



FEEDBACK STATEMENT

EFRAG IG 3

List of ESRS
datapoints



Disclaimer

This Feedback Statement has been prepared by the EFRAG Secretariat to summarise the main comments received by EFRAG on its draft implementation guidance and explain how those comments were considered by EFRAG during its technical discussions leading to the publication of its implementation guidance.

The content of this Feedback Statement does not constitute any form of authoritative material, advice or opinion and does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG.

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 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 to be recognised as the European voice in corporate reporting and a contributor to global progress in corporate reporting.



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Table of contents

Introduction.....	4
Objective of this feedback statement	4
Background	4
General overview of comments received from respondents.....	4
EFRAG’s final Implementation Guidance.....	5
Implementation of hyperlinks	6
New column for conditional and alternative DPs.....	7
More specific references to phase-in provisions.....	8
Inclusion of unique identifiers.....	9
Other miscellaneous improvements	10
Additions and removals of datapoints	11

Introduction

Objective of this feedback statement

The objective of this feedback statement is to indicate how the comments received in the public feedback and the subsequent discussions in the EFRAG SR TEG and EFRAG SRB meetings have led to the final version of the *EFRAG IG 3: List of ESRS Datapoints*. This feedback statement addresses how EFRAG has implemented the changes following the public's concerns and suggestions and offers the reasons for implementing those changes.

Background

On 22 December 2023, EFRAG published its first three draft ESRS Implementation Guidance documents, with a deadline for public feedback set to 2 February 2024. The documents are non-authoritative and support the implementation of ESRS.

EFRAG IG 3: List of ESRS Datapoints presents in an Excel format the complete list of all disclosure requirements in sector-agnostic standards. The Excel file covers all the standards except for ESRS 1 *General Requirements*, as it does not set specific disclosures. *EFRAG IG 3: List of ESRS Datapoints* is aimed at supporting undertakings in their preparation of the first sustainability statement according to ESRS.

EFRAG IG 3: List of ESRS Datapoints is accompanied by an explanatory note outlining the methodology for implementing the datapoint list and its relationship with the ESRS Set 1 *Draft XBRL Taxonomy*.

The abbreviation 'DP' will be used for the term 'datapoint' in this document.

General overview of comments received from respondents

EFRAG has received and considered 46 submissions to the online survey from respondents, 15 of which also attached comment letters. These comment letters are available on EFRAG's [website](#). For more details on the public feedback, please refer to [Paper 08-02](#) of the EFRAG SRB meeting on 20 March 2024.

The EFRAG Secretariat identified 648 unique comments within these responses, which it sorted into nine categories:

1. rename the DPs (25%): respondents suggest changing the names ('labels') of the DPs, arguing that these did not properly reflect the disclosures required by the standards, or pointed out spelling mistakes in the names of the DPs;
2. provide more details (19%): respondents suggest providing more details in the DP, e.g., a classification in case a DP is only required in certain circumstances ('shall disclose ... where relevant / if applicable / in case of ...') or if certain DPs are alternatives to each other;
3. adjust references (15%): respondents suggest changing references as the DP list has not properly reported the relevant paragraphs or the relevant Application Requirements (AR);
4. add a DP (15%): respondents suggest adding a DP not included in the list but which, according to them, would be required by the standards;
5. remove a DP (7%): respondents suggest removing a DP as, they argue, the standard does not require such disclosures;
6. adjust the phase-in (6%): respondents argue that the provided phase-in provisions require adjustments in the list;

Feedback Statement – EFRAG IG 3: List of ESRS Data Points

7. classification as voluntary (6%): respondents argue that the proposed classification of a DP as either voluntary or mandatory does not properly reflect the standards;
 8. change the data type (4%): respondents suggest changing the data type classification of the DP (i.e., from narrative to monetary); and
 9. merge DPs (4%): respondents suggest that two or more DPs should be merged.
5. other miscellaneous changes to better align the list of datapoints to the ESRS.

When analysing the provided comments, the EFRAG Secretariat noticed that many respondents used row numbers when referring to DPs. Since this could lead to some confusion in the case where new rows are added or where rows are removed, a unique identifier has been introduced for each DP.

Overall, the respondents provided useful and detailed comments on specific issues within the datapoint list. No respondents had negative comments on the usefulness of the IG 3 in general. Many respondents explicitly confirmed its usefulness and pointed out further potential improvements, providing detailed feedback.

EFRAG’s final Implementation Guidance

Following the discussions in EFRAG SR TEG and SRB meetings, the EFRAG Secretariat amended *EFRAG IG 3: List of ESRS Datapoints*. The main improvements can be summarised as follows:

1. implementation of hyperlinks between each DP in the list and the corresponding paragraph in the legal text;
2. creation of a new column identifying conditional and alternative DPs;
3. inclusion of more specific references to the phase-in provisions, including the year in which a DP becomes mandatory;
4. inclusion of a unique identifier for each DP to facilitate reference to specific DPs; and

Implementation of hyperlinks

Respondents' comments

25% of the total comments received requested renaming the DPs. While some of these comments pointed out spelling mistakes in the names, the majority argued that the short labels did not fully capture the requirements set out in ESRS.

EFRAG's final position and decision

In order to avoid overlong DP names, hyperlinks connecting each DP to the corresponding paragraph in the ESRS have been introduced. In this way, the short labels could be retained while users requiring more information about specific DPs can use the hyperlinks to be immediately redirected to the relevant ESRS text¹.

¹ The online version of the ESRS provided through the hyperlinks corresponds to the version published in the Official Journal on 22 December 2023, updated according to the corrigendum published on 18 April 2024. In order to avoid conflicting versions, this will be the only reproduction of the ESRS available on EFRAG's website and will be kept up-to-date.

New column for conditional and alternative DPs

Respondents' comments

19% of the total comments received requested more details regarding the applicability of the DPs.

While most requirements in the ESRS apply to every undertaking, some of them only apply under certain circumstances. These DPs often include the wordings 'if applicable', 'where relevant', 'in case the undertaking ...', etc., to indicate this.

Moreover, sometimes the ESRS provide alternative metrics, which means that if an undertaking decides to disclose one such metric, it is then not bound to disclose the others as well.

EFRAG's final position and decision

A new column in the excel workbook has been introduced to identify such conditional and alternative DPs. In this new column, the DPs that are only applicable in certain circumstances are marked with the term 'conditional', and alternative DPs are marked with 'alternative' (e.g., when disclosing the number of employees in ESRS S1 paragraph 50 a, undertakings may choose to report it at the end of the reporting period or as an average over the reporting period).

More specific references to phase-in provisions

Respondents' comments

6% of the comments received requested more specific references to the phase-in provisions. In most of these comments, respondents argued that simply pointing out DPs subject to phasing-in is of limited value and that the specific length of the phase-in period should be included instead.

Other comments, moreover, pointed out incomplete or incorrect references to the phase-in provisions, for example, in ESRS S1-8, where the phase-in provision only applies to employees in non-EEA countries or where the standard allows only qualitative disclosures in the first three years.

EFRAG's final position and decision

The content of the column for phase-ins has been revised to include the length of the phase-in period for each DP. More specific references to the scope of the phase-in provisions were also provided.

Inclusion of unique identifiers

Issue

While analysing the provided comments, the EFRAG Secretariat noticed that many respondents used row numbers when referring to DPs.

Since then, with the implementation of the feedback received, new DPs have been added and some have been removed. Therefore, the references to the row numbers may not be the same anymore.

EFRAG’s final position and decision

A new column with a unique identifier for each DP has been introduced. These identifiers provide references to the disclosure requirements and assign a unique number to each DP therein.

Other miscellaneous improvements

Respondents' comments

Other comments related to:

- the identification of datapoints that are to be disclosed irrespective of the materiality assessment;
- the disclosure of entity-specific metrics;
- the addition, removal or merging of certain DPs and changing their data type;
- the classification of the DPs as voluntary; and
- references to the relevant ESRS paragraphs.

EFRAG's final position and decision

Changes in the final version:

1. include more specific instruction at the top of each sheet on DPs that have to be reported irrespective of the materiality assessment;
2. include a remark at the top of each sheet stating that the metrics to be disclosed are not only those explicitly required by ESRS but also entity-specific ones as well as those arising from other legislation or standards;
3. added, removed, merged DPs, changing their data type where appropriate;
4. reclassified DPs as voluntary or mandatory where appropriate;
5. moved the column identifying voluntary DPs closer to the DPs' names to enhance readability; and
6. revised the references to the respective paragraphs in the ESRS and the references to the relevant ARs.

All amendments to *EFRAG IG 3: List of ESRS Datapoints* have been made in a way that consistency with the ESRS Set 1 *Draft XBRL Taxonomy* is upheld.

Additions and removals of datapoints

In the final version of *EFRAG IG 3: List of ESRS Data Points*, certain datapoints have been removed, some have been added and few have been merged. Hereinafter are reported the main changes in this regard.

The following five datapoints have been removed as they are only headlines and do not require any disclosures.

ESRS	DR	Paragraph	Name	Data Type
ESRS 2	BP-1	3	Disclosure of general basis for preparation of sustainability statement	narrative
ESRS 2	BP-2	6	Disclosures in relation to specific circumstances	narrative
ESRS 2	GOV-1	21	Information about composition and diversity of members of administrative, management and supervisory bodies	narrative
ESRS 2	GOV-1	22	Information about roles and responsibilities of administrative, management and supervisory bodies	narrative
ESRS 2	SBM-1	40	Disclosure of information about key elements of general strategy that relate to or affect sustainability matters	narrative

The following 25 datapoints have been removed as they only provide instructions for the disclosure of other datapoints while not requiring any separate disclosure themselves.

ESRS	DR	Paragraph	Name	Data Type
E3	IRO-1	AR 1	Disclosure of results of materiality assessment (water and marine resources)	narrative
E5	IRO-1	AR 7(a)	Disclosure of business units associated to resource use and circular economy material impacts, risks and opportunities	narrative
E5	IRO-1	AR 7(b)	Disclosure of material resources used	narrative
E5	IRO-1	AR 7(c)	Disclosure of material impacts and risks of staying in business as usual	narrative
E5	IRO-1	AR 7(d)	Disclosure of material opportunities related to circular economy	narrative
E5	IRO-1	AR 7(e)	Disclosure of material impacts and risks of transition to circular economy	narrative
E5	IRO-1	AR 7(f)	Disclosure of stages of value chain where resource use, risks and negative impacts are concentrated	narrative
S1	S1-14	AR 82	Number of fatalities in own workforce as a result of work-related injuries	Integer
S1	S1-14	AR 82	Number of fatalities in own workforce as a result of work-related ill health	Integer
S1	S1-14	AR 82	Number of fatalities as a result of work-related injuries of other workers working at the undertaking's sites	Integer

Feedback Statement – EFRAG IG 3: List of ESRS Data Points

S1	S1-14	AR 82	Number of fatalities as a result of work-related ill health of other workers working at undertaking's sites	Integer
S2	S2-1	16	Policies to manage material impacts, risks and opportunities related to workers in the value chain, including for specific groups of value chain workers or all value chain workers	semi-narrative
S2	S2-4	AR 28(a)	Disclosure of general and specific approaches to addressing material negative impacts	narrative
S2	S2-4	AR 28(b)	Disclosure of initiatives aimed at contributing to additional material positive impacts	narrative
S2	S2-4	AR 28(c)	Disclosure of how far the undertaking has progressed in efforts during the reporting period	narrative
S3	S3-1	14	Policies to manage material impacts, risks and opportunities related to affected communities, including specific affected communities or all affected communities	semi-narrative
S2	S2-4	AR 28(d)	Disclosure of aims for continued improvement	narrative
S3	S3-4	AR 25(a)	Disclosure of general and specific approaches to addressing material negative impacts	narrative
S3	S3-4	AR 25(b)	Disclosure of social investment or other development programmes aimed at contributing to additional material positive impacts	narrative
S3	S3-4	AR 25(c)	Disclosure of how far the undertaking has progressed in efforts during the reporting period	narrative
S3	S3-4	AR 25(d)	Disclosure of aims for continued improvement	narrative
S4	S4-4	AR 25(a)	Disclosure of general and specific approaches to addressing material negative impacts	narrative
S4	S4-4	AR 25(b)	Disclosure of initiatives aimed at contributing to additional material positive impacts	narrative
S4	S4-4	AR 25(c)	Disclosure of how far the undertaking has progressed in efforts during the reporting period	narrative
S4	S4-4	AR 25(d)	Disclosure of aims for continued improvement	narrative

The following five datapoints have been removed as they represented disclosures already covered by other datapoints.

ESRS	DR	Paragraph	Name	Data Type
ESRS 2	BP-2	13(b)	Disclosure of revised comparative figures	narrative
E1	E1-6	52(a)	Scope 2 location-based	Table/GhgEmissions
E1	E1-6	52(b)	Scope 2 market-based	Table/GhgEmissions
E1	E1-6	55	Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue amounts	narrative
E1	E1-7	AR 62	Percentage for recognised quality standards	percent

Feedback Statement – EFRAG IG 3: List of ESRS Data Points

The following six datapoints have been added as they do indeed require disclosures.

ESRS	DR	Paragraph	Name	Data Type
ESRS 2	MDR-A	69(b)	Explanation of how current financial resources relate to most relevant amounts presented in financial statements	narrative
ESRS 2	MDR-A	AR 23	Current and future financial resources allocated to action plan, breakdown by time horizon and resources	Table/monetary
E4	E4-3	AR 18(a)	Explanation of the relationship of significant Capex and Opex required to implement actions taken or planned with relevant line items or notes in the financial statements	narrative
E4	E4-3	AR 18(b)	Explanation of the relationship of significant Capex and Opex required to implement actions taken or planned with key performance indicators required under Commission Delegated Regulation (EU) 2021/2178	narrative
E4	E4-3	AR 18(c)	Explanation of the relationship of significant Capex and Opex required to implement actions taken or planned with Capex plan required under Commission Delegated Regulation (EU) 2021/2178	narrative
S1	S1-7	AR 61	Undertaking does not have non-employees in own workforce	semi-narrative

The following two datapoints have been merged as the standards do not require two separate disclosures.

ESRS	DR	Paragraph	Name	Data Type
E4	IRO-1	17(d)	Disclosure of whether and how systemic risks to own business model have been considered	narrative
E4	IRO-1	17(d)	Disclosure of whether and how systemic risks to society have been considered in assessment of biodiversity and ecosystems-related risks	narrative

The following datapoints have been merged in two tables, one for ESRS E5 paragraph 37(b) and one for ESRS E5 paragraph 37(c).

ESRS	DR	Paragraph	Name	Data Type
E5	E5-5	37(b)	Hazardous waste diverted from disposal	Mass
E5	E5-5	37(b)(i)	Hazardous waste diverted from disposal due to preparation for reuse	Mass
E5	E5-5	37(b)(ii)	Hazardous waste diverted from disposal due to recycling	Mass
E5	E5-5	37(b)(iii)	Hazardous waste diverted from disposal due to other recovery operations	Mass

Feedback Statement – EFRAG IG 3: List of ESRS Data Points

E5	E5-5	37(b)	Non-hazardous waste diverted from disposal	Mass
E5	E5-5	37(b)(i)	Non-hazardous waste diverted from disposal due to preparation for reuse	Mass
E5	E5-5	37(b)(ii)	Non-hazardous waste diverted from disposal due to recycling	Mass
E5	E5-5	37(b)(iii)	Non-hazardous waste diverted from disposal due to other recovery operations	Mass

E5	E5-5	37(c)	Hazardous waste directed to disposal	Mass
E5	E5-5	37(c)(i)	Hazardous waste directed to disposal by incineration	Mass
E5	E5-5	37(c)(ii)	Hazardous waste directed to disposal by landfilling	Mass
E5	E5-5	37(c)(iii)	Hazardous waste directed to disposal by other disposal operations	Mass
E5	E5-5	37(c)	Non-hazardous waste directed to disposal	Mass
E5	E5-5	37(c)(i)	Non-hazardous waste directed to disposal by incineration	Mass
E5	E5-5	37(c)(ii)	Non-hazardous waste directed to disposal by landfilling	Mass
E5	E5-5	37(c)(iii)	Non-hazardous waste directed to disposal by other disposal operations	Mass

The following datapoint has been removed and only the line item relative to this disclosure has been kept, as this information does not need to be represented in tabular format.

ESRS	DR	Paragraph	Name	Data Type
S1	S1-16	97(a)	Gender pay gap [table]	Table H