

Name of the organization: CERMI

Type of stakeholder: Other (please specify)

Please specify: Spanish associaton. Civil society.

Country: Spain

No comments provided

The digital taxonomy of the ESRS must be accessible in alignment with the CSRD

CERMI welcomes the opportunity to provide feedback on the Draft ESRS Set 1 XBRL Taxonomy under the CSRD. Having contributed to the development of the Directive and of the standards, we welcome the Commission's adoption of the recommendations by EFRAG, which **ensures that companies are required to report on the employment and inclusion of persons with disabilities in a mindful way**, in full coherence with the disability-related provisions of the final CSRD text.

CERMI believes that the obligation **to digitalise sustainability information** is another key asset of the CSRD, as it will allow for the analysis and comparability of the information disclosed. The digitalization of the information will undoubtedly contribute to a wider dissemination of sustainability information, while easing the compilation, analysis and comparison amongst undertakings.

In order to fully exploit the potential of the new rules to render sustainability information more accessible to all interested audiences, accessibility requirements for persons with disabilities should be guaranteed in the new XBRL ESRS Taxonomy.

In this regard, **Article 6 of the CSRD requires that the Commission conducts an assessment on the accessibility for people with disabilities to the sustainability reporting published by undertakings under the Directive by 2029**. CERMI strongly believes that EFRAG's work on the XBRL Taxonomy can facilitate the future-proofing of the Directive when it comes to the future review set in the Directive. **If action is not taken now, and accessibility is not considered from the outset, it is likely that future outcomes will not comply with accessibility standards, necessitating avoidable extra effort and costs in the future.**

At this stage, EFRAG's work will be crucial, in that regard, towards streamlining the digital taxonomy requirements to take into account the accessibility dimension of corporate reporting.

The inclusion of the United Nations Convention on the Rights of Persons with Disabilities ratified by all EU Member States and the EU itself – which includes obligations on accessibility – should serve as a basis to guarantee that the information reported under the CSRD obeys by high accessibility standards, following the principles already included in existing EU legislation:

- The UN Convention itself, and especially its Article 9 on Accessibility, that mandates all parties to “take appropriate measures to ensure to persons with disabilities access, on an equal basis with others, (...) to information and communications, including information and communications technologies and systems, (...)”, including, amongst others, by promoting “other appropriate forms of assistance and support to persons with disabilities to ensure their access to information”.
- [Directive \(EU\) 2016/2102 on the accessibility of the websites and mobile applications of public sector bodies](#), and more specifically the web accessibility standard [EN 301 549](#) for Accessibility requirements for ICT products and services.
- The general provisions of the EU Accessibility Act ([Directive \(EU\) 2019/882 on the accessibility requirements for products and services](#)).
- The general commitment by the EU towards Accessibility, reflected in important flagship initiatives such as the creation of [AccessibleEU](#), stemming from European Commission Strategy for the Rights of Persons with Disabilities 2021-2030. AccessibleEU is a resource Centre on accessibility working on various areas, including information and communication technologies

Taking into consideration all the EU acquis and obligations on accessibility, in addition to the review clause in the CSRD on the accessibility of the information reported under the CSRD, **we strongly recommend that EFRAG takes into consideration the accessibility of the tagging system to be adopted by the European Commission, by:**

- **Providing further clarity on how companies can finalise their sustainability reporting while adhering to international and EU legislation and standards on accessibility, such as the Web Content Accessibility Guidelines (WCAG), EU standard [EN 301 549](#) and the European Accessibility Act.**
- **Ensuring that its recommendations for information to be published in the European Single Electronic Format (ESEF) take into account accessibility requirements for people with disabilities, in line with the requirements established by the European Accessibility Act and the EU Web Accessibility Directive. Currently, the topic is not addressed by the ESEF framework system. Future discussions regarding the technical standards should also consider accessibility as a key component of new utilization of the platform.**

Beyond accessibility, it is also key to guarantee that all terms related to disability across the ESRS standards are expressly and clearly included in the XBRL taxonomy, in order to ensure that the search and comparison of information is possible.

Should you have any questions, do not hesitate to contact Carla Bonino at direccion@cermi.es.

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