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(Draft) List of ESRS Data Points Implementation Guidance Cover Note

Objective

1. In this session the EFRAG Secretariat will seek approval from EFRAG SRB for the [Draft] *List of ESRS datapoints - Implementation Guidance*. This list forms part of the implementation activities whereby EFRAG issues non-authoritative guidance.

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 Data Points 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 *03-02 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). However, as further explained by the accompanying methodology, it may support the preparation of human readable reports that will be easier to digitalize, as they have been built considering the detailed structure of the requirements (paragraphs, subparagraphs).



Next steps

6. 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

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

Questions for EFRAG SRB on paper 03-02 and 03-03

8. Do EFRAG SRB members approve paper 03-02 and the list 03-03 described above for release to the public?

