This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of the EFRAG SR TEG. 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.

This methodology paper has been published as AP 05-02 at the SRB meeting on October 25. It has been amended to reflect the feedback received from the SRB members.

(Draft) List of ESRS Data Points – 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   Appendix A of this document explains the differences between this list and the future draft ESRS -Digital taxonomy. Appendix B provides statistics on the number of data points.

4   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.

5   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.

6   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).

7   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 content corresponding to a given disclosure objective (or Disclosure Requirement – 'DR') into

a list of separable datapoints[1]. The goal of the standard-setter in drafting ESRS has been to promote and seek comparability on sustainability data across undertakings. Regarding the qualitative disclosure, 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 datapoints are presented in the ESRS text as the different items in a list of datapoints 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

8   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 datapoints 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.

9   This list covers the full universe of possible datapoints under sector-agnostic ESRS irrespective of the outcome of the materiality assessment (MA) to be performed by each undertaking to prepare its sustainability statement. Furthermore, Appendix C of ESRS 1 as well as ESRS 2 BP-2 paragraph 17 define phase-ins for individual data points, disclosure requirements or standards based on the number of employees or for specific financial years.

10   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.

11   Similarly, this list cannot be used by undertakings to prepare sector-specific disclosure requirements because it contains only the sector-agnostic disclosure requirements adopted.

12   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 by the undertaking.

13   While list does not represent the ESRS Digital taxonomy and cannot be used as basis for the preparation of the machine-readable sustainability reporting, it 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,

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[1] According to ESRS 1 par. 16: "Each Disclosure Requirement consists of one or more distinct data points. The term "data point" can also refer to a narrative sub-element of a Disclosure Requirement".

subparagraphs). 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

14 The guidance can be used to organise the reporting in a more structured way under the perspective of the machine-readable format of the reporting, which is required by the CSRD.

15 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.

16 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.

17 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 reasons. 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.

18 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 machine-readable format of the sustainability statement. 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 future digital tagging[2] 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

19 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

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[2] The tagging rule will be adopted by the EC as Delegated Act through an amendment to ESEF Regulation. ESMA has the responsibility to prepare the draft RTS to ESEF Regulation to be submitted to the EC.

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]. The Excel workbook contains a separate worksheet for each topical standard. It is important to note the corresponding disclaimer and footnotes provided on each worksheet.

20   The Minimum Disclosure Requirements (MDR) are provided in a central separate worksheet. Each topical standard referencing the MDR has a dedicated hyperlink. Hyperlinks allow to jump from each topical standard to the corresponding MDR worksheet datapoints. If the undertaking does not provide policies, target or actions, it still needs to disclose reasons for that which is indicated by hyperlinks to the MDR worksheet and the corresponding datapoints of ESRS 2 paragraph 62.

21   The following table describes the content of each column provided in the Excel worksheets of the (Draft) (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	Indicates with an "Y" entry that a datapoint is subject to phase-in according to Appendix C of ESRS 1 for undertakings with less than 750 employees.
Column H	Indicates with an "Y" entry that a datapoint is subject to phase-in according to Appendix C of ESRS 1 for the first, second or third year starting from the first application in 2024.
Column J	Separate identification of the voluntary datapoints ('may disclose'), additionally highlighted with an orange background color.

Explanation of data types presented in column E (based on the XBRL Data Type Registry3):

22   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 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 paragraph23.

- Enumeration – Drop down (multiple select if appropriate), subject to paragraph23.

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3 http://www.xbrl.org/dtr/dtr.xml

- 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

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) with booleans (Yes/No) and enumeration (dropdown selections).

APPENDIX A - Differences between this deliverable and the future digital ESRS XBRL 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 2023[4]) 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)

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[4]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). 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 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.

APPENDIX B - Statistics on the number of data points

4   The following statistics provide an overview the number of data points provided in the Excel spreadsheet. It is important to note that the number of data points 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 phasing-in provisions and materiality assessment.

1. General overview

5   The following table includes a presentation on the number of "Shall" datapoints and "May" datapoints for each ESRS. The number of "Shall" datapoints are separately distributed according to (i) datapoints to be reported irrespective of the materiality assessment (Irrespective of MA) and (ii) datapoints subject to the materiality assessment (Subject to MA).

6   Minimum Disclosure Requirements (MDR) data points 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 par. 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.

ESRS - DELEGATED ACT [31 JULY 2023]					Number of "May" DP
Number of "Shall" DP (without MDR-PAT&M)					
ESRS	Total	Irrespective of MA	Subject to MA		
ESRS 2	135*	135	0		12
E1	195	16	179		13
E2	45	3	42		18
E3	27	3	24		18
E4	55	12	43		61
E5	62	8	54		19
S1	127	0	127		60
S2	50	0	50		14
S3	47	0	47		15
S4	45	0	45		16
G1	38	0	38		11
TOTAL	**826**	**177**	**649**		**257**
TOTAL DP (%)	100%	21%	79%		

***7 DPs** are excluded from the counting as subject to phased in [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. They have to be considered for disclosure purposes when the undertaking has adopted PAT related to material sustainability matters
MDR-P	6	
MDR-A	11	
MDR-T	13	
MDR-M	3	

*Excluded DPs to be reported in case the undertaking has not adopted policies and/or actions or set any measurable outcome-oriented targets [see chapter 4.2 MDR - ESRS 2]

2. Data points by type

7   The following table indicates 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).

8   Only the "Shall" datapoints in ESRS 2 and DR IRO 1 datapoints in topical standards are always to be reported; all the 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 from 31 to 35.

9   MDR datapoints are all to be reported only for material matters, per each policy/action/target that the undertaking discloses.

ESRS - DELEGATED ACT [31 JULY 2023] Data Type of "Shall" Data Points				
ESRS	Total	Narrative	Semi-Narrative	Numerical
ESRS 2	135	103	13	19
E1	195	60	25	110
E2	45	18	4	23
E3	27	18	2	7
E4	55	37	14	4
E5	62	30	3	29
S1	127	59	22	46
S2	50	45	5	0
S3	47	43	4	0
S4	45	41	4	0
G1	38	24	6	8
TOTAL	**826**	**478**	**102**	**246**
TOTAL DP (%)		58%	12%	30%

ESRS - DELEGATED ACT [31 JULY 2023] Data Type of MDR-PAT&M PER SUSTAINABILITY MATTER AND PER PAT				
ESRS	Total	Narrative	Semi-Narrative	Numerical
MDR-P	6	6		
MDR-A	11	5	1	5
MDR-T	13	6	3	4
MDR-M	3	3		
TOTAL	**33**	**20**	**4**	**9**
TOTAL DP (%)		61%	12%	27%

ESRS - DELEGATED ACT [31 JULY 2023] Data Type of "May" Data Points				
ESRS	Total	Narrative	Semi-Narrative	Numerical
ESRS 2	12	11	1	0
E1	13	5	1	7
E2	18	12	2	4
E3	18	7	7	4
E4	61	46	9	6
E5	19	19	0	0
S1	60	28	12	20
S2	14	8	4	0
S3	15	11	4	0
S4	16	12	4	0
G1	11	4	2	5
TOTAL	**257**	**163**	**46**	**46**
TOTAL DP (%)		63%	18%	18%

3. Data points subject to phasing-in provisions applicable to all undertakings

10   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 or 3 years of phasing-in.

		Number of "Shall" DPs phasing-in according to Appendix C - ESRS 1 [other than BP2 par. 17 ESRS 2]			
ESRS	**Total**	**Subject to phasing-in 1st year**	**Subject to phasing-in 2nd years**	**Subject to phasing-in 3rd years**	**Subject to ESRS Sectors**
ESRS 2	135	2	0	0	1
E1	195	27	27	27	
E2	45	6	6	6	
E3	27	3	3	3	
E4	55	3	3	3	
E5	62	3	3	3	
S1	127	31	0	0	
S2	50	0	0	0	
S3	47	0	0	0	
S4	45	0	0	0	
G1	38	0	0	0	
TOTAL	**826**	**75**	**42**	**42**	**1**
TOTAL %		**9,08%**	**5,08%**	**5,08%**	**0,12%**

4. Data points subject to phasing-in provisions applicable to undertaking with less than 750 employees

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

		Number of "Shall" DPs subject to phasing-in for undertakings or groups < 750 employees according to BP 2 par 17 ESRS 2	
ESRS	**Total**	**Subject to phasing-in [< 750 employees] 1 year**	**Subject to phasing-in [< 750 employees] 2 years**
ESRS 2	135	0	0
E1	195	12	0
E2	45	0	0
E3	27	0	0
E4	55	55	55
E5	62	0	0
S1	127	127	0
S2	50	50	50
S3	47	47	47
S4	45	45	45
G1	38	0	0
TOTAL	**826**	**336**	**197**
TOTAL %		**29%**	**24%**