

Name of the organization: BDSI - Association of the German Confectionery Industry

Type of stakeholder: Consultants

Country: Germany

Q1:

Survey and question relate to the user's perspective, not the preparer's perspective, in particular with the perspective of companies that were not required reporting in the NFRD which will have to fulfill the reporting requirements of the CSRD in the following years..

Q2:

Survey and question relate to the user's perspective, not the preparer's perspective, in particular with the perspective of companies that were not required reporting in the NFRD which will have to fulfill the reporting requirements of the CSRD in the following years..

Q3:

Survey and question relate to the user's perspective, not the preparer's perspective, in particular with the perspective of companies that were not required reporting in the NFRD which will have to fulfill the reporting requirements of the CSRD in the following years..

Q4:

Survey and question relate to the user's perspective, not the preparer's perspective, in particular with the perspective of companies that were not required reporting in the NFRD which will have to fulfill the reporting requirements of the CSRD in the following years..

Q5a:

Survey and question relate to the user's perspective, not the preparer's perspective, in particular with the perspective of companies that were not required reporting in the NFRD which will have to fulfill the reporting requirements of the CSRD in the following years..

Q5b:

Survey and question relate to the user's perspective, not the preparer's perspective, in particular with the perspective of companies that were not required reporting in the NFRD which will have to fulfill the reporting requirements of the CSRD in the following years..

Q6a:

Survey and question relate to the user's perspective, not the preparer's perspective, in particular with the perspective of companies that were not required reporting in the NFRD which will have to fulfill the reporting requirements of the CSRD in the following years..

Q6b:

Survey and question relate to the user's perspective, not the preparer's perspective, in particular with the perspective of companies that were not required reporting in the NFRD which will have to fulfill the reporting requirements of the CSRD in the following years..

Q7:

Survey and question relate to the user's perspective, not the preparer's perspective, in particular with the perspective of companies that were not required reporting in the NFRD which will have to fulfill the reporting requirements of the CSRD in the following years..

Q8:

The three validation rules (ERROR regarding EU legislation, WARNING with regard to mandatory disclosures, INFORMATION regarding materiality) are very clear, easily to understand and appropriate. In particular, a preparer will understand which information is missing and requested if these messages will appear. Additional validation will make it more complex for the preparer.

Q9:

As described at the top of the questionnaire EFRAG has mainly considered the usability of the XBRL taxonomy from the user's perspective. The number of preparers will increase but a lot of the future preparers are not familiar with XBRL at all, neither in financial reporting nor in sustainability reporting. It is not clear if the XBRL format is also manageable and practicable for preparers (undertakings) that will have to disclose for the first time. EFRAG guidance and probably a separate consultation for these preparers could be helpful (with different questions than in this survey).