

## EFRAG's [Draft] IG 2: Value chain implementation guidance (VCIG)

### Information about submitter

#### 1. Contact information \*

**First Name** Paul  
**Last Name** Thompson  
**Title** Technical Director  
**Company Name** EFAA for SMEs  
**City** Brussels  
**Country** Belgium  
**Email Address** paul.thompson@efaa.com and secretariat@efaa.com

#### What type of stakeholder are you? \* -- Please Select – v

Preparer of sustainability information  
User of sustainability information  
Assurance provider  
Academic  
Consultant  
Civil society including consumer organisations, NGOs and trade unions  
Standard setter

#### What other background about your company will help us to interpret your answer?

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Transparency Register Identification Number: 002077217226-17

Enterprise number: 0524.824.834

## Instructions

The (Draft) EFRAG |G 2: Value Chain Implementation Guidance (VCIG) (as approved by the EFRAG SRB on 23 November 2023) has been published for public feedback by 2 February 2024. This document forms part of its implementation support activities, which consists of issuing non-authoritative implementation guidance and other material to support the application of sector agnostic ESRS adopted as delegated act on 31 July 2023 (ESRS').

The objective of the guidance is to provide preparers and others with guidance on meeting the requirements around the value chain per ESRS. However, In its implementation support function, EFRAG cannot develop concepts and reporting requirements that go beyond the content of the July 2023 delegated act or interpret Union law. The purpose of the implementation support material is to illustrate how the provisions of the delegated act may be implemented without introducing new provisions. New provisions can only result from future standard setting activities (e.g. future amendments to draft ESRS), if and when applicable in accordance with the EFRAG due process.

The document is organised into the following chapters:

1. The objective of the document and other background information
2. Navigating value chain under CSRD and ESRS
3. Frequently asked questions
4. VC Map

'Navigating value chain under CSRD and ESRS' explains the requirements and provides the basis for the rest of the document. The FAQ chapter shows how an undertaking may implement VC under ESRS with the aim of providing practical guidance. The "VC map' explains the coverage of the upstream and downstream VC as required by ESRS (excluding considerations of entity-specific disclosures and SFDR indicators).

This survey is dedicated to receiving feedback from the public on the VCIG. The survey asks whether you have comments on separate chapters in the VCIG. If not, you can progress to the next chapter. If you do have comments, an additional text box for such comments will appear. After submitting this page, you will be able to save your survey and return to it at a time convenient to you. EFRAG only considers completed surveys - partials are ignored.

## Feedback on EFRAG's (draft) IG 2: VCIG

2. Do you have comments on any of the following (when you answer yes, a text box will appear at the bottom of this button grid for your comments):

	Yes, I will provide my comments below	No, I do not have comments
The summary of the VCIG	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Chapter 1: Introduction	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Chapter 2: Navigating value chain under CSRD and ESRS	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Chapter 3: FAQ 1	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Chapter 3: FAQ 2	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Chapter 3: FAQ 3	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Chapter 3: FAQ 4	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Chapter 3: FAQ 5	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Chapter 3: FAQ 6	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Chapter 3: FAQ 7	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Chapter 3: FAQ 8	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Chapter 3: FAQ 9	X	
Chapter 3: FAQ 10	X	
Chapter 4: VC map	X	

**Please provide your comments on Chapter X.X of the VCIG**

[This textbox will appear each time one selects "Yes, I will provide my comments below" of the table. Our response to all textboxes will be: "See the attached file."]

**3. If you want to provide additional comments in a document, please upload your file here**

[UPLOAD 20230123\_EFAAresponse\_IG2onlinesurveycoverletter]

Thank You!

Thank you for taking our survey. We have received your response and it is important to us.