

Name of the organization: Decathlon

Type of stakeholder: Preparers

Country: France

Q1:

First of all, we would like to highlight the important work that has been done on this taxonomy. We note some inconsistencies in the file "Annex 2 to the Explanatory Note – Illustrative examples of XBRL ESRS Set 1 reports" : - units inconsistencies: In the text, there are inconsistencies in the presentation of units in XBRL facts (see examples below) Example 1: Gross scope 1 = 300 tCO₂, 300 in the table and 300 tCO₂ in the Fact Value of the XBRL tag. Example 2: Total fossil energy consumption = 3,300 MWh in the table in the report whereas 3,300,000 MWh in the fact value. How can this difference in treatment be explained? What is the right way to proceed ? Furthermore, the methodology document "Draft ESRS Set 1 XBRL Taxonomy – Explanatory Note and Basis for Conclusions" uses the term "should", which can be confusing about what is expected. Exemple : IAI 17 : "Additionally, some units are prescribed in the ESRS, and the same unit should be used across the XBRL report (e.g. MWh for energy, m³ for water and metric tons of CO₂eq, etc.). If numbers are presented in thousands, millions or billions in the human-readable Inline XBRL, setting the appropriate scale attribute on the XBRL fact is necessary". The correct scale attribute should always be set when tagging numerical items in Inline XBRL. The scale attribute is essential for all intensity based XBRL elements, where the human-readable representation differs from the human-readable representation (e.g. GHG Emissions are disclosed in Gram, while the XBRL Unit is defined in Tons of CO₂eq)." On decimal precision in facts : Example 3 : "share of energy consumption from nuclear source" : a value of 11.34% is given in the table of the human readable report whereas the fact value only indicates 0.11 in the XBRL tag. This represents a gap in the precision of the data. About signs : Exemple 4: "Material efficiency and consumption reduction" is set at -5 in the table of the human readable report whereas 5 utr:CO₂ in the fact value of the XBRL tag. Unlike with "forest restoration" -20 in the table and -20 utr:CO₂ in the fact value. How can we explain this difference ? What is the correct rule ?

Q2:

No answer because the process is completely new for the company. In order to help the implementation of this new process, are there any Q/A or feedback sessions planned to improve the process?

Q3:

For corporate preparers, a clear and precise rule must be established regarding granularity of tagging. There are still questions about the level of tagging to be carried out. As presented in the explanatory notes, level 2 could be very useful for all the users. But on level 1 and 3 of tagging, the question of the work required to produce this tag in relation to their use arises. For many new corporate preparers (non listed, SME's...) this process is new, such as the CSRD report, and it could be interpreted as a burden for preparers.

Q4:

No answer because the process is completely new for the company. In order to help the implementation of this new process, are there any Q/A or feedback sessions planned to improve the process?

Q5a:

No answer because the process is completely new for the company. In order to help the implementation of this new process, are there any Q/A or feedback sessions planned to improve the process?

Q5b:

No answer because the process is completely new for the company. In order to help the implementation of this new process, are there any Q/A or feedback sessions planned to improve the process?

Q6a:

No answer because the process is completely new for the company. In order to help the implementation of this new process, are there any Q/A or feedback sessions planned to improve the process?

Q6b:

No answer because the process is completely new for the company. In order to help the implementation of this new process, are there any Q/A or feedback sessions planned to improve the process?

Q7:

No answer because the process is completely new for the company. In order to help the implementation of this new process, are there any Q/A or feedback sessions planned to improve the process?

Q8:

It is indicated (page 28 of the Draft ESRS Set 1 XBRL Taxonomy – Explanatory Note and Basis for Conclusions) that if information relating to European other regulations is not tagged in the iXBRL CSRD Report, it will create an "error". What does that error process imply? If the "error" blocks the continuity of the procedure, how should corporate preparers proceed? However, if this information is not material for the company after the double materiality analysis, how does the tag must be produced? For "Outside MA" topics (page 28 of the Draft ESRS Set 1 XBRL Taxonomy – Explanatory Note and Basis for Conclusions), it appears that a system of warning alert exists if the tag is not provided during the tagging process. However, the basis of the information to be reported and tagged is based on the materiality analysis, not all information will be reported. We are unable to identify the consequences of an error. Can you please provide any information on this point? About tagging semi boolean "whether and how" data points, we understand that it is not allowed to respond with nuances with the provided taxonomy. Indeed, the question is not always binary and a

sentence to qualify the answer is necessary. For instance, if the undertaking wishes to disclose "No but...", adding extra explanations, we understand that it is not possible with the taxonomy.

Q9:

We recognise the need for digitized and comparable information. Nevertheless, a phase-in approach is needed so that corporate preparers can adapt (especially non-listed companies that do not produce a financial report under the ESEF standard). Moreover, CSRD is new and ESG data is technical and complex. The phase-in approach should be gradual but also should take into account the number of tags to be made (only narrative tags at first for instance, and metrics next). Indeed, this phase-in approach was adopted for ESEF financial reports and was a success in terms of gradual implementation. This approach seems the most appropriate so that tagging does not represent an additional burden in addition to integrating the elements of the report consistent with CSRD compliance requirements (double materiality, new content related to ESRS standards, organization of the report, etc.). For new users and preparers of this report format, guidance and tutorials will be more than useful. Once again, without questioning the importance of having digitized and comparable information, this change in reporting format represents a major human and financial investment for new corporate preparers. In addition, they will have to ensure that the content of the report is compliant with CSRD requirements, and proceed to develop their tools and practices in a very short period of time.