

Addendum to IG3: Technical adjustments to the List of Datapoints

Background information and purpose of this document

1. [EFRAG released the IG 3: List of ESRS Datapoints in May 2024](#) with the aim of supporting undertakings in their preparation of the first sustainability statement according to the ESRS Set 1. Since then, many users have already successfully applied the list as a tool, and as a consequence, a small number of suggestions, questions and confirmations have been communicated to EFRAG.
2. EFRAG is grateful for the remarks and comments received from stakeholders through EFRAGs Q&A platform (as indicated in the Q&A ID columns below) and is therefore publishing this document with a limited number of clarifications and corrections which do not justify a full update at this stage (see paragraph 4 below).
3. Table 1 and 2 below show the list of datapoints added/removed or amended in IG 3, as a result of the clarifications and corrections collected so far.
4. EFRAG plans to provide an updated version of the IG 3 Excel Workbook that will reflect these clarifications and corrections, in the spring of 2025, after the first cycle of ESRS reporting including clarifications stemming from possible additional Q&As that might be raised during the reporting season.
5. EFRAG takes this opportunity to reiterate and emphasize the message that IG3 List of datapoints is there to support the definition of the content of the ESRS sustainability statement, but should not be used in an automatic compliance check-list. Its use cannot be decoupled from the overall materiality exercise:
 - (a) in general, only datapoints that meet the conditions in paragraph 31 of ESRS 1 are to be reported;
 - (b) for topical disclosures, only datapoints that relate to material matters are to be considered in the analysis and reported if the undertaking concludes that their inclusion is needed, following paragraph 34 of ESRS 1.

The final number of datapoints in the ESRS sustainability statement will critically depend on the specific circumstances of the undertaking, such as which matters are considered material, or how many policies, targets and actions the undertaking has in place for material matters (they are to be reported only if they are in place), how many dimensions are applicable for disaggregation (e.g. number of countries of operations, etc.).
6. In this context it is also worth recalling the mapping of sustainability matters to topical disclosures ([Q&A ID 177](#)), released on the 6 December 2024, as an additional tool to support the overall exercise of assessing the materiality of information (ESRS 1 paragraph 34 for metrics).
7. As a reminder, it is worth noting that the number of datapoints identified through IG3 in relation to the 82 disclosure objectives and requirements is related to:
 - (a) the treatment of narrative information (more than 50%), for which the ESRS provide a detailed structure of content in order to foster relevance and comparability;
 - (b) the onboarding of information (approx. 15%) required under other EU regulations (SFDR, Pillar III, Benchmarking, EU Climate Law).

TABLE 1 - Datapoints added/removed in IG 3

Added/removed	Q&A ID	DP ID	ESRS	Paragraph	Related AR	Name	Data type	Conditional/Alternative	May (V)	Phase-in
Added	1051	E1-8_10*	E1	63 d	AR 65-AR 66	Volume of gross Scope 1 greenhouse gas emissions covered by internal carbon pricing scheme	Table/volume			-
Added	1051	E1-8_11*	E1	63 d	AR 65-AR 66	Volume of gross Scope 2 greenhouse gas emissions covered by internal carbon pricing scheme	Table/volume			-
Added	1051	E1-8_12*	E1	63 d	AR 65-AR 66	Volume of gross Scope 3 greenhouse gas emissions covered by internal carbon pricing scheme	Table/volume	Conditional		-
Added	1101	MDR-T_20	ESRS 2	72	AR 24-AR 26	Sustainability matter(s) for which targets have not been adopted	Semi-narrative	Conditional		-
Added	1101	MDR-T_21	ESRS 2	72	AR 24-AR 26	Disclosure of reason for not having adopted targets	Narrative	Conditional		-
Added		MDR-P_09	ESRS 2	62	AR 20-AR 21	Sustainability matter(s) for which policies have not been adopted	Semi-narrative	Conditional		-
Added		MDR-A_15	ESRS 2	62	AR 22-AR 23	Sustainability matter(s) for which actions have not been adopted	Semi-narrative	Conditional		-
Added		E1-8_13	E1	62	AR 65-AR 66	Internal carbon pricing schemes are applied	Boolean			-
Added		E1.IRO-1_17	E1	20 (b) (i)	AR 11, AR 13-AR 15	Description of process in relation to identification of climate-related hazards, considering at least high emission climate scenarios	Narrative			-
Added		E1.IRO-1_18	E1	20 (b) (ii)	AR 11, AR 13-AR 15	Description of process in relation to assessment of how assets and business activities may be exposed and are sensitive to climate-related hazards, creating gross physical risks for undertaking	Narrative			-
Added		E1.IRO-1_19	E1	20 (c) (i)	AR 11-AR 15	Description of process in relation to identification of climate-related transition events, considering at least climate scenario in line with limiting global warming to 1.5 °C with no or limited overshoot	Narrative			-
Added		E1.IRO-1_20	E1	20 (c) (ii)	AR 11-AR 15	Description of process in relation to assessment of how assets and business activities may be exposed to climate-related transition events, creating gross transition risks or opportunities for undertaking	Narrative			-
Added		G1-1_13	G1	10 (c) (i)	AR 1	Information about establishment of internal whistleblower reporting channels	Narrative			-
Added		G1-1_14	G1	10 (c) (ii)	AR 1	Information about measures to protect against retaliation to own workers who are whistleblowers in accordance with applicable law transposing Directive (EU) 2019/1937	Narrative			-
Added		E1-4_25	E1	AR 24	-	GHGs covered by the target	Semi-narrative			-
Added		E1-7_26	E1	AR 57 a	AR 56	Type of GHGs concerned for removal and storage activity	Semi-narrative			-
Added		E1-7_27	E1	AR 57 b	AR 56	Description of GHGs concerned for removal and storage activity, technological details about GHG removal, type of storage and transport of removed GHGs, whether activity qualifies as nature-based solution and how risk of non-permanence is managed	Narrative			-
Removed	1028	E1-5_19								

Table 2 – Existing datapoints amended in IG 3

Q&A ID	DP ID	Nature of the amendment	Old version	Adjusted version
1011	SBM-1_16	Renamed	'Revenue from chemical production'	'Revenue from chemical production, i.e., its activities fall under Division 20.2 of Annex I to Regulation (EC) No 1893/2006'
1014	E1-1_09, E1-1_10 and E1-1_11	Change of AR reference	AR 5	No AR reference
1014	E1-1_12	Change of AR reference	No AR reference	AR 5
1015	E1.SBM-3_04	Renamed	'Disclosure of how resilience analysis has been conducted'	'Disclosure of when resilience analysis has been conducted'
1018	E1-5_02	Change of AR reference	AR 33	AR 34
1028	E1-5_18	Change of data type	Percentage	Intensity
1035	E1-6_06	Classified as voluntary	Mandatory	Voluntary
1036	E1-6_04	Change of paragraph reference	AR 46 d	Paragraph 51
1036	E1-6_05	Change of paragraph reference	AR 50	Paragraph 51
1038	MDR-T_15	Classified as mandatory	Voluntary	Mandatory
1065	E1-4_03 through E1-4_17	Classified as 'conditional/alternative'	Conditional	Conditional/Alternative
1085/1250	S1-8_08	Renamed	'Own workforce in region (non-EEA) covered by collective bargaining and social dialogue agreements by coverage rate and by region'	'Collective bargaining coverage and social dialogue disaggregated by country and/or region'
	SBM-1_03*	Renamed and classified as alternative	'Total number of employees (head count)'	'Number of employees (head count), at end of period'
	SBM-1_04*	Renamed and classified as alternative	'Number of employees (head count)'	'Number of employees (head count), during period'
	G1-4_03	Moved to G1-3		
1379	All MDR related DPs in G1	Moved to the top of the table, to illustrate that they are not tied to any specific DP, but instead apply at a general level to all DPs under G1		

* IDs amended on 7 January 2025