

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG SRB. The paper forms part of an early stage of the development of a potential EFRAG position. Consequently, 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.

## List of ESRS datapoints– Implementation guidance Cover Note

### Objective

1. The objective of the session is to present to EFRAG SRB the [Draft] *List of ESRS datapoints - Implementation Guidance*. This list forms part of the implementation activities whereby EFRAG issues non-authoritative guidance. EFRAG Secretariat will be seeking the approval from the SRB members on the 25 October meeting.

### Background information

2. Following the discussions on SRB implementation activities in April 2023, it was agreed by SRB members that the list of datapoints in ESRS was a deliverable within the first batch of Implementation Guidance for sector-agnostic standards.
3. The [Draft] list of datapoints in ESRS - 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).
4. For the undertakings that already report their ESG data, this list can be used as a basis for a gap analysis of information already available. For them and for the other preparers, this list provides a structure to organise the data requirements in order to comply with the ESRS.
5. This [draft] list does not represent the ESRS Digital taxonomy and cannot be used as basis for the preparation of the machine-readable sustainability reporting (refer to Agenda paper 05-02 List of datapoints in ESRS – Methodology and disclaimer paper, section Relationship between this list of datapoints and the future draft ESRS digital taxonomy, for further information).
6. The [draft] list of datapoints in ESRS – Implementation Guidance as discussed previously within the SRB and described in the EFRAG SR workplan 2024 approved by the SRB members on the 11 October 2023, is not subject to public feedback.



### Next steps

7. EFRAG Secretariat will make public the List of ESRS datapoints in Excel and the methodology and disclaimer paper following the approval of the SRB following the final internal editorial and cross-checks.

### Additional agenda papers

8. In addition to this paper, the EFRAG Secretariat presents the following additional papers:
  - a. Agenda paper 05-02 *List of datapoints in ESRS- Methodology and disclaimer paper*
  - b. Agenda paper 05-03 List of datapoints in ESRS in Excel

### **Questions for EFRAG SRB on agenda paper 05-02**

9. Do EFRAG SRB members approve agenda paper 05-02 and 05-03 described above for release to the public?

