

Open call for tenders to assist EFRAG

Developing an XBRL Taxonomy for the first set of European Sustainability Reporting Standards

A. Summary of contract requirements and tendering procedure

1. Contracting entity

1.1 Name and address

EFRAG 35 Square de Meeûs, B-1000 Brussels Belgium

Email box: call.for.tender@EFRAG.ORG

Contact persons:

- Saskia Slomp, EFRAG CEO, Saskia.Slomp@EFRAG.ORG; T +32-(0)2 207.93.05| M +32-(0)475 293.669.
- Hocine Kebli, EFRAG Senior Technical Manager, Hocine.kebli@EFRAG.ORG T+32-(0)2 207.93.76| M +33 6 37 29 24 64

1.2 Internet address

www.efrag.org

1.3 Date of publication of this notice

27 September 2022.

1.4 Time limit to answer to the call for tender

Tenders must be sent by Monday 24 October 2022 by close of business to the email address: call.for.tender@EFRAG.ORG. Tenderers are advised to keep proof of the sending time.

1.5 Communication

Additional information can be obtained from the above-mentioned address.

1.6 EFRAG's mission statement

EFRAG's mission is to serve the European public interest in both financial reporting and sustainability reporting by developing and promoting European views in the field of corporate reporting and by developing draft EU Sustainability Reporting Standards.

In its financial reporting activities, EFRAG ensures that the European views are properly considered in the IASB's standard-setting process and in related international debates. EFRAG ultimately provides advice to the European Commission on whether newly issued or revised IFRS Standards meet the criteria of the IAS Regulation for endorsement for use in the EU, including whether endorsement would be conducive to the European public good.

In its sustainability reporting activities, EFRAG provides technical advice to the European Commission in the form of draft EU Sustainability Reporting Standards accompanied by bases of conclusions and cost benefit analysis including impact analysis.

EFRAG seeks input from all stakeholders, and obtains evidence about specific European circumstances, throughout the standard-setting process. Its legitimacy is built on transparency, governance, due process (which may include field tests, impact analyses and outreaches), public accountability and thought leadership. This enables EFRAG to speak convincingly, clearly, and consistently, and be recognised as the European voice in corporate reporting.

EFRAG is operating in a fast-evolving environment. It is attentive to the need to adapt its activities to meet new opportunities and challenges in corporate reporting.

The present call for tenders concerns the sustainability reporting standard -setting activities. For further information see section C- Background Information

2. Description of the contract

2.1 Background

In June 2022, the European Council and European Parliament reached a political agreement on the Corporate Sustainability Reporting Directive (CSRD) proposed by the European Commission (EC) in April 2021. The objective of the CSRD is to improve sustainability reporting to better exploit the potential of the European single market and to contribute to the transition to a fully sustainable and inclusive economic and financial system in line with the European Green Deal and the UN Sustainable Development Goals.

Under the text of the political agreement, the CSRD requires the adoption of EU sustainability reporting standards (ESRS). The draft standards are to be developed by EFRAG and need to be tailored to EU policies, while building on and contributing to international standardisation initiatives. In this context, EFRAG has developed a first set of -13- exposure drafts of draft ESRS (the ESRS EDs) (accessible on its webpage [here](#)). After having conducted a public consultation on the ESRS EDs between April and August 2022 EFRAG expects to be able finalise the draft ESRS and submit them, in the form of a Technical advice to the European Commission by mid-November 2022.

The ESRS will be adopted by the European Commission by means of delegated acts.

The CSRD requires entities to prepare their management CSR report in the European Single Electronic Format (ESEF) format referred to in Article 3 of the EC's Delegated Regulation (EU) 2019/815 and shall tag their sustainability reporting, including the disclosures in Article 8 of Regulation (EU) 2020/852 (EC Taxonomy Regulation), in accordance with the format referred to in that Regulation.

For that purpose, EFRAG is working on an XBRL taxonomy that will be a digital representation of the ESRS and will define all reportable items ('data points') reflected in the Disclosure Requirements of the ESRS in a digital XBRL format. The ESRS Exposure Drafts issued for comments at the end of April 2022 foresaw about 137 Disclosure Requirements. However the final number of Disclosure Requirements is currently subject to change expected to result in a significant reduction following the deliberation process, that is expected to be completed in

November 2022. Such reductions are discussed in public meetings of the EFRAG Sustainability Reporting Board and EFRAG Sustainability Reporting Technical Expert Group (see links to the upcoming meetings [here](#)).

The XBRL taxonomy will allow preparers to digitally tag the sustainability statements. A [Proof-of-Concept XBRL taxonomy](#), covering a few Disclosure Requirements, has already been published as part of the [Basis for Conclusion of the Environmental reporting standard ESRS E1, see page 44](#).

2.2 Objective and content of the contract

EFRAG seeks to outsource the development of the XBRL taxonomy of the ESRS to XBRL specialised experts.

The main deliverables are the ESRS XBRL taxonomy for each standard as well as the Illustrative Tagged Reports in the Inline XBRL format (iXBRL) (hereafter ‘the Digital Guidance’).

The ESRS XBRL taxonomy and accompanying Illustrative Tagged Reports will need to cover all the following ESRS that are part of Set 1 :

Cross-cutting

- ESRS 1 General principles
- ESRS 2 General, strategy, governance and materiality assessment

Topical standards - Environment

- ESRS E1 Climate change
- ESRS E2 Pollution ESRS
- ESRS E3 Water and marine resources
- ESRS E4 Biodiversity
- ESRS E5 Resource use and circular economy

Topical standards - Social

- ESRS S1 Own workforce
- ESRS S2 Workers in the value chain
- ESRS S3 Affected communities
- ESRS S4 Consumers & end-users

Topical standards - Governance

- ESRS G1 Governance, risk management and internal control
- ESRS G2 Business conduct

In consideration of the work to be done and of the available timing, EFRAG welcomes applications from consortiums or associations of tenderers or might consider splitting the scope of work between different providers.

Tenderers are informed that the scope of the contract might be extended to address the XBRL tagging of other disclosure requirements in the Management Report arising from EU Regulations (see paragraph 3.2). If confirmed tenderers will be informed by EFRAG about the additional scope of work and will be asked to submit their financial proposal for the work.

2.4 Detailed description

See Section B. 3. Formal requirements and description of the procurement process

2.5 Delivery deadlines

EFRAG expects to be required to deliver the draft Digital Guidance to the European Commission based on the final first set of ESRS as approved by the European Commission no later September 2023.

This timeline implies that the selected contractor or consortium first prepares a draft of the XBRL Taxonomy based on the draft ESRS as submitted by EFRAG to the EC mid-November 2022 as

part of its Technical Advice (Set 1 of the draft ESRS). The draft taxonomy will have to be subsequently updated, as needed, by the selected contractor or consortium to reflect both :

- The changes (if any) arising from the final ESRS as adopted by the EU (expected by the end of June 2023)
- The changes (if any) arising from the public consultation that EFRAG will conduct on the draft XBRL Taxonomy.

The table below provides the projected timeline for the project:

Activity	Period
Award of the contract to the selected contractor	End October / early November 2022
Kick-off meeting with the selected contractor	Early November 2022
Development of the XBRL Taxonomy based on EFRAG's draft ESRS	Mid-November 2022 – 10 April 2023 (about 5 months)
EFRAG's review and approval process,	April 2023
Public consultation on EFRAG's draft Taxonomy	May – June 2023 (2 months)
Revision of Taxonomy to reflect changes (if any) to final ESRS as approved by the EU and (2) changes (if any) arising from EFRAG's public consultation.	July - August 2023 (2 months)
Final review and approval of changes by EFRAG	September 2023
Final Draft Taxonomy (Digital guidance) – submission to the EC	No later than 30 September 2023

As indicated in the table above, EFRAG s internal review and approval process of the work done by the contractor implies that the latter is made available to EFRAG one month ahead of the transmission to the European Commission and therefore all the tasks and deliverables under this call for tenders must be completed in view of that objective.

Because of the tight timeline for EFRAG to submit the Digital Guidance, contractors are asked to start their work as soon as their engagement is confirmed.

In order to be able to address all the ESRS that form part of Set 1 and get the final ESRS XBRL Taxonomy, it is expected that the working drafts of the XBRL taxonomy as well as illustrative reports will be constantly (e.g. on a weekly basis) provided to EFRAG in order to monitor the quality and provide early feedback.

A kick-off meeting will be organised in the days following the award of the contract to provide supplementary information to the selected contractor or consortium. EFRAG will indicate at the kick-off meeting how the work could be sub-divided and the priority order for the ESRS tagging.

The tender should also allow for:

- Presentations and discussions of the proposed taxonomy with the EFRAG Sustainability Reporting TEG and the Sustainability Reporting Board and the future ESRS Taxonomy Consultative Forum.
- Presentations to the EFRAG staff as part as its training on the ESRS XBRL Taxonomy; and
- Participation to external events to educate and provide support for the application of the taxonomy such as workshops or webinars to present the ESRS XBRL Taxonomy.

The tasks, deliverables and deadlines further are described in section B-3 of this call for tenders.

3. Formal requirements and description of the procurement process

3.1 Duration of the contract

The contract will expire upon delivery by EFRAG of the final Deliverables to the EC (see below), which is expected by the end of September.

Specific terms and conditions applicable to the mission (including penalties for late delivery) are included in the accompanying draft contract that form an integral part of the call for tenders.

3.2 Estimated value of the contract

The service providers are invited to submit a detailed financial proposal, including the envisaged structure of the team, their experience with the work and involvement in the organisation, working days and the applicable person-day rates for the services set out in the scope of work.

EFRAG estimates a workload of **a minimum** of 300 person-days. Tenderers are required determine the effort considering the scope of work (considering expected reduction in disclosures requirements compared to the exposure—drafts see paragraph 2.1) based on their own experience and estimation and explain it as part of the proposal.

The financial proposal must be estimated **including VAT¹** and all other costs, expenses (including travel costs, meeting and other out-of-pocket costs) separately for the following deliverables described in section B Scope of Work:

- Deliverable A: *The ESRS XBRL Taxonomy*;
- Deliverable B: *The Illustrative Tagged Reports*; and
- Deliverable C: *Accompanying Documentation & Testing*

In the case of joint offers by a consortium, tenderers are asked to provide a breakdown of the estimated person-days by contractors in the consortium and by deliverables.

As mentioned in paragraph 2.2, the scope of work under this contract might be extended by EFRAG to address the XBRL tagging of other disclosure requirements in the Management Report arising from EU Regulations. In such case, the selected tenderer will be asked to prepare and submit a separate financial proposal for the additional work.

3.3 Deliverables

The call for tenders implies the tasks and deliverables, as described in section B. Scope of work.

3.4 Disclaimer

The following standard disclaimers should be included in the deliverables that will be publicly shared:

"The information and views set out in this report are those of the author(s) and do not necessarily reflect the views or opinion of EFRAG.

¹ EFRAG has no VAT status and should therefore be invoiced VAT included for all provision of services, including those received from abroad.

EFRAG does not guarantee the accuracy of the data included in this report. EFRAG may not be held responsible for the use which may be made of the information contained therein.

EFRAG is partly funded European Union - DG Financial Stability, Financial Services and Capital Markets Union and the EEA-EFTA countries. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European - DG Financial Stability, Financial Services and Capital Markets Union and the EEA-EFTA countries. Neither the European Union - DG Financial Stability, Financial Services and Capital Markets Union nor the EEA-EFTA countries can be held responsible for them.”

4. Quality standards

4.1 General quality standards

The contractor shall undertake to perform the tasks assigned to them in accordance with the highest professional standards and to observe the highest integrity throughout the process (data, research, analysis, presentation, citations, etc.). The standards to be respected include:

- a) All written deliveries should be drafted in a concise language, allowing readers to readily gain an overview of the specific subject, independent of their prior knowledge;
- b) The contractor should bear in mind that the delivery must stand up to scrutiny in a wider context and that factual errors, imprecise or ambiguous wordings or an unclear, inaccurate, or incomplete stating of sources and references may jeopardise the credibility of the delivery as a whole;
- c) Factual accuracy shall be ensured. The contractor has the responsibility to present the results fully without omission, misrepresentation, or deception; and
- d) The contractor shall put in place effective internal quality control mechanisms. Non-compliance with the above standards can lead to the rejection of the services.

4.3 Results and copyright

EFRAG acquires ownership of the results of the work carried out under the contract ('the results'). EFRAG may use the results for the following purposes:

- Use for its own purposes;
- Make the report and any supporting email it considers useful publicly available;
- Communication through press information services;
- Inclusion in databases, indexes, and portals as EFRAG would see appropriate;
- Modification by or in the name of EFRAG; and
- Quote from and/or incorporate extracts from the report that is submitted as part of EFRAG's Technical Advice to the EC and in any other reports, presentations, and technical papers that EFRAG might prepare in connection with this project.

5. Scope of the work and guidance on the quality criteria

The contractor will have to be available to support the EFRAG Sustainability Reporting Board (EFRAG SRB) and EFRAG Sustainability Reporting TEG (EFRAG SR TEG), if requested, in presenting its work in closed or public sessions.

EFRAG will establish an ESRS Taxonomy Consultative Forum to help provide a technical advisory and review forum in which members can contribute towards the development of the ESRS Taxonomy. This Consultative Forum will review the work done by the consultant and provide its comments and suggestions. The Consultative Forum meetings may be held in public

and papers are expected to be made publicly available with the possibility for the stakeholders outside the Consultative Forum to provide input.

The contractor might also be invited to participate in the training of the relevant EFRAG staff and in participating in outreach activities presenting the XBRL taxonomy. These activities are part of the call for tenders.

6. Exclusion, selection and award criteria

6.1 Exclusion criteria

Tenderers must meet the exclusion criteria as laid down in the Information Form and sign the Information Form as part of the tender in this respect.

6.2 Selection criteria

The contract requires delivering under strict deadlines, and at least the following expertise:

The contractor can show their previous experience in the matter of developing XBRL taxonomies and preparing Inline XBRL reports. The contractors must provide at least one reference project of implementing a public XBRL taxonomy for a standard setter or a regulator. The contractors must provide information on the references, including the name and contact details of the contractor, a link to the XBRL taxonomy (if publicly available), and a description of the project(s), including costs and timeline and the toolset being used.

The contractors must provide detailed CVs of all staff members and present a concept of how it ensures that business requirements are properly translated and converted into the technical XBRL taxonomy. The contractor must indicate how long staff members work at the contractor and has experience with the contractor's methodology. Due to the fact that the ESRS covers a wide range of different topics (environmental, social, etc.) it is required for all staff to be confident in understanding all the Disclosure Requirements of the ESRS. The staff that is provided by the contractor must be able to translate the standard into a reasonable XBRL taxonomy. Contractors can propose a diverse team with XBRL experts and accompanying business analysts. However, EFRAG prefers contractors offering experienced staff..

The contractors must have experience in using XBRL taxonomy editors and must be using certified XBRL software for the development of the XBRL taxonomy, to ensure its conformance to the XBRL specifications. The proposal must include information about the toolset that the contractor plans to use.

The contractor must ensure that the resources offered in the proposal are available from the project start date (the project is supposed to start right after the final decision of EFRAG regarding the appointment of the contractor), and until the end of the project. The XBRL taxonomy and the accompanying Illustrative Tagged Reports are expected to be delivered on a weekly basis, and not only at the end of the project. The staff must be at least available for the amount of time specified in the proposal for meetings and deliverables on a regular basis. Contractors who are not able to provide the agreed time availability and deliverables by the

deadline specified in the proposal, will receive reduced compensation (see above). EFRAG will work in an iterative process with the contractor:

- I. A single disclosure requirement will be modelled by the staff of the contractor in a draft XBRL taxonomy (e.g. a table, and some accompanying single tags for a narrative, Boolean Enumerations, etc.).
- II. A sample iXBRL report has to be prepared in Microsoft Word, illustrating how an actual sustainability statement or report could look like. The illustrative report is not intended to have meaningful text; however, it is expected that the report includes all variants or possible data points to allow testing of the full XBRL taxonomy.
- III. The illustrative report has to be tagged using the XBRL taxonomy developed in step I. and an XHTML document must be produced including an iXBRL viewer.
- IV. The resulting XBRL taxonomy (exported to an Excel format) as well as the illustrative report must then be delivered to EFRAG and presented in a meeting with the standard setters, who will provide feedback.
- V. If required, the XBRL taxonomy as well as the illustrative report must be adjusted to reflect the feedback and the process starts again until the final XBRL taxonomy is signed-off.

In order to be ensured of the skills and qualifications of the contractors, EFRAG will favour proposals that include actual sample work. Contractors are invited to implement the XBRL taxonomy for the [ESRS E3 Disclosure Requirement E3-4 Water management performance, which is presented as a table on page 16 of the exposure draft](#). Instead of setting up a new XBRL taxonomy, the ESRS PoC XBRL Taxonomy should be used as a basis. Additionally, an tagged illustrative iXBRL report using the table below should be included as well.

	Current year	Target % achieved	Comparison with previous year
Water withdrawals in thousands m ³			
Water consumption in thousands m ³			
Water discharges in thousands m ³			
Water discharges of material priority substances of concerns in kilograms or tons			
Water recycled or reused in thousands m ³			
Water stored in thousands m ³			

6.3 Award criteria

The tenderer will be awarded according to the best-value-for-money procedure. The maximum total of quality score is 100 points divided as follows:

Criteria	Max points
a) Proven experience in successfully conducting similar tasks in the field of developing reporting XBRL taxonomies. Quality and testing approach proposed. Quality of the sample work illustrating ESRS E3 Disclosure Requirement E3-4 Water management performance.	40 points
b) Organisation of the work including team resources, quality and responsiveness of the team, capacity to work within short deadlines.	40 points
c) Coordination and quality control	10 points
d) Price (Comparison of prices will be made on the basis of the stated, all-inclusive fixed price using a formula i.e., the lowest quoted price will receive the maximum number of 10 points; all other offers will receive a number of price points in relation to the lowest offered price: Price points = (lowest price / price of the respective tender) x 10)	10 points

6.4 Other information

The tenderer should complete and sign the Information Form that is part of the tender documents. This form includes a confirmation in relation to the EFRAG's EC grant agreement as well as a confirmation that your organisation has no potential conflicts of interest.

6.5 EFRAG's EC grant agreement

Part of EFRAG's financing comes from the European Union in the form of a grant (the EC grant). Articles 11 (proper implementation), 12 (conflict of interest), 13 (confidentiality and security), 14 (ethics), 17.2 (visibility), 18 (specific rules for carrying out action), 19 (information) and 20 (record-keeping) as laid down in the Single Market Programme (SMP) General Model Grant Agreement ([SMP MGA – Multi & Mono version 1.0 August 2021](#)) also apply to the subcontractors are also applicable to the contractor. A condition for inclusion as a valid tender is that the prospective contractor confirms that it has been made aware of these Articles and agrees to be bound by them if the contract is awarded to them.

The tender is only open to organisations established/domiciled in the European Economic Area and EFTA countries.

6.6 Time limit for receipt of tenders

Tenders must be sent by Monday 24 October 2022, close of business, to the email address: call.for.tender@EFRAG.ORG. Tenderers are advised to keep proof of the sending time.

6.7 Language in which tenders must be drawn up

Tenders must be submitted in English.

7. Notification of the results and award of the contract

7.1 Notification of the results

EFRAG has the intention to notify the successful tenderer in late October / early November 2022. As part of the evaluation process, EFRAG has the right to request a presentation of the proposal at the EFRAG offices or by Teams. Please note that the notification at this stage does not constitute a commitment on the part of EFRAG.

Prior to signing the Draft Contract, EFRAG may decide to prolong the period to respond to the call for tender or either abandon or cancel this procurement procedure without entitling any

tenderer to any compensation. Notification of the results will also be sent to the unsuccessful candidates.

7.2 Award of the contract

The contract will be awarded, through the signature of a Draft Contract (the Draft Contract is part of the tender documents), to the candidate who has made the most advantageous offer in terms of quality and price (see selection and award criteria above). At the time of signature of the Draft Contract, signed originals, forming an integral part of the contract, shall be submitted. The signature of the Draft Contract will set the start for the period of execution of the contract. There can be no provision of services without such a Draft Contract.

8. Components of this call for tenders

This call for tenders consists of:

- Open call for tenders to assist EFRAG in preparing XBRL Taxonomy for the first Set of ESRS
- The Information Form; and
- The Draft Contract.

B. Scope of work²

1. General requirements

Background information on EFRAG's role and consultation is provided in Section C Part 2.

In order to fulfil the objectives of the contract, the contractor shall carry out the tasks and deliverables set out below. EFRAG welcomes applications for just one aspect of the core deliverables, or consortiums that will offer to deliver everything together with different experts or firms.

Deliverable A: The Draft and Final ESRS XBRL Taxonomy

Deadline : **Continuously after project start, final deadline: 10 April 2023 for the draft ESRS XBRL Taxonomy and 31 August for the final one).**

The XBRL taxonomy (also known as the Discoverable Taxonomy Set, DTS) is one of the main deliverables and requires extensive expert knowledge, experience and tooling to be prepared. The applicants must consider the architecture of the Proof-of-Concept XBRL Taxonomy.

The ESRS taxonomy is supposed to be an open XBRL taxonomy, which would allow preparers (or other stakeholders) to extend the XBRL taxonomy for entity specific disclosures. It means, that the XSD elements (concepts) are decoupled from the Linkbases and can be used in an entity specific XBRL taxonomy that just references the core elements. However, the taxonomy must be implemented in a way, that no entity-specific extensions are required in the first place if a reporting company is supposed to use it for their sustainability statements. Open aspects (entity-specific targets, action plans, segments, products, etc.) should all be implemented using [Typed Dimensions](#) instead of foreseeing XBRL taxonomy extensions in the first place.

Technically, it must be valid according to the following XBRL specifications:

- XBRL 2.1
<https://www.xbrl.org/Specification/XBRL-2.1/REC-2003-12-31/XBRL-2.1-REC-2003-12-31+corrected-errata-2013-02-20.html>

² See also paragraph 2.3 and 3.2 about the possible extension of the contract scope of work.

- XBRL Dimensions 1.0
<https://www.xbrl.org/specification/dimensions/rec-2012-01-25/dimensions-rec-2006-09-18+corrected-errata-2012-01-25-clean.html>
- Extensible Enumerations 2.0
<https://specifications.xbrl.org/work-product-index-extensible-enumerations-extensible-enumerations-2.0.html>
- Taxonomy Packages 1.0
<https://www.xbrl.org/Specification/taxonomy-package/REC-2016-04-19/taxonomy-package-REC-2016-04-19.html>
- Data Type Registry (DTR)
<http://www.xbrl.org/dtr/dtr.xml>
- Formula Linkbase (optional):
<https://specifications.xbrl.org/work-product-index-formula-formula-1.0.html>

Additionally, some generally accepted XBRL taxonomy architecture guidance should be considered:

- XBRL International Taxonomy Architecture Guidance:
<https://www.xbrl.org/guidance-categories/taxonomy-architecture-and-modelling/>
- Guidance's and best-practice examples provided by the XBRL International on Sustainability Reporting:
<https://dsd.xbrl.org/>

XSD Schemas (roles & elements)

The XSD schemas are supposed to have all the data point definition elements including the corresponding data types and attributes from the Data Type Registry (DTR). It is important to reduce the number of global elements in the DTS in such a way, that similar data point definitions across all the ESRS are implemented only once in the XSD schema.

Additionally, before a new element is introduced, the Data Type Registry, the Unit Registry as well as other sustainability related sustainability XBRL taxonomies, the Eurofiling taxonomy or the *Global Taxonomy Concept Registry (GTCR)* is to be consulted carefully, because it might already include concepts that could be re-used.

That means, that before introducing a new element to XSD schema, a due diligence process has to be enforced.

XBRL role types have to be defined in the XSD files as well, usually one or more roles per Disclosure Requirement. The role definition must include the human readable name according to the ESRS and must include the unique identifiers.

In general, each Disclosure Requirement must be reflected with at least one abstract and one narrative element (textBlockItemType) and a number of additional abstract, numerical, string, boolean, enumeration, dimension, hypercube elements, that might constitute a table (see below).

Element
Presentation Link
E1 - DR E1-03.0 - Measurable targets for climate change mitigation and adaptation
Disclosure of Adopted Climate Related Targets [Textblock]
Baseline year
Climate related targets have been adopted [Boolean]
Disclosure on how progress is measured and monitored without climate-related targets [Textblock]
Disclosure on if and when climate-related targets will be adopted or the reasons why there is no plan to adopt su
Disclosure on how and when climate targets will be adopted [Textblock]
The GHG emission reduction targets are science-based and in line with limiting global warming to 1.5°C [Boolean]
A diverse range of climate change scenarios has been considered, at least including a climate scenario in line with limi
It is planned to use new technologies to achive GHG reduction targets [Boolean]
Target GHG values and contribution of decarbonisation levers [Abstract]
Reduction Target Levers [Table]
Scope 1, 2 and 3 emissions [Line Items]
E1 - DR E1-07.0 - Scope 1 Green House Gas (GHG) Emissions
E1 - DR E1-08.0 - Scope 2 Green House Gas (GHG) Emissions
E1 - DR E1-09.0 - Scope 3 Green House Gas (GHG) Emissions
E1 - DR E1-10.1 - Total Green House Gas (GHG) Emissions
E1 - DR E1-10.2 - Total Green House Gas (GHG) Emissions by Country
E1 - DR E1-10.3 - Total Green House Gas (GHG) Emissions by Segment

Figure 1 The screenshot shows the XBRL role types of the ESRS PoC XBRL Taxonomy that are using the codification of the ESRS for reference purposes.

The use of XBRL Tuples is not foreseen by EFRAG.

Label Linkbase

Each element must define a human-readable label in the Label Linkbase, the label is to represent its definition and meaning in the English language. The labels must be proof-read and acknowledged by the standard setters.

The use of documentation labels is encouraged, whenever it is required to provide additional information and guidance to the preparers (in English) on how an element is actually to be used. The documentation labels must be proof-read and acknowledged by the standard setters.

Reference Linkbase

The XBRL developer must include at least one Reference for each and every (non-abstract) element into the XBRL taxonomy with the reference to the ESRS standard, including detailed paragraph information.

Presentation Linkbase

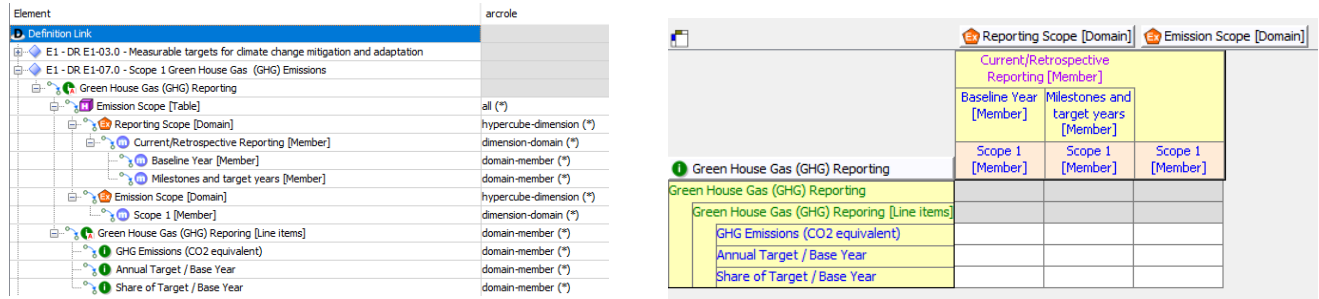
The presentation Linkbase must include a hierarchical tree structure of the Disclosure Requirements (XBRL role types) and abstracts elements for grouping purpose. Under each XBRL role type and its corresponding abstract, the corresponding elements are grouped in a way that reflects the logical structure of the disclosure requirements as well as the meaningful structure of a sustainability statement (represented by the illustrative report). This might also include tables, which are defined in the Definition Linkbase. In those cases, the presentation Linkbase is usually just a copy of the definition Linkbase.

Definition Linkbase

The Definition Linkbase itself must define a dimensional table structure, if appropriate, by defining hypercubes and their dimension members. The XBRL taxonomy developers are encouraged to implement as many tables as possible, even if the standard itself does not explicitly enforce it.

The Linkbase must include reasonable default members, as well as typed dimensions if appropriate. Hypercubes and their corresponding tables should not exceed more than four dimensions (including one default), to reduce the tagging effort.

The screenshots illustrate how the table of [Application Guidance A50 of E1-7 \(page 33\)](#) is reflected in the ESRS PoC XBRL taxonomy.



Calculation Linkbase

The ESRS XBRL taxonomy will not have an extensive Calculation Linkbase, however if it will be appropriate to model simple calculational relationships of elements, the XBRL developers are encouraged to implement in the Calculation .

Formula Linkbase

For the first XBRL taxonomy, EFRAG has not planned to include a Formula Linkbase, that includes consistency checks and validation rules. However, if time and resources allow it, EFRAG welcomes applicants with the possibility of adding simple assertions to the XBRL taxonomy (e.g. existence checks).

Taxonomy Package

All XBRL taxonomy files are finally placed in a Taxonomy Package ZIP file with a folder structure, that allows proper versioning and change management.

Deliverable B: The Illustrative Tagged Reports

Deadline: Continuously after project start : 10 April 2023 for the draft illustrative Tagged Reports and 31 August for the final ones).

It is essential for EFRAG to test the validity and practical usability of the XBRL taxonomy by actually applying it and producing illustrative reports. The applicants must provide illustrative tagged reports in Microsoft Word and iXBRL for each and every taxonomy element and foreseen combinations of tags.

The Illustrative Reports must be fully tagged with the ESRS XBRL taxonomy and include:

- Sample text (non-meaningful, random) for all narrative text, representing a realistic size of the expected disclosure.
- Meaningful sample values for strings (like company name, etc) and Boolean statements (like “We have adopted climate related targets”).
- Sample numerical and non-numerical values represented in tables, e.g. if the disclosure represents a list of action plans, it should be modelled like a table and tagged with its appropriate typed dimensions. Table rows and columns must have proper meaningful and human readable names. Numerical sample values must be provided with realistic

and valid values, summation items and totals must be reflected with appropriate consistency.

- Single data points like dates, must be tagged with meaningful and valid values according to their data types.
- The right and appropriate attributes (scale, decimals, units, contexts, periods) must be set.
- The use ix:continuation or ix:exclusion is not required but optionally possible whenever it makes sense.
- Sample footnotes are mandatory to be tagged.

Technically, the Illustrative Tagged Reports must be tagged, converted to XHTML and must be valid according to the following iXBRL specifications:

- Inline XBRL 1.1
<https://specifications.xbrl.org/work-product-index-inline-xbrl-inline-xbrl-1.1.html>
- XBRL Dimensions 1.0
<https://www.xbrl.org/specification/dimensions/rec-2012-01-25/dimensions-rec-2006-09-18+corrected-errata-2012-01-25-clean.html>
- Extensible Enumerations 2.0
<https://specifications.xbrl.org/work-product-index-extensible-enumerations-extensible-enumerations-2.0.html>
- Transformation Registry 5:
<https://specifications.xbrl.org/work-product-index-inline-xbrl-transformation-registry-5.html>
- Unit Registry:
<http://www.xbrl.org/utr/utr.xml>

The following guideline should be considered:

- ESEF Reporting Manual:
<https://www.esma.europa.eu/press-news/esma-news/esma-updates-european-single-electronic-format-reporting-manual>

The following screenshots indicates how an illustrative report might look like with the example table of ESRS E1:

The screenshot shows an XBRL viewer interface. The main area displays a table titled 'GHG Emissions and Targets' with columns for 'Retrospective', 'Current year', and 'Milestones and target'. The table includes data for various emission categories like Scope 1, Scope 2, and Scope 3, with values for Base Year, 2025, and 2026, along with percentage changes. The right-hand panel shows 'Fact Properties' for the selected fact, including dimensions like '(esrs) GHG Emissions (CO2 equivalent)', '(esrs) Emission Scope', and '(esrs) Reporting Scope', along with a date of '31 Dec 2025' and a fact value of '500.0000 xbrli:pure'.

Deliverable C: Accompanying Documentation & Testing Deadline: 10 April 2023 (draft) and 31 August 2023 (final).

Even if it is not considered to be the main deliverable, EFRAG requires applicants to draft accompanying documentation, an *ESRS XBRL Taxonomy Preparers Guide* and to do extensive and continuous testing and validation with various XBRL tools to ensure the conformance of the ESRS XBRL taxonomy with the XBRL specifications.

2. Timetable

In summary the project deliverables and timetable are as follows:

Deliverables	Timetable
<i>Kick off meeting</i>	Within a few days of the grant of the contract
Deliverable A: The ESRS XBRL Taxonomy	Continuous delivery per ESRS according to indicated timeline. Draft XBRL Taxonomy by 10 April 2023 and Final one by 31 August 2023
Deliverable B: The Illustrative Tagged Reports	Continuous delivery per ESRS according to indicated timeline. Draft Illustrative Tagged Reports by 10 April 2023 and Final one by 31 August
Deliverable C: Accompanying Documentation & Testing	10 April 2023 (draft) and 31 August 2023 (final)

C. Background information

About the Corporate Sustainability Reporting Directive

In April 2021, the European Commission published its proposal for a Corporate Sustainability Reporting Directive (CSRD) for a comprehensive revision of sustainability reporting in the EU. The political negotiations with the Member States and the European Parliament (the so-called trilogue) on the CSRD, were concluded on 21 June 2022, and confirmed the key provisions that companies under scope would have to report in compliance with European sustainability reporting standards (ESRS) adopted by the European Commission as delegated acts.

The objective of the CSRD is to contribute to the establishment of a comprehensive and mandatory sustainability reporting landscape. The ultimate aim is to have robust and comparable sustainability-related data to support the success of public policies relating to sustainability, of sustainable business strategies and of sustainable finance objectives.

The CSRD requires sustainability reporting by all large undertakings and all listed undertakings (circa 50 000 entities), to be prepared on the basis of reporting standards under a mandatory regime, taking into account the following:

- (a) Comprehensive coverage of sustainability topics: environment (including climate), social and governance;
- (b) Fostering proper quality of information (relevant, faithfully represented, comparable, understandable, reliable);
- (c) Addressing the needs of all stakeholders under the concept of double materiality (impact and financial materiality);
- (d) To be located in the management report;
- (e) To be audited by an external third party (limited assurance initially); and
- (f) Capable of being translated to digital format at the outset.

About EFRAG's role

Under the text subject the political agreement of the Member States and the European Parliament, EFRAG is asked to develop draft standards, using proper due process, public oversight and transparency, and with the expertise of relevant stakeholders.

The timeline contained in the proposal requires the elaboration of draft sustainability reporting standards in parallel to the legislative process to adopt the proposed CSRD.

The elaboration of the standards is to be operated in full transparency and under a robust due process.

The reporting standards will be adopted by the European Commission by means of delegated acts. The European Commission is to review the adopted delegated acts at least every three years after the date of application, taking into consideration the technical advice of EFRAG, to take account of relevant developments, including developments in international standards.

The first reporting by undertakings using the standards is expected in January 2025 with reference to reporting year 2024.

About the CSRD and the European Single Electronic Format (ESEF)

Recital 48 of the CSRD notes that undertakings should be required to prepare their management report in the format referred to in Article 3 of Commission Delegated Regulation (EU) 2019/815,35 XHTML format, and to mark-up sustainability information, including the disclosures required by Article 8 of Regulation (EU) 2020/852, in accordance with the format referred to in that Delegated Regulation once this is determined. These requirements also complement the creation of a European single access point for public corporate information.

Revised 29d implement the above by requiring that undertakings *'shall prepare their management report in the electronic reporting format referred to in Article 3 of Commission Delegated Regulation (EU) 2019/815 and shall mark-up their sustainability reporting, including the disclosures laid down in Article 8 of Regulation (EU) 2020/852, in accordance with the format referred to in that Delegated Regulation.'*