2.1 What is the VC?	x-cutting	JV and associates - share of information / value chain	To what extend should joint ventures, associates or joint operations be taken into account when determining the impacts, risks and opportunities?	ESRS 1 paragraph 62; ESRS 1 paragraph 102; ESRS 1 paragraph 67	ID 212 was asking the same question but also rejected referring to IG 2 VC; ID 212: What share of information shall be reported from joint arrangements and associates when they are included in a reporting undertaking's reporting boundary and how shall this share be calculated?	Not applicable	Preparer	Belgium
5d - rejection: already 1274 asked/answered	IG 2 Value Chain chapter 2.1 What is the VC?	x-cutting	JV and associates - share of information / value chain	To what extend should joint ventures, associates and joint operations be taken into account for topical standards in ESRS E, ESRS S and ESRS G?	ESRS 1 paragraph 62; ID 212 was asking the same question but also rejected referring to IG 2 VC; ESRS 1 paragraph 102; ESRS 1 paragraph 67; ESRS E1 paragraph 50;	ID 212: What share of information shall be reported from joint arrangements and associates when they are included in a reporting undertaking's reporting boundary and how shall this share be calculated?	Not applicable	Preparer	Belgium

