

Name of the organization: Evonik Industries AG

Type of stakeholder: Preparers

Country: Germany

Q1:

We agree that the given structure of the Draft ESRS taxonomy represents the human-readable ESRS disclosure requirements.

Q2:

n/a, from a preparer's point of view, no answer can be given to this question.

Q3:

We endorse the hierarchy levels of the Draft ESRS XBRL taxonomy, as defined in the presentation linkbase. It provides the same structure of the disclosure requirements as in the human-readable standard and therefore facilitates the allocation of tags to specific disclosure requirements and data points. In view of EFRAG's proposal to use all levels of tags, including the level 1, 2 and 3 of narrative textblock tags, our proposal for the first reporting period is to postpone this suggestion. Based on experiences of the ESEF tagging, the use of granular levels can be challenging and prone to errors for preparers. The use of granular tags, starting here from level 3 elements, should not be mandatory for the annotation of qualitative information. An exclusive tagging of the first two levels would be sufficient and would give the reader adequate information about the specific sustainability disclosures. Furthermore, level 1 in particular can help users to identify the sections and get a better overview.

Q4:

n/a, no further comment.

Q5a:

Yes, the use of semi-narrative elements, here yes/no booleans and drop-down enumerations, enriches the narrative information as it can be used to make clear statements and therefore has added value for users.

Q5b:

See answer to 5a.

Q6a:

n/a (technical expertise required), no further comment.

Q6b:

n/a (technical expertise required), no further comment.

Q7:

We agree with the approach of minimising the need for XBRL taxonomy extensions in order to reduce the complexity of extensions and increase comparability.

Q8:

The validation rules are appropriate and can help preparers to identify (technical) errors.

Q9:

n/a