

Name of the organization: Deloitte France

Type of stakeholder: Auditors/Assurance providers

Country: France

Q1:

Please find below the following two tables detailing all tags where we have recommendations for changes, as well as a list of tags we consider should be added to the ESRS digital taxonomy: • "Deloitte - ESRS Set 1 digital XBRL taxonomy - Comments on proposed tags" – List of comments to the proposed XBRL tags for the ESRS Set 1 XBRL taxonomy • "Deloitte - ESRS Set 1 digital XBRL taxonomy - Proposed XBRL tags to be added" - List of proposed additional XBRL tags for the ESRS Set 1 XBRL taxonomy NB: As it seems that the consultation system does not allow us to upload the files of our detailed comments on the proposed XBRL tags and our suggested additional tags, we will send these separately to the EFRAG secretariat. Comments will touch upon: - Instances where we think the label could be more precise: Here we have either suggested changes to the XBRL label description to better mirror the text in the ESRS themselves, or added precisions to the XBRL label descriptions, in order to avoid having to add separate tags to cover missing nuances from the text; - Instances where the wrong type has been identified; - List of XBRL tags EFRAG should consider adding to the ESRS digital XBRL taxonomy; where possible we have suggested expanding the label description to avoid the creation of additional tags to support our message for less granularity, but some additional XBRL tags still seemed relevant; and - Other comments to the tags

Q2:

Although we are not responding as users, we still have the following comments for consideration. Interoperability with the IFRS SDS XBRL digital taxonomy Interoperability with the IFRS sustainability digital taxonomy will be important for many users. We understand that the ISSB has established a granularity level for its XBRL taxonomy, at which it would be possible to achieve interoperability by having more aggregated disclosures (high-level tags). We also note that the ESRS XBRL taxonomy consists of high-level tags with lower-level tags nested as children or sub-tags of those higher-level tags. We encourage both EFRAG and the ISSB to continue their collaboration to agree on equivalence between, at least, the higher-level tags in the ESRS XBRL taxonomy to those of the IFRS sustainability digital taxonomy, and to the extent possible to the more granular tags, where appropriate. As such, Deloitte is supportive of EFRAG's plans to implement concordance tables between the ESRS Set 1 digital XBRL taxonomy and the IFRS sustainability digital taxonomy, and we support interoperability to the greatest extent possible. Based on an initial assessment, we expect this comparison will be a complex and challenging task, which will include many areas of judgement due to the differences in granularity of both disclosure requirements, in terminology and in taxonomy elements. Given the increased complexity of the ESRS taxonomy compared to the IFRS sustainability digital taxonomy, concordance tables should be supported with clear guidance on how elements in the ESRS taxonomy should be grouped, so that they are consistent with the IFRS sustainability digital taxonomy. From a general perspective, the ESRS Set 1 digital XBRL taxonomy has a similar structure as the IFRS accounting and IFRS sustainability taxonomies in using dimensions and line-item concepts, but there are some tag types which may not be understood by most professionals and experts (i.e. mass, ghgEmissions, etc). For the taxonomy to work, users, preparers and assurance providers must be able to clearly understand how these elements should be implemented, ideally in a way which does not add an overly onerous burden to preparers and reporting entities. Furthermore, field-testing should be conducted to examine how sustainability reporting is currently done and prepared, so that the taxonomy can adapt if relevant. Experience of

reporting financial information under the ESEF regulation We believe it is important to consider and learn from the experience of the implementation of ESEF. Over the past three reporting periods, preparers and reviewers of ESEF filings have encountered many and varied challenges and technical limitations with XBRL tagging the financial statements, which do not seem to have been fully grasped in this Consultation. Questions have been raised around how useful content tagged with Text block tags is to users, given human involvement is required to interpret this information. While the tagging of granular information results in more usable and comparable content, the context of what and why they are reporting should not be lost. In addition, Text block tagging has also caused many challenges for software providers, issuers, and assurance providers, with the format of HTML documents being sub-optimal as they are often created by pdf conversion. This has led certain EU countries (e.g., France) to introducing systematic 'Emphasis of matter' in audit reports relating to inherent technical limitations associated with Text block tagging, which means that extracted tagged information may not be identical to the human readable information. In this regard, HTML native documents should be highly recommended in our opinion. Finally, we suggest that contextual tags relating to the issuer and its contextual information (e.g., name of entity, date of report etc.) will need to be either added to the draft ESRS taxonomy, or to a mechanism that may need to be created to use tags from other taxonomies such as ESEF.

Q3:

Yes. However, clear rules and guidance from ESMA will need to be provided around which level of tags are required where more than one level tag apply to a disclosure. Paragraph 100 of the "Explanatory note and basis for conclusions" published with this Consultation states that "EFRAG considers the tagging of the full hierarchy to be the most appropriate way". However, this would result in a significant amount of multi-tagging of narrative content and nesting of tags, which should be avoided where possible, particularly considering the technical challenges and limitations on the nesting of tagging experienced with the ESEF tagging of financial statements. Therefore, we encourage EFRAG to consider in more detail what their recommendations to ESMA will be on the recommended level of tagging required. Tagging at a more granular level may result in more data points being directly addressed by tags. Conversely, with granular tagging, some of the context behind disclosures may be lost, which should be avoided. Furthermore, more granular tagging may also result in double-tagging (if not more) if there are disclosures which meet multiple detailed tagging requirements. Further to the comments around interoperability in the response to Q2, we recommend a review of level 3 tags and comparison with the IFRS sustainability digital taxonomy, to ensure that these data points provide meaningful information, assist in a more precise representation than level 2 requirements, and reduce the likelihood of misinterpretation of the data. There will also need to be consistent rules and guidance around the requirements for tagging entity-specific information, if the use of level 1 tags is required to cover disclosures which include entity-specific information (see response to Q7).

Q4:

Yes. We agree with the way EFRAG has re-used XBRL elements to avoid double-tagging or overlapping duplicated elements. We agree with the recommendation to review the implementation of typed dimensions on the Minimum Disclosure Requirements after an analysis of the first digital reporting of ESRS statements. Given that the introduction of typed dimensions is one of the mechanisms outlined to achieve this, rules and guidance should be developed to minimise risk of technical challenges for preparers and to increase the usefulness of data for users. This support could include: - Overview of new mechanisms used – where, when and how they should be used; - Educational webinars; - Detailed guide for how to use typed dimensions; and - Validation rules to avoid inconsistencies and errors.

Q5a:

Yes. However, there are some areas to consider, most notably the concept of information being included in the machine-readable document, which may not exist in the same format in the human readable. For example, by tagging information as false, using a Boolean in the machine-readable document would immediately identify the information as "not relevant" or "not applicable", but the same type of information is not immediately captured in the human readable version. There may be situations where responses to a Boolean or enumeration require judgement. So, there should be rules and guidance around what is expected to be in the human readable, where Booleans or enumerations are to be used, and how human readable documents should be mapped.

Consideration should also be given to where tags will be presented, and how users will be able to see them, in an iXBRL viewer for example. Lastly, enumeration choices currently sit in the definition link base. However, we suggest they should be added to the presentation link base as well, meaning they are easier to find for both preparers and users.

Q5b:

No. There is a lack of clarity around to what extent these Booleans are present and used in the taxonomy and what is being proposed for them. Paragraph 136 of the "Explanatory note and basis for conclusions" outlines that EFRAG propose to "remove all remaining conditional Booleans" from the draft taxonomy. If there is more potential for confusion or grey areas with these Boolean types, then they should not be introduced or mandated.

Q6a:

Yes. Implementation of typed dimensions is useful and appropriate. However, care must be taken when implementing typed dimensions as they are more prone to human error due to their very nature. Furthermore, each instance of a typed dimension represents a separate XBRL element, so we recommend investigating mechanics for how to reuse typed dimensions which have already been created. This may involve additional validation rules to perform sense checks which wouldn't be required if explicit dimensions were used. There should also be clear rules and guidance on which dimensions to use in which situations, as this is an area of significant change to what reporting entities are used to with the ESEF tagging of financial information. For example, a recommended naming convention could be outlined to limit the potential for mistakes e.g. P1 for policy number 1 etc.

Q6b:

No. As per XBRL International's "Technical Considerations for the use of XBRL Dimensions 1.0", the use case for open hypercubes is still uncertain as the preparing entities should be able to create or extend closed hypercubes to meet their needs, making it unclear what the separate need for open hypercubes would be. As such, the introduction of these elements would be a cause for concern and alternative options should be considered. It is also not clear to what extent open hypercubes are anticipated to be required in filings.

Q7;

Yes. Furthermore, clear rules and guidance should be provided to minimise custom/entity-specific tags. Out of the two ways identified to capture entity-specific datapoints in paragraphs 116-117 of the "Explanatory note and basis for conclusions" published with this Consultation, we consider the second option of using 'other' tags is more appropriate, as this reduces the need for multi-tagging of

narrative content. As noted in response to Q3, rules and guidance around tagging of entity-specific disclosures should be consistent with rules for which levels of tags are required to be applied to a disclosure.

Q8:

No. These need to be much more comprehensive, to reflect the size and complexity of this taxonomy. Given this proposed taxonomy includes more complexities than the ESEF taxonomy for the financial information, the validation rules should be equivalently comprehensive, covering all aspects of the tagged data, e.g., context and fact validation, mandatory mark-ups, percentage warnings, cross axis validations, technical validations, bespoke validation tests to ensure typed dimensions are used properly and consistently. Where existing validations for the ESEF taxonomy are intended to be used for the ESRS taxonomy as well, this should be explicitly stated. We also suggest validation rules are developed for material information, voluntary information, circumstantial information (potentially using Booleans as indication) given the varying disclosure requirements in these areas. Validation rules should include sufficient Error category tests, to prevent erroneous and poor-quality filings from being able to be submitted. They should also include 'Warning messages' which could be potential indicators of the quality of a filing. Where possible, 'Warning messages' which result in false-positive messages should be minimised. For the first and second validation rules included in paragraphs 107-109 of the "Explanatory note and basis for conclusions", these should be implemented carefully to avoid false positives. As for the third validation rule, the value of information messages is not clear. Validation Rules should remain of two types i.e. Errors and Warnings, to align with other taxonomies. Finally, we recommend that the timing of the taxonomy and related validation rules releases be managed to enable entities, service providers and assurance providers enough time to identify changes and update tools before the related reporting requirements come into effect.

Q9:

Incorporation by reference Tagging a concept in different sections of a document through continuations has been a challenge for most preparers and reporting entities. This is cited as a potential element of incorporation by reference in paragraph 119 of the "Explanatory note and basis for conclusions", but given the increased complexity of multiple XHTML documents, it is not clear how achievable this would be in practice. The draft ESRS Set 1 digital XBRL taxonomy needs a proper mechanism for cross-referencing, particularly considering the options stipulated in the ESRS 1 text itself. There is also a question around whether issuers will opt for integrated reports. The suggestion in paragraph 45 to use the taxonomy as a structure for the sustainability reporting according to the ERSR requirements, will be a key factor for the success of ESRS/XBRL tagging, but it is considered more likely that issuers will retrofit their existing disclosures and ESG reporting, unless the requirement to follow the structure of the taxonomy is clearly mandated. From our experience, performing a retrofitting exercise a posteriori is likely to prove difficult to implement. Needed guidance for reporting Clear rules and guidance should be provided to issuers in order to simplify and standardize the sustainability-related information (ESRS structure) to avoid the use of complex design elements (Multi-columns, Tables, Charts, Pictures...), as it will be difficult/ impossible to retain the formatting in the extracted tagged information. As for guidance on how to adapt to the reporting format required by the XBRL reporting, guidance will be needed for both mature reporting entities, who will need to know how to adapt their existing reporting to the XBRL format, and new reporters who are reporting for the first time. Challenges for adapting to XBRL reporting format Due to the granularity of this draft of ESRS XBRL Taxonomy, we anticipate significant delays in issuers' publication/submission schedules for preparation, update, review and approval of ESRS XBRL tagging. Significant challenges are expected from the structure of issuers' existing reports.

Categorisation of gender To enable better inclusion of LGBT+ people, consideration of the concept of legal gender recognition taking root in Europe and considering substantial differences that may exist between countries. We would like EFRAG to consider having gender "members" extended to non-binary genders already adopted or considered by EU Member States (ex. "X"). Any questions in this regard, or data privacy/confidentiality potentially related questions, i.e. employee info, would need to be reviewed carefully before application. Examples include:

- [401060] S1-6 Characteristics of undertaking's employees: "Explanation of why it is not possible to disclose data about employees for gender categorised as other than female and male and why this category is not applicable [text block]" o Issuers might not be willing to disclose this in such details.
- [401060] S1-6 Characteristics of undertaking's employees: "Characteristics of undertaking's employees - information on employees by contract type and gender [table]" o Potential privacy issue in case of x1 unique occurrence in a contract type that could exist considering the size and diversity of legal entities in scope for ESRS.

Attached Excel file

8 April 2024

EFRAG
35 Square de Meeûs
1000 Brussels
Belgium

Adresse postale :
TSA 20303
92030 La Défense Cedex

To the attention of Mr Patrick de Cambourg

EFRAG Consultation on Draft ESRS Set 1 XBRL Taxonomy and Draft Article 8 XBRL Taxonomy

Cher Patrick,

Deloitte France is pleased to respond to EFRAG's consultation ('Consultation') on the draft digital XBRL taxonomies for ESRS Set 1 and the EU Taxonomy Article 8 ('draft digital taxonomy'). As digital tagging of sustainability reporting is a required element in the Corporate Sustainability Reporting Directive (CSRD), we appreciate the thorough and complex exercise conducted by EFRAG and partners in adapting the required disclosures into digital taxonomies. We have prepared this response by collecting input beyond France from the wider Deloitte network of ESRS, environmental Taxonomy, and XBRL specialists.

We understand the time constraints under which EFRAG has been working to be in a position to deliver to the European Commission ('EC') the required draft digital taxonomies within the time frame specified by the CSRD. Still, we want to highlight that this consultation had a very short turn-around period, which has affected our ability to cover all the questions in full depth. Particularly, we have not been able to analyse the draft Article 8 digital XBRL taxonomy for the financial sector and only covered the non-financial sector superficially. As such, this short timing has affected the depth and thoroughness of the review we have been able to conduct, as well as the completeness of the feedback we are able to provide. In addition, considering the complexity of the proposals, they would have warranted field-testing to check their ability to be implemented. Allowing proper time for stakeholders' consultation, and conducting field-testing, would likely help contributing to enhancing the ultimate quality of the standards prepared by EFRAG.

Based on our limited review of the proposals, our key comments on the Consultation, which we describe below, are as follows:

With respect to the draft ESRS Set 1 digital XBRL taxonomy

- (a) The presented draft digital ESRS taxonomy includes a high level of granularity and complexity, which will be difficult to implement, and consequently which will be a significant source of errors. Whilst we understand that EFRAG's approach has been to make available 'a tool' with the greatest granularity possible, we suggest the following to EFRAG. First, to simplify the granularity and, second, to convey to ESMA two suggestions that when they develop the proposals for the tagging requirements in the European Union, to further investigate the real needs from those who would be extracting the ESRS information digitally, so as to assess whether they actually need and will be frequently using that detailed level of granularity. ESMA may then tailor the tagging requirements accordingly. In summary, further implementation studies and cost/benefit analyses would be needed in our view;

- (b) Interoperability with the (proposed) IFRS Sustainability Disclosure Taxonomy is paramount and should be achieved to the greatest extent possible;
- (c) The mechanism for incorporation by reference needs to be improved to better accommodate for existing sustainability reporting practices and integrated reporting;
- (d) More validation rules will be needed to help implementation by the preparers and reducing the risk of errors; and
- (e) Based on a review of the content of the tags, some tags will need updates to their description or type, and some additional tags might be needed to fully capture the content of the ESRS.

With respect to the draft Article 8 digital XBRL taxonomy for the non-financial sector

- (a) Based on a limited review of the content of the tags, some tags will need to be reviewed; and
- (b) Some of the published examples in this consultation on how to fill out the Article 8 templates for the non-financial sector raise questions of consistency with current practices and, in our view, need further consideration.

I. Draft ESRS Set 1 digital XBRL taxonomy

On challenges EFRAG should consider for implementing the draft digital taxonomy

Based on our experience as auditors providing assurance on financial reports prepared using the current European Single Electronic Filing (ESEF) Taxonomy, which still proves difficult today even though the tagging of financial information is less complex than for sustainability information and the practice more mature, we consider that the high level of complexity and granularity of the draft digital XBRL taxonomies for ESRS Set 1 will bring significant risks of errors. Lack of reporting quality, potentially caused by the complexity of the exercise, will require significant work and resources from preparing entities and auditors alike.

While we support the introduction of technical features which are not included in the ESEF Taxonomy for financial information (i.e., Extensible Enumerations, Typed Dimensions and Booleans), in order to enable reflecting the Disclosure Requirements in the ESRS, we also want to highlight the challenges this will cause reporting entities or preparers of XBRL reports due to the higher level of implementation complexity. This not only pertains to the challenges in tagging the data for reporting entities, but also for the changes needed to existing software to implement new features, which will require time, cost and adaptation from software and service providers. As such, we would support an exercise to analyse whether the granularity of information could be further reduced by merging certain tagged information. To support this, a cost/benefit analysis between the value of granularity vs. precision and cost of errors could be conducted.

Multi-tagging

Multi-tagging of narrative content proved very difficult to implement in the tagging of ESEF financial information. The inclusion of levels is a welcome advancement on the ESEF taxonomy to address this. Still, we encourage EFRAG to provide guidance to ESMA how to avoid the multi-tagging burden to the extent possible by specifying at what level(s) tagging would be required to fulfil the CSRD tagging requirements: either at the most granular level, or at the higher levels (level 1-3), with the overall objective to avoid nested tags, as well as multi-tagging of narrative content.

Numerous facts and circumstances should be considered when deciding which levels of tags would be appropriate, further elaborated in our responses to the consultation questions. Furthermore, there should be as much consistency with the existing ESEF tagging rules as possible, to avoid confusion for preparers and users.

Tagging cross-referencing

One mechanism we consider essential for EFRAG to develop further for the digital ESRS taxonomy is regarding how reporting entities can use incorporation by reference in their tagged sustainability reporting. Incorporation by reference is stipulated in section 9.1 of ESRS 1, but the options given for how this would be accomplished within the draft digital ESRS taxonomy are insufficient to fully implement this concept. Not having an ability to cross-reference with other reports in XBRL will add a significant practical challenge and does not align to how integrated reporting is currently done by entities. The precise conditions for cross-referencing stipulated in ESRS 1 already bring challenges to entities practicing integrated reporting, which should not be increased further by additional constraints in the digital ESRS taxonomy.

Validation rules

In order to ease implementation of this complex exercise, it will be necessary to work further towards minimising errors in the reported data through appropriate validation rules, the same way as is done for financial reporting with ESEF. Please see our answers submitted in the questionnaire for examples of validation rules from financial reporting to consider.

On interoperability with the (proposed) IFRS Sustainability Disclosure Taxonomy

Just as is the case with the ESRS and the IFRS Sustainability Disclosure Standards ('IFRS SDS'), we support interoperability between the two sets of respective digital XBRL taxonomies. It should be a priority. For reporting entities, ideally, it should enable simple digital reporting when operating under both IFRS SDS and ESRS requirements. For users, it should enable a comparison of data and reported information between entities for elements that are equivalent or comparable.

We understand that the ISSB has established a granularity level for its XBRL taxonomy, at which it would be possible to achieve interoperability by having more aggregated disclosures (high-level tags). We also note that the ESRS XBRL taxonomy consists of high-level tags with lower-level tags nested as children or sub-tags of those higher-level tags. We encourage both EFRAG and the ISSB to continue their collaboration to agree on equivalence between, at least, the higher-level tags in the ESRS XBRL taxonomy to those of the IFRS sustainability digital taxonomy, and to the extent possible to the more granular tags, where appropriate. To this end, we look forward to further understanding whether the proposed solution of a concordance table between the two digital XBRL taxonomies announced with this consultation to map the interoperability between the two taxonomies would achieve this objective.

In their striving for interoperability, both the ESRS digital taxonomy and the IFRS sustainability digital taxonomy will have to consider the complications they will bring to ensure continuous interoperability. The taxonomies will have to be re-evaluated each time there are changes within either set of standards, meaning twice as many changes will need to be adapted.

We have observed that the draft ESRS digital taxonomy employs more unique items than the IFRS sustainability digital taxonomy, which makes more use of high-level tags. While we support the use of unique tags over the approach of more general tags in the IFRS sustainability digital taxonomy, please remember, as indicated above, that we also recommend EFRAG to consider further reducing the complexity of its ESRS digital taxonomy.

On support needed for entities and the assurance profession with the introduction of the taxonomies

With the structure of the ESRS digital taxonomy, as demonstrated in the illustrated sustainability reporting examples of ESRS reporting published in this Consultation, there is a risk of the proposed structure being too prescriptive. The structure required by the ESRS digital taxonomy to tag within its hierarchy is different from how entities currently report, with a purpose of informing their various stakeholders of their sustainable activities. The ESRS digital taxonomy should not put barriers in the way for entities to communicate information in a useful way to users. If it is relevant for them to do so with a design that is different from the structure of the ESRS, the ESRS digital taxonomy should allow them to do so.

We recommend that EFRAG, and subsequently ESMA, consider conducting field-testing of how sustainability reporting is currently being done, and how the ESRS digital taxonomy can accommodate for this. Furthermore, we highly recommend that they perform a communication exercise which includes clear information on what they expect from reporting entities regarding the structure of the report, and guidance on:

- (a) presentation of information for effective tagging; and
- (b) how to use complex design elements (Multi-columns, Tables, Charts, Pictures...) while still sufficiently including the required data.

The importance of this communication should not be underestimated.

Thorough guidance will be needed to educate entities on how to use the complex XBRL mechanisms created in order to minimise the use of custom or entity-specific tags (extensions). We support the inclusion of some of custom or entity-specific tags in the draft ESRS digital taxonomy, but we believe it is critical that entities are made aware of the various mechanisms in the taxonomy to avoid, where possible, entity-specific tags.

On the accuracy of how the draft digital taxonomy covers the standards

We appreciate the effort from EFRAG aiming at accurately reflecting the ESRS Set 1, first with its draft Implementation Guidance IG3 with identified Datapoints from the ESRS Set 1 standards, and now reflected in the draft digital ESRS taxonomy. We largely agree with how EFRAG has broken down the standards into XBRL elements. The comments we have for improvement have been included in the appendix and our response to the questionnaire, including a list of additional tags we recommend including in the finalised taxonomy.

II. Draft Article 8 digital XBRL taxonomy

Due to the short consultation period, in the draft Article 8 digital XBRL taxonomy we have only been able to focus our review on the proposed tags for reflecting the Article 8 Disclosure Delegated Act, Annex I and II, applicable to the non-financial sector. Our detailed comments are included in the Consultation questionnaire.

We have examined the examples of tables provided by EFRAG in appendix 2 of this Consultation and have observed some possible inconsistencies with current practices in filling out the templates, which should be reviewed by EFRAG. Our comment focuses particularly on how the Article 8 KPI template should be completed regarding how eligible but not aligned activities should be disclosed.

III. Timing of the implementation of the digital XBRL taxonomies

Lastly, we want to address the communication around when digital tagging will be required for CSRD reporting entities. The CSRD requires digital tagging, and assurance of the tagging, as from year-end 2024 for the first wave of entities having to apply the CSRD. Realistically, entities and their assurance providers will be not in a position to comply with those requirements until the digital XBRL taxonomies and associated requirements are finalised and issued by EFRAG, ESMA and the European Commission. To provide clarity to entities, we suggest EFRAG recommends to the EC:

- (a) publishing an official confirmation that entities in scope of CSRD are not expected to perform the tagging and therefore that assurance will not be required, until after the delegated acts are finalised and published in the EU Official Journal; and
- (b) providing further communication as to when it is expected that entities in scope of CSRD will be required to tag the information disclosed in their sustainability statement using those digital taxonomies. Sufficient lead-time will be needed for implementation once the taxonomy development process has been completed (including that from ESMA and the EC).

The timing of the final digital XBRL taxonomies, as well as future updates, must be anticipated to enable issuers, service and software providers and assurance providers enough time to identify changes and update tools. Considering the difficulties observed with the implementation of today's ESEF financial statements' tagging, it is important that support is given to transitioning entities to ease the process, such as the communication and guidance mentioned previously (including the possibility to organise filing dry runs). Entities should be incentivised to consider tagging from the start of their sustainability reporting's preparation, to ease the transition.

If you have any questions on our comments, please contact Julien Rivals at +33 1 40 88 83 94.

Yours sincerely



Julien Rivals

Deloitte France Climate and Sustainability Assurance Leader
Deloitte & Associés

Appendix 1— Draft ESRS Set 1 digital XBRL taxonomy – Detailed comments

Q1: Do you agree that the digital Draft ESRS Set 1 XBRL Taxonomy adequately represents the ESRS disclosure requirements?

Yes/No/Please explain your answer

Deloitte response:

Please find below the following two tables detailing all tags where we have recommendations for changes, as well as a list of tags we consider should be added to the ESRS digital taxonomy:

- **“Deloitte - ESRS Set 1 digital XBRL taxonomy - Comments on proposed tags”** – List of comments to the proposed XBRL tags for the ESRS Set 1 XBRL taxonomy
- **“Deloitte - ESRS Set 1 digital XBRL taxonomy - Proposed XBRL tags to be added”** - List of proposed additional XBRL tags for the ESRS Set 1 XBRL taxonomy

Comments will touch upon:

- Instances where we think the label could be more precise: Here we have either suggested changes to the XBRL label description to better mirror the text in the ESRS themselves, or added precisions to the XBRL label descriptions, in order to avoid having to add separate tags to cover missing nuances from the text;
- Instances where the wrong type has been identified;
- List of XBRL tags EFRAG should consider adding to the ESRS digital XBRL taxonomy; where possible we have suggested expanding the label description to avoid the creation of additional tags to support our message for less granularity, but some additional XBRL tags still seemed relevant; and
- Other comments to the tags

Q2: Do you agree that the Draft ESRS XBRL Taxonomy as currently designed meet the users’ (analysts, data providers, financial institutions, investors, regulators, etc.) needs? If not, what could it be improved?

Yes/No/Please explain your answer

Deloitte response:

Although we are not responding as users, we still have the following comments for consideration.

Interoperability with the IFRS SDS XBRL digital taxonomy

Interoperability with the IFRS sustainability digital taxonomy will be important for many users. We understand that the ISSB has established a granularity level for its XBRL taxonomy, at which it would be possible to achieve interoperability by having more aggregated disclosures (high-level tags). We also note that the ESRS XBRL taxonomy consists of high-level tags with lower-level tags nested as children or sub-tags of those higher-level tags.

We encourage both EFRAG and the ISSB to continue their collaboration to agree on equivalence between, at least, the higher-level tags in the ESRS XBRL taxonomy to those of the IFRS sustainability digital taxonomy, and to the extent possible to the more granular tags, where appropriate. As such, Deloitte is supportive of EFRAG's plans to implement concordance tables between the ESRS Set 1 digital XBRL taxonomy and the IFRS sustainability digital taxonomy, and we support interoperability to the greatest extent possible. Based on an initial assessment, we expect this comparison will be a complex and challenging task, which will include many areas of judgement due to the differences in granularity of both disclosure requirements, in terminology and in taxonomy elements.

Given the increased complexity of the ESRS taxonomy compared to the IFRS sustainability digital taxonomy, concordance tables should be supported with clear guidance on how elements in the ESRS taxonomy should be grouped, so that they are consistent with the IFRS sustainability digital taxonomy.

From a general perspective, the ESRS Set 1 digital XBRL taxonomy has a similar structure as the IFRS accounting and IFRS sustainability taxonomies in using dimensions and line-item concepts, but there are some tag types which may not be understood by most professionals and experts (i.e. mass, ghgEmissions, etc). For the taxonomy to work, users, preparers and assurance providers must be able to clearly understand how these elements should be implemented, ideally in a way which does not add an overly onerous burden to preparers and reporting entities. Furthermore, field-testing should be conducted to examine how sustainability reporting is currently done and prepared, so that the taxonomy can adapt if relevant.

Experience of reporting financial information under the ESEF regulation

We believe it is important to consider and learn from the experience of the implementation of ESEF. Over the past three reporting periods, preparers and reviewers of ESEF filings have encountered many and varied challenges and technical limitations with XBRL tagging the financial statements, which do not seem to have been fully grasped in this Consultation.

Questions have been raised around how useful content tagged with *Text block* tags is to users, given human involvement is required to interpret this information. While the tagging of granular information results in more usable and comparable content, the context of what and why they are reporting should not be lost.

In addition, *Text block* tagging has also caused many challenges for software providers, issuers, and assurance providers, with the format of HTML documents being sub-optimal as they are often created by pdf conversion. This has led certain EU countries (e.g., France) to introducing systematic 'Emphasis of matter' in audit reports relating to inherent technical limitations associated with *Text block* tagging, which means that extracted tagged information may not be identical to the human readable information. In this regard, HTML native documents should be highly recommended in our opinion.

Finally, we suggest that contextual tags relating to the issuer and its contextual information (e.g., name of entity, date of report etc.) will need to be either added to the draft ESRS taxonomy, or to a mechanism that may need to be created to use tags from other taxonomies such as ESEF.

Q3: Do you agree with hierarchy provided in the presentation linkbase of the Draft ESRS XBRL taxonomy, including the Level 1, 2 and 3 of narrative textblock tags (as explained in section 6.5. of the Explanatory Note and Basis for Conclusions)? And if not, what could be improved?

Yes/No/Please explain your answer

Deloitte response:

Yes. However, clear rules and guidance from ESMA will need to be provided around which level of tags are required where more than one level tag apply to a disclosure. Paragraph 100 of the “Explanatory note and basis for conclusions” published with this Consultation states that “EFRAG considers the tagging of the full hierarchy to be the most appropriate way”. However, this would result in a significant amount of multi-tagging of narrative content and nesting of tags, which should be avoided where possible, particularly considering the technical challenges and limitations on the nesting of tagging experienced with the ESEF tagging of financial statements.

Therefore, we encourage EFRAG to consider in more detail what their recommendations to ESMA will be on the recommended level of tagging required. Tagging at a more granular level may result in more data points being directly addressed by tags. Conversely, with granular tagging, some of the context behind disclosures may be lost, which should be avoided. Furthermore, more granular tagging may also result in double-tagging (if not more) if there are disclosures which meet multiple detailed tagging requirements.

Further to the comments around interoperability in the response to Q2, we recommend a review of level 3 tags and comparison with the IFRS sustainability digital taxonomy, to ensure that these data points provide meaningful information, assist in a more precise representation than level 2 requirements, and reduce the likelihood of misinterpretation of the data.

There will also need to be consistent rules and guidance around the requirements for tagging entity-specific information, if the use of level 1 tags is required to cover disclosures which include entity-specific information (see response to Q7).

Q4: Do you agree with the way EFRAG has re-used XBRL elements in the Draft ESRS XBRL Taxonomy to avoid double-tagging, as described in section 6.6. of the Explanatory Note and Basis for Conclusions, and as implemented for ESRS MDR elements?

Yes/No/Please explain your answer

Deloitte response:

Yes. We agree with the way EFRAG has re-used XBRL elements to avoid double-tagging or overlapping duplicated elements.

We agree with the recommendation to review the implementation of typed dimensions on the Minimum Disclosure Requirements after an analysis of the first digital reporting of ESRS statements.

Given that the introduction of typed dimensions is one of the mechanisms outlined to achieve this, rules and guidance should be developed to minimise risk of technical challenges for preparers and to increase the usefulness of data for users. This support could include:

- Overview of new mechanisms used – where, when and how they should be used;
- Educational webinars;
- Detailed guide for how to use typed dimensions; and
- Validation rules to avoid inconsistencies and errors.

Q5a: Do you agree that the implementation of semi-narrative (yes/no Booleans, dropdown enumerations) enriches the narrative disclosures and are therefore particularly relevant for users?

Yes/No/Please explain your answer

Deloitte response:

Yes. However, there are some areas to consider, most notably the concept of information being included in the machine-readable document, which may not exist in the same format in the human readable. For example, by tagging information as false, using a Boolean in the machine-readable document would immediately identify the information as "*not relevant*" or "*not applicable*", but the same type of information is not immediately captured in the human readable version. There may be situations where responses to a Boolean or enumeration require judgement. So, there should be rules and guidance around what is expected to be in the human readable, where Booleans or enumerations are to be used, and how human readable documents should be mapped.

Consideration should also be given to where tags will be presented, and how users will be able to see them, in an iXBRL viewer for example.

Lastly, enumeration choices currently sit in the definition link base. However, we suggest they should be added to the presentation link base as well, meaning they are easier to find for both preparers and users.

Q5b: Do you agree that the technical and conditional Booleans as described in section A1.6. of the Explanatory Note and Basis for Conclusions provide a clear benefit for users since they allow tagging of positive and negative confirmations?

Yes/No/Please explain your answer

Deloitte response:

No. There is a lack of clarity around to what extent these Booleans are present and used in the taxonomy and what is being proposed for them. Paragraph 136 of the "Explanatory note and basis for conclusions" outlines that EFRAG propose to "*remove all remaining conditional Booleans*" from the draft taxonomy.

If there is more potential for confusion or grey areas with these Boolean types, then they should not be introduced or mandated.

Q6a (XBRL experts only): Do you agree with the dimensional modelling of the ESRS XBRL taxonomy and in particular with the implementation of typed dimensions for IROs, policies, actions, targets and metrics as described in section A1.6. of the Explanatory Note and Basis for Conclusions?

Yes/No/Please explain your answer

Deloitte response:

Yes. Implementation of typed dimensions is useful and appropriate.

However, care must be taken when implementing typed dimensions as they are more prone to human error due to their very nature. Furthermore, each instance of a typed dimension represents a separate XBRL element, so we recommend investigating mechanics for how to reuse typed dimensions which have already been created. This may involve additional validation rules to perform sense checks which wouldn't be required if explicit dimensions were used. There should also be clear rules and guidance on which dimensions to use in which situations, as this is an area of significant change to what reporting entities are used to with the ESEF tagging of financial information. For example, a recommended naming convention could be outlined to limit the potential for mistakes e.g. P1 for policy number 1 etc.

Q6b (XBRL experts only): Do you agree with the introduction of open hypercubes for optional disaggregation as described in section A1.6. of the Explanatory Note and Basis for Conclusions? If not, how it should be improved?

Yes/No/Please explain your answer

Deloitte response:

No. As per XBRL International's "*Technical Considerations for the use of XBRL Dimensions 1.0*", the use case for open hypercubes is still uncertain as the preparing entities should be able to create or extend closed hypercubes to meet their needs, making it unclear what the separate need for open hypercubes would be. As such, the introduction of these elements would be a cause for concern and alternative options should be considered.

It is also not clear to what extent open hypercubes are anticipated to be required in filings.

Q7: Do you agree with the approach that minimizes the need for XBRL taxonomy extensions therefore supporting comparability across preparers and relevance, by providing mechanisms for tagging of the following disclosures, as described section 6.9. of the Explanatory Note and Basis for Conclusions:

1 IROs, Policies, Actions and Resources, Targets and Metrics;

2 additional requirement to ESRS datapoints);

3 disclosures stemming from other legalisations or generally accepted sustainability standards and frameworks; and

4 other entity specific disclosures, including metrics?

If not, how should it be improved?

Yes/No/Please explain your answer

Deloitte response:

Yes. Furthermore, clear rules and guidance should be provided to minimise custom/entity-specific tags.

Out of the two ways identified to capture entity-specific datapoints in paragraphs 116-117 of the “Explanatory note and basis for conclusions” published with this Consultation, we consider the second option of using ‘other’ tags is more appropriate, as this reduces the need for multi-tagging of narrative content.

As noted in response to Q3, rules and guidance around tagging of entity-specific disclosures should be consistent with rules for which levels of tags are required to be applied to a disclosure.

Q8: Do you think that the validation rules implemented in the Draft ESRS XBRL Taxonomy as described in section 6.8. of the Explanatory Note and Basis for Conclusions are appropriate? If not, please explain why and/or which additional validation rules or consistency checks should be implemented.

Yes/No/Please explain your answer

Deloitte response:

No. These need to be much more comprehensive, to reflect the size and complexity of this taxonomy. Given this proposed taxonomy includes more complexities than the ESEF taxonomy for the financial information, the validation rules should be equivalently comprehensive, covering all aspects of the tagged data, e.g., context and fact validation, mandatory mark-ups, percentage warnings, cross axis validations, technical validations, bespoke validation tests to ensure typed dimensions are used properly and consistently. Where existing validations for the ESEF taxonomy are intended to be used for the ESRS taxonomy as well, this should be explicitly stated.

We also suggest validation rules are developed for material information, voluntary information, circumstantial information (potentially using Booleans as indication) given the varying disclosure requirements in these areas.

Validation rules should include sufficient Error category tests, to prevent erroneous and poor-quality filings from being able to be submitted.

They should also include 'Warning messages' which could be potential indicators of the quality of a filing. Where possible, 'Warning messages' which result in false-positive messages should be minimised.

For the first and second validation rules included in paragraphs 107-109 of the "Explanatory note and basis for conclusions", these should be implemented carefully to avoid false positives. As for the third validation rule, the value of information messages is not clear. Validation Rules should remain of two types i.e. Errors and Warnings, to align with other taxonomies

Finally, we recommend that the timing of the taxonomy and related validation rules releases be managed to enable entities, service providers and assurance providers enough time to identify changes and update tools before the related reporting requirements come into effect.

Q9: Do you have any other comment or suggestions?

Comment box

Deloitte response:

Incorporation by reference

Tagging a concept in different sections of a document through continuations has been a challenge for most preparers and reporting entities. This is cited as a potential element of incorporation by reference in paragraph 119 of the "Explanatory note and basis for conclusions", but given the increased complexity of multiple XHTML documents, it is not clear how achievable this would be in practice. The draft ESRS Set 1 digital XBRL taxonomy needs a proper mechanism for cross-referencing, particularly considering the options stipulated in the ESRS 1 text itself.

There is also a question around whether issuers will opt for integrated reports. The suggestion in paragraph 45 to use the taxonomy as a structure for the sustainability reporting according to the ERSR requirements, will be a key factor for the success of ESRS/XBRL tagging, but it is considered more likely that issuers will retrofit their existing disclosures and ESG reporting, unless the requirement to follow the structure of the taxonomy is clearly mandated. From our experience, performing a retrofitting exercise a posteriori is likely to prove difficult to implement.

Needed guidance for reporting

Clear rules and guidance should be provided to issuers in order to simplify and standardize the sustainability-related information (ESRS structure) to avoid the use of complex design elements (Multi-columns, Tables, Charts, Pictures...), as it will be difficult/ impossible to retain the formatting in the extracted tagged information.

As for guidance on how to adapt to the reporting format required by the XBRL reporting, guidance will be needed for both mature reporting entities, who will need to know how to adapt their existing reporting to the XBRL format, and new reporters who are reporting for the first time.

Challenges for adapting to XBRL reporting format

Due to the granularity of this draft of ESRS XBRL Taxonomy, we anticipate significant delays in issuers' publication/submission schedules for preparation, update, review and approval of ESRS XBRL tagging. Significant challenges are expected from the structure of issuers' existing reports.

Categorisation of gender

To enable better inclusion of LGBT+ people, consideration of the concept of legal gender recognition taking root in Europe and considering substantial differences that may exist between countries. We would like EFRAG to consider having gender “members” extended to non-binary genders already adopted or considered by EU Member States (ex. “X”). Any questions in this regard, or data privacy/confidentiality potentially related questions, i.e. employee info, would need to be reviewed carefully before application. Examples include:

- [401060] S1-6 Characteristics of undertaking's employees: “Explanation of why it is not possible to disclose data about employees for gender categorised as other than female and male and why this category is not applicable [text block]”
 - *Issuers might not be willing to disclose this in such details.*
- [401060] S1-6 Characteristics of undertaking's employees: “Characteristics of undertaking's employees - information on employees by contract type and gender [table]”
 - *Potential privacy issue in case of x1 unique occurrence in a contract type that could exist considering the size and diversity of legal entities in scope for ESRS.*

Q10: Upload of technical attachments to the survey responses.

Browse upload

Upload will consist of this comment letter as well as a list of detailed comments to tags from Q1 of this and the article 8 taxonomy questionnaire.

IV. Appendix 2— Draft Article 8 digital XBRL taxonomy - Detailed comments

Q1: Do you agree that the Draft Article 8 XBRL Taxonomy adequately represents the Article 8 disclosure requirements?

Yes/No/Please explain your answer

Deloitte response:

We want to highlight that this consultation has had a very short turn-around period, which has affected our ability to cover all the questions in full depth. Particularly, we have not been able to analyse the draft Article 8 digital XBRL taxonomy for the financial sector and our review only covered the non-financial sector superficially. This short timing has affected the depth and thoroughness of the review we have been able to conduct, as well as the completeness of the feedback we are able to provide. In addition, considering the complexity of the proposals, they would have warranted field-testing to check their ability to be implemented.

Please find below the following two tables detailing all tags where we have recommendations for changes, as well as a list of tags we consider should be added to the Article 8 digital taxonomy:

- ***“Deloitte - Article 8 digital XBRL taxonomy - Comments on proposed tags”*** – List of comments to the proposed XBRL tags for the ESRS Set 1 XBRL taxonomy
- ***“Deloitte - Article 8 digital XBRL taxonomy - Proposed XBRL tags to be added”*** - List of proposed additional XBRL tags for the ESRS Set 1 XBRL taxonomy

The recommended changes include:

- Instances where we think the label could be more precise;
- Labels or tags that should be split into two, in order to accommodate for different data asked; and
- Other comments to the tags.

Furthermore, we want to encourage EFRAG to reconsider the examples of Article 8 reporting provided in appendix 2 of this Consultation, due to the following observations:

- In section A.2 *“Taxonomy Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)”* of the Article 8 KPI template for undertakings in the non-financial sector, we noted that for activities that are eligible for more than one environmental objective, no allocation to a relevant objective has been performed. This leads to percentages of turnover per environmental objective that exceed 100%, which should not be possible; and
- In addition, the total of the percentages regarding taxonomy aligned activities and taxonomy not-aligned activities (the sum of A.1 and A.2) does not correspond to the actual sum of the two lines.

Because of these observed inconsistencies, the provided examples are leading to more complexity and confusion, as this is not consistent with some current practice in filling the templates. Moreover, these examples are not transparent about how information can be reconciled.

Q2: Do you agree that Article 8 statements tagged with the Draft Article 8 XBRL Taxonomy are useable for users? And if not, what could be improved?

Yes/No/Please explain your answer

Deloitte response:

- We will not be responding to this question

Q3: Do you have any other comment or suggestions?

Yes/No/Please explain your answer

Deloitte response:

- We will not be responding to this question

Q4: Upload of technical attachments to the survey responses.

Yes/No/Please explain your answer

Deloitte response:

Browse upload

Upload will consist of this comment letter as well as a list of detailed comments to tags from Q1 of ESRS digital XBRL taxonomy and the article 8 taxonomy questionnaire.

Note: please note that we have not been able to analyse the draft Article 8 digital XBRL taxonomy for the financial sector and our review only covered draft Article 8 digital XBRL taxonomy for the non-financial sector superficially.

Deloitte - ESRS Set 1 digital XBRL taxonomy - Comments on proposed tags

Technical name (unique ID)	ESRS standard	XBRL Label description	Current type	Current level	Comment to EFRAG
esrs:ReportingPeriodStartDate	[200510] ESRS2.BP-1 General basis for preparation of sustainability statement	Reporting period start date	date	2	Consider moving tags that relate to general report scope, and might be looped into other reporting like ESEF, outside of specific DRs in the structure. This could include name of reporting entity, reporting data, and similar meta data.
esrs:ReportingPeriodEndDate	[200510] ESRS2.BP-1 General basis for preparation of sustainability statement	Reporting period end date	date	2	Consider moving tags that relate to general report scope, and might be looped into other reporting like ESEF, outside of specific DRs in the structure. This could include name of reporting entity, reporting data, and similar meta data.
esrs:DescriptionOfPlannedActionsToImproveAccuracyInFutureOfMetricsThatIncludeUpstreamAndOrDownstreamValueChainDataEstimatedUsingIndirectSourcesExplanatory	[200520] ESRS2.BP-2 Disclosures in relation to specific circumstances	Description of planned actions to improve accuracy in future of metrics that include upstream and (or) downstream value chain data estimated using indirect sources [text block]	textBlock	3	Suggest updating XBRL label description to read: [where applicable] Description of planned actions to improve accuracy in future of metrics that include upstream and (or) downstream value chain data estimated using indirect sources [text block]
esrs:ESRSMetricsDisclosedThatAreSubjectToHighLevelOfMeasurementUncertainty	[200520] ESRS2.BP-2 Disclosures in relation to specific circumstances	ESRS metric(s) disclosed that are subject to high level of measurement uncertainty	enumerationSet	3	Suggest updating XBRL label description to read: ESRS metric(s) and monetary amount disclosed that are subject to high level of measurement uncertainty
esrs:ExplanationOfChangesInPreparationAndPresentationOfSustainabilityInformationAndReasonsForThemExplanatory	[200520] ESRS2.BP-2 Disclosures in relation to specific circumstances	Explanation of changes in preparation and presentation of sustainability information and reasons for them [text block]	textBlock	3	Either add additional tag for the information required in ESRS 2.13.a about "including why the replaced metric provides more useful information", or add that to the label description for this tag
esrs:OptionToOmitInformationRequiredByESRS E4, ESRS S1, ESRS S2, ESRS S3 or ESRS S4 in Accordance With Appendix C of ESRS 1 Abstract	[200520] ESRS2.BP-2 Disclosures in relation to specific circumstances	Option to omit information required by ESRS E4, ESRS S1, ESRS S2, ESRS S3 or ESRS S4 in accordance with Appendix C of ESRS 1 [abstract]	string	2	Suggest updating XBRL label description to read: Option to omit information required by ESRS E4, ESRS S1, ESRS S2, ESRS S3 or ESRS S4 Use of phase-in provisions in accordance with Appendix C of ESRS 1 [abstract]
esrs:DescriptionOfActionsTakenToIdentify, Monitor, Prevent, Mitigate, Remediate Or Bring End To Actual Or Potential Adverse Impacts Related To Sustainability Matters Assessed To Be Material Phase In And Result Of Such Actions Explanatory	[200520] ESRS2.BP-2 Disclosures in relation to specific circumstances	Description of actions taken to identify, monitor, prevent, mitigate, remediate or bring end to actual or potential adverse impacts related to sustainability matters assessed to be material (phase-in) and result of such actions [text block]	textBlock	5	Suggest updating XBRL label description to read: Description of actions taken to identify, monitor, prevent, mitigate, remediate or bring to an end to actual or potential adverse impacts related to sustainability matters assessed to be material (phase-in) and result of such actions [text block]
esrs:DisclosureOfHowSustainability-related Skills And Expertise Relate To Material Impacts, Risks And Opportunities Explanatory	[200610] ESRS2.GOV-1 Role of administrative, management and supervisory bodies	Disclosure of how sustainability-related skills and expertise relate to material impacts, risks and opportunities [text block]	textBlock	3	Suggest updating XBRL label description to read: Disclosure of how sustainability-related skills and expertise relate to the undertaking's material impacts, risks and opportunities [text block]
esrs:PercentageOfVariableRemunerationDependentOnSustainability-related Targets And Or Impacts	[200630] ESRS2.GOV-3 Integration of sustainability-related performance in incentive schemes	Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts	percent	3	Suggest updating XBRL label description to read: Percentage Proportion of variable remuneration dependent on sustainability-related targets and (or) impacts
esrs:DisclosureOfInformationAboutDueDiligence Process Or Cross-reference Explanatory	[200640] ESRS2.GOV-4 Statement on due diligence	Disclosure of information about due diligence process (or cross-reference) [text block]	textBlock	2	Suggest updating XBRL label description to read: Disclosure of mapping of information about due diligence process (or cross-reference) [text block]
esrs:DescriptionOfRiskAssessmentApproach Followed In Relation To Sustainability Reporting Process Explanatory	[200650] ESRS2.GOV-5 Risk management and internal controls over sustainability reporting	Description of risk assessment approach followed in relation to sustainability reporting process [text block]	textBlock	2	Either add additional tag for the information required in ESRS 2.36.b about the risk prioritisation methodology, or add that to the label description for this tag
esrs:DescriptionOfProductsAndServicesThat Are Banned In Certain Markets Explanatory	[200710] ESRS2.SBM-1 Strategy, business model and value chain	Description of products and services that are banned in certain markets [text block]	textBlock	3	Suggest updating XBRL label description to read: Description of products and services that are banned in certain markets [where applicable and material] [text block]
esrs:BreakdownOfRevenueAbstract	[200710] ESRS2.SBM-1 Strategy, business model and value chain	Breakdown of revenue [abstract]	string	3	Suggest updating XBRL label description to read: Breakdown of total revenue [abstract]
esrs:BreakdownOfRevenueAbstract	[200710] ESRS2.SBM-1 Strategy, business model and value chain	Breakdown of revenue [abstract]	string	3	Reference should be updated to: Name: ESRS; Number: ESRS 2; Paragraph: 40; Subparagraph: b; Section: SBM-1
esrs:BreakdownOfRevenueTable	[200710] ESRS2.SBM-1 Strategy, business model and value chain	Breakdown of revenue [table]	string	4	Suggest updating XBRL label description to read: Breakdown of total revenue [table]

Technical name (unique ID)	ESRS standard	XBRL Label description	Current type	Current level	Comment to EFRAG
esrs:BreakdownOfRevenueTable	[200710] ESRS2.SBM-1 Strategy, business model and value chain	Breakdown of revenue [table]	string	4	Reference should be updated to: Name: ESRS; Number: ESRS 2; Paragraph: 40; Subparagraph: b; Section: SBM-1
esrs:OperatingSegmentTypedAxis	[200710] ESRS2.SBM-1 Strategy, business model and value chain	Operating segment [typed axis]	string	5	Reference should be updated to: Name: ESRS; Number: ESRS 2; Paragraph: 40; Subparagraph: b; Section: SBM-1
esrs:SectorsAndEconomicActivitiesAxis	[200710] ESRS2.SBM-1 Strategy, business model and value chain	Sectors and economic activities [axis]	string	5	Reference should be updated to: Name: ESRS; Number: ESRS 2; Paragraph: 40; Subparagraph: b; Section: SBM-1
esrs:SectorsAndEconomicActivitiesMember	[200710] ESRS2.SBM-1 Strategy, business model and value chain	Total sectors and economic activities / NA [member]	domain	6	Suggest updating XBRL label description to read: Total sectors and economic activities / NA [member]
esrs:SectorsAndEconomicActivitiesMember	[200710] ESRS2.SBM-1 Strategy, business model and value chain	Total sectors and economic activities / NA [member]	domain	6	Reference should be updated to: Name: ESRS; Number: ESRS 2; Paragraph: 40; Subparagraph: b; Section: SBM-1
esrs:BreakdownOfRevenueLineItems	[200710] ESRS2.SBM-1 Strategy, business model and value chain	Breakdown of revenue [line items]	string	4	Reference should be updated to: Name: ESRS; Number: ESRS 2; Paragraph: 40; Subparagraph: b; Section: SBM-1
esrs:ListOfAdditionalSignificantESRS Sectors In Which Significant Activities Are Developed Or In Which Undertaking Is Or May Be Connected To Material Impacts Other Than Disclosed Under Breakdown Of Revenue	[200710] ESRS2.SBM-1 Strategy, business model and value chain	List of additional significant ESRS sectors in which significant activities are developed or in which undertaking is or may be connected to material impacts other than disclosed under breakdown of revenue	enumeration	3	Suggest updating type to enumerationSet
esrs:DisclosureOfElementsOfStrategyThat Relate To Or Impact Sustainability Matters Explanatory	[200710] ESRS2.SBM-1 Strategy, business model and value chain	Disclosure of elements of strategy that relate to or impact sustainability matters [text block]	textBlock	3	Either add additional tag for the information required in ESRS 2.40.g about "the main challenges ahead, critical solutions or projects to be put in place" as per the clause, or add that to the label description for this tag
esrs:DescriptionOfMainFeaturesOfUpstreamAndDownstreamValueChainAndUndertakingsPositionInValueChainExplanatory	[200710] ESRS2.SBM-1 Strategy, business model and value chain	Description of main features of upstream and downstream value chain and undertaking's position in value chain [text block]	textBlock	3	Suggest updating XBRL label description to read: Description of main features of upstream and downstream value chain and undertaking's position in value chain, including a description of the main business actors and their relationship to the undertaking [text block]
esrs:TypeOfESRSSubtopic	[200730] ESRS2.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model - general	Type of ESRS sub-topic	enumerationSet	5	Suggest changing level to 6
esrs:DescriptionOfMaterialImpactsResulting From Materiality Assessment Explanatory	[200730] ESRS2.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model - general	Description of material impacts resulting from materiality assessment [text block]	textBlock	5	Suggest updating XBRL label description to read: Description of material impacts resulting from materiality assessment and where they are concentrated [text block]
esrs:DisclosureOfAnticipatedFinancialEffectsOfMaterialRisksAndOpportunitiesOn Financial Position Financial Performance And Cash Flows Over Short Medium And Long term Explanatory	[200730] ESRS2.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model - general	Disclosure of anticipated financial effects of material risks and opportunities on financial position, financial performance and cash flows over short-, medium- and long-term. Phase-in provisions in accordance with Appendix C of ESRS 1 might be applied. [text block]	textBlock	6	Consider whether level should be 5
esrs:DisclosureOfCurrentAndAnticipatedEffectsOfMaterialImpactsRisksAndOpportunitiesOn Business Model Value Chain Strategy And Decisionmaking And How Undertaking Has Responded Or Plans To Respond To These Effects Explanatory	[200730] ESRS2.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model - general	Disclosure of current and anticipated effects of material impacts, risks and opportunities on business model, value chain, strategy and decision-making, and how undertaking has responded or plans to respond to these effects [text block]	textBlock	5	Consider updating XBRL label description to read: Disclosure of current and anticipated effects of material impacts, risks and opportunities on business model, value chain, strategy and decision-making, and how undertaking has responded or plans to respond to these effects, including any changes it has made or plans to make to its strategy or business model as part of its actions to address particular material impacts or risks, or to pursue particular material opportunities [text block]
esrs:DescriptionOfHowSustainabilityrelated Risks Relative To Other Types Of Risks Have Been Prioritised Explanatory	[200810] ESRS2.IRO-1 Description of process to identify and assess material impacts, risks and opportunities	Description of how sustainability-related risks relative to other types of risks have been prioritised [text block]	textBlock	3	Suggest updating XBRL label description to read: Description of how sustainability-related risks relative to other types of risks have been prioritised, including its use of risk-assessment tools [text block]
esrs:ExplanationOfNegativeMaterialityAssessmentForESRSE1ClimateChangeExplanatory	[200820] ESRS2.IRO-2 Disclosure Requirements in ESRS covered by sustainability statement	Explanation of negative materiality assessment for ESRS E1 Climate change [text block]	textBlock	3	Suggest updating XBRL label description to read: Explanation of negative materiality assessment for ESRS E1 Climate change, including forward looking analysis as to what might change that in the future [text block]

Technical name (unique ID)	ESRS standard	XBRL Label description	Current type	Current level	Comment to EFRAG
esrs:NameOrIdentifierOfRelatedImpactsRisksAndOpportunities	[201210] ESRS2.MDR-P.1 Minimum Disclosure Requirement - Policies MDR-P - general	Name or identifier of related impacts, risks and opportunities	string	5	Suggest updating reference to read: Name: ESRS; Number: ESRS 2; Paragraph: 46; Section: SBM-3, <i>Name: ESRS; Number: ESRS 2; Paragraph: 65; Subparagraph: a; Section: MDR-P</i>
esrs:DescriptionOfKeyContentsOfPolicyExplanatory	[201210] ESRS2.MDR-P.1 Minimum Disclosure Requirement - Policies MDR-P - general	Description of key contents of policy [text block]	textBlock	5	Suggest updating XBRL label description to read: Description of key contents of policy including its general objective, related ESRS IROs, and the process for monitoring [text block]
esrs:ExplanationOfHowCurrentFinancialResourcesRelateToMostRelevantAmountsPresentedInFinancialStatementsExplanatory	[201320] ESRS2.MDR-A.2 Minimum Disclosure Requirement – Resources MDR-A - general	Explanation of how current financial resources relate to most relevant amounts presented in financial statements [text block]	textBlock	5	Suggest updating XBRL label description to read: Amount of current financial resources and explanation of how current financial resources relate to most relevant amounts presented in financial statements [text block]
esrs:FinancialResourcesAllocatedToActionPlanOpEx	[201320] ESRS2.MDR-A.2 Minimum Disclosure Requirement – Resources MDR-A - general	Financial resources allocated to action plan (OpEx)	monetary	4	Suggest updating XBRL label description to read: Future financial resources allocated to action plan (OpEx)
esrs:FinancialResourcesAllocatedToActionPlanCapEx	[201320] ESRS2.MDR-A.2 Minimum Disclosure Requirement – Resources MDR-A - general	Financial resources allocated to action plan (CapEx)	monetary	4	Suggest updating XBRL label description to read: Future financial resources allocated to action plan (CapEx)
esrs:MeasurableOutcomeorientedTargetsWillBeSet	[201420] ESRS2.MDR-T.2 Minimum Disclosure Requirement - Targets MDR-T - targets not adopted - general	Measurable outcome-oriented targets will be set	boolean	5	Suggest updating XBRL label description to read: Whether measureable outcome-oriented outcomes will be set
esrs:EffectivenessOfPoliciesAndActionsIsTrackedInRelationToMaterialSustainabilityrelatedImpactRiskAndOpportunity	[201420] ESRS2.MDR-T.2 Minimum Disclosure Requirement - Targets MDR-T - targets not adopted - general	Effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity	boolean	5	Suggest updating XBRL label description to read: Whether effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity
esrs:BaseYearFromWhichProgressIsMeasured	[201420] ESRS2.MDR-T.2 Minimum Disclosure Requirement - Targets MDR-T - targets not adopted - general	Base year from which progress is measured	gYear	6	Suggest updating reference to read: Name: ESRS; Number: ESRS 2; Paragraph: 81; Subparagraph: d; Clause: ii; Section: MDR-T, Name: ESRS; Number: ESRS 2; Paragraph: 80; Subparagraph: d; Section: MDR-T
esrs:DisclosureOfMethodologiesAndSignificantAssumptionsBehindMetricExplanatory	[201510] ESRS2.MDR-M.1 Minimum disclosure requirement - Metrics MDR-M - list of ESRS metrics - general	Disclosure of methodologies and significant assumptions behind metric [text block]	textBlock	5	Suggest updating XBRL label description to read: Disclosure of methodologies and significant assumptions behind metric, including limitations of methodologies [text block]
esrs:NameAndReferenceToOtherLegislationOrGenerallyAcceptedSustainabilityReportingStandardsAndFrameworks	[201512] ESRS2.MDR-M.1 Minimum disclosure requirement - Metrics MDR-M - additional or entity specific metrics - general	Name and reference to other legislation or generally accepted sustainability reporting standards and frameworks	string	5	Unclear why this tag is included in this structure. Consider if it should be included elsewhere or at all
esrs:PercentageOfRemunerationRecognisedThatIsLinkedToClimateRelatedConsiderations	[301001] E1.GOV-3 Integration of sustainability-related performance in incentive schemes (E1)	Percentage of remuneration recognised that is linked to climate related considerations	percent	3	Suggest updating XBRL label description to read: Percentage of remuneration recognised in the current period that is linked to climate related considerations" to better align to the standard.
esrs:TypeOfClimaterelatedRisk	[301002] E1.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Type of climate-related risk	enumeration	5	Suggest updating type to enumerationSet
esrs:DescriptionOfResultsOfResilienceAnalysisExplanatory	[301002] E1.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Description of results of resilience analysis [text block]	textBlock	6	Suggest updating XBRL label description to read: Description of the results of the resilience analysis, including the results from the use of scenario" analysis" to better align to the standard

Technical name (unique ID)	ESRS standard	XBRL Label description	Current type	Current level	Comment to EFRAG
esrs:ShortMediumAndLongTermTimeHorizonsHaveBeenDefined	[301006] E1.IRO-1 Description of processes to identify and assess material climate-related impacts, risks and opportunities (E1)	Short-, medium- and long-term time horizons have been defined	boolean	3	Either change the type to be textblock, or create an additional tag to capture the how that is required in this DP
esrs:ExtentToWhichAssetsAndBusinessActivitiesMayBeExposedAndAreSensitiveToIdentifiedClimateRelatedHazardsHasBeenAssessed	[301006] E1.IRO-1 Description of processes to identify and assess material climate-related impacts, risks and opportunities (E1)	Extent to which assets and business activities may be exposed and are sensitive to identified climate-related hazards has been assessed	boolean	3	Either change the type to be textblock, or create an additional tag to capture the how that is required in this DP
esrs:IdentificationOfClimateRelatedHazardsAndAssessmentOfExposureAndSensitivityAreInformedByHighEmissionsClimateScenarios	[301006] E1.IRO-1 Description of processes to identify and assess material climate-related impacts, risks and opportunities (E1)	Identification of climate-related hazards and assessment of exposure and sensitivity are informed by high emissions climate scenarios	boolean	3	Either change the type to be textblock, or create an additional tag to capture the how that is required in this DP
esrs:ExtentToWhichAssetsAndBusinessActivitiesMayBeExposedAndAreSensitiveToIdentifiedTransitionEventsHasBeenAssessed	[301006] E1.IRO-1 Description of processes to identify and assess material climate-related impacts, risks and opportunities (E1)	Extent to which assets and business activities may be exposed and are sensitive to identified transition events has been assessed	boolean	3	Either change the type to be textblock, or create an additional tag to capture the how that is required in this DP
esrs:IdentificationOfTransitionEventsAndAssessmentOfExposureHasBeenInformedByClimateRelatedScenarioAnalysis	[301006] E1.IRO-1 Description of processes to identify and assess material climate-related impacts, risks and opportunities (E1)	Identification of transition events and assessment of exposure has been informed by climate-related scenario analysis	boolean	3	Either change the type to be textblock, or create an additional tag to capture the how that is required in this DP
esrs:AssetsAndBusinessActivitiesThatAreIncompatibleWithOrNeedSignificantEffortsToBeCompatibleWithTransitionToClimateNeutralEconomyHaveBeenIdentified	[301006] E1.IRO-1 Description of processes to identify and assess material climate-related impacts, risks and opportunities (E1)	Assets and business activities that are incompatible with or need significant efforts to be compatible with transition to climate-neutral economy have been identified	boolean	3	Either change the type to be textblock, or create an additional tag to capture the how that is required in this DP
esrs:DisclosureOfThirdPartyStandardsOrInitiativesThatAreRespectedThroughImplementationOfPolicyExplanatory	[301020] E1-2 Policies related to climate change mitigation and adaptation	Disclosure of third-party standards or initiatives that are respected through implementation of policy [text block]	textBlock	4	Suggest updating XBRL label description to read: A reference to the third-party standards or initiatives that are respected through implementation of policy [text block]
esrs:DisclosureOfThirdPartyStandardsOrInitiativesThatAreRespectedThroughImplementationOfPolicyExplanatory	[301020] E1-2 Policies related to climate change mitigation and adaptation	Disclosure of third-party standards or initiatives that are respected through implementation of policy [text block]	textBlock	4	Consider changing type to String, as only a reference to the applicable standard is required
esrs:StatusOfKeyAction	[301030] E1-3 Actions and resources in relation to climate change policies	Status of key action	enumeration	5	Consider whether this XBRL label is relevant to have separately, or whether it might be included in the textblock of Disclosure of key action
esrs:YearWhenKeyActionIsToBeCompleted	[301030] E1-3 Actions and resources in relation to climate change policies	Year when key action is to be completed	gYear	5	Consider deleting this XBRL label, as year when key action is to be completed is not asked for in ESRs 2.68.c, and as such may go beyond what is required in the ESRs, especially since the time horizons under which key action is to be completed exists as a tag as well
esrs:GHGEmissionsReductionTargetsAndOrAnyOtherTargetsHaveBeenSetToManageMaterialClimateRelatedImpactsRisksAndOpportunities	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	GHG emissions reduction targets and (or) any other targets have been set to manage material climate-related impacts, risks and opportunities	boolean	3	Suggest updating XBRL label description to read: GHG emissions reduction targets and (or) any other targets have been set to manage material climate-related impacts, risks and opportunities exist
esrs:AbsoluteValueOfTotalGreenhouseGasEmissionsReduction	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Absolute value of total Greenhouse gas emissions reduction	ghgEmissions	6	Suggest updating XBRL label description to read: Absolute value of total Greenhouse gas emissions reduction target
esrs:PercentageOfTotalGreenhouseGasEmissionsReductionAsOfEmissionsOfBaseYear	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Percentage of total Greenhouse gas emissions reduction (as of emissions of base year)	percent	6	Suggest updating XBRL label description to read: Total Greenhouse gas emissions reduction target as a percentage of total base year Greenhouse gas emissions
esrs:PercentageOfScope1GreenhouseGasEmissionsInTotalGreenhouseGasEmissionsReduction	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Percentage of Scope 1 Greenhouse gas emissions in total Greenhouse gas emissions reduction	percent	6	Suggest updating XBRL label description to read: Scope 1 Greenhouse gas emissions reduction as a percentage of total Greenhouse gas emissions reduction target

Technical name (unique ID)	ESRS standard	XBRL Label description	Current type	Current level	Comment to EFRAG
esrs:PercentageOfScope2LocationbasedGreenhouseGasEmissionsInTotalGreenhouseGasEmissionsReduction	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Percentage of Scope 2 location-based Greenhouse gas emissions in total Greenhouse gas emissions reduction	percent	6	Suggest updating XBRL label description to read: Scope 2 location-based Greenhouse gas emissions reduction as a percentage of total Greenhouse gas emissions reduction target
esrs:PercentageOfScope2MarketbasedGreenhouseGasEmissionsInTotalGreenhouseGasEmissionsReduction	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Percentage of Scope 2 market-based Greenhouse gas emissions in total Greenhouse gas emissions reduction	percent	6	Suggest updating XBRL label description to read: Scope 2 market-based Greenhouse gas emissions reduction as a percentage of total Greenhouse gas emissions reduction target
esrs:PercentageOfScope3GreenhouseGasEmissionsInTotalGreenhouseGasEmissionsReduction	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Percentage of Scope 3 Greenhouse gas emissions in total Greenhouse gas emissions reduction	percent	6	Suggest updating XBRL label description to read: Scope 3 Greenhouse gas emissions reduction as a percentage of total Greenhouse gas emissions reduction target
esrs:AbsoluteValueOfScope1GreenhouseGasEmissionsReduction	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Absolute value of Scope 1 Greenhouse gas emissions reduction	ghgEmissions	6	Suggest updating XBRL label description to read: Absolute value of Scope 1 Greenhouse gas emissions reduction target
esrs:PercentageOfScope1GreenhouseGasEmissionsReductionAsOfEmissionsOfBaseYear	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Percentage of Scope 1 Greenhouse gas emissions reduction (as of emissions of base year)	percent	6	Suggest updating XBRL label description to read: Scope 1 Greenhouse gas emissions reduction target as a percentage of base year Scope 1 Greenhouse gas emissions
esrs:AbsoluteValueOfLocationBasedScope2GreenhouseGasEmissionsReduction	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Absolute value of location-based Scope 2 Greenhouse gas emissions reduction	ghgEmissions	6	Suggest updating XBRL label description to read: Absolute value of Scope 2 location-based Greenhouse gas emissions reduction target
esrs:PercentageOfLocationBasedScope2GreenhouseGasEmissionsReductionAsOfEmissionsOfBaseYear	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Percentage of location-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)	percent	6	Suggest updating XBRL label description to read: Scope 2 location-based Greenhouse gas emissions reduction target as a percentage of base year Scope 2 location-based Greenhouse gas emissions
esrs:AbsoluteValueOfMarketBasedScope2GreenhouseGasEmissionsReduction	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Absolute value of market-based Scope 2 Greenhouse gas emissions reduction	ghgEmissions	6	Suggest updating XBRL label description to read: Absolute value of Scope 2 market-based Greenhouse gas emissions reduction target
esrs:PercentageOfMarketBasedScope2GreenhouseGasEmissionsReductionAsOfEmissionsOfBaseYear	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Percentage of market-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)	percent	6	Suggest updating XBRL label description to read: Scope 2 market-based Greenhouse gas emissions reduction target as a percentage of base year Scope 2 market-based Greenhouse gas emissions
esrs:AbsoluteValueOfScope3GreenhouseGasEmissionsReduction	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Absolute value of Scope 3 Greenhouse gas emissions reduction	ghgEmissions	6	Suggest updating XBRL label description to read: Absolute value of Scope 3 Greenhouse gas emissions reduction target
esrs:PercentageOfScope3GreenhouseGasEmissionsReductionAsOfEmissionsOfBaseYear	[301040] E1-4 Targets related to climate change mitigation and adaptation - general	Percentage of Scope 3 Greenhouse gas emissions reduction (as of emissions of base year)	percent	6	Suggest updating XBRL label description to read: Scope 3 Greenhouse gas emissions reduction target as a percentage of base year Scope 3 Greenhouse gas emissions
esrs:BaselineValueAgainstWhichProgressIsConsideredAbsoluteValue	[301041] E1-4.1 Targets related to climate change mitigation and adaptation - Minimum Disclosure Requirement	Baseline value against which progress is considered (absolute value)	decimal	7	Suggest updating XBRL label description to read: Current base year measurable target value (absolute value)"
esrs:NameOrIdentifierOfRelatedPolicy	[301041] E1-4.1 Targets related to climate change mitigation and adaptation - Minimum Disclosure Requirement	Name or identifier of related policy	string	6	Either add additional tag for the information required in ESRS 2.80.a about "description of the relationship of the target to the policy objectives" as per the clause, or update the XBRL label description to read: Name or identifier of related policy and related target
esrs:DescriptionOfAnyChangesInTargetAndCorrespondingMetricsOrUnderlyingMeasurementMethodologiesSignificantAssumptionsLimitationsSourcesAndAdoptedProcessesToCollectDataExplanatory	[301041] E1-4.1 Targets related to climate change mitigation and adaptation - Minimum Disclosure Requirement	Description of any changes in target and corresponding metrics or underlying measurement methodologies, significant assumptions, limitations, sources and adopted processes to collect data [text block]	textBlock	6	Suggest updating XBRL label description to read: Description of any changes in target and corresponding metrics or underlying measurement methodologies, significant assumptions, limitations, sources and adopted processes to collect data, including rationale and impacts to comparability [text block]
esrs:DescriptionOfPerformanceAgainstDisclosedTargetExplanatory	[301041] E1-4.1 Targets related to climate change mitigation and adaptation - Minimum Disclosure Requirement	Description of performance against disclosed target [text block]	textBlock	6	Suggest updating label to read: Description of performance against disclosed target, including monitoring and review processes and analysis of trends or significant changes in performance
esrs:PercentageOfFossilSourcesInTotalEnergyConsumption	[301050] E1-5 Energy consumption and mix - general	Percentage of fossil sources in total energy consumption	percent	6	Consider whether this label should be displayed at a level lower than the associated tag about total energy consumption
esrs:PercentageOfEnergyConsumptionFromNuclearSourcesInTotalEnergyConsumption	[301050] E1-5 Energy consumption and mix - general	Percentage of energy consumption from nuclear sources in total energy consumption	percent	6	Consider whether this label should be displayed at a level lower than the associated tag about total energy consumption

Technical name (unique ID)	ESRS standard	XBRL Label description	Current type	Current level	Comment to EFRAG
esrs:PercentageOfRenewableSourcesInTotalEnergyConsumption	[301050] E1-5 Energy consumption and mix - general	Percentage of renewable sources in total energy consumption	percent	6	Consider whether this label should be displayed at a level lower than the associated tag about total energy consumption
esrs:EnergyConsumptionFromActivitiesInHighClimateImpactSectors	[301050] E1-5 Energy consumption and mix - general	Total energy consumption from activities in high climate impact sectors	energy	5	Consider whether this XBRL label is relevant to have separately, as it is mainly qualifying information about disclosures required in ESRS E1.40
esrs:DateWhenCarbonCreditsOutsideValueChainArePlannedToBeCancelled	[301070] E1-7 GHG removals and GHG mitigation projects financed through carbon credits - general	Date when carbon credits outside value chain are planned to be cancelled	date	6	Consider deleting this XBRL label, as date for when carbon credits outside the value chain are planned to be cancelled ESRS E1.AR64, and as such may go beyond what is required in the ESRS
esrs:PublicClaimsOfGHGNeutralityThatInvolveUseOfCarbonCreditsAreAccompaniedByGHGEmissionReductionTargets	[301070] E1-7 GHG removals and GHG mitigation projects financed through carbon credits - general	Public claims of GHG neutrality that involve use of carbon credits are accompanied by GHG emission reduction targets	boolean	7	Either change the type to be textblock, or create an additional tag to capture the how that is required in this DP
esrs:ApproximateValueOfGHGEmissionsCoveredByInternalCarbonPricingSchemeMember	[301080] E1-8 Internal carbon pricing	Approximate value of GHG emissions covered by internal carbon pricing scheme [member]	domain	6	Unclear what this XBRL label is targeting, relevance should be re-evaluated
esrs:DisclosureOfHowPolicyAddressesMitigatingNegativeImpactsRelatedToPollutionOfAirWaterAndSoilExplanatory	[302010] E2-1 Policies related to pollution	Disclosure of how policy addresses mitigating negative impacts related to pollution of air, water and soil [text block]	textBlock	5	Suggest updating label to read: Disclosure of how policy addresses mitigating negative impacts related to pollution of air, water and soil, including prevention and control [text block]
esrs:DisclosureOfActualPerformanceAndComparisonOfEnvironmentalPerformanceAgainstEmissionLevelsAssociatedWithBestAvailableTechniquesBATAELAsDescribedInEUBATConclusionsExplanatory	[302040] E2-4 Pollution of air, water and soil - general	Disclosure of actual performance and comparison of environmental performance against emission levels associated with best available techniques (BAT-AEL) as described in EU-BAT conclusions [text block]	textBlock	6	Suggest updating XBRL label description to read: Disclosure of actual performance as specified in the EU-BAT conclusions for industrial installations and comparison of environmental performance against emission levels associated with best available techniques (BAT-AEL)[text block]
esrs:ConsultationsHaveBeenConductedWaterAndMarineResources	[303006] E3.IRO-1 Description of processes to identify and assess material water and marine resources-related impacts, risks and opportunities (E3)	Consultations have been conducted (water and marine resources)	boolean	2	Suggest updating XBRL label description to read: Consultations have been conducted, in particular with affected communities (water and marine resources)
esrs:DisclosureOfHowConsultationsHaveBeenConductedWaterAndMarineResourcesExplanatory	[303006] E3.IRO-1 Description of processes to identify and assess material water and marine resources-related impacts, risks and opportunities (E3)	Disclosure of how consultations have been conducted (water and marine resources) [text block]	textBlock	3	Suggest updating XBRL label description to read: Disclosure of how consultations have been conducted, in particular with affected communities (water and marine resources) [text block]
esrs:PolicyAddressesUseAndSourcingOfWaterAndMarineResourcesInOwnOperations	[303010] E3-1 Policies related to water and marine resources	Policy addresses use and sourcing of water and marine resources in own operations	boolean	5	Either tag should not be a boolean so it can also address the how, or additional textblock tag should be created
esrs:PolicyAddressesWaterTreatmentAsStepTowardsMoreSustainableSourcingOfWater	[303010] E3-1 Policies related to water and marine resources	Policy addresses water treatment as step towards more sustainable sourcing of water	boolean	5	Either tag should not be a boolean so it can also address the how, or additional textblock tag should be created
esrs:PolicyAddressesPreventionAndAbatementOfWaterPollutionResultingFromActivities	[303010] E3-1 Policies related to water and marine resources	Policy addresses prevention and abatement of water pollution resulting from activities	boolean	5	Either tag should not be a boolean so it can also address the how, or additional textblock tag should be created
esrs:PolicyContributesToGoodEcologicalAndChemicalQualityOfSurfaceWaterBodiesAndGoodChemicalQualityAndQuantityOfGroundwaterBodies	[303010] E3-1 Policies related to water and marine resources	Policy contributes to good ecological and chemical quality of surface water bodies and good chemical quality and quantity of groundwater bodies	boolean	4	Either change the type to be textblock, or create an additional tag to capture the how that is required in this DP
esrs:PolicyMinimisesMaterialImpactsAndRisksAndImplementsMitigationMeasuresThatAimToMaintainValueAndFunctionalityOfPriorityServicesAndToIncreaseResourceEfficiencyOnOwnOperations	[303010] E3-1 Policies related to water and marine resources	Policy minimises material impacts and risks and implements mitigation measures that aim to maintain value and functionality of priority services and to increase resource efficiency on own operations	boolean	4	Either change the type to be textblock, or create an additional tag to capture the how that is required in this DP
esrs:PolicyAvoidsImpactsOnAffectedCommunities	[303010] E3-1 Policies related to water and marine resources	Policy avoids impacts on affected communities	boolean	4	Either change the type to be textblock, or create an additional tag to capture the how that is required in this DP

Technical name (unique ID)	ESRS standard	XBRL Label description	Current type	Current level	Comment to EFRAG
esrs:KeyActionIsTakenToProvideForAndCooperateInOrSupportProvisionOfRemedyForThoseHarmedByActualMaterialImpacts	[303020] E3-2 Actions and resources related to water and marine resources	Key action is taken to provide for and cooperate in or support provision of remedy for those harmed by actual material impacts	boolean	4	Either change the type to be textblock, or create an additional tag to capture the how that is required in this DP
esrs:DisclosureOfHowResponsibilityForRespectingIdentifiedEcologicalThresholdsIsAllocatedWaterAndMarineResourcesExplanatory	[303030] E3-3 Targets related to water and marine resources	Disclosure of how responsibility for respecting identified ecological thresholds is allocated (water and marine resources) [text block]	textBlock	6	Suggest updating reference to read: Name: ESRS; Number: E3; Paragraph: 24; Subparagraph: c; Section: E3-3, Name: ESRS; Number: E3; Paragraph: 24; Subparagraph: b; Section: E3-3
esrs:DataSourcesWaterConsumption	[303040] E3-4 Water consumption	Data sources (water consumption)	enumerationSet	6	Suggest updating type to <i>textblock</i> , since the examples provided are non-exhaustive as indicated by the "such as"
esrs:DataSourcesWaterRecycledAndReused	[303040] E3-4 Water consumption	Data sources (water recycled and reused)	enumerationSet	6	Suggest updating type to <i>textblock</i> , since the examples provided are non-exhaustive as indicated by the "such as"
esrs:DataSourcesWaterStored	[303040] E3-4 Water consumption	Data sources (water stored)	enumerationSet	6	Suggest updating type to <i>textblock</i> , since the examples provided are non-exhaustive as indicated by the "such as"
esrs:MitigationHierarchyWasConsideredBiodiversityAndEcosystems	[304010] E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model	Mitigation hierarchy was considered (biodiversity and ecosystems)	boolean	2	It should be considered to either have one tag that covers all of E4.AR 1, or create individual tags for sub paragraphs a-f + h-i + k included herein (they have the same indication as g & j, i.e. either "explain" or "indicate")
esrs:AdministrativeManagementAndSupervisoryBodiesHaveApprovedTransitionPlanBiodiversityAndEcosystems	[304010] E4-1 Transition plan and consideration of biodiversity and ecosystems in strategy and business model	Administrative, management and supervisory bodies have approved transition plan (biodiversity and ecosystems)	boolean	2	It should be considered to either have one tag that covers all of E4.AR 1, or create individual tags for sub paragraphs a-f + h-i + k included herein (they have the same indication as g & j, i.e. either "explain" or "indicate")
esrs:EcologicalThresholdsAndEntityspecificAllocationsWereTakenIntoConsiderationWhenSettingBiodiversityAndEcosystemrelatedTarget	[304040] E4-4 Targets related to biodiversity and ecosystems	Ecological thresholds and entity-specific allocations were taken into consideration when setting biodiversity and ecosystem-related target	boolean	5	Suggest updating XBRL label description to read: Ecological thresholds and allocations of impacts were applied when setting biodiversity and ecosystem-related target
esrs:ConsultationsHaveBeenConductedResourceUseAndCircularEconomy	[305006] E5.IRO-1 Description of processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities (E5)	Consultations have been conducted (resource use and circular economy)	boolean	2	Suggest updating XBRL label description to read: Consultations have been conducted, <i>in particular with affected communities</i> (resource use and circular economy)
esrs:DisclosureOfHowConsultationsHaveBeenConductedResourceUseAndCircularEconomyExplanatory	[305006] E5.IRO-1 Description of processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities (E5)	Disclosure of how consultations have been conducted (resource use and circular economy) [text block]	textBlock	3	Suggest updating XBRL label description to read: Disclosure of how consultations have been conducted, <i>in particular with affected communities</i> (resource use and circular economy) [text block]
esrs:ESRSMetricsUsedForTarget	[305030] E5-3 Targets related to resource use and circular economy	ESRS metric(s) used for target	enumerationSet	5	Consider updating reference to read: Name: ESRS; Number: ESRS 2; Paragraph: 80; Subparagraph: i; Section: MDR-T
esrs:MeasurableTargetCurrentProgressPercentage	[305030] E5-3 Targets related to resource use and circular economy	Measurable target current progress (percentage)	percent	6	Consider updating XBRL label description to read: Description of performance against disclosed target (percentage)
esrs:ResourceUseAndCircularEconomyTargetIsMandatoryRequiredByLegislation	[305030] E5-3 Targets related to resource use and circular economy	Resource use and circular economy target is mandatory (required by legislation)	boolean	5	Suggest updating XBRL label description to read: Resource use and circular economy target is mandatory (<i>required by legislation</i>) or <i>voluntary</i>
esrs:ResourceUseAndCircularEconomyTargetIsMandatoryRequiredByLegislation	[305030] E5-3 Targets related to resource use and circular economy	Resource use and circular economy target is mandatory (required by legislation)	boolean	5	Suggest changing type to enumeration
esrs:DisclosureOfInformationOnResourceOutflowsRelatedToMaterialImpactsRisksAndOpportunitiesExplanatory	[305050] E5-5 Resource outflows - general	Disclosure of information on resource outflows related to material impacts, risks and opportunities [text block]	textBlock	2	Suggest updating XBRL label description to read: Disclosure of information on resource outflows, <i>including waste</i> , related to material impacts, risks and opportunities [text block]

Technical name (unique ID)	ESRS standard	XBRL Label description	Current type	Current level	Comment to EFRAG
esrs:InformationAboutCountriesOrGeographicAreasWithOperationsConsideredAtSignificantRiskOfIncidentsOfChildLabourExplanatory	[401002] S1.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Information about countries or geographic areas with operations considered at significant risk of incidents of child labour [text block]	textBlock	7	Suggest merging the following two XBRL labels into one XBRL label, with an enumerationSet type: esrs:InformationAboutCountriesOrGeographicAreasWithOperationsConsideredAtSignificantRiskOfIncidentsOfChildLabourExplanatory esrs:CountriesWithOperationsConsideredAtSignificantRiskOfIncidentsOfChildLabour
esrs:CountriesWithOperationsConsideredAtSignificantRiskOfIncidentsOfChildLabour	[401002] S1.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Countries with operations considered at significant risk of incidents of child labour	enumeration	8	Suggest merging the following two XBRL labels into one XBRL label, with an enumerationSet type: esrs:InformationAboutCountriesOrGeographicAreasWithOperationsConsideredAtSignificantRiskOfIncidentsOfChildLabourExplanatory esrs:CountriesWithOperationsConsideredAtSignificantRiskOfIncidentsOfChildLabour
esrs:DescriptionOfMaterialRisksAndOrOpportunitiesResultingFromMaterialityAssessmentExplanatory	[401002] S1.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Description of material risks and (or) opportunities resulting from materiality assessment [text block]	textBlock	5	Suggest updating XBRL label description to read: Description of material risks and (or) opportunities resulting from impacts and dependencies and where they are concentrated [text block]
esrs:DescriptionOfMaterialRisksAndOrOpportunitiesResultingFromMaterialityAssessmentExplanatory	[401002] S1.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Description of material risks and (or) opportunities resulting from materiality assessment [text block]	textBlock	5	Suggest changing level to 7
esrs:DisclosureOfAspectsOfPolicyThatSatisfyRequirementsOfDisclosureOfPoliciesRelatedToOwnWorkforceValueChainWorkersAffectedCommunitiesConsumersAndEndUsersExplanatory	[401010] S1-1 Policies related to own workforce	Disclosure of aspects of policy that satisfy requirements of disclosure of policies related to own workforce / value chain workers / affected communities / consumers and end-users [text block]	textBlock	4	Suggest updating XBRL label description to read: Disclosure of accurate cross reference for identification of aspects of policy that satisfy requirements of disclosure of policies related to own workforce / value chain workers / affected communities / consumers and end-users [text block]
esrs:DisclosureOfGlobalFrameworkAgreementOrOtherAgreementsWithWorkersRepresentativesRelatedToRespectOfHumanRightsOfOwnWorkforceExplanatory	[401020] S1-2 Processes for engaging with own workforce and workers' representatives about impacts	Disclosure of Global Framework Agreement or other agreements with workers' representatives related to respect of human rights of own workforce [text block]	textBlock	5	Suggest updating XBRL label description to read: Disclosure of Global Framework Agreement or other agreements with workers' representatives related to respect of human rights of own workforce, including an explanation of how the agreement enables the undertaking to gain insight into the perspectives of its own workforce [text block]
esrs:DisclosureOfHowEffectivenessOfEngagementWithOwnWorkforceValueChainWorkersAffectedCommunitiesConsumersAndEndUsersIsAssessedExplanatory	[401020] S1-2 Processes for engaging with own workforce and workers' representatives about impacts	Disclosure of how effectiveness of engagement with own workforce / value chain workers / affected communities / consumers and end-users is assessed [text block]	textBlock	5	Suggest updating XBRL label description to read: Disclosure of how effectiveness of engagement with own workforce / value chain workers / affected communities / consumers and end-users is assessed, including, where relevant, any agreements or outcomes that result [text block]
esrs:DisclosureOfSpecificChannelsInPlaceForOwnWorkforceNOValueChainWorkersNOAffectedCommunitiesNOConsumersAndEndUsersToRaiseConcernsOrNeedsDirectlyWithUndertakingAndHaveThemAddressedExplanatory	[401030] S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns	Disclosure of specific channels in place for own workforce / value chain workers / affected communities / consumers and end-users to raise concerns or needs directly with undertaking and have them addressed [text block]	textBlock	5	Suggest updating XBRL label description to read: Disclosure of specific channels in place for own workforce / value chain workers / affected communities / consumers and end-users to raise concerns or needs directly with undertaking and have them addressed, including whether and how the undertaking assesses that the remedy provided is effective [text block]
esrs:PeopleInOwnWorkforceNOValueChainWorkersThatMayBeAffectedAreAbleToAccessChannelsAtLevelOfUndertakingTheyAreEmployedByOrContractedToWorkFor	[401030] S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns	People in own workforce / value chain workers that may be affected are able to access channels at level of undertaking they are employed by or contracted to work for	boolean	6	Suggest updating XBRL label description to read: People in own workforce / value chain workers that may be affected are able to access channels at level of undertaking they are employed by or contracted to work for, in relation to each material impact
esrs:DisclosureOfHowPeopleInOwnWorkforceNOValueChainWorkersThatMayBeAffectedAreAbleToAccessChannelsAtLevelOfUndertakingTheyAreEmployedByOrContractedToWorkForExplanatory	[401030] S1-3 Processes to remediate negative impacts and channels for own workforce to raise concerns	Disclosure of how people in own workforce / value chain workers that may be affected are able to access channels at level of undertaking they are employed by or contracted to work for [text block]	textBlock	7	Suggest updating XBRL label description to read: Disclosure of how people in own workforce / value chain workers that may be affected are able to access channels at level of undertaking they are employed by or contracted to work for in relation to each material impact [text block]

Technical name (unique ID)	ESRS standard	XBRL Label description	Current type	Current level	Comment to EFRAG
esrs:DisclosureOfResourcesAllocatedToManagementOfMaterialImpactsExplanatory	[401040] S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Disclosure of resources allocated to management of material impacts [text block]	textBlock	6	Suggest changing to level 5
esrs:MaterialImpactsRelatedToOwnWorkforceValueChainWorkersAffectedCommunitiesConsumersAndEndUsersAbstract	[401040] S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Material impacts related to own workforce / value chain workers / affected communities / consumers and end-users [abstract]	string	5	Suggest updating reference to read: Name: ESRS; Number: S1; Paragraph: 38; Section: S1-4
esrs:DescriptionOfActionsTakenPlannedOrUnderwayToPreventOrMitigateMaterialNegativeImpactsOnOwnWorkforceValueChainWorkersAffectedCommunitiesExplanatory	[401040] S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Description of actions taken, planned or underway to prevent or mitigate material negative impacts on own workforce / value chain workers / affected communities [text block]	textBlock	6	Not clear why S1.38.a and S1.38.b are not on same level and in same structure, suggest this is reviewed
esrs:SustainableDevelopmentGoalsWhichInitiativesOrProcessesWhosePrimaryAimsToDeliverPositiveImpactsForPeopleInOwnWorkforceValueChainWorkersAffectedCommunitiesConsumersAndEndUsersAreDesignedToSupportAchievementOf	[401040] S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Sustainable Development Goals which initiatives or processes whose primary aim is to deliver positive impacts for people in own workforce / value chain workers / affected communities / consumers and end-users are designed to support achievement of	enumeration	7	Suggest changing type to enumerationSet
esrs>ActionToProvideOrEnableRemedyInRelationToActualMaterialImpactOnOwnWorkforceValueChainWorkersAffectedCommunitiesConsumersAndEndUsersHasBeenTaken	[401040] S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Action to provide or enable remedy in relation to actual material impact on own workforce / value chain workers / affected communities / consumers and end-users has been taken	boolean	5	Not clear why S1.38.a and S1.38.b are not on same level and in same structure, suggest this is reviewed
esrs:DisclosureOfHowActionToProvideOrEnableRemedyInRelationToActualMaterialImpactOnOwnWorkforceValueChainWorkersAffectedCommunitiesConsumersAndEndUsersHasBeenTakenExplanatory	[401040] S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Disclosure of how action to provide or enable remedy in relation to actual material impact on own workforce / value chain workers / affected communities / consumers and end-users has been taken [text block]	textBlock	6	Not clear why S1.38.a and S1.38.b are not on same level and in same structure, suggest this is reviewed
esrs:FinancialResourcesAllocatedToActionPlanOpEx	[401040] S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Financial resources allocated to action plan (OpEx)	monetary	4	Suggest splitting this XBRL label into two separate labels, so as to consider <i>amount of current financial resources</i> and <i>amount of future financial resources</i> separately (See similar suggestion in [201320] ESRS2.MDR-A.2)
esrs:FinancialResourcesAllocatedToActionPlanCapEx	[401040] S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Financial resources allocated to action plan (CapEx)	monetary	4	Suggest splitting this XBRL label into two separate labels, so as to consider <i>amount of current financial resources</i> and <i>amount of future financial resources</i> separately (See similar suggestion in [201320] ESRS2.MDR-A.2)

Technical name (unique ID)	ESRS standard	XBRL Label description	Current type	Current level	Comment to EFRAG
esrs:DisclosureOfHowStakeholdersHaveBeenInvolvedInTargetSettingExplanatory	[401050] S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Disclosure of how stakeholders have been involved in target setting [text block]	textBlock	7	Two instances in [401050] S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities where this tag seems to be doubled within the same structure, both times in level underneath <i>esrs:StakeholdersHaveBeenInvolvedInTargetSetting</i>
esrs:NumberOfEmployeesHeadCountOrFullTimeEquivalentAtEndOfPeriod	[401060] S1-6 Characteristics of undertaking's employees	Total number of employees (head count or full-time equivalent), at end of period	decimal	5	Suggest changing type to integer
esrs:NumberOfEmployeesHeadCountOrFullTimeEquivalentDuringPeriod	[401060] S1-6 Characteristics of undertaking's employees	Total number of employees (head count or full-time equivalent), during period	decimal	5	Suggest changing type to integer
esrs:BasisForDeterminationOfWorkingConditionsAndTermsOfEmploymentForEmployeesNotCoveredByCollectiveBargainingAgreements	[401080] S1-8 Collective bargaining coverage and social dialogue	Basis for determination of working conditions and terms of employment for employees not covered by collective bargaining agreements	enumeration	5	Suggest changing type to enumerationSet
esrs:CountriesWhereEmployeesAndOrNoneEmployeesEarnBelowApplicableAdequateWageBenchmark	[401100] S1-10 Adequate wages	Countries where employees and (or) non-employees earn below applicable adequate wage benchmark	enumeration	5	Suggest changing type to enumerationSet
esrs:CountriesWhereEmployeesAndOrNoneEmployeesDoNotHaveSocialProtectionWithRegardToOneOrMoreOfTypesOfMajorLifeEvents	[401110] S1-11 Social protection	Countries where employees and (or) non-employees do not have social protection with regard to one or more of types of major life events	enumeration	5	Suggest changing type to enumerationSet
esrs:NumberOfDaysLostToWorkrelatedInjuriesAndFatalitiesFromWorkrelatedAccidentsWorkrelatedIllHealthAndFatalitiesFromIllHealth	[401140] S1-14 Health and safety metrics - general	Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health	integer	5	Consider splitting XBRL label into two separate labels, in order to report on days lost to "work-related injuries and fatalities from work-related accidents" and "work-related ill health and fatalities from ill health" separately
esrs:RemunerationRatio	[401160] S1-16 Remuneration metrics (pay gap and total remuneration) - general	Remuneration ratio	percent	5	Suggest updating XBRL label description to read: Annual total remuneration ratio
esrs:NumberOfIncidentsOfDiscrimination	[401170] S1-17 Incidents, complaints and severe human rights impacts -general	Total number of incidents of discrimination	integer	5	Suggest updating XBRL label description to read: Total number of incidents of discrimination, including harassment
esrs:CountriesWherePositiveImpactsForOwnWorkforceValueChainWorkersAffectedCommunitiesConsumersAndEndusersOccur	[402002] S2.SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Countries where positive impacts for own workforce / value chain workers / affected communities / consumers and end-users occur	enumeration	8	Consider merging the following two XBRL labels into one XBRL label, with an textblock type: esrs:DisclosureOfSpecificCountriesOrRegionsWherePositiveImpactsForOwnWorkforceValueChainWorkersAffectedCommunitiesConsumersAndEndusersOccurExplanatory esrs:CountriesWherePositiveImpactsForOwnWorkforceValueChainWorkersAffectedCommunitiesConsumersAndEndusersOccur
esrs:SupplierCodesOfConductIncludeProvisionsAddressingSafetyOfWorkers	[402010] S2-1 Policies related to value chain workers	Supplier codes of conduct include provisions addressing safety of workers	boolean	6	Suggest combining the following boolean tags of S2.AR15 into one enumerationSet tag: esrs:SupplierCodesOfConductIncludeProvisionsAddressingSafetyOfWorkers esrs:SupplierCodesOfConductIncludeProvisionsAddressingPrecariousWork esrs:SupplierCodesOfConductIncludeProvisionsAddressingHumanTrafficking esrs:SupplierCodesOfConductIncludeProvisionsAddressingUseOfForcedLabourOrChildLabour esrs:SupplierCodesOfConductProvisionsAreFullyInLineWithApplicableIloStandards
esrs:SupplierCodesOfConductIncludeProvisionsAddressingPrecariousWork	[402010] S2-1 Policies related to value chain workers	Supplier codes of conduct include provisions addressing precarious work	boolean	6	Suggest combining the following boolean tags of S2.AR15 into one enumerationSet tag: esrs:SupplierCodesOfConductIncludeProvisionsAddressingSafetyOfWorkers esrs:SupplierCodesOfConductIncludeProvisionsAddressingPrecariousWork esrs:SupplierCodesOfConductIncludeProvisionsAddressingHumanTrafficking esrs:SupplierCodesOfConductIncludeProvisionsAddressingUseOfForcedLabourOrChildLabour esrs:SupplierCodesOfConductProvisionsAreFullyInLineWithApplicableIloStandards

Technical name (unique ID)	ESRS standard	XBRL Label description	Current type	Current level	Comment to EFRAG
esrs:SupplierCodesOfConductIncludeProvisionsAddressingHumanTrafficking	[402010] S2-1 Policies related to value chain workers	Supplier codes of conduct include provisions addressing human trafficking	boolean	6	Suggest combining the following boolean tags of S2.AR15 into one enumerationSet tag: esrs:SupplierCodesOfConductIncludeProvisionsAddressingSafetyOfWorkers esrs:SupplierCodesOfConductIncludeProvisionsAddressingPrecariousWork esrs:SupplierCodesOfConductIncludeProvisionsAddressingHumanTrafficking esrs:SupplierCodesOfConductIncludeProvisionsAddressingUseOfForcedLabourOrChildLabour esrs:SupplierCodesOfConductProvisionsAreFullyInLineWithApplicableIloStandards
esrs:SupplierCodesOfConductIncludeProvisionsAddressingUseOfForcedLabourOrChildLabour	[402010] S2-1 Policies related to value chain workers	Supplier codes of conduct include provisions addressing use of forced labour or child labour	boolean	6	Suggest combining the following boolean tags of S2.AR15 into one enumerationSet tag: esrs:SupplierCodesOfConductIncludeProvisionsAddressingSafetyOfWorkers esrs:SupplierCodesOfConductIncludeProvisionsAddressingPrecariousWork esrs:SupplierCodesOfConductIncludeProvisionsAddressingHumanTrafficking esrs:SupplierCodesOfConductIncludeProvisionsAddressingUseOfForcedLabourOrChildLabour esrs:SupplierCodesOfConductProvisionsAreFullyInLineWithApplicableIloStandards
esrs:SupplierCodesOfConductProvisionsAreFullyInLineWithApplicableIloStandards	[402010] S2-1 Policies related to value chain workers	Supplier codes of conduct provisions are fully in line with applicable ILO standards	boolean	6	Suggest combining the following boolean tags of S2.AR15 into one enumerationSet tag: esrs:SupplierCodesOfConductIncludeProvisionsAddressingSafetyOfWorkers esrs:SupplierCodesOfConductIncludeProvisionsAddressingPrecariousWork esrs:SupplierCodesOfConductIncludeProvisionsAddressingHumanTrafficking esrs:SupplierCodesOfConductIncludeProvisionsAddressingUseOfForcedLabourOrChildLabour esrs:SupplierCodesOfConductProvisionsAreFullyInLineWithApplicableIloStandards
esrs:MeasurableTargetCurrentProgressAbsoluteValue	[402050] S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Measurable target current progress (absolute value)	decimal	6	Consider updating label to read: Description of performance against disclosed target (absolute value)
esrs:GroupsForWhichEngagementOccursAffectedCommunities	[403020] S3-2 Processes for engaging with affected communities about impacts	Groups for which engagement occurs (affected communities)	enumeration	5	Suggest changing type to enumerationSet
esrs:EstablishmentOfSpecificChannelsForOwnWorkforceValueChainWorkersAffectedCommunitiesConsumersAndEndUsersToRaiseConcernsOrNeeds	[404030] S4-3 Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	Establishment of specific channels for own workforce / value chain workers / affected communities / consumers and end-users to raise concerns or needs	enumeration	6	Suggest changing type to enumerationSet
esrs:DisclosureOfAllRelevantCriteriaUsedInProcessToIdentifyMaterialImpactsRisksAndOpportunitiesInRelationToBusinessConductMattersExplanatory	[501006] G1.IRO-1 Description of processes to identify and assess material impacts, risks and opportunities (G1)	Disclosure of all relevant criteria used in process to identify material impacts, risks and opportunities in relation to business conduct matters [text block]	textBlock	2	Suggest updating XBRL label description to read: Disclosure of all relevant criteria used in process to identify material impacts, risks and opportunities in relation to business conduct matters, including location, activity, sector and the structure of the transaction [text block]
esrs:DescriptionOfPolicyToPreventLatePaymentsExplanatory	[501020] G1-2 Management of relationships with suppliers	Description of policy to prevent late payments [text block]	textBlock	2	Suggest updating XBRL label description to read: Description of policy to prevent late payments, specifically to SMEs [text block]
esrs:AnticorruptionAndAntibriberyTrainingDeliveryMethod	[501030] G1-3 Prevention and detection of corruption and bribery	Anti-corruption and anti-bribery training delivery method	enumerationSet	5	Inconsistency observed, in that this is the only XBRL label related to ESRS G1.AR8 that mentions the training being related to anti-corruption and bribery . This should be re-examined
esrs:DescriptionOfUndertakingsStandardPaymentTermsExplanatory	[501060] G1-6 Payment practices	Description of undertaking's standard payment terms [text block]	textBlock	5	Suggest updating XBRL label description to read: Description of undertaking's standard payment terms in number of days by main category of suppliers [text block]

Deloitte - ESRS Set 1 digital XBRL taxonomy - Proposed XBRL tags to be added

Standard	ESRS standard	paragraph	Suggested label	Suggested level	Suggested type
E1	[301080] E1-8 Internal carbon pricing	Name: ESRS; Number: E1; Paragraph: 63; Subparagraph: a; Section: E1-8	Type of internal carbon pricing scheme;	3	Enumeration
ESRS2	[303030] E3-3 Targets related to water and marine resources	Name: ESRS; Number: ESRS 2; Paragraph: 80; Subparagraph: f; Section: MDR-T	Disclosure of how the targets consider the wider context of sustainable development and/or local situation in which impacts take place	6	textBlock
ESRS2	[303030] E3-3 Targets related to water and marine resources	Name: ESRS; Number: ESRS 2; Paragraph: 80; Subparagraph: j; Section: MDR-T	Analysis of trends or significant changes in the performance of the undertaking towards achieving the target	6	textBlock
E5	[305040] E5-4 Resource inflows	Name: ESRS; Number: E5; Paragraph: 32; Section: E5-2	Disclosure of key assumptions	5	textBlock
E5	[305050] E5-5 Resource outflows - general	Name: ESRS; Number: E5; Paragraph: 37; Subparagraph: c; Section: E5-5	Disclosure of waste treatment types	6	Enumeration Set
E5	[305050] E5-5 Resource outflows - general	Name: ESRS; Number: E5; Paragraph: 37; Subparagraph: c; Section: E5-5	Disclosure of the amount by weight directed to disposal by waste treatment type.	7	mass
S1	[401010] S1-1 Policies related to own workforce	Name: ESRS; Number: S1; Paragraph: 19; Section: S1-1	Disclosure of policies adopted to manage material impacts on own workforce / value chain workers / affected communities / consumers and end-users covering specific groups within its own workforce or all of its own workforce	5	enumeration
S1	[401010] S1-1 Policies related to own workforce	Name: ESRS; Number: S1; Paragraph: AR12; Section: S1-1	Report on the compliance with the Universal Declaration of Human Rights and the two Covenants that implement it, as well as the International Labour Organisation's Declaration on Fundamental Rights and Principles at Work and the core conventions that underpin it	7	textBlock
S1	[401020] S1-2 Processes for engaging with own workforce	Name: ESRS; Number: S1; Paragraph: AR22; Section: S1-2	Identification if the undertaking has agreements with national, European or international trade unions or works councils related to the rights of people in its own workforce	6	textBlock
S1	[401020] S1-2 Processes for engaging with own workforce	Name: ESRS; Number: S1; Paragraph: AR23; Section: S1-2	Disclosure of examples from the reporting period to illustrate how the perspectives of its own workforce and workers' representatives have informed specific decisions or activities of the undertaking	6	textBlock
S1	[401160] S1-16 Remuneration metrics (pay gap and total remuneration)	Name: ESRS; Number: S1; Paragraph: AR99; Section: S1-16	Disclosure of information regarding how objective factors such as type of work and country of employment influence the gender pay gap	6	textBlock
ESRS 2	[200730] ESRS2.SBM-3 Material impacts, risks and opportunities	Name: ESRS; Number: ESRS 1; Paragraph: AR 16	Type of ESRS sub-sub-topic	6	Enumeration Set
ESRS 2	[200730] ESRS2.SBM-3 Material impacts, risks and opportunities	Name: ESRS; Number: ESRS 2; Paragraph: 48; Subparagraph: f; Section: SBM-3	A qualitative and, when applicable, a quantitative analysis of the resilience of the business model, including how the analysis was conducted and the time horizons that were applied	5	textBlock
ESRS 2	[200820] ESRS2.IRO-2 Disclosure Requirements in ESRS	Name: ESRS; Number: ESRS 2; Paragraph: 56; Section: IRO-1	List of ESRS Disclosure Requirements complied with in preparing sustainability statement following outcome of materiality assessment and information on their location in sustainability statement (page numbers and/or paragraphs)	2	textBlock

Deloitte - Article 8 digital XBRL taxonomy - Comments on proposed tags

Technical name (unique ID)	Article 8 Annex	XBRL Label description	Current type	Current level	Comment to share with EFRAG	Additional comments
art8:SpecificationOfDisclosuresAccompanyingKPIsOfNonFinancialUndertakingsAbstract	[801000] Annex 1. Specification of disclosures accompanying KPIs of non-financial undertakings - general	Specification of disclosures accompanying KPIs of non-financial undertakings [abstract]	string	2	Suggest adding the paragraph number for specific labels (especially reference from the Delegated Act sections of Annex 1) as this might help with consistency & completeness of reporting, both for companies & also for auditors.	
art8:DisclosureOfMaterialChangesThatHaveOccurredInCapExPlanAndReasonsUnderlyingThoseChangesExplanatory	[801000] Annex 1. Specification of disclosures accompanying KPIs of non-financial undertakings - general		text block	7	Consider adding a label for the restatement of the CapEx and OpEx KPIs for each past reporting year covered by the plan, whenever changes to the plan had an impact on those KPIs (cf. '1.2.1. Accounting policy' of annex 1)	Consider missing labels & additional XBRL labels
art8:CurrentAndRetrospectiveMember		Current and retrospective [member]	domain	5	Suggest splitting this label into two axis: one for current information and the other one for retrospective information. In fact, especially for financial institutions, it is crucial to be able to identify and collect current vs retrospective figures.	Consider additional XBRL labels
art8:TemplatesForKPIsOfNonfinancialUndertakingsGeneralAbstract	[802000] Annex 2. Templates for KPIs of non-financial undertakings - general (KPI of non-financial undertakings - Taxonomy aligned)	Templates for KPIs of non-financial undertakings - general [abstract]	string	1	Suggest changing the Label type into Textblock	
art8:KPIOfNonfinancialUndertakingsTaxonomyAlignedAbstract	[802000] Annex 2. Templates for KPIs of non-financial undertakings - general (KPI of non-financial undertakings - Taxonomy aligned)	KPI of non-financial undertakings - Taxonomy aligned [abstract]	string	2	Suggest changing the Label type into Textblock	
art8:KPIOfNonfinancialUndertakingsTaxonomyAlignedLineItems	[802000] Annex 2. Templates for KPIs of non-financial undertakings - general (KPI of non-financial undertakings - Taxonomy aligned)		string	3	Consider adding two labels, one for "KPI of non-financial undertakings - Taxonomy-eligible but not environmentally sustainable activities [line items]" and another one for "KPI of non-financial undertakings - Taxonomy eligible activities [line items]".	Consider missing labels & additional XBRL labels
art8:TemplatesForKPIsOfNonfinancialUndertakingsGeneralAbstract	[802002] Annex 2. Templates for KPIs of non-financial undertakings - general (Extent of eligibility and alignment per environmental objective)	Templates for KPIs of non-financial undertakings - general [abstract]	string	1	Suggest changing label description and technical name into 'Extent Templates for KPIs of non-financial undertakings - general [abstract]' and 'art8:ExtentTemplatesForKPIsOfNonfinancialUndertakingsGeneralAbstract' to clearly distinguish the complementary table required by the Delegated Act (template 2, annexe II, for non-financial undertakings).	Consider additional XBRL labels
art8:PrecommercialStagesOfAdvancedTechnologiesToProduceEnergyFromNuclearProcessesWithMinimalWasteFromFuelCycleMember	[812000] Annex 12. Standard templates for the disclosure referred to in Article 8(6) and (7) - general	Pre-commercial stages of advanced technologies to produce energy from nuclear processes with minimal waste from fuel cycle [member]	domain	7	Suggest adding 4.26 as the activity code into the Label description to facilitate the identification of the activity.	
art8:ConstructionAndSafeOperationOfNewNuclearPowerPlantsForGenerationOfElectricityAndOrHeatIncludingForHydrogenProductionUsingBestAvailableTechnologiesMember	[812000] Annex 12. Standard templates for the disclosure referred to in Article 8(6) and (7) - general	Construction and safe operation of new nuclear power plants, for generation of electricity and/or heat, including for hydrogen production, using best-available technologies [member]	domain	7	Suggest adding 4.27 as the activity code into the Label description to facilitate the identification of the activity.	
art8:ElectricityGenerationFromNuclearEnergyInExistingInstallationsMember	[812000] Annex 12. Standard templates for the disclosure referred to in Article 8(6) and (7) - general	Electricity generation from nuclear energy in existing installations [member]	domain	7	Suggest adding 4.28 as the activity code into the Label description to facilitate the identification of the activity.	
art8:ElectricityGenerationFromFossilGaseousFuelsMember	[812000] Annex 12. Standard templates for the disclosure referred to in Article 8(6) and (7) - general	Electricity generation from fossil gaseous fuels [member]	domain	7	Suggest adding 4.29 as the activity code into the Label description to facilitate the identification of the activity.	
art8:HighEfficiencyCogenerationOfHeatCoolAndPowerFromFossilGaseousFuelsMember	[812000] Annex 12. Standard templates for the disclosure referred to in Article 8(6) and (7) - general	High-efficiency co-generation of heat/cool and power from fossil gaseous fuels [member]	domain	7	Suggest adding 4.30 as the activity code into the Label description to facilitate the identification of the activity.	
art8:ProductionOfHeatCoolFromFossilGaseousFuelsInEfficientDistrictHeatingAndCoolingSystemMember	[812000] Annex 12. Standard templates for the disclosure referred to in Article 8(6) and (7) - general	Production of heat/cool from fossil gaseous fuels in efficient district heating and cooling system [member]	domain	7	Suggest adding 4.31 as the activity code into the Label description to facilitate the identification of the activity.	

Deloitte - Article 8 digital XBRL taxonomy - Proposed XBRL tags to be added

Article 8 Annex	Suggested label	Suggested level	Suggested type
[802000] Annex 2. Templates for KPIs of non-financial undertakings - general (KPI of non-financial undertakings - Taxonomy aligned)	KPI of non-financial undertakings - Taxonomy-eligible but not environmentally sustainable activities [line items]	3	string
[802000] Annex 2. Templates for KPIs of non-financial undertakings - general (KPI of non-financial undertakings - Taxonomy aligned)	KPI of non-financial undertakings - Taxonomy eligible activities [line items]	3	string
[802002] Annex 2. Templates for KPIs of non-financial undertakings - general (Extent of eligibility and alignment per environmental objective)	Extent Templates for KPIs of non-financial undertakings - general [abstract]	1	string
[801000] Annex 1. Specification of disclosures accompanying KPIs of non-financial undertakings - general	Restatement of the CapEx and OpEx KPI for each past reporting year covered by the plan, whenever changes to the plan had an impact on those KPIs	7	text block
	Current [member]	5	domain
	Retrospective [member]	5	domain