

# ESRS Set 1 revision: Questionnaire for public feedback

1.

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Following a public call for contributions from EFRAG, this survey has been prepared by the EFRAG Secretariat to support the collection of written input that will inform the revision of ESRS Set 1.

The contributions will be anonymized and leveraged only in aggregate form, however name of contributors will be made available following your consent.

For viewing purposes, a pdf version of the questionnaire is available [here](#).

## Questionnaire for public input on simplification of ESRS

EFRAG wishes to collect input from all the stakeholder categories on how to simplify ESRS, following the [Omnibus proposals](#) issued by the European Commission on 26 February 2025 and the [mandate](#) that EFRAG received on 27 March 2025.

### SECTION 1 – PARTICIPANT GENERAL INFORMATION

#### 1.1 Guidance for respondents

Where not specifically indicated, EFRAG welcomes input on question from all stakeholder categories.

Comments are most helpful when they:

- answer questions as stated;
- state the DR or paragraph(s) of ESRS Set 1 to which they relate;
- explained the cause of the identified issue; and
- describe practical example(s) relevant to the questions;
- include clear suggestions of amendments, if appropriate.

Please note the following elements for the compilation of the questionnaire:

Respondents can save the draft questionnaire and return to it at a later time. EFRAG will only consider submitted surveys.

Respondents can select and focus on the areas that are most impactful, thus do not have to consider all questions

For the questions requiring inclusion of a reference to IG3, and for consistency among the different replies, please indicate specific DPs that require consideration in your view by copy pasting the code defined in [IG3 – List of ESRS Data Points](#) (see column ID).

#### 1.2 Respondent profile

Where not specifically indicated, questions refer to all stakeholder categories.

**First Name:**

Louise

**Last Name:**

Nossent

**Email address:**

lnossent@impactfrance.eco

**Telephone number:**

**Name of organisation:**

Mouvement Impact France

**Do you consent to make publicly available only the name of your organisation as contributor to this questionnaire, while the content of your contribution will be anonymized and leveraged only in aggregate form?**

Yes

**Type of organisation (Drop down menu with the following categories):**

Business Association

**User (subcategories to open):**

**Other (please specify)**

**Function in the organisation:**

Advocacy Officer

**Country (principal location):**

France

**Sector(s) (if applicable)**

**If preparer, please specify whether you prepared an ESRS sustainability statement for your 2024 year end:**

**If yes**

**Please specify whether it was a voluntary or mandatory application**

**Please indicate if the ESRS sustainability statement was assured (limited/reasonable)**

**Please add an hyperlink to the report [add box for including hyperlink]**

**If preparer, please specify your size in terms of employee number:**

## **2. (untitled)**

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### **SECTION 2 – GENERAL ASSESSMENT (OPTIONAL)**

**As preparer/user/other stakeholder, could you share your overall assessment about the implementation challenges and benefits that you have experienced or observed?**

Impact France and its members recognize both the challenges and benefits of implementing the CSRD. We emphasize the importance of pragmatic simplification to enhance the comparability and valorisation of ESG performance, while preserving the environmental and social ambition of the directive. We acknowledge the complexity of the current indicators and of implementing an audit, as well as the significant costs this entails. Therefore, we call for clearer requirements, proportional implementation, a preference for quantitative and semi-narrative indicators over narrative ones, and the establishment of a single access point for ESG data. These elements are essential to optimize the application of the CSRD and make it a lever for competitiveness and sustainability.

## **3. (untitled)**

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## SECTION 3 – QUESTIONS

### 1. PART 1 – HOW TO IMPROVE THE MATERIALITY ASSESSMENT

**The Materiality Assessment process is critical to establish the perimeter of the sustainability statement and pivotal to ensure that undertakings only report material information, that they do not report unnecessary information nor dedicate excessive resources to the materiality assessment process.**

**Initial feedback seems to suggest that required disclosures on the process may be too detailed and the outcome of the process may lead to disclose too many/too detailed IROs. The Omnibus proposals have identified this area as to be clarified.**

**1.1. From your perspective (preparer/user/others), please share your suggestions on how to improve the ESRS provisions on materiality indicating the most critical and the most useful elements, in relation to**

**How to improve the ESRS provisions on materiality, in relation to:**

- the process to determine material matters, including how to factor implemented mitigation and prevention actions in the materiality assessment and how to define thresholds striking the right balance between completeness and decision-usefulness of information.

**Please detail ESRS provisions on materiality improvements:**

ESRS could clarify whether they address common sectoral issues or entity-specific issues. It could also be helpful to provide guidelines on how to define the right thresholds based on the company's sector and size.

**How to improve the ESRS provisions on materiality, in relation to:**

- the process to determine material information to be reported (information materiality, ESRS 1 – paragraph 31 and 34)

**Please detail ESRS provisions on materiality improvements:**

Paragraph 31 and 34 do not provide sufficient information. The ESRS should provide clearer guidance on what type of metrics are necessary, the level of detail expected, and how companies can assess what constitutes a reasonable effort to gather data.

**How to improve the ESRS provisions on materiality, in relation to:**

- the challenges related to the audit of the double materiality assessment (process and outcome)

**Please detail ESRS provisions on materiality improvements:**

Companies are expressing an urgent need to harmonize a common legal framework on the audit requirements at the European level. Given the high costs and time required by audit requirements, legal differences between European countries significantly hinder business competitiveness. Therefore, it would be relevant to provide EU harmonized guidelines about the audit and the granularity level expected.

**How to improve the ESRS provisions on materiality, in relation to:**

- the disclosures related to the process according to IRO-1

**Please detail ESRS provisions on materiality improvements:**

We have observed that companies often confuse positive and negative impacts. It would therefore be helpful to further clarify the distinction between the two and their definition.

**How to improve the ESRS provisions on materiality, in relation to:**

- the value chain

**Please detail ESRS provisions on materiality improvements:**

It may be helpful to provide guidelines on the value chain and the expected level of details. Currently, companies conduct the exercise at a macro level (upstream, own operations, downstream).

**1.2. OPTIONAL: If possible, and if not specified already under point 1.1 above, please identify the narrative disclosure requirements (DRs) or datapoints (DPs) that raised the most critical challenges in determining the material information to be reported and share your suggestions.**

## Disclosure requirements (DR)

E1 - IRO 1

## Datapoints (DP)

Climate risk assessment (related parts of DPs 20, AR 11-12)

### Comment on challenge:

Absence of guidance on how to determine material IROs, prioritize climate risk exposures within value chain segments (particularly in cases of scarce or insufficient data), and identify stranded assets.

### Suggestion:

Provide more guidance.

## 4. (untitled)

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## PART 2: HOW TO STREAMLINE NARRATIVE INFORMATION

Narrative information is a key part of sustainability reporting, in particular with respect to governance, strategy, business model, as well as policies, actions and targets (PATs). It is a key factor to meet the quality characteristics of relevance of information and fair presentation<sup>[LS1]</sup> of the situation of the undertaking with respect to its sustainability matters. However, narrative information is difficult to compare. In determining the content of narrative information to be reported per disclosure requirements, ESRS combine a principles-based disclosure objective with a list of “shall” datapoints.

Initial feedback seems to suggest that the “shall disclose” datapoints in ESRS Set 1 may be too detailed and too prescriptive in that regard and that a proper balance between relevance/fair presentation, comparability and preparation effort has been difficult to achieve. The Omnibus proposals suggest to consider this point carefully for burden reduction purposes.

**2.1. From your perspective (preparer/user/other), please share your suggestions on how to simplify narrative information, in relation to:**

### The options to reduce the number of “shall” datapoints (DPs):

Deleting datapoints that are not critical

### Suggestions:

In order to increase the efficiency of reporting, we suggest reducing the number of mandatory narrative indicators as well as prioritizing quantitative and semi-narrative indicators over narrative ones, as they facilitate comparability between companies.

**The potential overlaps between minimum disclosures requirements (MDRs) on Policies Actions and Targets (PATs) that are located in ESRS 2 and PAT “shall” datapoints located in topical standards:**

### Please select:

Merging MDR of ESRS 2 with “shall” PAT datapoints of topical standards

### Comments

The DR on policies across the various topical ESRS can be removed, as they mainly repeat a general instruction for companies to disclose their policies on material issues within a specific topic.

The DR on actions and targets across topical standards should be streamlined, but kept, as they provide valuable clarifications and requirements. Additionally, the approach to actions and targets varies across different topics.

Overlaps with ESRS 2 data points should be deleted.

### Please select:

Simplifying MDRs on policies in ESRS 2

### Comments

These datapoints should not be removed but providing details and examples of policies would be helpful in guiding companies to structure and disclose their own. In fact, some companies do not yet have established policies, and the CSRD would assist them in defining these.

## Forward-looking information

On the other hand, please indicate the most critical and the most useful elements to be retained

**2.2. OPTIONAL – If possible, and if not specified already under point 2.1 Please identify the most critical narrative disclosure requirements and/or datapoints that require clarification, and share your suggestions**

*Please organise your comments and suggestions according to the sequence of the standards (cross-cutting, E topical, S topical, G topical):*

### Disclosure requirements (DR)

SBM – 2

### Datapoints (DP)

Paragraph 42

### Comment:

Lack of information from companies on their own value chain and lack of competence from ESG teams on the matter (need of internal cooperation).

### Suggestions:

It is relevant to keep it but by being more precise on indicating the link with the IRO.

### Disclosure requirements (DR)

### Datapoints (DP)

Paragraph 14 to 16j

### Comment:

Lack of competence: companies are not familiar with transition plans.

### Suggestions:

Relevant to keep:

- 14, 16 a, b, c: Transparency regarding companies' transition plans and the confidence level in their implementation, enabled by the quantification of levers and CAPEX/OPEX.

(d): Locked-in emissions help assess emissions already committed and increase efforts on the remaining ones to ensure alignment with objectives.

(h), (i), (j): Ensure that the transition plan is integrated into the company's overall strategy and is not treated as a separate entity, and that it is properly monitored.

**2.3. OPTIONAL If possible, and if not specified already under point 2.1 above, please beyond the need for clarification, identify the 10 most challenging narrative disclosure requirements (DRs) with an indication of the least important or most problematic datapoints (DPs) to prepare and share your suggestions:**

*Please organise your comments and suggestions according to the sequence of the standards (cross-cutting, E topical, S topical, G topical):*

### Disclosure requirements (DR)

### Datapoints (DP)

### Comment on the challenge:

### Suggestions:

## 5. (untitled)

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## PART 3: HOW TO IMPROVE QUANTITATIVE INFORMATION AND EU REGULATION RELATED INFORMATION

Quantitative information (metrics) is in principle comparable (over time and between undertakings). Initial feedback seems to suggest that some required metrics may be too granular and/or not decision useful or may be difficult to prepare (due to difficulty to collect basic data or lack of maturity of the matter).

Furthermore, EU Regulations related information (SFDR, Climate Law, Pillar 3, Benchmark) was included in ESRS Set 1 to facilitate the appropriate flows of information between the various actors, in order to create consistency in reporting. In this context, its relevance with respect to general purpose sustainability reporting was not assessed by EFRAG. Initial feedback seems to suggest that certain datapoints may not meet the criteria to be included in the general-purpose sustainability reporting.

In addition, with respect to Article 8 of the Environmental Taxonomy Regulation 2020/852, it was decided to offer a placeholder in the sustainability statement for the information required under this regulation. In this context, its relevance with respect to general purpose sustainability reporting was not assessed by EFRAG. Initial feedback seems to suggest that this information has increased significantly the volume of information reported in the sustainability statement.

**3.1. Please identify the most challenging quantitative DRs/DPs and share your suggestion on how to address the issue, in terms of:**

- The relevance (least important, critical)
- The difficulty to prepare
- The need for clarification

*Please organise your comments and suggestions according to the sequence of the standards (cross-cutting, E topical, S topical, G topical):*

### **Disclosure requirements (DR)**

S1 – 10

### **Datapoints (DP)**

AR 73

### **Comment on the challenge:**

The lack of clear guidance for both EEA and non-EEA countries leads to inconsistent approaches and reduces data comparability. Companies are confused by AR 73, which addresses adequate wages but partly relies on national minimum wages, typically lower than living wages.

### **Suggestion:**

We suggest specifying a single method for determining adequate wages benchmark for EEA countries.

### **Disclosure requirements (DR)**

E5 – 4

### **Datapoints (DP)**

Paragraph 31

### **Comment on the challenge:**

This DR should be kept because it tackles the issue of material resources but it is new subject for most companies.

### **Suggestion:**

We suggest providing guidelines to help them get the KPIs.

## **3.2. Do you have suggestions regarding EU regulation related datapoints (DPs)?**

We emphasize the need to assess the relevance of data points related to EU regulations (SFDR, taxonomy) in the context of sustainability reporting.

**3.3. Do you have suggestions regarding Article 8 of the Environmental Taxonomy Regulation 2020/852 related information and its inclusion in the sustainability statement under a placeholder approach?**

We suggest examining the inclusion of information related to Article 8 of the Environmental Taxonomy Regulation 2020/852 in the sustainability disclosure, taking into account its impact on the volume of reported information.

**6. (untitled)**

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**PART 4: HOW TO ADDRESS THE SIMPLIFICATION OF THE STANDARDS (STRUCTURE AND PRESENTATION) AND THE NEED FOR INTEROPERABILITY**

Initial feedback seems to suggest that the current structure and presentation of reporting requirements in the standards may be difficult to understand and use and may have contributed to the inclusion of repetitive and duplicated content within the sustainability statement.

In addition, to avoid unnecessary regulatory fragmentation that could have negative consequences for undertakings operating globally, ESRS Set 1 has been drafted with the objective to contribute to the process of convergence of sustainability reporting standards at global level. The Omnibus proposals suggest to further enhance the already very high degree of interoperability with global sustainability reporting standards.

**5.1. Please share your suggestions on how to improve and simplify the current structure and presentation of the standards, in relation to:**

**Please select:**

The relationship between cross-cutting and topical standards

**Suggestions:**

We suggest keeping the current structure, but eliminating unnecessary overlaps. Limit topic-specific elaborations within ESRS 2 to those that are strictly relevant. To improve clarity for companies, each disclosure requirement should be included in a single, most relevant ESRS, ensuring a well-organized and coherent distribution of expected information.

**5.2. Regarding interoperability, please:**

**If you are a preparer, indicate if you are reporting under another framework and which one:**

**If you are not reporting under another framework, indicate if you intend to do so and use which one:**

**Please share any suggestion you may have to enhance the already high level of interoperability of ESRS with other frameworks (ISSB, GRI, TCFD, TNFD, CDP). Please indicate DR/DPs if relevant.**

**If you are a user/other type of stakeholder.**

**Share your views on the importance and usefulness of interoperability from your perspective:**

We support the interoperability of the ESRS with other frameworks (ISSB, GRI, TCFD, TNFD, CDP, Impact Score) to facilitate comparability and reduce the reporting burden for companies operating globally.

**7. (untitled)**

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**PART 6 – ANY OTHER COMMENT OR SUGGESTION**

**For instance, among others, in relation to format and presentation of the sustainability statement and its relationship with other parts of the management report, the communication of the company, the reporting boundaries, etc.**

We stress the need to uphold double materiality as the foundation of the CSRD directive. We also suggest clarifying the requirements and the scope of the audit.

**8. Thank You!**

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**Thank you for taking our survey. Your response is very important to us.**

**You will receive a copy of your submitted questionnaire in your email.**

**The EFRAG Secretariat will anonymise contributions and leverage them only in aggregate form.**