

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of the EFRAG SRB. The paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG SRB, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.

(Draft) List of ESRS datapoints – Implementation Guidance

Content and objective of this Implementation Guidance

- 1 EFRAG releases the (Draft) *List of ESRS datapoints – Implementation Guidance* (after approval by the EFRAG SRB) as a Microsoft Excel workbook. This 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').
- 2 The (Draft) *List of ESRS datapoints - Implementation Guidance* presents in an Excel format the complete list of all disclosure requirements in sector agnostic standards. It covers all the standards, except ESRS 1 *General Requirements*, as it does not set specific disclosures.
- 3 A first group of undertakings in scope of the CSRD will prepare their sustainability statement under ESRS, starting from 1 January 2024. Others will follow from 1 January 2025. The (Draft) *List of datapoints in ESRS - Implementation Guidance* is aimed at supporting undertakings in their preparation of the first sustainability statement according to the ESRS.
- 4 For the undertakings that already report their ESG data, this list can be used as a basis for a gap analysis of information already available. For them and for the other preparers, this list also provides a structure to organise the data requirements in order to comply with the ESRS.
- 5 The (Draft) *List of ESRS datapoints - Implementation Guidance* is an Excel workbook in which the users can find the detailed requirements contained in each *Disclosure Requirement* and related *Application Requirements* with additional information (columns) useful to navigate and filter the content (i.e. the corresponding paragraph and sub-paragraphs of each item).
- 6 Having a clear picture of the structure of the detailed requirements in ESRS is important as the ESRS have been designed to systematically structure the narrative content corresponding to a given disclosure objective (or Disclosure Requirement – 'DR') into a list of separable (narrative) datapoints. The goal of the standard-setter in drafting ESRS has been to promote and seek comparability on sustainability data across undertakings. This led to the identification, within a DR, of the elementary narrative datapoints that are conceptually separable, i.e. usable independently from the rest of the narrative text. Such elementary narrative data points are presented in the ESRS text as the different items in a list of data points composing a given DR and they are presented as separate items of disclosure in the (Draft) *List of datapoints in ESRS - Implementation Guidance*.

Disclaimer and status of this Implementation Guidance

- 7 The *List of ESRS datapoints – Implementation Guidance* is not a legally binding document. ESRS as adopted as delegated act are the only legally binding references. Furthermore, each item in the list of data points contains a short description (“Name”) of the content of the corresponding disclosure. This name cannot be considered complete and must be read in conjunction with the standard text itself.
- 8 This list covers the full universe of possible datapoints under sector-agnostic ESRS irrespective of the outcome of the materiality assessment to be performed by each undertaking to prepare its sustainability statement.
- 9 This list is designed to support large undertakings that are in scope of the CSRD, for which ESRS have been adopted. As such, it cannot be used by listed Small and Medium Enterprises (according to the Accounting Directive) to prepare their sustainability reporting, as the ESRS standards for those enterprises are not yet available.
- 10 Similarly, this list cannot be used by undertakings to prepare sector-specific disclosure requirements because it contains only the sector-agnostic disclosure requirements adopted.
- 11 This list does not represent the digital ESRS XBRL taxonomy and cannot be used as basis for the preparation of the machine-readable sustainability reporting (see below). The list of data points contains the line items for tables only. It does not include the dimensional breakdowns and disaggregation necessary for tables, as explained below in the appendix. The digital ESRS XBRL taxonomy will provide distinct dimensional axis and members to further disaggregate the line items. The data type mentioning “table” indicates that further disaggregation is to be provided in the digital ESRS XBRL taxonomy.
- 12 Finally, this list does not cover the preparation of entity-specific disclosures (see paragraph 11 of ESRS 1).

Relationship between the list of datapoints and the future digital ESRS XBRL taxonomy

- 13 The relevance of this guidance can also be used under the perspective of the machine-readable format of the reporting, which is required by the CSRD.
- 14 EFRAG has received the mandate to develop a digital Taxonomy reflecting the ESRS (and Article 8 disclosures) in the XBRL format. The digital ESRS XBRL Taxonomy is designed for undertakings to tag their sustainable statements in a structured, machine-readable data format, which enables users of ESRS disclosures to analyse the information avoiding manual and error-prone transformation from a PDF or printed document. The intent is for undertakings to digitally tag (or mark-up) sustainability information within their current human-readable reporting format, reflecting the content of the relevant requirements in ESRS.
- 15 EFRAG will launch the public consultation at the beginning of 2024 on the draft ESRS-XBRL taxonomy. The final ESRS XBRL Taxonomy will be handed over to the EC and ESMA. The digital tagging needs to be performed in the European Single Electronic Format (ESEF) according to an adjusted Regulatory Technical Standard (RTS) that will be developed by ESMA, on the basis of the technical advice on the draft ESRS-XBRL Taxonomy that will be released by EFRAG in 2024.
- 16 The structure of the data in the (Draft) *List of ESRS datapoints – Implementation Guidance* and of the future ESRS-XBRL Taxonomy may differ for technical reason.. In particular, the

digital modelling of the datapoints requires technical implementation that are not suitable for use in a human-readable tool like the *List of ESRS datapoints - Implementation Guidance* (e.g. avoiding multiple tagging, technical details and attributes for dimensions and tables – see the APPENDIX). However, beyond technical differences the two exercises are based on full consistency.

- 17 As such the (Draft) *List of ESRS datapoints - Implementation Guidance* may be considered an intermediate step on the way of delivering the ESRS XBRL Taxonomy. It may also be used as a useful tool to advance in the preparation of the digital tagging of the narrative disclosures. Separating the single disclosure items in the narrative text as illustrated in the (Draft) *List of ESRS datapoints- Implementation Guidance*, may help to streamline the digital tagging and avoid overlapping and extensive use of so called ‘continuations’, which are required when the narrative disclosure referring to an XBRL tag is disseminated in different sections of the Inline XBRL report. Therefore, EFRAG encourages preparers to use the list of detailed disclosure requirements to the prepare the structure of the human readable ESRS sustainability statements.

How to read the Excel workbook

- 18 The list has been prepared for the detailed requirements embedded in 11 out of 12 standards released in Set 1 provided in separate worksheets. ESRS 1 does not include any DR but only general requirements and it has not been included in this list of detailed requirements. Nevertheless, some requirements deriving from ESRS 1 will be included in the ESRS Digital Taxonomy [i.e. comparative data].
- 19 The Minimum Disclosure Requirements (MDR) are provided in a central separate worksheet. Each topical standard referencing the MDR has a dedicated line item for the MDR data points highlighted with a green background color.
- 20 The following table describes the content of each column provided in the Excel worksheets of the (Draft) *List of ESRS datapoints*

Column A	Reference to the corresponding ESRS [i.e. ESRS 2, E1]
Column B	Reference to the corresponding Disclosure Requirement [DR]
Column C	Reference to the corresponding paragraph under each DR
Column D	Short description of the detailed requirement and the corresponding disclosure [Name]
Column E	Data type classification [Narrative, Semi-Narrative and numerical Elements]
Column F	Reference to the data reported under the Appendix C-ESRS 2 [SFDR, Benchmark and Pillar 3]
Column G	Separate identification of the voluntary data points (‘may disclose’), additionally highlighted with an orange background color.

Explanation of data types presented in column E (based on the XBRL Data Type Registry¹):

- 21 Corresponding units per data type can be found in the XBRL Unit Type Registry: <http://www.xbrl.org/utr/utr.xml>
- Narrative – used for narrative formatted disclosures (textblocks), not restricted in any way of formatting, length or content (can contain images or tables); can span one

¹ <http://www.xbrl.org/dtr/dtr.xml>

sentence, one paragraph, 5 pages or 100 pages; can be “continued” in the human readable report.

- Table - dimensional table where dimensions are used as breakdowns or disaggregation's of the line items in the list.
- MDR-A, MDR-P, MDR-T – references the corresponding data points from the ESRS 2 Minimum Disclosure Requirements on Actions, Policies and Targets.
- Boolean – Yes or No disclosure (True or False, 1 or 0), subject to paragraph 22.
- Enumeration – Drop down (multiple select if appropriate), subject to paragraph 22.
- Integer – integral data type, only non-decimal positive numbers.
- Monetary – Decimal number representing currency.
- Percent – percentage.
- Gyear – Date (year only)
- Date – Date (day, month year)
- Mass - The mass item type represents the mass of an object which can be measured.
- Area - The area item type is used to indicate that an element represents an area (e.g. hectare).
- Decimal – numbers; might also include intensity rates which require the disclosure of the corresponding numerator and denominator.
- Intensity – represents a ratio with a numerator and denominator.
- Volume - The Volume item type is used to indicate that an element represents a volume and can be used to express the volume of any substance, whether solid, liquid, or gas.
- Energy - The energy item type represents a unit of energy

22 When referring to “numerical” data types, all quantitative types are considered. The term “semi-narrative” is used to describe data types that can be used to enrich narrative disclosures (textblocks) with booleans (Yes/No) and enumeration (dropdown selections).

APPENDIX

Differences between this deliverable and the future draft ESRS -Digital taxonomy

- 1 The (Draft) *List of datapoints in ESRS - Implementation Guidance* has been prepared adopting the same methodology as the one used for the development of the draft ESRS - Digital taxonomy (see the Methodology and Architecture Issue Paper approved in the SRB meeting on the 26 April 2023²) in order to ensure consistency. However, given its nature of tool that supports a human-readable exercise, there are some differences that in detailed approaches applied when creating this list, in comparison to the digital ESRS XBRL taxonomy. These differences are illustrated in this appendix.
- 2 The term “item” is used to represent a row in the list of detailed requirements, while the term XBRL element is used to represent a tag in the digital ESRS XBRL taxonomy.

Comparison	Methodology used to create the list of detailed requirement items	Methodology used to implement the digital ESRS XBRL Taxonomy elements
Data Type Categories	A. Numerical, quantitative data points (percentage, monetary; B. Non-numerical but comparable types (date, year, semi-narrative elements); C. Narrative types (text blocks).	Idem
Data type category A [Numerical]	1 entry for each individual detail requirement (irrespective of location)	Idem
Data Type Category B [Semi-narrative – / Dropdowns and Booleans]	1 item for each semi-narrative data point (e.g. Yes/No, or dropdown for list of ESRS sectors)	1 element for each semi-narrative data point (e.g. Yes/No, or dropdown for list of ESRS sectors)
Data Type Category C [Text block]	No item for each Level 1 (representing a DR as a whole) 1 item for each Level 2 (a, b, c) 1 item for each Level 3 (i., ii, iii)	1 element for each Level 1 (DR as a whole) 1 element for each Level 2 (a, b, c) 1 element for each Level 3 (i., ii, iii)

²<https://www.efrag.org/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FMeeting%20Documents%2F2302240950097339%2F04.02%20-%20Draft%20ESRS%20XBRL%20Taxonomy%20Architecture%20and%20Methodology%20%28final%29.pdf>

Comparison	Methodology used to create the list of detailed requirement items	Methodology used to implement the digital ESRS XBRL Taxonomy elements
Granularity	Level 2 + Level 3 of the human readable version of the ESRS.	Level 1 + Level 2 + Level 3 of the human readable version of the ESRS
Level of Separability	Idem	Idem
“Whether and how”	Not included as separate item in case the content has already captured by other elements covering the same paragraph.	1 boolean element related to “whether” (Y/N), and 1 item related to “how” (text block)
Tables representing multidimensional breakdowns of (mainly quantitative) data points (e.g. GHG breakdown by country or gender breakdowns in the social standards)	Line items without dimensions (e.g. Countries or ESRS Sectors). As an exception, for some specific DRs, separate tables including the dimensions have been provided in order to show examples on how to structure the information.	Line items with all possible dimensions separately implemented (e.g. Countries /ESRS Sectors/GHG categories, etc..)
Entity specific aspects	Not included	Implemented as “typed dimensions” enabling undertakings to digitally tag entity specific aspects of the disclosures (e.g. targets, actions, policies, subsidiaries, operating segments, etc..)
Appendix C (SFDR, Benchmark, Pillar 3) reference	Yes	Yes, including the reference to the corresponding regulation

- 3 Finally, the digital XBRL taxonomy re-uses XBRL elements whenever possible in the presentation link base, which reduces the total number of XBRL elements, compared to the (Draft) *List of ESRS datapoints – Implementation Guidance*, which includes one entry for each distinct paragraph of the ESRS. For instance, the item “Disclosure of decarbonisation levers and key action” corresponding to paragraph 16 b) of E1-1 can be implemented in the XBRL taxonomy by re-using the XBRL elements from ESRS 2, paragraph 68 a (Disclosure of key actions) and from ESRS E1-4, paragraph 34 f) (Explanation of decarbonisation levers identified). Another example are the social standards, which repeat various disclosure requirements for different groups of employees, non-employees, workers in the value chain, affected communities and consumers and end users. While the ESRS XBRL taxonomy re-uses single XBRL elements across those standards and uses dimensions to differentiate the topics, the list of data points provides one item per standard.