IMPLEMENTATION GUIDANCE

EFRAG IG 3

List of ESRS datapoints

EXPLANATORY NOTE

Disclaimer

This implementation guidance is non-authoritative and accompanies the European Sustainability Reporting Standards (ESRS), as stipulated in Articles 19a and 29a of Directive 2013/34/EU (the Accounting Directive), but does not form part of them. This means that if anything in this guidance appears to contradict any requirement or explanation in ESRS, ESRS take precedence. This implementation guidance is issued following EFRAG's due process for such non-authoritative documents and under the sole responsibility of EFRAG.

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This implementation guidance has been developed for use by large listed and unlisted companies that are subject to CSRD. It is therefore not intended for use by listed small and medium-sized enterprises which adopt future LSME standards and other (not listed) SMEs voluntarily reporting based on the future VSME standards.

This implementation guidance relates to the sector-agnostic ESRS as adopted by the European Commission on 31 July 2023, and published in the Official Journal on 22 December 2023. Sector-specific standards may add sector specifications to be followed by specific sectors.

About EFRAG

EFRAG's mission is to serve the European public interest in both financial and sustainability reporting by developing and promoting European views in the field of corporate reporting. EFRAG builds on and contributes to progress in corporate reporting. In its sustainability reporting activities, EFRAG provides technical advice to the European Commission in the form of draft European Sustainability Reporting Standards (ESRS) elaborated under a robust due process and supports the effective implementation of ESRS. EFRAG seeks input from all stakeholders and obtains evidence about specific European circumstances throughout the standard-setting process. Its legitimacy is built on excellence, transparency, governance, due process, public accountability and thought leadership. This enables EFRAG to speak convincingly, clearly, and consistently and to be recognised as the European voice in corporate reporting and a contributor to global progress in corporate reporting.

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1. Content and objective of this implementation guidance

1. EFRAG releases EFRAG IG 3: *List of ESRS datapoints* as part of its implementation supporting activities, which consist of issuing non-authoritative implementation guidance and other material to support the application of sector-agnostic ESRS 'Set 1' adopted by the European Commission via a delegated act on 31 July 2023 and published in the Official Journal of the European Union on 22 December 2023 ('ESRS').

2. EFRAG IG 3 presents in Excel format the complete list of all disclosure requirements in sector-agnostic standards. The Excel file covers all the standards except for ESRS 1 *General Requirements*, as it does not set disclosure requirements. EFRAG IG 3: *List of ESRS datapoints* is aimed at supporting undertakings in their preparation of the first sustainability statement according to the ESRS.

3. Appendix A in this document explains the differences between this list in Excel format and the ESRS Set 1 Draft XBRL Taxonomy.

4. Appendix B provides statistics on the datapoints: 161 datapoints are mandatory irrespective of the materiality assessment; a further 622 datapoints[1] are subject to the materiality assessment[2].

5. The first group of undertakings in the scope of the CSRD will prepare their sustainability statement under ESRS starting from 1 January 2024. Others will follow from 1 January 2025. For the undertakings that already report their ESG data, this list can be used as a basis to perform a data gap analysis. For them and for the other preparers, this list provides a structure to organise the data requirements in in order to comply with the ESRS.

6. EFRAG IG 3 lists the detailed requirements contained in each Disclosure Requirement and the related Application Requirements, with additional information (columns) useful to navigate and filter the content (i.e., the corresponding paragraph and subparagraphs of each item).

7. The list follows the structure of the detailed requirements in ESRS and as such reflects the architecture of the content corresponding to a given disclosure objective (or Disclosure Requirement – 'DR'): each separable datapoint is presented as a separate item in this list. The goal of the standard setter in drafting ESRS has been to promote comparability on sustainability data across undertakings. Qualitative disclosures within a DR that are conceptually separable, i.e., usable independently from the rest of the narrative text, have been presented separately as different items in the list.

8. A datapoint encompasses a clearly separable and specific piece of information required by the ESRS Disclosure Requirements (DRs), generally at the level of each paragraph, subparagraph and sub-subparagraph. Paragraphs mandating the disclosure of information that is also completely covered in more detail by subsequent subparagraphs are not included as datapoints[3].

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[1] Excluding the number of datapoints in ESRS 2 related to the Minimum Disclosure Requirements on Policies, Actions and Targets, which are to be reported on top of the topical disclosures when the undertaking has adopted PAT related to a given material sustainability matter.

[2] In addition, ESRS contain 269 voluntary datapoints marked as 'may disclose'.

[3] The same applies to paragraphs whose only function is that of introducing subsequent ones, which are often identifiable in legal texts with the wording '… shall include the following: …'. Paragraphs providing methodological instructions for the disclosure of other datapoints, identifiable with the wording '… shall consider …' or '… shall take into account …', are also not considered as datapoints.

9. ESRS 1 paragraph 16 remarks that 'each Disclosure Requirement consists of one or more distinct datapoints' and that 'the term "datapoint" can also refer to a narrative sub-element of a Disclosure Requirement.'

10. Application Requirements (ARs) are considered as separate datapoints mainly when they require the disclosure of quantitative information. If they only give instructions for the disclosure of other datapoints, they are only provided as corresponding references.

11. 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, considering EFRAG IG 1: *Materiality Assessment Implementation Guidance* and EFRAG IG 2: *Value Chain Implementation Guidance*. Furthermore, Appendix C of ESRS 1 as well as ESRS 2 *General requirements* BP-2 paragraph 17 define phase-ins for individual datapoints, disclosure requirements or standards based on the number of employees or specific financial years. These phase-ins are also illustrated in the list.

12. Finally, this list does not cover the preparation of entity-specific disclosures (see paragraph 11 of ESRS 1).

2. Relationship between the list of datapoints and ESRS XBRL taxonomy

13. EFRAG has received the mandate to develop a digital taxonomy reflecting the ESRS (and Article 8 disclosures, per the EU environmental Taxonomy Regulation 2020/85) in XBRL format. The digital ESRS XBRL Taxonomy is designed for undertakings to tag their sustainable statements in a structured, machine-readable format. This enables users of ESRS disclosures to analyse the information, avoiding manual and error-prone transformation from a PDF or printed document. The intention 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.

14. EFRAG launched the public consultation on 8 February 2024 on the ESRS Set 1 Draft XBRL taxonomy. The final ESRS XBRL Taxonomy will then be handed over to the EC and ESMA. The digital tagging will have 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 ESRS Set 1 Draft XBRL Taxonomy that will be released by EFRAG in 2024.

15. This list does not represent the digital ESRS XBRL taxonomy and cannot be used as a basis for the preparation of the machine-readable sustainability reporting (see below). EFRAG IG 3 contains the line items only for tables as a whole, which will be used to further disaggregate datapoints. The structure of the data in EFRAG IG 3 and of the future ESRS XBRL Taxonomy may differ for technical reasons. In particular, the digital modelling of the datapoints requires technical implementation that is not suitable for use with a human-readable tool like the *List of ESRS datapoints* (e.g., avoiding multiple tagging, technical details and attributes for dimensions and tables – see Appendix A). However, beyond technical differences, the two deliverables are based on full consistency.

16. While the list does not represent the ESRS XBRL Taxonomy and cannot be used as a basis for the preparation of the machine-readable sustainability reporting, it may support the preparation of human-readable reports that will be easier to digitalise. In particular, it can be used to organise the reporting in a more structured way to assist the machine-readable format of the reporting, as required by the CSRD.

17. As such, EFRAG IG 3 may be considered an intermediate step on the way to delivering the ESRS XBRL Taxonomy. It may also be used as a useful tool to advance the preparation of the machine-readable sustainability statement. Separating the single disclosure items in the narrative text as illustrated in EFRAG IG 3 may help to streamline the future digital tagging and avoid overlapping and extensive use of so-called 'continuations'[4]. Therefore, EFRAG encourages preparers to use the list of detailed disclosure requirements to prepare the structure of the human-readable ESRS sustainability statements.

3. 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, which are provided in separate worksheets. ESRS 1 does not include any dedicated DR but only general requirements and therefore has not been included in this list. Nevertheless, some requirements deriving from ESRS 1 will be included in the ESRS Digital Taxonomy (i.e., comparative data). The Excel workbook contains a separate worksheet for each topical standard. It is important to note the corresponding disclaimer and the instructions provided on each worksheet.

19. The short description of each datapoint provided in column F is linked to the respective paragraph in the ESRS text via a hyperlink; by clicking on the name of the datapoint, a browser window will open up with the relevant paragraph highlighted in red.[5]

20. The Minimum Disclosure Requirements (MDRs) of ESRS 2 are presented only once[6], in a separate worksheet, as they have to be disclosed for each sustainability matter. Each topical standard referencing the MDR has a dedicated hyperlink. Hyperlinks allow to navigate from each topical standard to the corresponding MDR worksheet datapoints. If the undertaking does not provide disclosure on policies, targets or actions, it still needs to disclose the reasons for that, as indicated via hyperlinks to the MDR worksheet and the corresponding datapoints of ESRS 2 paragraphs 62 and 81.

21. The following table describes the content of each column provided in the Excel worksheets of EFRAG IG 3: *List of ESRS datapoints*.

- <u>Column A</u>   Unique identifier for each DP, with reference to the corresponding Disclosure Requirement (DR)

- <u>Column B</u>   Reference to the corresponding ESRS (i.e., ESRS 2, E1)

- <u>Column C</u>   Reference to the corresponding Disclosure Requirement (DR)

- <u>Column D</u>   Reference to the corresponding paragraph under each DR

- <u>Column E</u>   Reference to the related Application Requirement

- <u>Column F</u>   Short description of the detailed requirement and the corresponding disclosure (Name), including a hyperlink to the corresponding paragraph of column D in an online version of the ESRS text

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[4] 'Continuations' are required when the narrative disclosure referring to an XBRL tag is disseminated in different sections of the Inline XBRL report.

[5] The online version of the ESRS provided through the hyperlinks is a reproduction of the version published in the Official Journal on 22 December 2023. It is made available for use only in conjunction with this implementation guidance.

[6] They are applicable whenever the undertaking discloses on policies, actions and targets in relation to a material sustainability matter following topical standards or on an entity-specific basis.

- Column G   Data type classification (Narrative, Semi-Narrative and Numerical Elements)

- Column H   Separate identification of the conditional and alternative datapoints ('if applicable', 'where relevant')

- Column I   Separate identification of the voluntary datapoints ('may disclose'), additionally highlighted in orange

- Column J   Reference to the data reported under Appendix B-ESRS 2 (SFDR, Benchmark and Pillar 3)

- Column K   Indicates the years of phase-in for the respective datapoint according to Appendix C of ESRS 1 for undertakings with less than 750 employees

- Column L   Indicates the years of phase-in for the respective datapoint according to Appendix C of ESRS 1

4. Explanation of data types presented in column G (based on the XBRL Data Type Registry)

22. Corresponding units per data type can be found in the XBRL Unit Type Registry:

- Table – dimensional table where dimensions are used as breakdowns or as disaggregation of the line items in the list.

- Narrative – used for narrative-formatted disclosures (textblocks) not restricted in any way in formatting, length or content (can contain images or tables; can span over one sentence, one paragraph, five pages or 100 pages; can be 'continued' in the human-readable report).

- MDR-A, MDR-P, MDR-M, MDR-T– references the corresponding datapoints from the ESRS 2 Minimum Disclosure Requirements on Actions, Policies, Metrics and Targets.

- Boolean – Yes or No disclosure (True or False, 1 or 0), subject to paragraph 23.

- Enumeration – Selection menu (multiple selection if appropriate), subject to paragraph 23.

- 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 that 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 a 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, be it solid, liquid or gas.

- Energy – the energy item type represents a unit of energy.

23. 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), i.e., Booleans and enumeration.

24. Boolean datapoints relate to disclosures that are either True or False, e.g., 'The undertaking shall disclose … whether it has operations that affect threatened species' (ESRS E4.16 c).

25. Enumeration datapoints relate to disclosures that the undertaking can select from a pre-defined list, e.g., 'The undertaking shall explain for each material climate-related risk it has identified whether the entity considers the risk to be a *climate-related physical risk* or *climate-related transition risk*' (ESRS E1.18). In this case, the undertaking has to disclose one of the two provided options (climate-related physical risk or climate-related transition risk).

26. Datapoints are identified with the data type 'table' when the ESRS require a disaggregation or breakdown of datapoints into different categories. The presentation in an ESRS statement does not necessarily require it to be in tabular format unless a specific ESRS requires it.

27. When the ESRS require the inclusion of quantitative information within narrative disclosures (e.g., 'The undertaking shall … relate significant monetary amounts of CapEx and OpEx required to implement the actions taken or planned to relevant line items in the financial statements' – ESRS E1.29(c)(i)), the respective datapoint is identified with a mixed data type (in this case, narrative/monetary).

Appendix A: Differences between EFRAG IG 3 and the future digital ESRS XBRL taxonomy

1. EFRAG IG 3: *List of ESRS datapoints* has been prepared by adopting the same methodology as the one used for the development of the draft ESRS Digital taxonomy (see the approved Methodology and Architecture paper – 26 April 2023) in order to ensure consistency. However, given its nature as a tool that supports a human-readable exercise, there are some differences in detailed approaches that are applied when creating this list in contrast 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 to create EFRAG IG 3	Methodology for ESRS XBRL Taxonomy
Data Type Categories	A. Numerical, quantitative datapoints (percentage, monetary); B. Non-numerical but comparable types (date, year, semi-narrative elements); C. Narrative types (textblocks).	Idem
Data type A [Numerical]	1 entry for each individual detail requirement (irrespective of location)	Idem
Data Type 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 C [Narrative]	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)
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 a 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' (textblock)
Tables representing multidimensional breakdowns of (mainly quantitative) datapoints (e.g., GHG breakdown by country or gender breakdowns in the social standards)	Line items without dimensions (e.g., Countries or ESRS Sectors). Comparative information and breakdown by time horizon (short-, medium- and long-term), where required by ESRS, are not included in the list.	Line items with all possible dimensions separately implemented (e.g., Countries /ESRS Sectors/GHG categories, etc.). The dimensions include the comparative information in terms of time horizons and targets, where required by ESRS.
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 reuses XBRL elements whenever possible in the presentation link base. This reduces the total number of XBRL elements compared to EFRAG IG 3: *List of ESRS datapoints*, 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 ESRS E1-1 can be implemented in the XBRL taxonomy by reusing 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 is 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 reuses single XBRL elements across those standards and uses dimensions to differentiate the topics, the list of datapoints provides one item per standard.

Appendix B: Statistics on the number of datapoints

1. The following statistics provide an overview of the number of datapoints provided in the Excel spreadsheet. It is important to note that the number of datapoints is not equal to the number of disclosed facts in a human-readable and digital report. There are a number of factors that will lead to individual numbers of disclosures of undertakings, such as: comparative information, usage of optional breakdowns for an individual required datapoint, number and structure of individual policies, actions and targets (e.g., one per topic, per matter, per material IRO), entity-specific disclosures and individual circumstances in terms of phase-in provisions and the materiality assessment.

General overview

2. The following table includes a presentation on the number of 'Shall' datapoints and 'May' datapoints for each ESRS that are set out in the application requirements and disclosure requirements. The number of 'Shall' datapoints are separately distributed according to (i) datapoints to be reported irrespective of the materiality assessment and (ii) datapoints subject to the materiality assessment.

3. Datapoints that have to be reported irrespective of the materiality assessment (in short, 'always to be reported') are those in ESRS 2 and those relating to IRO-1 in each topical standard.

4. Minimum Disclosure Requirements (MDR) datapoints are presented in a separate table as they have to be considered for disclosure purposes when the undertaking identifies a sustainability matter as material and when the undertaking discloses policies, actions and/or targets on an entity-specific basis. According to ESRS 1 paragraph 13, the undertaking shall apply the minimum disclosure requirements regarding policies, actions, metrics and targets together with the corresponding Disclosure Requirements in topical and sector-specific ESRS.

5. MDR datapoints are therefore counted separately and excluded from the count of the datapoints in the topical ESRS. Tables' datapoints are also excluded from the count as the line items of such table have been considered instead.

ESRS - DELEGATED ACT (31 JULY 2023)				Number of "may" DPs
Number of "shall" DPs (without MDR-PAT&M)				
ESRS	**Irrespective of MA**	**Subject to MA**	**Total**	
ESRS 2	127		127*	12
E1	16	171	187	15
E2	3	41	44	20
E3	2	25	27	18
E4	11	43	54	65
E5	2	40	42	19
S1		127	127	55
S2		47	47	18
S3		45	45	18
S4		44	44	19
G1		39	39	10
TOTAL	**161**	**622**	**783**	**269**
TOTAL DP (%)	**21%**	**79%**	**100%**	

*7 DPs are excluded from the count as subject to phased in (ESRS 2 BP2 par. 17)

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ESRS - DELEGATED ACT (31 JULY 2023)
MINIMUM DISCLOSURE REQUIREMENTS (MDR-PAT&M) PER SUSTAINABILITY MATTER AND PER PAT*

	DPs	This table illustrates the datapoints in relation with Minimum Disclosure Requirements (MDR) on Policies, Actions, Targets and Metrics (PAT&M) according to ESRS 2 Chapter 4.2.
MDR-P	6	
MDR-A	12	These are considered for the disclosures when the undertaking has adopted PAT related to material sustainability matters.
MDR-T	13	
MDR-M	3	

*Excluded DPs to be reported if the undertaking has not adopted policies and/or actions or set any measurable outcome-oriented targets (ESRS 2 chapter 4.2 MDR)

6. The following table presents the total number of conditional and alternative datapoints[7]. Conditional datapoints are those that only have to be disclosed in certain cases ('if applicable', 'where relevant') while alternative datapoints are instead only alternative to each other and, therefore, only one has to be disclosed (e.g., when disclosing the number of employees in ESRS S1.50 a, undertakings may choose to report it at the end of the reporting period or as an average over the reporting period).

ESRS - DELEGATED ACT (31 JULY 2023) Conditional and alternative DPs			
ESRS	**Conditional**	**Alternative**	**Total**
ESRS 2	79	-	79
E1	64	2	66
E2	11	3	14
E3	2	-	2
E4	41	-	41
E5	1	-	1
S1	29	6	35
S2	11		11
S3	12	-	12
S4	10	-	10
G1	10	-	10
TOTAL	**270**	**11**	**281**
TOTAL DP (%)	**96%**	**4%**	**100%**

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[7] 60 DPs (29%) identified as conditional or alternative are also voluntary.

Datapoints by type

7. The following tables set out the number of datapoints by standard and type: seven datapoints have been excluded as they are subject to phase-in (ESRS 2 BP2, paragraph 17).

8. There are specific Minimum Disclosure Requirements (MDR) on Policies, Actions, Targets and Metrics (PAT&M) in ESRS 2 Chapter 4.2 and 5. They have to be considered for disclosure purposes when the undertaking has adopted PAT or reported Metrics related to material sustainability matters.

9. The tables indicate the classification of the 'Shall,' 'MDR' and 'May' datapoints by data type. The category of numerical datapoints includes different types of data (i.e., monetary, volume, percentage, decimal).

10. Only the 'Shall' datapoints in ESRS 2 and DR IRO 1 datapoints in topical standards are always to be reported; all other 'Shall' datapoints are (i) applicable only when the undertaking concludes that the relevant topic is material and (ii) subject to materiality under the provisions of ESRS 1 paragraphs 31 to 35. All MDR datapoints are to be reported only for material matters, per each policy/action/target that the undertaking discloses.

11. The following table provides the required datapoints per standard per data type:

ESRS	Narrative	Semi-Narrative	Numerical	Total
ESRS - DELEGATED ACT (31 JULY 2023) **Data Type of "shall" datapoints**				
ESRS 2	89	14	24	127
E1	51	25	111	187
E2	18	2	24	44
E3	17	2	8	27
E4	36	14	4	54
E5	24	3	15	42
S1	61	22	44	127
S2	40	7	-	47
S3	40	5	-	45
S4	39	5	-	44
G1	25	6	8	39
TOTAL	**440**	**105**	**238**	**783**
TOTAL DP (%)	56%	13%	30%	100%

12. The following table provides the required datapoints per MDR-PAT&M per sustainability matter per data type:

ESRS	Narrative	Semi-Narrative	Numerical	Total
ESRS - DELEGATED ACT (31 JULY 2023) **Data Type of MDR-PAT&M PER SUSTAINABILITY MATTER AND PER PAT**				
MDR-P	6	-	-	6
MDR-A	6	1	5	12
MDR-T	6	3	4	13
MDR-M	3	-	-	3
TOTAL	**21**	**4**	**9**	**34**
TOTAL DP (%)	62%	12%	26%	100%

13. The following table shows voluntary ('may') datapoints per standard per data type.

ESRS - DELEGATED ACT (31 JULY 2023) Data Type of "may" datapoints				
ESRS	**Narrative**	**Semi-Narrative**	**Numerical**	**Total**
ESRS 2	11	1	-	12
E1	4	1	10	15
E2	12	4	4	20
E3	5	7	6	18
E4	49	9	7	65
E5	19	-	0	19
S1	27	13	15	55
S2	13	5	-	18
S3	14	4	-	18
S4	14	4	1	19
G1	3	2	5	10
TOTAL	**171**	**50**	**48**	**269**
TOTAL DP (%)	64%	19%	18%	100%

Datapoints subject to phasing-in provisions applicable to all undertakings

14. The following table indicates the number of datapoints that are subject to phasing-in provisions applicable to all undertakings, as defined in ESRS 1, Appendix C. The table presents different columns corresponding, respectively, to 1, 2 and 3 years of phasing-in.

Number of "shall" DPs phased-in according to Appendix C - ESRS 1 (other than ESRS 2 BP 2 par. 17)					
ESRS	**Subject to phase-in Year 1**	**Subject to phase-in Year 2**	**Subject to phase-in Year 3**	**Subject to ESRS Sectors**	**Total**
ESRS 2	1	-	-	2	127*
E1	34	26	26		187
E2	8	4	4		44
E3	4	1	1		27
E4	3	1	1		54
E5	3	1	1		42
S1	34	-	-		127
S2	-	-	-		47
S3	-	-	-		45
S4	-	-	-		44
G1	-	-	-		39
TOTAL	**87**	**33**	**33**	**2**	**783**
TOTAL %	**11,11%**	**4,21%**	**4,21%**	**0,26%**	

Datapoints subject to phasing-in provisions applicable to undertakings with less than 750 employees

15. The following table indicates the number of datapoints that are subject to phasing-in provisions applicable to undertakings or groups not exceeding on its balance sheet date the average number of 750 employees during the financial year, according to BP 2 paragraph 17 of ESRS 2.

ESRS	Number of "shall" DPs subject to phase-in for undertakings or groups with < 750 employees according to ESRS 2 BP 2 par 17			
	Subject to phase-in < 750 employees Year 1	Subject to phase-in < 750 employees Year 2	Subject to phase-in < 750 employees Year 3	Total
ESRS 2	-	-	-	127*
E1	14	-	-	187
E2	-	-	-	44
E3	-	-	-	27
E4	54	54	1	54
E5	-	-	-	42
S1	127	-	-	127
S2	47	-	-	47
S3	45	45	-	45
S4	44	44	-	44
G1	-	-	-	39
TOTAL	331	143	1	783
TOTAL %	42%	18%	0%	