

Name of the organization: Rahandusministeerium

Type of stakeholder: National or European authorities/Standard Setters

Country: Estonia

Q5a:

This is particularly relevant to the users as this eliminates the cases where users misinterpret the narrative disclosures. Instead, the reporting undertaking makes the statement, for example a yes/no, therefore leading to less misinterpretation by data analysts.

Q9:

"24. The draft XBRL taxonomy can be used for testing purposes, preparatory work and even voluntary tagging of ESRS sustainability statements as soon as it is published by EFRAG." Since it appears ESRS Set 1 and LSME standards have discrepancies in terms of the methodologies/definitions for its datapoints, it is expected that voluntary sustainability statements as per the VSME standard might have even bigger discrepancies in terms of the datapoints. Therefore, without the harmonisation of the datapoints as defined in the disclosure requirements of the ESRS Set 1, LSME and VSME, it might not be feasible to use the same XBRL taxonomy for voluntary tagging.