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## Oil and Gas Exposure Draft

### Illustration of datapoints in ESRS OG ED not deriving from other standards

#### Objective

- 1 To summarise the sources of data points in ESRS [draft] Oil and Gas ('ESRS OG ED') with a focus on understanding of those data points that are stemming from EFRAG.

#### Clarification on counting of datapoints on policy target and actions (PAT)

- 2 This issue paper provides further details on the analysis presented to EFRAG SRB on 4 September 2024 in the Issue Paper 05-05 <sup>1</sup>. The methodology of analysis of data follows the same principles as presented to EFRAG SRB.
- 3 The mapping exercise presented is still subject to quality control and will be continuously improved and reviewed by the EFRAG XBRL team in the coming weeks and months (including during the future public consultation). Further potential to reduce the datapoints and their corresponding XBRL elements in the XBRL taxonomy will be given by re-using ESRS Set 1 sector-agnostic items. In fact, many O&G datapoints relate to ESRS Set 1; so it is likely that the list still includes some items being double counted, when reading the count in conjunction with Set 1.
- 4 A revised mapping will be produced in the next phases. In the meanwhile, the EFRAG Secretariat considers it reasonably robust to support the EFRAG SRB approval of the consultation document.

#### Results

- 5 The table below shows the resulting summary of metrics datapoints in ESRS OG ED:

Datapoint source	Metrics count
1. EFRAG datapoints	10
2. EFRAG financial effects	8
3. EFRAG specification of other frameworks*	30
4. EU Regulations	14
5. Other frameworks (i.e., GRI, SASB, IPIECA)	86
6. US SEC	3
<b>TOTAL</b>	<b>151</b>

<sup>1</sup> [Issue Paper 05-05 – OG mapping with third party standards](#)

\* The sub-category of 'EFRAG specification of other frameworks' was proposed to highlight EFRAG datapoints that are closely linked with existing disclosures, but provide additional levels of granularity, or offer an alternative version of these disclosures.

### Further details to the results presentation

- 6 During the discussion on 4 September, members of the SRB inquired about the additional statistics that can illustrate how many datapoints are originating from one third party standard only, from two third party standards, or from three third party standards at the same time.
- 7 The following table illustrates how many datapoints, out of indicated 86, are derived from multiple standards at the same time.

	Standards	Datapoints
3 of 3	SASB and GRI and IPIECA	<del>12</del> <u>7</u>
2 of 3	SASB and GRI	<del>19</del> <u>11</u>
2 of 3	SASB and IPIECA	<del>15</del> <u>9</u>
2 of 3	GRI and IPIECA	<del>40</del> <u>24</u>
1 of 3	SASB	<del>59</del> <u>35</u>
1 of 3	GRI	<del>82</del> <u>50</u>
1 of 3	IPIECA	<del>63</del> <u>36</u>