![EFRAG sustainability reporting]

EFRAG's (draft) IG 3: List of ESRS datapoints

Introduction

1. Contact information *

First Name

Last Name

Title

Company Name

Country

Email Address

What type of stakeholder are you? *

-- Please Select --

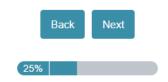# EFRAG's (draft) IG 3: List of ESRS datapoints

Introduction

The (Draft) IG 3: List of ESRS datapoints (as approved by the EFRAG SRB on 23 November 2023) has been published for public feedback by **4 February 2024**. 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').

The (Draft) 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 and it allows 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).

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 provides a structure to organise the data requirements in order to comply with the ESRS.

This [draft] list does not represent the ESRS Digital taxonomy and cannot be used as basis for the preparation of the machine-readable sustainability reporting as explained in the accompanying explanatory note [link]. However, IG 3 may support the preparation of human readable reports that will be easier to digitalize, as they have been built considering the detailed structure of the requirements (paragraphs, subparagraphs). Appendix A of the explanatory note explains the differences between this list and the future draft ESRS-Digital taxonomy. Appendix B provides statistics on the number of data points.

This survey is dedicated to receiving feedback from the public on the guidance and the Excel. The survey asks whether you have comments on separate items in the Excel and explanatory note. If not, you can progress to the next question. If you do have comments, an additional box for such comments will appear. You will now be able to save your survey and return to it at a time convenient to you.

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(Draft) IG 3 List of ESRS datapoints - Accompanying explanatory note

2. Do you have comments on the following aspects of the accompanying explanatory note to the (draft) List of data points?

	Yes, I have some comments I will explain below	No
The explanatory note iteself	●	○
Appendix A of the note	○	○
Appendix B of the note	○	●

Please provide your comments on the explanatory note

This completes the section on the explanatory note. The next section deals with the Excel workbook

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6. Do you have specific comments on the following aspects of the Excel workbook (if you answer yes, a text box will appear)

	Yes, I will detail these below	No
'Index' sheet	○	○
ESRS 2 sheet	◉	○
ESRS 2 MDR sheet	○	○
ESRS E1 sheet	○	○
ESRS E2 sheet	○	○
ESRS E3 sheet	○	○
ESRS E4 sheet	◉	○
ESRS E5 sheet	○	○
ESRS S1 sheet	○	○
ESRS S2 sheet	○	○
ESRS S3 sheet	○	○
ESRS S4 sheet	○	○
ESRS G1 sheet	◉	○

Please provide your comments on the ESRS 2 sheet, indicating also the relevant row and column.

Please provide your comments on ESRS E4 sheet, indicating also the relevant row and column.

Please provide your comments on ESRS G1 sheet, indicating also the relevant row and column.

7. If you want to provide additional comments, please upload your file here

Browse...

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Thank You!

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

100%