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Cover Note

ESRS Set 1 Draft XBRL Taxonomy Update on EFRAG SRB's strategic direction and changes to be implemented

Objective

1. The objective of this session is to update EFRAG SR TEG on the strategic direction provided by EFRAG SRB with regards to the amendments to the ESRS Set 1 Draft XBRL Taxonomy following the public consultation. The SRB approved the proposed strategic direction and proposed changes on the 12 July 2024.
2. Additionally, the EFRAG Secretariat would like to present an approach to address potential overlapping elements in the ESRS Set 1 Draft XBRL Taxonomy.

Background

3. EFRAG published the ESRS Set 1 Draft XBRL Taxonomy on 8 February 2024 for public feedback. The public consultation lasted until 8 April 2024. An overview of the consultation responses has been presented to the EFRAG SR TEG members on 22 of April 2024.
4. A total of 49 responses were provided in the course of the public consultation. Two additional comment letters have been provided after the deadline, and one was incorrectly uploaded to the Draft Article 8 XBRL Taxonomy consultation survey. All responses are available for download here:
 - (a) [Draft ESRS Set 1 XBRL Taxonomy survey comments, letters and files attached as part of the response. The response ID used as prefix for each file \(ZIP, 48 MB\)](#)
 - (b) [Draft ESRS Set 1 XBRL Taxonomy comment letters provided after the deadline 8 April 2024 \(ZIP, 557 KB\)](#)
5. EFRAG SRB in the 5 June 2024 session, continued on 12 June 2024, has been updated on the outcome of the public consultation and on the changes considered by the EFRAG Secretariat.

EFRAG SRB's strategic directions

6. The EFRAG Secretariat proposed a number of suggestions for improvement of the XBRL Taxonomy, summarized in paragraph 15 below. Additionally, the EFRAG Secretariat presented why they would like to reject an aggregation proposal, which is described below.

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7. EFRAG SRB approved the proposal for implementation of improvements and to reject the aggregation proposals not in line with the methodology with one objection, and three members abstaining.
8. While implementing many of the very useful proposal provided in the consultation, the EFRAG Secretariat has performed the analysis on one specific proposal from a respondent which suggests merging and deleting 30-40% of the narrative tags in the Draft XBRL Taxonomy, mainly on the assumption that “users do not necessarily require all the detailed information made by preparers”. The EFRAG Secretariat realized that this suggestion deviates from the methodology approved by the SRB in April 2023. In addition, the EFRAG Secretariat has considered that the suggested aggregation would endanger the interoperability with other XBRL sustainability taxonomies: in particular the proposal from the respondent leads to a lack of comparability with the ISSB digital taxonomy. It also would decrease the usability of data from users, as confirmed in various interviews conducted by the EFRAG Secretariat with analysts and data providers. Thus, the EFRAG Secretariat proposed not taking onboard the suggestions from the respondent which might compromise the underlying methodology and the interoperability with ISSB.
9. However, the EFRAG Secretariat identified a number of suggestions within this proposal that would indeed be implemented. In particular, in relation to certain tags, as explain in Appendix 1, there is overlap between the MDR tags of ESRS 2 and the MDR-related tags in the topical standards, which could be removed in order to streamline the tagging of narrative disclosures in a way that is in line with the approved methodology.
10. One EFRAG SRB member however noted that the proposed approach to eliminate duplications will result in enhanced semi-narrative enumeration of sustainability matters in which is based on ESRS 1 AR 16. These additional semi-narrative enumerations according to this SRB member could be seen as standard setting. The EFRAG Secretariat admitted that this is bringing an incremental level of granularity in AR 16 for some topical disclosures, but those more granular sustainability matters are actual datapoints in topical standards, so this is not adding new datapoints, but only making them visible in the context of AR 16.
- 11. To address this issue, the list of proposed explicit additions to the sustainability matters is hereby provided in Appendix 1 to EFRAG SR TEG for input.**
12. The EFRAG SRB member representing the organization that provided the aggregation proposal, pointed out that their stakeholders consider the XBRL Taxonomy as being too complex. This EFRAG SRB member advocated the use of larger tags to block-tag lengthier sections of the sustainability reports. Nonetheless, the EFRAG SRB Chair remarked that the limited usability of large block tags was already acknowledged when first developing the methodology for the taxonomy, and therefore EFRAG SRB instructed the EFRAG Secretariat to structure narrative information based on decision usefulness. Since the decision-usefulness is the same both for the machine-readable and for the human-readable format, the taxonomy should be consistent with the granularity adopted by the ESRS.
13. Another EFRAG SRB member representing another organization that responded to the public consultation criticising the overall complexity of the Draft XBRL Taxonomy, argued that the level of detail in the narrative section was excessive and pointed out the need to understand whether it is necessary to tag disclosures beyond the DR level as it is uncertain whether this would provide useful information. This EFRAG SRB member expressed concerns about the fact that XBRL Taxonomy might be unnecessarily complicated with its structure (bullet, sub-bullet) and pointed out the need to reconsider the original methodology adopted for the development of the taxonomy. This SRB member expressed concerns with regards to the role of the structure of the DR, arguing that a separate sub-bullet does not always imply that a separate disclosure is expected. Sometimes bullet points are used to better illustrate the main DR.

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14. The detailed explanation of the arguments supporting the EFRAG Secretariat proposal can be found here (see paragraph 24 in particular):

<https://www.efrag.org/Assets/Download?assetUrl=%2Fsites%2Fwebpublishing%2FMeeting%20Documents%2F2311031505142641%2F06-01%20-%20Cover%20Note%20-%20ESRS%20Set%201%20Draft%20XBRL%20Taxonomy%20-%20Strategic%20direction%20on%20proposed%20changes%20following%20the%20public%20consultation%20%28v240506%29.pdf>

Next steps: improvements to the XBRL Taxonomy before its approval

15. After having analysed in detail the comments received, the EFRAG Secretariat will implement the following changes to the XBRL Taxonomy, besides smaller editorial changes and corrections.
- (a) **Further details are to be included** alongside each XBRL element to specify whether it is a mandatory ('shall') or voluntary ('may') disclosure, whether it is subject to the phase-in provisions, whether its applicability is dependent on certain conditions (e.g. if the undertaking is active in high climate impact sectors).
 - (b) **Validation rules are to be enhanced** to consider phase-in provisions, in order not to flag omitted tags when such disclosures are subject to phase-in. Further additional validation rules are to be implemented, for example for voluntary or alternative tags, or for the expected units of certain facts.
 - (c) Furthermore, **a Calculation Linkbase is to be included** for many tables (ESRS 2 SBM-1, E1-5, E1-6, E1-9, E2-5, S1-9, S1-14) to ensure the mathematical consistency of the reported data.
 - (d) **The names of some Boolean elements are to be rephrased** to facilitate the understandability of the required disclosures, especially in the case of negatively-phrased disclosures (e.g.: 'measurable outcome-oriented targets have *not* been set').
 - (e) **The tagging of not material elements** – which is mandatory for EU datapoints but available on a voluntary basis for other metrics - **can be implemented through explicit dimensions** instead of using the *xsi:nil* attribute. This will allow for a more explicit statement on "not material" datapoints.
 - (f) Following the comments provided by the consultation respondents, **the hypercubes are to be closed**. This means that instead of allowing the preparer to disaggregate facts with freely chosen dimensions, all the prescribed disaggregations will already be provided by the taxonomy. This is best-practice in the development of XBRL taxonomies, but is not as flexible as open hypercubes and will require preparers to use taxonomy extensions to tag further disaggregations, which is a drawback but still seems to be preferred by respondents.
 - (g) **The elements for "Name or identifier of related [...]" are to be split** into two different elements, one for the name and one for the identifier. A dedicated datatype could also be implemented for the ID elements. By splitting this element, additional validation rules could be introduced to ensure that the IDs in the typed dimensions are consistent.
 - (h) **The Reporting Scope dimension is to be split** to reflect whether the fact is a target or measured value, whether it is a correction of a previously reported tag, whether it relates to short/medium/long term time horizon, and whether it is related to specific pre-defined milestone years.

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- (i) **The policies *not* adopted are to be included** in a central template (as currently done for targets) and removed from the topical standards. An enumeration with all the sustainability matters will be included for each policy and policy not adopted.
 - (j) **MDR tags are to be introduced also for ESRS G1.** The MDRs from paragraphs 63 to 81 of ESRS 2 shall in fact be applied with respect to Policies, Actions and Targets in ESRS G1, irrespective of the fact that there is no explicit cross-reference in the topical standard, as pointed out in [Q&A ID 479](#).
 - (k) A number of **narrative XBRL elements are being re-used** across the environmental standards.
 - (l) A few smaller changes are implemented to enhance the **interoperability with ISSB S1 and S2 XBRL taxonomy**.
16. **The tagging of narrative information about Policies, Targets and Actions will be simplified** by removing the overlapping elements between ESRS 2 MDR and the topical standards, in a way consistent with the approved methodology. These changes will be implemented on an exceptional basis, when (see more information in Appendix 1):
- (a) no content detail is lost;
 - (b) the change does not complicate interoperability with other XBRL taxonomies; and
 - (c) following an approval from EFRAG SR TEG.
17. Lastly, the **Explanatory Note and Basis for Conclusion** will also be amended to include enhanced and new examples, details and explanations with respect to a number of subjects. The **examples of illustrative tagged XBRL reports** will be updated and finetuned with the final taxonomy and inconsistencies will be corrected.

Question to the EFRAG SR TEG members

Question to the EFRAG SR TEG members:

Do you have any comments on the list of overlapping elements provided in Appendix 1, which the EFRAG Secretariat will eliminate from the ESRS Set 1 XBRL Taxonomy? Do you agree that there will be no loss of digital disclosures in implementing these simplifications?

Appendix 1: Simplification of narrative tagging of Policies, Actions and Targets

1. In order to implement the changes in paragraph 16, their feasibility has to be assessed in order to verify that not content is lost in this simplification. This Appendix illustrate the technical issues that this entails.
2. While ESRS 2 sets out the MDR with regards to Policies, Actions and Targets, often the topical ESRS add onto these requirements by specifying topic-specific disclosures.
3. One example is the requirement of ESRS 2 paragraph 65 a, which requires ‘a description of the key contents of the policy’, for each material policy the undertaking has adopted in order to manage material sustainability matters. In addition to this, undertakings are required under ESRS E2 paragraph 15 a to indicate how its policies address the ‘mitigation of negative impacts related to pollution of air, water and soil including prevention and control’. There is therefore certainly a clear relation between the two disclosure requirements, which could result in prepares tagging both elements with the same content. The diagram below depicts the potential overlap presented in this example.

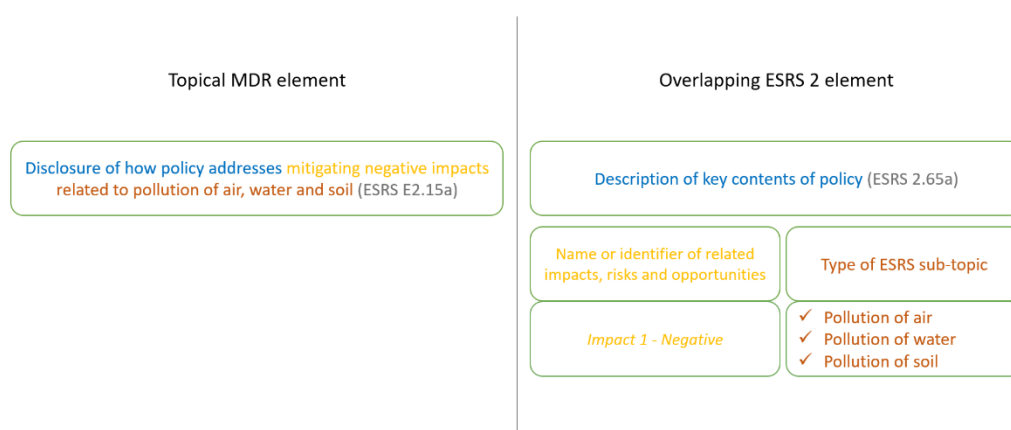


Figure 1 In this example, the topical disclosure of ESRS E2.15a on the left can be modelled with the generic ESRS 2 element, which is used in combination with an enumeration on the sustainability matters and a link to the impact. The EFRAG Secretariat proposes to remove the element for E2.15a and keep the MDR elements on the right.

4. The EFRAG Secretariat considers eliminating such overlaps by replacing the topical element with the corresponding ESRS 2 one, but strictly only when there is a complete overlap, and no detail is lost. If by removing (or replacing) such elements, some degree of detail will be lost, the EFRAG Secretariat suggests keeping both elements. Eliminating such details from the XBRL taxonomy elements would be against the methodology, because it would no longer fully represent the ESRS and would decrease the usability of the data.
5. Nevertheless, a disadvantage of this change even in cases of complete overlap would be, that dedicated elements representing ESRS datapoints will be lost (as despite having two datapoints in ESRS there would be only one tag) and the correct application of the enumeration element and the link to the IROs by preparers will be more crucial. A user might not find the elements presenting a dedicate paragraph in the ESRS text and in the IG3 in the taxonomy anymore. This could negatively affect understandability and usability of the digitally tagged data.

Technical approach: Data modelling for MDR and related topical elements

6. While the topical elements linked to MDR (hereinafter ‘topical MDR elements’) often provide detailed indications with regards to the required facts, the MDR elements (included in ESRS

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- 2) are more general. The MDR elements are expected to be used in conjunction with an enumeration (multi-choice selection menu) including the sustainability matters listed in ESRS 1 paragraph AR 16, and with a link to a defined Impact, Risk or Opportunity. Additionally, a reference to the related IROs can be provided for each policy (‘Name/identifier of the related IROs’).
7. In cases where the topical MDR elements refers to a specific aspect of a sustainability matter in ESRS 1 paragraph AR 16 (therefore not explicitly included in the list of sustainability matters used for enumeration), the EFRAG Secretariat proposes to add such matters in the enumeration as well. For example, ESRS E5 paragraph 24 requires the disclosure of ‘how target relates to increase of circular material use rate’. Since the enumeration with the sustainability matters currently only includes ‘Resource inflows’, ‘Resource outflows’ and ‘Waste’ for ESRS E5, as per ESRS 1 paragraph AR 16. By including a more specific enumeration menu item for ‘circular material use’, it will be possible to tag such information, using that enumeration value in conjunction with the ESRS 2 element ‘Description of scope of target’ and achieve the same semantic meaning (i.e. allow to specifically tag the topical MDR element). In some other cases, it will also be necessary to split some menu items in the enumeration of sustainability matters as of ESRS 1 paragraph 16 (e.g. splitting ‘management of relationships with suppliers’ and ‘payment practices’, currently included as a combined item, to achieve a higher level of detail).
 8. To grant semantic equivalence to the content of the proposed taxonomy and to the ESRS, further references to the specific details required by certain topical MDR elements, such as the reference to own operations or upstream and downstream value chain, can be included as enumeration values to be used alongside the ESRS 2 elements as well.
 9. If the topical MDR elements were to be removed (or replaced) however, the question of how the narrative tagging hierarchy will be addressed arises. In some cases in fact, the overlap between the topical standards and ESRS only relates to the Level 2 element (corresponding to a), b) etc.), while the more granular Level 3 elements (corresponding to i), ii) etc.) are more detailed and cannot be removed as they do not present a clear overlap with the ESRS 2 elements. To address this issue the overlapping topical element could be replaced with the ESRS 2 element in the hierarchy, or could be made abstract (only when there are children elements below it in the hierarchy), which means it’s still part of the hierarchy but can’t be tagged anymore.
 10. The table on the next page reports the potential overlapping candidates identified by the EFRAG Secretariat.

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PAT	Topical element		Overlapping ESRS 2 element		Comment
	Label	References	Label	Paragraph	
Policies	Disclosure of how policy addresses mitigating negative impacts related to pollution of air, water and soil [text block]	ESRS E2.15 a	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters
Policies	Disclosure of how policy addresses substituting and minimising use of substances of concern and phasing out substances of very high concern [text block]	ESRS E2.15 b	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters
Policies	Disclosure of how policy addresses water management [text block]	ESRS E3 .12 a	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters
Policies	Disclosure of reasons for not having adopted policy in areas of high-water stress [text block]	ESRS E3 .13, Commission Delegated Regulation (EU) 2022/1288 Indicator 8 Exposure to areas of high water stress, Annex 1 Table 2	Disclosure of reasons for not having adopted policies [text block]	ESRS 2.62	+ enumeration with sustainability matters + add high-water stress to the enumeration
Policies	Disclosure of how policy relates to sustainability matters for biodiversity and ecosystems [text block]	ESRS E4.23 a	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters
Policies	Disclosure of how policy refers to production, sourcing or consumption of raw materials [text block]	ESRS E4 AR 12	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters
Policies	Disclosure of how policy enables to mitigate contribution to material biodiversity loss drivers [text block]	ESRS E4 AR 16 d	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters
Policies	Description of relevant human rights policy commitments [text block]	ESRS S4.16, ESRS S2.17, ESRS S3.16, ESRS S1.20,	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters + add

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		Commission Delegated Regulation (EU) 2022/1288 Indicator 9 Lack of a human rights policy, Annex 1 Table 3			human rights to the enumeration
Policies	Disclosure of aspects of policy that satisfy requirements of disclosure of policies related to own workforce / value chain workers / affected communities / consumers and end-users [text block]	ESRS S3.18, ESRS S2 AR 13, ESRS S4 AR 10, ESRS S1 AR 11	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters
Policies	Description of policy provisions for preventing and addressing impacts on indigenous peoples [text block]	ESRS S3.15	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters
Policies	Disclosure of how corporate culture is established, developed, promoted and evaluated [text block]	ESRS G1.9	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters
Policies	Disclosure of how whistleblowers are protected [text block]	ESRS G1.10 c	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters
Policies	Description of policy to prevent late payments [text block]	ESRS G1.14	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters, + split suppliers and payments in the enumeration
Policies	Information about approach to relationships with suppliers [text block]	ESRS G1.15 a	Description of key contents of policy [text block]	ESRS 2.65 a	+ enumeration with sustainability matters, + split suppliers and payments in the enumeration
Actions	Information about action plans that have been implemented at site-level (pollution) [text block]	ESRS E2 AR 15	Description of scope of key action [text block]	ESRS 2.68 b	+ enumeration with sustainability matters, + add reference to site level
Actions	Disclosure of how action covers higher levels of resource efficiency in	ESRS E5.20 a	Disclosure of key action [text block]	ESRS 2.68 a	+ enumeration with sustainability matters, + add

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	use of technical and biological materials and water [text block]				resource efficiency to the enumeration
Actions	Disclosure of how action covers higher rates of use of secondary raw materials (recyclates) [text block]	ESRS E5.20 b	Disclosure of key action [text block]	ESRS 2.68 a	+ enumeration with sustainability matters, + add use of secondary raw materials to the enumeration
Actions	Disclosure of how action covers application of circular design and higher rates of Reuse, Repair, Refurbishing, Remanufacture, Repurposing and Recycling [text block]	ESRS E5.20 c	Disclosure of key action [text block]	ESRS 2.68 a	+ enumeration with sustainability matters, + add circular design to the enumeration
Actions	Disclosure of how action covers application of circular business practices [text block]	ESRS E5.20 d	Disclosure of key action [text block]	ESRS 2.68 a	+ enumeration with sustainability matters, + add circular business practices to the enumeration
Actions	Disclosure of how action covers actions taken to prevent waste generation in upstream and downstream value chain [text block]	ESRS E5.20 e	Disclosure of key action [text block]	ESRS 2.68 a	+ enumeration with sustainability matters, + reference to value chain
Actions	Disclosure of how action covers optimisation of waste management in line with waste hierarchy [text block]	ESRS E5.20 f	Disclosure of key action [text block]	ESRS 2.68 a	+ enumeration with sustainability matters, + add optimisation of waste management to the enumeration
Actions	Disclosure of how resources cover higher levels of resource efficiency in use of technical and biological materials and water [text block]	ESRS E5.20 a	Description of type of current and future financial and other resources allocated to action plan [text block]	ESRS 2.69 a	+ enumeration with sustainability matters, + add resource efficiency to the enumeration

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Actions	Disclosure of how resources cover higher rates of use of secondary raw materials (recyclates) [text block]	ESRS E5.20 b	Description of type of current and future financial and other resources allocated to action plan [text block]	ESRS 2.69 a	+ enumeration with sustainability matters, + add use of secondary raw materials to the enumeration
Actions	Disclosure of how resources cover application of circular design and higher rates of Reuse, Repair, Refurbishing, Remanufacture, Repurposing and Recycling [text block]	ESRS E5.20 c	Description of type of current and future financial and other resources allocated to action plan [text block]	ESRS 2.69 a	+ enumeration with sustainability matters, + add circular design to the enumeration
Actions	Disclosure of how resources cover application of circular business practices [text block]	ESRS E5.20 d	Description of type of current and future financial and other resources allocated to action plan [text block]	ESRS 2.69 a	+ enumeration with sustainability matters, + add circular business practices to the enumeration
Actions	Disclosure of how resources cover actions taken to prevent waste generation in upstream and downstream value chain [text block]	ESRS E5.20 e	Description of type of current and future financial and other resources allocated to action plan [text block]	ESRS 2.69 a	+ enumeration with sustainability matters, + reference to value chain
Actions	Disclosure of how resources cover optimisation of waste management in line with waste hierarchy [text block]	ESRS E5.20 f	Description of type of current and future financial and other resources allocated to action plan [text block]	ESRS 2.69 a	+ enumeration with sustainability matters, + add optimisation of waste management to the enumeration
Actions	Disclosure of how action is taken to address material negative and positive impacts, and to manage material risks and pursue material opportunities related to own workforce / value chain workers / affected communities / consumers	ESRS S4.28, ESRS S2.30, ESRS S3.30, ESRS S1.35	Disclosure of key action [text block]	ESRS 2.68 a	+ enumeration with sustainability matters

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	and end-users, and effectiveness of those actions [text block]				
Actions	Description of actions taken, planned or underway to prevent or mitigate material negative impacts on own workforce / value chain workers / affected communities [text block]	ESRS S1.38 a, ESRS S2.32 a, ESRS S3.32 a	Disclosure of key action [text block]	ESRS 2.68 a	+ enumeration with sustainability matters, 'underway' can be added to the enumeration for the status of key action, MDR does not specify that it is about preventing or mitigating negative impacts (but it can be implied by the name of the related IRO)
Actions	Disclosure of intended or achieved positive outcomes of programmes or processes for people in own workforce / value chain workers / affected communities / consumers and end-users [text block]	ESRS S1 AR 40 b, ESRS S4 AR 33 b, ESRS S2 AR 36 b, ESRS S3 AR 34 b	Disclosure of expected outcomes of key action and how its implementation contributes to achievement of policy objectives and targets [text block]	ESRS 2.68 a	+ enumeration with sustainability matters
Actions	Description of actions taken, planned or underway to prevent, mitigate or remediate material negative impacts on consumers and end-users [text block]	ESRS S4.31 a	Disclosure of key action [text block]	ESRS 2.68 a	+ enumeration with sustainability matters, MDR does not specify 'material negative impact' but it can be implied by the name of the related IRO
Actions	Disclosure of activities and commitments related to exerting political influence, including lobbying activities related to material impacts, risks and opportunities [text block]	ESRS G1.27	Disclosure of key action [text block]	ESRS 2.68 a	+ enumeration with sustainability matters
Targets	Disclosure of how target relates to prevention and control of air	ESRS E2.23 a	Description of scope of target [text block]	ESRS 2.80 c	+ enumeration with sustainability matters, are the

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	pollutants and respective specific loads [text block]				'specific loads' implied by the sustainability matter?
Targets	Disclosure of how target relates to prevention and control of emissions to water and respective specific loads [text block]	ESRS E2.23 b	Description of scope of target [text block]	ESRS 2.80 c	+ enumeration with sustainability matters, are the 'specific loads' implied by the sustainability matter?
Targets	Disclosure of how target relates to prevention and control of pollution to soil and respective specific loads [text block]	ESRS E2.23 c	Description of scope of target [text block]	ESRS 2.80 c	+ enumeration with sustainability matters, are the 'specific loads' implied by the sustainability matter?
Targets	Disclosure of how target relates to prevention and control of substances of concern and substances of very high concern [text block]	ESRS E2.23 d	Description of scope of target [text block]	ESRS 2.80 c	+ enumeration with sustainability matters
Targets	Information about targets that have been implemented at site-level (pollution) [text block]	ESRS E2 AR 18	Description of scope of target [text block]	ESRS 2.80 c	+ enumeration with sustainability matters, + add reference to site level
Targets	Disclosure of how target relates to biodiversity and ecosystem impacts, dependencies, risks and opportunities identified in relation to own operations and upstream and downstream value chain [text block]	ESRS E4.32 c	Description of scope of target [text block]	ESRS 2.80 c	+ enumeration with sustainability matters
Targets	Disclosure of geographical scope of target [text block]	ESRS E4.32 d	Description of scope of target [text block]	ESRS 2.80 c	+ enumeration with sustainability matters
Targets	Disclosure of how target relates to resource inflows (resource use and circular economy) [text block]	ESRS E5.24	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	+ enumeration with sustainability matters
Targets	Disclosure of how target relates to resource outflows (resource use and circular economy) [text block]	ESRS E5.24	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	+ enumeration with sustainability matters

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Targets	Disclosure of how target relates to increase of circular product design [text block]	ESRS E5.24 a	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	+ enumeration with sustainability matters, + add circular product design to the enumeration
Targets	Disclosure of how target relates to increase of circular material use rate [text block]	ESRS E5.24 b	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	+ enumeration with sustainability matters, + add circular material use to the enumeration
Targets	Disclosure of how target relates to minimisation of primary raw material [text block]	ESRS E5.24 c	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	+ enumeration with sustainability matters, + add primary raw materials to the enumeration
Targets	Disclosure of how target relates to sustainable sourcing and use of renewable resources [text block]	ESRS E5.24 d	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	+ enumeration with sustainability matters, + add sustainable sourcing to the enumeration
Targets	Disclosure of how target relates to waste management [text block]	ESRS E5.24 e	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	+ enumeration with sustainability matters
Targets	Disclosure of how target relates to other matters related to resource use or circular economy [text block]	ESRS E5.24 f	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	+ enumeration with sustainability matters
Targets	Disclosure of process for setting time-bound and outcome-oriented targets [text block]	ESRS S4.41, ESRS S2.42, ESRS S3.42, ESRS S1.47	Description of methodologies and significant assumptions used to define target [text block]	ESRS 2.80 f	+ enumeration with sustainability matters, ESRS 2.80 f does not specify 'time-bound and outcome-oriented'
Targets	Disclosure of time-bound and outcome-oriented targets [text block]	ESRS S4.38, ESRS S2.39, ESRS S3.39, ESRS S1.44	Disclosure of measurable outcome-oriented and time-bound target [text block]	ESRS 2.80	+ enumeration with sustainability matters

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Targets	Disclosure of how value chain workers / affected communities / consumers and end-users, their legitimate representatives or credible proxies were engaged directly in setting targets [text block]	ESRS S4.41 a, ESRS S2.42 a, ESRS S3.42 a	Disclosure of how stakeholders have been involved in target setting [text block]	ESRS 2.80 h	+ enumeration with sustainability matters
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