

Name of the organization: Pernod Ricard

Type of stakeholder: Preparers

Country: France

Q1:

We would like to report one instance where we identified a divergence between the expectations of EFRAG: In the document Draft ESRS Set 1 XBRL Taxonomy – Explanatory Note and Basis for Conclusions - Page 27 of 65 - Paragraph 6.7 ESRS 2 SBM-3 'List of IROs': The expectations of the XBRL taxonomy is to disclose the entire list of IROs within the CSRD disclosure and tag/codify each of the IROs (and the subsequent SBM-3 datapoints for each of them). However, the draft EFRAG IG Materiality assessment has defined the possibility of disclosing groups of IROs. "48. In summary, once a given matter is assessed to be material, the information to be disclosed is identified at matter level, following the datapoints of the relevant DR in the topical standards. However, the outcome of the materiality assessment (ESRS 2 SBM-3) is to be disclosed at the level of impacts, risks and opportunities (or groups of them)." Also, for reminder, the delegated act specifies the need to report a brief description of the organization's material IROs (SBM-3 48a.). So we understand we don't need to disclose all of the material IROs. The expectations of the taxonomy have a tremendous impact on our the length of the report and our capacity to structure our internal processes. Would it be possible to set a final vision on the requirements for disclosure of the IROs : groups of them or entire list of IRO?

Q2:

NA (I'm a preparer). As preparers, we need to highlight that we are not using the draft XBRL Taxonomy yet to structure our ESRS sustainability statement planned for next year as the current format did not allow us to consider it within our works. The reason is the lack of interoperability between the EFRAG/EU documents (delegated acts, draft EFRAG datapoints list and the draft taxonomy). So the number of elements reported in this form may have been higher if the documents were more clearly linked.

Q3:

Not assessed

Q4:

Not assessed

Q5a:

not assessed

Q5b:

Not assessed

Q6a:

Not assessed

Q6b:

Not assessed

Q7:

Not assessed

Q8:

Not assessed

Q9:

Other comments : 1) it was not clear to us if the taxonomy will allow preparers to inform groupings of IROs or if preparers need to disclose ALL of the IROs. 2) When reporting information on policies, we will inform which IROs are addressed by the policy and the documentation made it clear. But it is not informed whether one specific IRO can be tagged many times in several policies? (Many to many relationships) 3) We did not understand the reasons why we need to report on the MDR datapoints as defined by the ESRS 2. MDR methodologies are supposed to be used when defining policy, targets, actions and metrics. What would be the expectations?