

Name of the organization: Cleerit SAS

Type of stakeholder: Software vendors

Country: France

Q3:

The provided hierarchy is useful, but in some cases a response on a higher level is an unnecessary duplication of information. For example, in ESRG1.33.b+d (see enclosed document with other examples):

- Description of undertaking's standard payment terms [text block]
- Disclosure of contextual information regarding payment practices [text block]
- Description of undertaking's standard payment terms [text block]

In some cases it is also difficult to understand what response to indicate in the higher level tags currently marked "false". For example, it is possible to report on these levels 1 and 2:

- esrs:DisclosureOfCompositionOfAdministrativeManagementAndSupervisoryBodiesTheirRolesAndResponsibilitiesAndAccessToExpertiseAndSkillsWithRegardToSustainabilityMattersExplanatory
- esrs:InformationAboutCompositionAndDiversityOfMembersOfAdministrativeManagementAndSupervisoryBodiesExplanatory

although the data point ESR2.21. wording is that "The undertaking shall disclose the following information about the composition and diversity of the members of the undertaking's administrative, management and supervisory bodies:" - thereby referring to the level 3 list of required information. Similar wordings are found in many other data points, such as ESR2.26,29,36 and 40 for example, and this makes it difficult to understand what information expected at higher levels.

Q4:

My answer here would be "Yes, but..." We found overlapping tags (as explained in question 3) and repetition is to be expected for data points E1.16.b-c and E1.26 and 29.a+c for example.

Q5b:

It is important that the wording makes it clear when to respond by a positive or negative confirmation (and in what direction). For example, in the wording for ESRG1.10.a. we are missing the reference to "weather": Mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of code of conduct or similar internal rules accommodate reporting from internal and (or) external stakeholders

Q8:

If possible, signal that the error is from missing facts for EU datapoints to facilitate preparers' understanding. Not signal warning if information is provided even though materiality assessment does not require it