



IMPLEMENTATION GUIDANCE

**DRAFT EFRAG IG 3**  
**List of ESRS**  
**datapoints**  
EXPLANATORY NOTE

**OPEN FOR PUBLIC FEEDBACK**  
**UNTIL 2 FEBRUARY 2024**



## Disclaimer

This implementation guidance is non-authoritative and accompanies the European Sustainability Reporting Standards, as stipulated in Articles 19a or 29a of Directive 2013/34/EU (the Accounting Directive) (ESRS) but does not form part of it. This means that if anything in this guidance appears to contradict any requirement or explanation in ESRS, ESRS takes precedence. This implementation guidance is issued following EFRAG's due process for such non-authoritative documents and under the sole responsibility of EFRAG.

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This implementation guidance has been developed for use by large listed and unlisted companies that are subject to ESRS. It is therefore not intended for use by non-listed small and medium-sized enterprises (SMEs), which may use the future Voluntary SME standard.

This implementation guidance relates to the sector-agnostic ESRS as adopted by the European Commission on 31 July 2023. Sector-specific standards may add sector specifications to be followed by specific sectors.

## How to provide feedback on this document

EFRAG welcomes public feedback on this document, by **2 February 2024** by completing the survey available [here](#). To see a PDF of the survey, click [here](#).

## About EFRAG

EFRAG's mission is to serve the European public interest in both financial and sustainability reporting by developing and promoting European views in the field of corporate reporting. EFRAG builds on and contributes to the progress in corporate reporting. In its sustainability reporting activities, EFRAG provides technical advice to the European Commission in the form of draft European Sustainability Reporting Standards (ESRS) elaborated under a robust due process and supports the effective implementation of ESRS. EFRAG seeks input from all stakeholders and obtains evidence about specific European circumstances throughout the standard setting process. Its legitimacy is built on excellence, transparency, governance, due process, public accountability and thought leadership. This enables EFRAG to speak convincingly, clearly, and consistently, and be recognised as the European voice in corporate reporting and a contributor to global progress in corporate reporting.



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## Content and objective of this Implementation guidance

1. EFRAG releases the [\[Draft\] EFRAG IG 3: List of ESRS datapoints](#) as 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] EFRAG IG 3 presents in an Excel format the complete list of all disclosure requirements in sector agnostic standards. The Excel file covers all the standards, except ESRS 1 *General Requirements*, as it does not set specific disclosures. The [Draft] EFRAG IG 3: List of ESRS datapoints is aimed at supporting undertakings in their preparation of the first sustainability statement according to the ESRS.
3. Appendix A of this document explains the differences between this list in Excel and the future draft ESRS Digital taxonomy.
4. Appendix B provides statistics on the datapoints: 176 datapoints are mandatory irrespective of the materiality assessment; a further 647 datapoints<sup>1</sup> are subject to the materiality assessment<sup>2</sup>.
5. The 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. For the undertakings that already report their ESG data, this list can be used as a basis to perform a data gap analysis. For them and for the other preparers, this list provides a structure to organise the data requirements, in order to comply with the ESRS.
6. The [Draft] EFRAG IG 3 lists 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. The list follows the structure of the detailed requirements in ESRS and as such reflects the architecture of the content corresponding to a given disclosure objective (or Disclosure Requirement – 'DR'): each separable datapoint is presented as a separate item in this list. The goal of the standard setter in drafting ESRS has been to promote comparability on sustainability data across undertakings. Qualitative disclosures within a DR, that are conceptually separable, i.e. usable independently from the rest of the narrative text, have been presented separately as different items in the list.
8. This list covers the full universe of possible datapoints under sector-agnostic ESRS irrespective of the outcome of the materiality assessment to be performed by each undertaking to prepare its sustainability statement, considering [Draft] EFRAG IG 1: *Materiality Assessment Implementation Guidance* and [Draft] EFRAG IG 2: *Value Chain Implementation Guidance*. Furthermore, Appendix C of ESRS 1 as well as ESRS 2 *General requirements* BP-2 paragraph 17 define phase-ins for individual datapoints, disclosure requirements or standards based on the number of employees or specific financial years. These phase-ins are also illustrated in the list.
9. Finally, this list does not cover the preparation of entity-specific disclosures (see paragraph 11 of ESRS 1).

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<sup>1</sup> Excluding the number of datapoints in ESRS 2 related to the Minimum Disclosure Requirements on Policies, Actions and Targets, which are to be reported on top of the topical disclosures when the undertaking has adopted PAT related to a given material sustainability matter.

<sup>2</sup> In addition, ESRS contain 279 voluntary datapoints indicated as 'may disclose'.



## Relationship between the list of datapoints and ESRS XBRL taxonomy

10. 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. This 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.
11. 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.
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). [Draft] EFRAG IG 3 contains the line items for tables only. The structure of the data in the [Draft] EFRAG IG 3 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 (e.g. avoiding multiple tagging, technical details and attributes for dimensions and tables – see Appendix A). However, beyond technical differences the two exercises are based on full consistency.
13. While the 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 digitalise. In particular, it can be used to organise the reporting in a more structured way, to assist the machine-readable format of the reporting, as required by the CSRD.
14. As such the [Draft] EFRAG IG 3 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] EFRAG IG 3 may help to streamline the future digital tagging and avoid overlapping and extensive use of so called ‘continuations’<sup>3</sup>. Therefore, EFRAG encourages preparers to use the list of detailed disclosure requirements to prepare the structure of the human readable ESRS sustainability statements.

## How to read the Excel workbook

15. 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 any DR, but only general requirements and therefore has not been included in this list. 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.

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<sup>3</sup> ‘Continuations’ are required when the narrative disclosure referring to an XBRL tag is disseminated in different sections of the Inline XBRL report.



16. The Minimum Disclosure Requirements (MDR) of ESRS 2 are presented only once<sup>4</sup>, in a separate worksheet. Each topical standard referencing the MDR has a dedicated hyperlink. Hyperlinks allow to navigate from each topical standard to the corresponding MDR worksheet datapoints. If the undertaking does not provide disclosure on policies, targets or actions, it still needs to disclose reasons for that, as indicated by hyperlinks to the MDR worksheet and the corresponding datapoints of ESRS 2 paragraphs 62 and 81.

17. The following table describes the content of each column provided in the Excel worksheets of the [Draft] EFRAG IG 3: 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 Reference to the related Application Requirement
- Column E Short description of the detailed requirement and the corresponding disclosure [Name]
- Column F Data type classification [Narrative, Semi-Narrative and Numerical Elements]
- Column G Reference to the data reported under the Appendix C-ESRS 2 [SFDR, Benchmark and Pillar 3]
- Column H 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 I 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 colour.

## Explanation of data types presented in column F (based on the XBRL Data

### Type Registry):

18. Corresponding units per data type can be found in the XBRL Unit Type [Registry](#):

- Table - dimensional table where dimensions are used as breakdowns or disaggregation of the line items in the list.
- 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.
- MDR-A, MDR-P, MDR-M, MDR-T- references the corresponding datapoints from the ESRS 2 Minimum Disclosure Requirements on Actions, Policies, Metrics and Targets.

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<sup>4</sup> They are applicable whenever the undertaking discloses on policies, actions and targets following topical standards or in an entity-specific basis.



- Boolean - Yes or No disclosure (True or False, 1 or 0), subject to paragraph 19.
- Enumeration - Drop down (multiple select if appropriate), subject to paragraph 19.
- 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.

19. 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 [Draft] EFRAG IG 3 and the future digital ESRS XBRL taxonomy

1. The [Draft] EFRAG IG 3: List of ESRS datapoints has been prepared adopting the same methodology as the one used for the development of the draft ESRS Digital taxonomy (see Approved Methodology and Architecture paper - 26 April 2023) 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 to create [Draft] EFRAG IG 3	Methodology for ESRS XBRL Taxonomy
Data Type Categories	A. Numerical, quantitative datapoints (percentage, monetary); B. Non-numerical but comparable types (date, year, semi-narrative elements); C. Narrative types (text blocks).	Idem
Data type A [Numerical]	1 entry for each individual detail requirement (irrespective of location)	Idem
Data Type 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 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)
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) datapoints (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. This reduces the total number of XBRL elements, compared to the [Draft] EFRAG IG 3: List of ESRS datapoints, 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 ESRS 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 datapoints provides one item per standard.



## Appendix B: Statistics on the number of datapoints

1. The following statistics provide an overview the number of datapoints provided in the Excel spreadsheet. It is important to note that the number of datapoints 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.

### General overview

2. 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 and (ii) datapoints subject to the materiality assessment.
3. Minimum Disclosure Requirements (MDR) datapoints 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 paragraph 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.

<b>ESRS - DELEGATED ACT (31 JULY 2023)</b>				
<b>Number of "shall" DPs (without MDR-PAT&amp;M)</b>				<b>Number of "may" DPs</b>
<b>ESRS</b>	<b>Irrespective of MA</b>	<b>Subject to MA</b>	<b>Total</b>	
ESRS 2	134		134*	12
E1	16	177	193	15
E2	3	41	44	19
E3	3	24	27	18
E4	12	43	55	62
E5	8	54	62	19
S1		131	131	58
S2		48	48	21
S3		46	46	22
S4		44	44	23
G1		39	39	10
<b>TOTAL</b>	<b>176</b>	<b>647</b>	<b>823</b>	<b>279</b>
<b>TOTAL DP (%)</b>	21%	79%	100%	
*7 DPs are excluded from the count as subject to phased in (ESRS 2 BP2 par. 17)				
<b>+</b>				
<b>ESRS - DELEGATED ACT (31 JULY 2023)</b>				
<b>MINIMUM DISCLOSURE REQUIREMENTS (MDR-PAT&amp;M) PER SUSTAINABILITY MATTER AND PER PAT*</b>				
	<b>DPs</b>	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. These are considered for the disclosures when the undertaking has adopted PAT related to material sustainability matters.		
MDR-P	6			
MDR-A	10			
MDR-T	13			
MDR-M	3			
*Excluded DPs to be reported if the undertaking has not adopted policies and/or actions or set any measurable outcome-oriented targets (ESRS 2 chapter 4.2 MDR)				

## Datapoints by type

4. The following tables set out the number of datapoints by standard and type: 7 datapoints have been excluded as subject to phase-in (ESRS 2 BP2, paragraph 17)
5. There are specific Minimum Disclosure Requirements (MDR) on Policies, Actions, Targets and Metrics (PAT&M) in ESRS 2 Chapter 4.2. They have to be considered for disclosure purposes when the undertaking has adopted PAT or report Metrics related to material sustainability matters.
6. The tables indicate 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).
7. 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. MDR datapoints are all to be reported only for material matters, per each policy/action/target that the undertaking discloses.
8. The following table provides the required datapoints per standard per data type:

ESRS - DELEGATED ACT (31 JULY 2023)				
Data Type of "shall" datapoints				
ESRS	Narrative	Semi-Narrative	Numerical	Total
ESRS 2	99	15	20	134
E1	59	25	109	193
E2	18	3	23	44
E3	18	2	7	27
E4	37	14	4	55
E5	30	3	29	62
S1	61	23	47	131
S2	40	8	-	48
S3	40	6	-	46
S4	39	5	-	44
G1	25	6	8	39
<b>TOTAL</b>	<b>466</b>	<b>110</b>	<b>247</b>	<b>823</b>
<b>TOTAL DP (%)</b>	<b>57%</b>	<b>13%</b>	<b>30%</b>	<b>100%</b>

9. The required datapoints per MDR-PAT&M per sustainability matter:

ESRS - DELEGATED ACT (31 JULY 2023)				
Data Type of MDR-PAT&M PER SUSTAINABILITY MATTER AND PER PAT				
ESRS	Narrative	Semi-Narrative	Numerical	Total
MDR-P	6	-	-	6
MDR-A	5	1	4	10
MDR-T	6	3	4	13
MDR-M	3	-	-	3
<b>TOTAL</b>	<b>20</b>	<b>4</b>	<b>8</b>	<b>32</b>
<b>TOTAL DP (%)</b>	<b>63%</b>	<b>13%</b>	<b>25%</b>	<b>100%</b>

10. The following table shows voluntary ('may') datapoints per standard per data type:

ESRS - DELEGATED ACT (31 JULY 2023)				
Data Type of "may" datapoints				
ESRS	Narrative	Semi-Narrative	Numerical	Total
ESRS 2	11	1	0	12
E1	4	1	10	15
E2	12	3	4	19
E3	7	7	4	18
E4	46	9	7	62
E5	19	-	0	19
S1	27	12	19	58
S2	17	4	-	21
S3	18	4	-	22
S4	18	4	1	23
G1	3	2	5	10
<b>TOTAL</b>	<b>182</b>	<b>47</b>	<b>50</b>	<b>279</b>
<b>TOTAL DP (%)</b>	<b>65%</b>	<b>17%</b>	<b>18%</b>	<b>100%</b>

### Datapoints subject to phasing-in provisions applicable to all undertakings

11. 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 subject to phase-in for undertakings or groups with < 750 employees according to ESRS 2 BP 2 par 17			
ESRS	Subject to phase-in < 750 employees Year 1	Subject to phase-in < 750 employees Year 2	Total
ESRS 2	-	-	134
E1	9	-	193
E2	-	-	44
E3	-	-	27
E4	55	55	55
E5	-	-	62
S1	131	-	131
S2	48	48	48
S3	46	46	46
S4	44	44	44
G1	-	-	39
<b>TOTAL</b>	<b>333</b>	<b>193</b>	<b>823</b>
<b>TOTAL %</b>	<b>40%</b>	<b>23%</b>	<b>100%</b>



## Datapoints subject to phasing-in provisions applicable to undertaking with less than 750 employees

12. 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 paragraph 17 of ESRS 2.

<b>Number of "shall" DPs phased-in according to Appendix C - ESRS 1 (other than ESRS 2 BP 2 par. 17)</b>					
<b>ESRS</b>	<b>Subject to phase-in Year 1</b>	<b>Subject to phase-in Year 2</b>	<b>Subject to phase-in Year 3</b>	<b>Subject to ESRS Sectors</b>	<b>Total</b>
ESRS 2	2	-	-	1	134
E1	26	26	26		193
E2	6	6	6		44
E3	3	3	3		27
E4	3	3	3		55
E5	3	3	3		62
S1	32	-	-		131
S2	-	-	-		48
S3	-	-	-		46
S4	-	-	-		44
G1	-	-	-		39
<b>TOTAL</b>	<b>75</b>	<b>41</b>	<b>41</b>	<b>1</b>	<b>823</b>
<b>TOTAL %</b>	<b>9.11%</b>	<b>4.98%</b>	<b>4.98%</b>	<b>0.12%</b>	100%

