

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG SR TEG. The paper forms part of an early stage of the development of a potential EFRAG position. Consequently, the paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG SRB, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.

European Sustainability Reporting Standard - SEC 1

Sector Classification – Exposure Draft

DRAFT FOR SR TEG APPROVAL – Except for biofuel and financial institutions

Status of this document:

The EFRAG SR TEG has approved SEC 1 ED on 2 March 2023, with a view to consult on it already in 2023. Due to the change in priorities starting from mid-March 2023, the approval at SRB did not take place. This gave additional time to the EFRAG Secretariat to undertake outreach with the EFRAG Sector Communities in the beginning of 2024, which led to the identification to a number of changes to the detailed aggregation of NACE codes into ESRS Sectors. In particular, during February 2024 the draft grouping approach has been discussed with the different sector communities during 11 workshops. Their comments and suggestions have led to a number of changes. Most profoundly the inclusion of specialised sales activities within the respective manufacturing sectors, the use of NACE Classes more than once and – in some cases - working with NACE economic activities at a more granular level than 4-digits as to permit assigning activities within one NACE Class to different sectors. In addition to this leasing activities have been integrated within the different sectors. To enhance interoperability with other frameworks a few sectors have been integrated into others: Tobacco, Gaming, Paper and Wood products and Marketing. Finally, two additional sectors have been created Bioenergy and Household durables n.e.c. (merging and extending the previous Sports and Equipment, Construction and Furnishings sectors).

Such changes have been discussed and approved by EFRAG SR TEG, with the exception to the treatment of biofuels (for which a supplementary discussion is needed before we conclude whether a separate sector is needed – in this draft biofuel activities are spread across the relevant sectors) and of financial institutions (for which EFRAG Secretariat expects to obtain

advice from the three Advisory Panels in the next two months). Accordingly, the content of this document for biofuel and financial institutions is still subject to discussion.

Content of this document:

The ESRS sector classification is intended to be enacted as an ESRS in a Delegated Act after the public consultation and subsequent changes. This ED [SEC1] illustrates how NACE codes are aggregated to form sectors, providing in this way a central reference for all the undertakings on how to report their sector of activities. This will be the infrastructure for the application of Sector ESRS. At the same time – considering the phase-in as proposed by the delegated Act supplementing Directive 2013/34/EU regards sustainability reporting standards - from 2025 onwards undertakings are due to report the disclosure required by SBM 1 of ESRS², which includes also a breakdown of the revenues by ESRS sector and requires SEC 1 to be enacted in order to be effective.

Potential future revisions of SEC1

The sector classification approach in ESRS SEC1 ED reflects a desktop review and grouping approach, supplemented by the outreach run in February 2024. The draft has also been prepared on the basis of a reconciliation table with the SASB classification system. The reconciliation table with SASB classification has been prepared by EFRAG Secretariat and not approved by the ISSB or ISSB. The preparatory work on the first sectors shows that the activity that leads to the definition of sustainability matters and disclosure requirements applicable at sector level can bring new evidence on the NACE aggregation of the specific sector.

Future changes to the aggregation of sectors cannot be in principle excluded, however they will be kept to the minimum possible level.

EFRAG is aware that a new NACE classification is applicable as from 2025; this ED [SEC 1] has been aligned with this new NACE classification 2.1.

Relationship with the EU-Taxonomy for sustainable activities

The ESRS Sectors as defined in this ED and the EU Taxonomy have very distinctive goals. The first serves to support the disclosure requirements connected to particular sectors and the undertakings active in these sectors. The latter aims to steer sustainable investment and implementing the EU Green Deal.

For the reasons explained in the Basis for Conclusions to this ED, a mapping exercise to establish the link between the scope of the ESRS Sectors and the EU Taxonomy activities would

have limited benefits. Hence this document does not provide a mapping between those two frameworks.

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Objective

- 2 The objective of this [draft] standard is to provide guidance to undertakings to identify the sector-specific standards that are relevant for them by classifying groups of economic activities into ESRS sectors and sector groups.
- 3 The ultimate objective of this classification approach is to support the determination of what information shall be disclosed by the undertaking in relation to the relevant sector(s) that the undertaking operates in, in addition to the disclosures required by sector-agnostic [draft] ESRS.
- 4 The sector-specific information to be disclosed by the undertaking for each sector is determined in the sector-specific [draft] ESRS.
- 5 The sector classification is based on the following considerations:
 - (a) the business activities determine which sector the undertaking is operating in. Sectors share similar sustainability impacts, risks and opportunities;
 - (b) the impacts, risks and opportunities analysis enables the identification of the sector's sustainability matters that are material for the sector, and for which the undertaking shall report on in accordance with the sector-specific [draft] ESRS; and
 - (c) the sustainability matters identified in the sector standard shall be considered in the materiality assessment of the undertaking which shall report the Disclosure Requirements of the material sustainability matters.

Sector classification

- 6 The classification of business activities adopted in this [draft] standard is based on the NACE classification system (Nomenclature générale des Activités Economiques dans les Communautés Européennes NACE Rev.2.1)¹.
- 7 Undertakings shall use one or more sector-specific ESRS depending on the identification of NACE codes for their activities as presented in the Appendix A and the sector description of each sector-specific [draft] ESRS. Undertakings shall use the NACE codes following the economic substance to define which sector-specific ESRS to use, looking at the substance of the economic activities they are operating – which sector they mostly operate in

¹ Regulation (EC) No 1893/2006 of the European Parliament and of the Council of 20 December 2006 establishing the statistical classification of economic activities NACE Revision 2 and amending Council Regulation (EEC) No 3037/90 as well as certain EC Regulations on specific statistical domains (to access click [here](#)).

generating revenues and value added - rather than the form (the administrative use by registering under one or more particular NACE codes).

- 8 Each of the sector-specific [draft] ESRS will include the relevant sector description as part of the main body of the standard. In this way, the identification of the activities' sector(s) will rely with equal authority on the NACE codes and the sector description.
- 9 NACE business activities are grouped into ESRS sectors based on common characteristics related to the sustainability impacts, risks and opportunities generally associated with them. The ESRS sectors are relevant in determining the sector specific ESRS to be applied and ultimately the sector disclosures. These sectors are further grouped together into sector groups based on common characteristics of business models (similar business activities that are sharing similar impacts, risks and opportunities). Sector groups serve the purpose of offering a more aggregated view of the overall list of sectors, to be used in the future for statistical reasons, but do not play a role in setting the disclosure requirements.
- 10 For the purpose of this [draft] standard the following NACE codes have been excluded when creating sectors, as they fall outside the scope of the [draft] Corporate Sustainability Reporting Directive²:
 - U.98.10 Undifferentiated goods-producing activities of private households for own use;
 - U.98.20 Undifferentiated service-producing activities of private households for own use;
 - U.97.00 Activities of households as employers of domestic personnel
 - V.99.00 Activities of extraterritorial organisations and bodies
 - L.64.11 Central banking;
 - P.84.11 General public administration activities;
 - P.84.12 Regulation of health care, education, cultural services and other social services;
 - P 84.13 Regulation of and contribution to more efficient operation of business;
 - P 84.21 Foreign Affairs
 - P 84.22 Defense activities
 - P 84.23 Justice and judicial activities;
 - P 84.24 Public order and safety activities;
 - P 84.25 Fire service activities; and
 - P 84.30 Compulsory social security activities.

² Document 52021DC0188 of 21 April 2021: Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the regions EU Taxonomy, Corporate Sustainability Reporting, Sustainability Preferences and Fiduciary Duties: Directing finance towards the European Green Deal (to access click [here](#)).

- 11 The activities of holding companies (K 64.20) and the activities of head offices (N 70.10) are not classified in one specific sector as they may relate to any of the ESRS Sectors. As such, they will not be covered by a dedicated sector-specific ESRS but will be covered by agnostic disclosures.
- 12 There is one exception to this approach, which relates to the Financial Institutions sector group, where the holding activities in that sector group are classified according to the activities of their respective groups because of the regulatory framework they are subject to.

Identification of the applicable sector-specific ESRS

- 13 The undertaking shall report according to the sector-specific [draft] ESRS that are its significant sectors. According to ESRS 2 paragraph 40 (b) and (c) and Application Requirements 12 and 13 of the Delegated Act supplementing Directive 2013/34, a sector is significant if it:
 - (a) generates revenues above 10 per cent of the revenues of all its activities; or
 - (b) is connected with material actual impacts or material potential negative impacts.
- 14 The undertaking shall also consider internal activities that do not produce revenue or are consolidated, when they are above 10 percent of the revenues of all its activities or may be connected to material impacts.
- 15 An undertaking shall apply more than one sector ESRS, when it has identified more than one significant sector under ESRS 2 paragraph 40 (b) and Application Requirement 13 (a) and (b) (revenues above 10 per cent of the revenue of all its activities or whether it is connected to material actual or material potential negative impacts).

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- 16 The undertaking shall determine in which of the following 35 sector(s) and 15 sector group(s) it operates:

[draft] ESRS sector group	[draft] ESRS sector	Code	
Agriculture	Agriculture, Farming and Fishing	AAF	
	Forestry and wood products	AFO	
Construction	Construction and Engineering	CCE	
Utilities	Power Production and Energy Utilities	UPE	
	Water and Waste Services	UWW	
Entertainment	Recreation and Leisure	ERL	
Financial Institutions	Capital Markets	FCM	
	Credit Institutions	FCI	
	Insurance	FIN	
Health Care	Health Care and Services	HHC	
Hospitality	Accommodations	HAC	
	Food and Beverage Services	HFB	
Durable goods	Household durables n.e.c	DHD	
Manufacturing	Aerospace, defence and services	MDE	
	Bioenergy	MBE	
	Chemicals and polymers	MCH	
	Construction Materials	MMB	
	Electronics and electrical equipment	MEL	
	Food and Beverages	MFB	
	Machinery and Equipment	MME	
	Medical Instruments	MMI	
	Metal Processing	MMP	
	Motor Vehicles	MMV	
	Pharma and Biotechnology	MPB	
	Textiles, Accessories, Footwear and Jewelleries	MTA	
	Mining	Mining, Quarrying and Coal	MQC
		Oil and Gas	OG
	Real Estate	Real Estate	RRE
Sales and Trade	Sales and Trade	SST	
Services	Education	SED	
	Professional Services	SPS	
Technology	Information Technology	TIT	
	Media and Communication	TMC	
Transportation	Other Transportation	TTR	
	Road Transport	TRO	

Appendix A: Sector classification

This appendix is integral part of the [draft] ESRS SEC1 Sector classification standard and has the same authority as the other parts of the [draft] Standard.

In this appendix n.e.c. means “not elsewhere classified”.

Agriculture sector group

Agriculture, Farming and Fishing sector

This sector includes the following activities in accordance to the following NACE code classification:

A.01.11 Growing of cereals other than rice, leguminous crops and oil seeds

A.01.12 Growing of rice

A.01.13 Growing of vegetables and melons, roots and tubers

A.01.14 Growing of sugar cane

A.01.15 Growing of tobacco

A.01.16 Growing of fibre crops

A.01.19 Growing of other non-perennial crops

A.01.21 Growing of grapes

A.01.22 Growing of tropical and subtropical fruits

A.01.23 Growing of citrus fruits

A.01.24 Growing of pome fruits and stone fruits

A.01.25 Growing of other tree and bush fruits and nuts

A.01.26 Growing of oleaginous fruits

A.01.27 Growing of beverage crops

A.01.28 Growing of spices, aromatic, drug and pharmaceutical crops

A.01.29 Growing of other perennial crops

A.01.30 Plant propagation

A.01.41 Raising of dairy cattle

A.01.42 Raising of other cattle and buffaloes

A.01.43 Raising of horses and other equines

A.01.44 Raising of camels and camelids

A.01.45 Raising of sheep and goats

A.01.46 Raising of swine and pigs

A.01.47 Raising of poultry

A.01.48 Raising of other animals

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A.01.50 Mixed farming

A.01.61 Support activities for crop production

A.01.62 Support activities for animal production

A.01.63 Post-harvest crop activities and seed processing for propagation

A.01.70 Hunting, trapping and related service activities

A.03.11 Marine fishing

A.03.12 Freshwater fishing

A.03.21 Marine aquaculture

A.03.22 Freshwater aquaculture

A.03.30 Support activities for fishing and aquaculture

G.46.11 Activities of agents involved in the wholesale of agricultural raw materials, live animals, textile raw materials and semi-finished goods

G.46.21 Wholesale of grain, unmanufactured tobacco, seeds and animal feeds

G.46.22 Wholesale of flowers and plants

G.47.76 Retail sale of flowers, plants, seeds, fertilisers, pets and pet food

O.77.22 Rental and leasing of other personal and household goods

O.77.39 Rental and leasing of animals (e.g. herds, racehorses)

Forestry and wood products sector

This sector includes the following activities in accordance to the following NACE code classification:

A.02.10 Silviculture and other forestry activities

A.02.20 Logging

A.02.30 Gathering of wild growing non-wood products

A.02.40 Support services to forestry

C.16.11 Sawmilling and planing of wood

C.16.12 Processing and finishing of wood

C.16.21 Manufacture of veneer sheets and wood-based panels

C.16.22 Manufacture of assembled parquet floors

C.16.23 Manufacture of other builders' carpentry and joinery

C.16.24 Manufacture of wooden containers

C.16.26 Manufacture of solid fuels from vegetable biomass

C.16.25 Manufacture of doors and windows of wood

C.16.27 Finishing of wooden products

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- C.16.28 Manufacture of other products of wood and articles of cork, straw and plaiting materials
- C.17.11 Manufacture of pulp
- C.17.12 Manufacture of paper and paperboard
- C.17.21 Manufacture of corrugated paper, paperboard and containers of paper and paperboard
- C.17.22 Manufacture of household and sanitary goods and of toilet requisites
- C.17.23 Manufacture of paper stationery
- C.17.24 Manufacture of wallpaper
- C.17.25 Manufacture of other articles of paper and paperboard
- C.32.99 Manufacture of cork life preservers
- G.46.13 Activities of agents involved in the wholesale of timber and building materials
- G.47.62 Retail sale of newspapers and other periodical publications and stationery
- G.46.83 Wholesale of wood, construction materials and sanitary equipment

Construction sector group

Construction and Engineering sector

This sector includes the following activities in accordance to the following NACE code classification:

- F.41.00 Construction of residential and non-residential buildings
- F.42.11 Construction of roads and motorways
- F.42.12 Construction of railways and underground railways
- F.42.13 Construction of bridges and tunnels
- F.42.21 Construction of utility projects for fluids
- F.42.22 Construction of utility projects for electricity and telecommunications
- F.42.91 Construction of water projects
- F.42.99 Construction of other civil engineering projects n.e.c.
- F.43.11 Demolition
- F.43.12 Site preparation
- F.43.13 Test drilling and boring
- F.43.21 Electrical installation
- F.43.22 Plumbing, heat and air-conditioning installation
- F.43.23 Installation of insulation
- F.43.24 Other construction installation
- F.43.31 Plastering
- F.43.32 Joinery installation
- F.43.33 Floor and wall covering
- F.43.34 Painting and glazing
- F.43.35 Other building completion and finishing
- F.43.41 Roofing activities
- F.43.42 Other specialised construction activities in construction of buildings
- F.43.50 Specialised construction activities in civil engineering
- F.43.60 Intermediation service activities for specialised construction services
- F.43.91 Masonry and bricklaying activities
- F.43.99 Other specialised construction activities n.e.c.

Utilities sector group

Power production and Energy Utilities sector

This sector includes the following activities in accordance to the following NACE code classification:

- D.35.11 Production of electricity from non-renewable sources
- D.35.12 Production of electricity from renewable sources
- D.35.13 Transmission of electricity
- D.35.14 Distribution of electricity
- D.35.15 Trade of electricity
- D.35.16 Storage of electricity
- D.35.21 Manufacture of gas
- D.35.22 Distribution of gaseous fuels through mains
- D.35.23 Trade of gas through mains
- D.35.24 Storage of gas as part of network supply services
- D.35.30 Steam and air conditioning supply
- D.35.40 Activities of brokers and agents for electric power and natural gas

Water and Waste Services sector

This sector includes the following activities in accordance to the following NACE code classification:

- D.35.30 Steam and air conditioning supply
- E.36.00 Water collection, treatment and supply
- E.37.00 Sewerage
- E.38.11 Collection of non-hazardous waste
- E.38.12 Collection of hazardous waste
- E.38.21 Materials recovery
- E.38.22 Energy recovery
- E.38.23 Other waste recovery
- E.38.31 Incineration without energy recovery
- E.38.32 Landfilling or permanent storage
- E.38.33 Other waste disposal
- E.39.00 Remediation activities and other waste management services

Entertainment sector group

Recreation and Leisure sector

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This sector includes the following activities in accordance to the following NACE code classification:

G.47.69 Retail sale of cultural and recreational goods n.e.c

J.59.14 Motion picture projection activities

N.74.99 All other professional, scientific and technical activities n.e.c. - activities carried out by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs etc., with publishers, producers etc.

O.77.39 Rental and leasing of equipment for events, fairs and exhibitions, e.g. for rigging power, light, sound and stage equipment - rental and leasing of slot machines

R.88.99 Other social work activities without accommodation n.e.c. - community and neighbourhood activities

S. 90.11 Literary creation and musical composition activities

S.90.12 Visual arts creation activities

S.90.13 Other arts creation activities

S.90.20 Activities of performing arts

S.90.31 Operation of arts facilities and sites

S.90.39 Other support activities to arts and performing arts

S.91.11 Library activities

S.91.21 Museum and collection activities

S.91.22 Historical site and monument activities

S.91.30 Conservation, restoration and other support activities for cultural heritage

S.91.41 Botanical and zoological garden activities

S.91.42 Nature reserve activities

S.92.00 Gambling and betting activities

S.93.11 Operation of sports facilities

S.93.12 Activities of sports clubs

S.93.13 Activities of fitness centres

S.93.19 Sports activities n.e.c.

S.93.21 Activities of amusement parks and theme parks

S.93.29 Amusement and recreation activities n.e.c.

T.94.99 Activities of other membership organisations n.e.c. - activities of automobile associations (other than sports) - activities of associations for the purpose of social acquaintanceship, e.g. rotary clubs, lodges - activities of associations of youth, e.g. scouts associations, young persons' associations, student associations, clubs and fraternities - activities of associations for the pursuit of a cultural or recreational activities or hobby (other than sports or games), e.g. poetry, literature and book clubs, historical clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs

Financial Institutions sector group

Capital Markets sector

This sector includes the following activities in accordance to the following NACE code classification:

L.64.21 Activities of holding companies

L.64.31 Activities of money market and non-money market investment funds

L.64.32 Activities of trust, estate and agency accounts

L.64.99 Other financial service activities, except insurance and pension funding n.e.c. - writing of swaps, options and other hedging arrangements - own account investment and trading activities, by e.g. venture capital companies, investment clubs - acting as a counterparty for clearing and settlement of transactions - trade of receivables on own account - security and derivative dealers (operating on own account) - trade of swaps or options on own account - trade of commodity contracts on own account - issuing of crypto assets with a corresponding liability (not by a monetary authority) -trading of crypto assets with a corresponding liability on own account -exchange of currency on own account - dealing in financial markets on own account - activities of financial vehicle corporations other than securitisation - securitisation transactions of assets other than loans by issuing financial instruments

L.66.11 Administration of financial markets

L.66.12 Security and commodity contracts brokerage

L.66.19 Other activities auxiliary to financial services, except insurance and pension funding

L.66.30 Fund management activities

Credit Institutions sector

This sector includes the following activities in accordance to the following NACE code classification:

L.64.19 Other monetary intermediation

L.64.21 Activities of holding companies

L.64.22 Activities of financing conduits

L.64.91 Financial leasing

L.64.92 Other credit granting

L.64.99 Other financial service activities, except insurance and pension funding n.e.c.

L.66.19 Other activities auxiliary to financial services, except insurance and pension funding - writing of swaps, options and other hedging arrangements - own account investment and trading activities, by e.g. venture capital companies, investment clubs - acting as a counterparty for clearing and settlement of transactions - trade of receivables on own account - security and derivative dealers (operating on own account) - trade of swaps or options on own account - trade of commodity contracts on own account - issuing of crypto assets with a corresponding liability (not by a monetary authority) -trading of crypto assets with a corresponding liability on own account -exchange of currency on own account

Insurance sector -

This sector includes the following activities in accordance to the following NACE code classification:

L.64.21 Activities of holding companies

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- L.64.99 Activities of viatical settlement companies
- L.65.11 Life insurance
- L.65.12 Non-life insurance
- L.65.20 Reinsurance
- L.65.30 Pension funding
- L.66.21 Risk and damage evaluation
- L.66.22 Activities of insurance agents and brokers
- L.66.29 Activities auxiliary to insurance and pension funding n.e.c.

Health Care sector group

Health Care and Services sector

This sector includes the following activities in accordance to the following NACE code classification:

- N.75.00 Veterinary activities
- R.86.10 Hospital activities
 - R.86.21 General medical practice activities
 - R.86.22 Medical specialists activities
 - R.86.23 Dental practice care activities
 - R.86.91 DNA sequencing for ruling out or curing a specific disease
 - R.86.92 Patient transportation by ambulance
 - R.86.93 Activities of psychologists and psychotherapists, except medical doctors
 - R.86.94 Nursing and midwifery activities
 - R.86.95 Physiotherapy activities
 - R.86.96 Traditional, complementary and alternative medicine activities
 - R.86.97 Intermediation service activities for medical, dental and other human health services
 - R.86.99 Other human health activities n.e.c. - activities of paramedical practitioners in the field of optometry, hydrotherapy, speech therapy, podiatry/chiropractic etc.- activities of dental paramedical personnel, e.g. dental therapists, school dental nurses, dental hygienists, who may work remote from, but are periodically supervised by dentists - activities of blood banks, tissue banks, sperm banks, transplant organ banks, bio banks, genome data centres etc., including collecting, processing, storage and shipping - operation of bone marrow donor registries - activities of orthoptists - activities of skin therapists - activities of podiatrists - health-related monitoring activities (infant nutrition, child health) - prevention health activities and disease detection (cancer, tuberculosis, venereal diseases) - animal therapy activities, i.e. Hippotherapy -colonic hydrotherapy -dance and movement therapy -art therapy -activities of dental paramedical personnel, e.g. dental hygienists, dental therapists -activities of dieticians
- R.87.10 Residential nursing care activities
- R.87.20 Residential care activities for persons living with or having a diagnosis of a mental illness or substance abuse
- R.87.30 Residential care activities for the older persons or persons with physical disabilities

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R.87.91 Intermediation service activities for residential care activities

R.87.99 Other residential care activities

R.88.10 Social work activities without accommodation for older persons or persons with disabilities

Hospitality sector group

Accommodations sector

This sector includes the following activities in accordance to the following NACE code classification:

I.55.10 Hotels and similar accommodation

I.55.20 Holiday and other short-stay accommodation

I.55.30 Camping grounds and recreational vehicle parks

I.55.40 Intermediation service activities for accommodation

I.55.90 Other accommodation

Food and Beverages Services sector

This sector includes the following activities in accordance to the following NACE code classification:

I.56.11 Restaurant activities

I.56.12 Mobile food service activities

I.56.21 Event catering activities

I.56.22 Contract catering service activities and other food service activities

I.56.30 Beverage serving activities

I.56.40 Intermediation service activities for food and beverage service activities

Durable goods sector group

Household durables n.e.c. sector

This sector includes the following activities in accordance to the following NACE code classification:

C.15.12 Manufacture of luggage, handbags, saddlery and harness of any material

C.23.41 Manufacture of ceramic household and ornamental articles

C.25.61 Manufacture of cutlery

C.25.62 Manufacture of locks and hinges

C.25.99 Manufacture of metal household articles - manufacture of safes, strongboxes, armoured doors etc.- manufacture of permanent metallic magnets - manufacture of metal vacuum jugs and bottles - manufacture of metal badges and metal military insignia - manufacture of metal hair curlers, metal umbrella handles and frames, combs - manufacture of foil bags

C.26.40 Manufacture of consumer electronics

C.27.51 Manufacture of electric domestic appliances

C.27.52 Manufacture of non-electric domestic appliances

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C.28.24 Manufacture of power-driven hand tools

C.30.92 Manufacture of bicycles

C.30.99 Manufacture of hand-propelled sledges – manufacture of sulkies and donkey-carts

C.31.00 Manufacture of furniture

C.32.20 Manufacture of musical instruments

C.32.30 Manufacture of sports goods

C.32.40 Manufacture of games and toys

C.32.91 Manufacture of brooms and brushes

C.32.99 Other manufacturing n.e.c. - manufacture of ear and noise plugs, e.g. for swimming and noise protection - manufacture of pens and pencils of all kinds whether or not mechanical - manufacture of pencil leads - manufacture of globes - manufacture of articles of personal use, e.g.: smoking pipes, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows - manufacture of miscellaneous articles, e.g.: candles, tapers, etc.; artificial flowers, fruit and foliage; jokes and novelties; hand sieves and hand riddles; tailors' dummies; burial coffins - manufacture of floral baskets, bouquets, wreaths and similar articles

G.46.15 Activities of agents involved in the wholesale of furniture, household goods, hardware and ironmongery

G.46.43 Wholesale of electrical household appliances

G.47.54 Retail sale of electrical household appliances

G.46.44 Wholesale of china and glassware and cleaning materials

G.46.47 Wholesale of household, office and shop furniture, carpets and lighting equipment

G.46.49 Wholesale of other household goods

G.47.54 Retail sale of electrical household appliances

G.47.55 Retail sale of furniture, lighting equipment, tableware and other household articles

G.47.61 Retail sale of books

G.47.63 Retail sale of sporting equipment

G.47.64 Retail sale of games and toys

O.77.21 Rental and leasing of recreational and sports goods

O.77.22 Rental and leasing of other personal and household goods

O.77.39 Rental and leasing of furniture for events, fairs and exhibitions

T.95.29 Repair and maintenance of personal and household goods n.e.c. - repair and maintenance of bicycles, electric bicycles, monowheels, hoverboards, kick scooters - repair of sporting goods (except sporting guns) and camping equipment - repair of books - repair of non-historical musical instruments - repair of toys and similar articles - repair of other personal and household goods - piano-tuning - knife sharpening - key cutting activities - 'while-you-wait' engraving

Manufacturing sector group

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Aerospace, defence and services sector

This sector includes the following activities in accordance to the following NACE code classification:

C.25.30 Manufacture of weapons and ammunition

C.26.30 Manufacture of communication equipment

C.26.51 Manufacture of instruments and appliances for measuring, testing and navigation

C.30.13 Building of military ships and vessels

C.30.31 Manufacture of civilian air and spacecraft and related machinery

C.30.32 Manufacture of military air and spacecraft and related machinery

C.30.40 Manufacture of military fighting vehicles

C.33.16 Repair and maintenance of civilian air and spacecraft

C.33.18 Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft

H.51.22 Space transport

Bioenergy sector

A.02.20 Logging

C.16.26 Manufacture of solid fuels from vegetable biomass

C.19.20 Manufacture of refined petroleum products and fossil fuel products

C.20.51 Manufacture of liquid biofuels

D.35.12 Production of electricity from renewable sources

D.35.21 Manufacture of gas

G.46.81 Wholesale of solid, liquid and gaseous fuels and related products

Chemicals and polymers sector

This sector includes the following activities in accordance with the following NACE code classification:

C.20.11 Manufacture of industrial gases

C.20.12 Manufacture of dyes and pigments

C.20.13 Manufacture of other inorganic basic chemicals

C.20.14 Manufacture of other organic basic chemicals

C.20.15 Manufacture of fertilisers and nitrogen compounds

C.20.16 Manufacture of plastics in primary forms

C.20.17 Manufacture of synthetic rubber in primary forms

C.20.20 Manufacture of pesticides, disinfectants and other agrochemical products

C.20.30 Manufacture of paints, varnishes and similar coatings, printing ink and mastics

ESRS SEC 1 Sector Classification

C.20.41 Manufacture of soap and detergents, cleaning and polishing preparations

C.20.42 Manufacture of perfumes and toilet preparations

C.20.51 Manufacture of liquid biofuels

C.20.52 Manufacture of glues

C.20.53 Manufacture of essential oils

C.20.59 Manufacture of other chemical products n.e.c.

C.20.60 Manufacture of man-made fibres

C.22.12 Manufacture of other rubber products

C.22.21 Manufacture of plastic plates, sheets, tubes and profiles

C.22.22 Manufacture of plastic packing goods

C.22.23 Manufacture of doors and windows in plastic

C.22.24 Manufacture of builders' ware of plastic

C.22.25 Processing and finishing of plastic products

C.22.26 Manufacture of other plastic products

C.27.20 Manufacture of batteries and accumulators

C.32.99 Manufacture of safety headgear and other personal safety equipment, e.g. protective face shields/visors, of plastics, e.g. athletic helmets) - manufacture of gas masks -

G.46.45 Wholesale of perfume and cosmetics

G.46.85 Wholesale of chemical products

Construction Materials sector

This sector includes the following activities in accordance with the following NACE code classification:

C.23.11 Manufacture of flat glass

C.23.12 Shaping and processing of flat glass

C.23.13 Manufacture of hollow glass

C.23.14 Manufacture of glass fibres

C.23.15 Manufacture and processing of other glass, including technical glassware

C.23.20 Manufacture of refractory products

C.23.31 Manufacture of ceramic tiles and flags

C.23.32 Manufacture of bricks, tiles and construction products, in baked clay

C.23.42 Manufacture of ceramic sanitary fixtures

C.23.43 Manufacture of ceramic insulators and insulating fittings

ESRS SEC 1 Sector Classification

C.23.44 Manufacture of other technical ceramic products

C.23.45 Manufacture of other ceramic products

C.23.51 Manufacture of cement

C.23.52 Manufacture of lime and plaster

C.23.61 Manufacture of concrete products for construction purposes

C.23.62 Manufacture of plaster products for construction purposes

C.23.63 Manufacture of ready-mixed concrete

C.23.64 Manufacture of mortars

C.23.65 Manufacture of fibre cement

C.23.69 Manufacture of other articles of concrete, cement and plaster

C.23.70 Cutting, shaping and finishing of stone

C.23.99 Manufacture of other non-metallic mineral products n.e.c.

C.25.99 Manufacture of building components of zinc: gutters, roof capping, baths, sinks, washbasins and similar articles

G.47.52 Retail sale of hardware, building materials, paints and glass

Electronics and electrical equipment sector

This sector includes the following activities in accordance with the following NACE code classification:

C.26.11 Manufacture of electronic components

C.26.12 Manufacture of loaded electronic boards

C.26.20 Manufacture of computers and peripheral equipment

C.26.30 Manufacture of communication equipment

C.26.51 Manufacture of instruments and appliances for measuring, testing and navigation

C.26.52 Manufacture of watches and clocks

C.26.70 Manufacture of optical instruments, magnetic and optical media and photographic equipment

C.27.11 Manufacture of electric motors, generators and transformers

C.27.12 Manufacture of electricity distribution and control apparatus

C.27.20 Manufacture of batteries and accumulators

C.27.31 Manufacture of fibre optic cables

C.27.32 Manufacture of other electronic and electric wires and cables

C.27.33 Manufacture of wiring devices

C.27.40 Manufacture of lighting equipment

C.27.90 Manufacture of other electrical equipment

ESRS SEC 1 Sector Classification

- C.29.31 Manufacture of electrical and electronic equipment for motor vehicles
- C.33.13 Repair and maintenance of electronic and optical equipment
- C.33.14 Repair and maintenance of electrical equipment
- G.46.50 Wholesale of information and communication equipment
- G.47.40 Retail sale of information and communication equipment
- G.47.55 Retail sale of furniture, lighting equipment, tableware and other household articles
- T.95.10 Repair and maintenance of computers and communication equipment
- T.95.21 Repair and maintenance of consumer electronics
- T.95.22 Repair and maintenance of household appliances and home and garden equipment

Food and Beverages sector

This sector includes the following activities in accordance to the following NACE code classification:

- C.10.11 Processing and preserving of meat, except of poultry meat
- C.10.12 Processing and preserving of poultry meat
- C.10.13 Production of meat and poultry meat products
- C.10.20 Processing and preserving of fish, crustaceans and molluscs
- C.10.31 Processing and preserving of potatoes
- C.10.32 Manufacture of fruit and vegetable juice
- C.10.39 Other processing and preserving of fruit and vegetables
- C.10.41 Manufacture of oils and fats
- C.10.42 Manufacture of margarine and similar edible fats
- C.10.51 Manufacture of dairy products
- C.10.52 Manufacture of ice cream and other edible ice
- C.10.61 Manufacture of grain mill products
- C.10.62 Manufacture of starches and starch products
- C.10.71 Manufacture of bread, manufacture of fresh pastry goods and cakes
- C.10.72 Manufacture of rusks, biscuits, preserved pastries and cakes
- C.10.73 Manufacture of farinaceous products
- C.10.81 Manufacture of sugar
- C.10.82 Manufacture of cocoa, chocolate and sugar confectionery
- C.10.83 Processing of tea and coffee
- C.10.84 Manufacture of condiments and seasonings

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- C.10.85 Manufacture of prepared meals and dishes
- C.10.86 Manufacture of homogenised food preparations and dietetic food
- C.10.89 Manufacture of other food products n.e.c.
- C.10.91 Manufacture of prepared feeds for farm animals
- C.10.92 Manufacture of prepared pet foods
- C.11.01 Distilling, rectifying and blending of spirits
- C.11.02 Manufacture of wine from grape
- C.11.03 Manufacture of cider and other fruit fermented beverages
- C.11.04 Manufacture of other non-distilled fermented beverages
- C.11.05 Manufacture of beer
- C.11.06 Manufacture of malt
- C.11.07 Manufacture of soft drinks and bottled waters
- C.12.00 Manufacture of tobacco products
- C.32.99 Manufacture of electronic cigarettes - Manufacture of cigarette lighters and other lighters
- G.46.17 Activities of agents involved in the wholesale of food, beverages and tobacco
- G.46.31 Wholesale of fruit and vegetables
- G.46.32 Wholesale of meat and meat products, fish and fish products
- G.46.33 Wholesale of dairy products, eggs and edible oils and fats
- G.46.34 Wholesale of beverages
- G.46.35 Wholesale of tobacco products
- G.46.36 Wholesale of sugar and chocolate and sugar confectionery
- G.46.37 Wholesale of coffee, tea, cocoa and spices
- G.46.38 Wholesale of other food
- G.46.39 Non-specialised wholesale of food, beverages and tobacco
- G.47.21 Retail sale of fruit and vegetables
- G.47.22 Retail sale of meat and meat products
- G.47.23 Retail sale of fish, crustaceans and molluscs
- G.47.24 Retail sale of bread, cake and confectionery
- G.47.25 Retail sale of beverages
- G.47.26 Retail sale of tobacco products
- G.47.27 Retail sale of other food

ESRS SEC 1 Sector Classification

Machinery and Equipment sector

This sector includes the following activities in accordance to the following NACE code classification:

- C.23.91 Manufacture of abrasive products
- C.28.11 Manufacture of engines and turbines, except aircraft, vehicle and cycle engines
- C.28.12 Manufacture of fluid power equipment
- C.28.13 Manufacture of other pumps and compressors
- C.28.14 Manufacture of other taps and valves
- C.28.15 Manufacture of bearings, gears, gearing and driving elements
- C.28.21 Manufacture of ovens, furnaces and permanent household heating equipment
- C.28.22 Manufacture of lifting and handling equipment
- C.28.23 Manufacture of office machinery and equipment (except computers and peripheral equipment)
- C.28.25 Manufacture of non-domestic air conditioning equipment
- C.28.29 Manufacture of other general-purpose machinery n.e.c.
- C.28.30 Manufacture of agricultural and forestry machinery
- C.28.41 Manufacture of metal forming machinery and machine tools for metal work
- C.28.42 Manufacture of other machine tools
- C.28.91 Manufacture of machinery for metallurgy
- C.28.92 Manufacture of machinery for mining, quarrying and construction
- C.28.93 Manufacture of machinery for food, beverage and tobacco processing
- C.28.94 Manufacture of machinery for textile, apparel and leather production
- C.28.95 Manufacture of machinery for paper and paperboard production
- C.28.96 Manufacture of plastics and rubber machinery
- C.28.97 Manufacture of additive manufacturing machinery
- C.28.99 Manufacture of other special-purpose machinery n.e.c.
- C.30.11 Building of civilian ships and floating structures
- C.30.12 Building of pleasure and sporting boats
- C.30.20 Manufacture of railway locomotives and rolling stock
- C.30.99 Manufacture of hand-propelled luggage trucks, handcarts and shopping carts – manufacture of hearses drawn by animals
- C.32.99 Manufacture of scale models designed for demonstrational purposes - manufacture of date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads

ESRS SEC 1 Sector Classification

- C.33.12 Repair and maintenance of machinery
- C.33.15 Repair and maintenance of civilian ships and boats
- C.33.19 Repair and maintenance of other equipment
- C.33.20 Installation of industrial machinery and equipment
- G.46.14 Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft
- G.46.61 Wholesale of agricultural machinery, equipment and supplies
- G.46.62 Wholesale of machine tools
- G.46.63 Wholesale of mining, construction and civil engineering machinery
- G.46.64 Wholesale of other machinery and equipment
- O.77.31 Rental and leasing of agricultural machinery and equipment
- O.77.39 Rental and leasing of other machinery, equipment and tangible goods n.e.c.
- O.77.39 Rental and operational leasing, without operator, of other machinery and equipment generally used as capital goods by industries - rental of accommodation or office containers – rental of other containers – rental of pallets

Medical Instruments sector

This sector includes the following activities in accordance to the following NACE code classification:

- C.26.60 Manufacture of irradiation, electromedical and electrotherapeutic equipment
- C.30.92 Manufacture invalid carriages
- C.32.50 Manufacture of medical and dental instruments and supplies
- G.47.74 Retail sale of medical and orthopaedic goods
- O.77.39 Rental and leasing of medical/hospital equipment

Metal Processing sector

This sector includes the following activities in accordance to the following NACE code classification:

- C.24.10 Manufacture of basic iron and steel and of ferro-alloys
- C.24.20 Manufacture of tubes, pipes, hollow profiles and related fittings, of steel
- C.24.31 Cold drawing of bars
- C.24.32 Cold rolling of narrow strip
- C.24.33 Cold forming or folding
- C.24.34 Cold drawing of wire
- C.24.41 Precious metals production
- C.24.42 Aluminium production
- C.24.43 Lead, zinc and tin production
- C.24.44 Copper production

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- C.24.45 Other non-ferrous metal production
- C.24.46 Processing of nuclear fuel
- C.24.51 Casting of iron
- C.24.52 Casting of steel
- C.24.53 Casting of light metals
- C.24.54 Casting of other non-ferrous metals
- C.25.11 Manufacture of metal structures and parts of structures
- C.25.12 Manufacture of doors and windows of metal
- C.25.21 Manufacture of central heating radiators, steam generators and boilers
- C.25.22 Manufacture of other tanks, reservoirs and containers of metal
- C.25.40 Forging and shaping metal and powder metallurgy
- C.25.51 Coating of metals
- C.25.52 Heat treatment of metals
- C.25.53 Machining of metals
- C.25.63 Manufacture of tools
- C.25.91 Manufacture of steel drums and similar containers
- C.25.92 Manufacture of light metal packaging
- C.25.93 Manufacture of wire products, chain and springs
- C.25.94 Manufacture of fasteners and screw machine products
- C.25.99 Manufacture of metal goods for office use, except furniture - manufacture of safes, strongboxes, armoured doors etc.
- manufacture of permanent metallic magnets - manufacture of various metal articles:
- C.32.11 Striking of coins
- C.32.99 Manufacture of metal safety headgear and other metal personal safety devices
- C.33.11 Repair and maintenance of fabricated metal products
- G.46.82 Wholesale of metals and metal ores
- G.46.84 Wholesale of hardware, plumbing and heating equipment and supplies
- G.46.87 Wholesale of waste and scrap

Motor Vehicles sector

This sector includes the following activities in accordance with the following NACE code classification

- C.22.11 Manufacture, retreading and rebuilding of rubber tyres and manufacture of tubes
- C.27.20 Manufacture of batteries and accumulators
- C27.31 Manufacture of fibre optic cables

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C.27.32 Manufacture of other electronic and electric wires and cables

C.27.33 Manufacture of wiring devices

C.28.13 Manufacture of other pumps and compressors

C.28.30 Manufacture of agricultural and forestry machinery

C.29.10 Manufacture of motor vehicles

C.29.20 Manufacture of bodies and coachwork for motor vehicles, manufacture of trailers and semitrailers

C.29.31 Manufacture of electrical and electronic equipment for motor vehicles

C.29.32 Manufacture of other parts and accessories for motor vehicles

C.30.91 Manufacture of motorcycles

G.46.71 Wholesale of motor vehicles

G.46.72 Wholesale of motor vehicle parts and accessories

G.46.73 Wholesale of motorcycles, motorcycle parts and accessories

G.47.81 Retail sale of motor vehicles

G.47.82 Retail sale of motor vehicle parts and accessories

G.47.83 Retail sale of motorcycles, motorcycle parts and accessories

O.77.11 Rental and leasing of cars and light motor vehicles

O.77.12 Rental and leasing of trucks

O.77.39 Rental and operational leasing of caravan trailers – tyre leasing

O.77.51 Intermediation service activities for rental and leasing of cars, motorhomes and trailers

T.95.31 Repair and maintenance of motor vehicles

T.95.32 Repair and maintenance of motorcycles

T.95.40 Intermediation service activities for repair and maintenance of motor vehicles and motorcycles

Pharma and Biotechnology sector

This sector includes the following activities in accordance to the following NACE code classification:

C.21.10 Manufacture of basic pharmaceutical products

C.21.20 Manufacture of pharmaceutical preparations

G.46.46 Wholesale of pharmaceutical goods and medical goods

G.47.73 Retail sale of pharmaceutical products

N.72.10 Research and experimental development on natural sciences and engineering

ESRS SEC 1 Sector Classification

Textiles, Accessories, Footwear and Jewelleries sector

This sector includes the following activities in accordance to the following NACE code classification:

- C.13.10 Preparation and spinning of textile fibres
- C.13.20 Weaving of textiles
- C.13.30 Finishing of textiles
- C.13.91 Manufacture of knitted and crocheted fabrics
- C.13.92 Manufacture of household textiles and made-up furnishing articles
- C.13.93 Manufacture of carpets and rugs
- C.13.94 Manufacture of cordages, rope, twining and netting
- C.13.95 Manufacture of non-wovens and non-woven articles
- C.13.96 Manufacture of other technical and industrial textiles
- C.13.99 Manufacture of other textiles n.e.c.
- C.14.10 Manufacture of knitted and crocheted apparel
- C.14.21 Manufacture of outerwear
- C.14.22 Manufacture of underwear
- C.14.23 Manufacture of workwear
- C.14.24 Manufacture of leather clothes and fur apparel
- C.14.29 Manufacture of other wearing apparel and accessories n.e.c.
- C.15.11 Tanning, dressing, dyeing of leather and fur
- C.15.12 Manufacture of luggage, handbags, saddlery and harness of any material
- C.15.20 Manufacture of footwear
- C.32.12 Manufacture of jewellery and related articles
- C.32.13 Manufacture of imitation jewellery and related articles
- C.32.99 Manufacture of linemen's safety belts and other belts for occupational use - manufacture of fire protective clothing - manufacture of biohazard protective clothing and accessories - manufacture of bulletproof vests - manufacture of clean room suits and accessories - manufacture of umbrellas, sun-umbrellas, walking sticks, seat-sticks - manufacture of buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners -
- G.46.16 Activities of agents involved in the wholesale of textiles, clothing, fur, footwear and leather goods
- G.46.24 Wholesale of hides, skins and leather
- G.46.41 Wholesale of textiles
- G.46.42 Wholesale of clothing and footwear
- G.46.47 Wholesale of household, office and shop furniture, carpets and lighting equipment

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- G.46.48 Wholesale of watches and jewellery
- G.47.51 Retail sale of textiles
- G.47.53 Retail sale of carpets, rugs, wall and floor coverings
- G.47.71 Retail sale of clothing
- G.47.72 Retail sale of footwear and leather goods
- G.47.77 Retail sale of watches and jewellery
- O.77.22 Rental and leasing of other personal and household goods
- T.95.23 Repair and maintenance of footwear and leather goods
- T.95.25 Repair and maintenance of watches, clocks and jewellery
- T.95.29 Repair and alteration of clothing

Mining sector group

Mining, Quarrying and Coal sector

This sector includes the following activities in accordance to the following NACE code classification:

- B.05.10 Mining of hard coal
- B.05.20 Mining of lignite
- B.07.10 Mining of iron ores
- B.07.21 Mining of uranium and thorium ores
- B.07.29 Mining of other non-ferrous metal ores
- B.08.11 Quarrying of ornamental stone, limestone, gypsum, slate and other stone
- B.08.12 Operation of gravel and sand pits, and mining of clay and kaolin
- B.08.91 Mining of chemical and fertiliser minerals
- B.08.92 Extraction of peat
- B.08.93 Extraction of salt
- B.08.99 Other mining and quarrying n.e.c.
- B.09.90 Support activities for other mining and quarrying
- C.19.10 Manufacture of coke and refined petroleum products
- C.20.15 Manufacture of fertilisers and nitrogen compounds
- E.38.32 Landfilling or permanent storage
- F.43.12 Site preparation
- G.46.12 Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals
- G.47.76 Retail sale of flowers, plants, seeds, fertilisers, pets and pet food

ESRS SEC 1 Sector Classification

Oil and Gas sector

This sector includes the following activities in accordance to the following NACE code classification:

B.06.10 Extraction of crude petroleum

B.06.20 Extraction of natural gas

B.09.10 Support activities for petroleum and natural gas extraction

C.19.20 Manufacture of refined petroleum products and fossil fuel products

G.47.30 Retail sale of automotive fuel

H.49.50 Transport via pipeline

G.46.12 Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals

G.46.81 Wholesale of solid, liquid and gaseous fuels and related products

Real Estate sector group

Real Estate sector

This sector includes the following activities in accordance to the following NACE code classification:

F.41.00 Construction of residential and non-residential buildings

F.42.21 Construction of utility projects for fluids

F.42.22 Construction of utility projects for electricity and telecommunications

F.42.91 Construction of water projects

F.43.11 Demolition

F.43.12 Site preparation

F.43.13 Test-drilling and boring

F.43.21 Electrical installation

F.43.23 Installation of insulation

F.43.31 Plastering

F.43.32 Joinery installation

F.43.33 Floor and wall covering

F.43.34 Painting and glazing

F.43.35 Other building completion and finish

F.43.41 Roofing activities

F.43.50 Specialised construction activities in civil engineering

F.43.60 Intermediation service activities for specialised construction services

F.43.91 Masonry and bricklaying activities

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F.43.99 Other specialised construction services n.e.c.

M.68.11 Buying and selling of own real estate

M.68.12 Development of building projects

M.68.20 Rental and operating of own or leased real estate

M.68.31 Intermediation service activities for real estate activities

M.68.32 Other real estate activities on a fee or contract basis

O.81.10 Combined facilities support activities

O.81.30 Landscape service activities

Sales and Trade sector group

Sales and Trade sector

This sector includes the following activities in accordance to the following NACE code classification:

- G.46.18 Activities of agents specialised in the wholesale of other particular products
- G.46.19 Activities of agents involved in non-specialised wholesale
- G.46.86 Wholesale of other intermediate products
- G.46.90 Non-specialised wholesale trade
- G.47.11 Non-specialised retail sale of predominantly food, beverages or tobacco
- G.47.12 Other non-specialised retail sale
- G.47.78 Retail sale of other new goods
- G.47.79 Retail sale of second-hand goods
- G.47.91 Intermediation service activities for non-specialised retail sale
- G.47.92 Intermediation service activities for specialised retail sale
- O.77.40 Leasing of intellectual property and similar products, except copyrighted works
- O.77.52 Intermediation service activities for rental and leasing of other tangible goods and non-financial assets

ESRS SEC 1 Sector Classification

Services sector group

Education sector

This sector includes the following activities in accordance to the following NACE code classification:

N.72.20 Research and experimental development on social sciences and humanities

Q.85.10 Pre-primary education

Q.85.20 Primary education

Q.85.31 General secondary education

Q.85.32 Vocational secondary education

Q.85.33 Post-secondary non-tertiary education

Q.85.40 Tertiary education

Q.85.51 Sports and recreation education

Q.85.52 Cultural education

Q.85.53 Driving school activities

Q.85.59 Other education n.e.c.

Q.85.61 Intermediation service activities for courses and tutors

Q.85.69 Educational support activities n.e.c.

R.88.91 Child day-care activities

Professional Services sector

This sector includes the following activities in accordance to the following NACE code classification:

C.32.99 Taxidermy activities

N.69.10 Legal activities

N.69.20 Accounting, bookkeeping and auditing activities, tax consultancy

N.70.20 Business and other management consultancy activities

N.71.11 Architectural activities

N.71.12 Engineering activities and related technical consultancy

N.71.20 Technical testing and analysis

N.72.10 Research and experimental development on natural sciences and engineering

N.73.11 Activities of advertising agencies

N.73.12 Media representation

N.73.20 Market research and public opinion polling

N.73.30 Public relations and communication activities

ESRS SEC 1 Sector Classification

N.74.11 Industrial product and fashion design activities

N.74.12 Graphic design and visual communication activities

N.74.13 Interior design activities

N.74.14 Other specialised design activities

N.74.20 Photographic activities

N.74.30 Translation and interpretation activities

N.74.91 Patent brokering and market service activities

N.74.99 All other professional, scientific and technical activities n.e.c. -business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, but not including real estate brokerage - appraisal activities other than for real estate and insurance (for antiques, jewellery, etc.) - bill auditing and freight rate information -weather forecasting activities - consulting in the area of occupational safety and health at workplace - agronomy consulting services -environmental consulting activities - energy saving advice activities - other technical consulting -activities of quantity surveyors - economic services for construction projects, e.g. by construction economists - supervisory board activities - activities of planning and projects elaboration in the area of hunting management - activities of estimation of the number of game animals

O.77.40 Leasing of intellectual property and similar products, except copyrighted works

O.77.51 Intermediation service activities for rental and leasing of cars, motorhomes and trailers

O.77.52 Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets

O.78.10 Activities of employment placement agencies

O.78.20 Temporary employment agency activities and other human resource provisions

O.79.11 Travel agency activities

O.79.12 Tour operator activities

O.79.90 Other reservation service and related activities

O.80.01 Investigation and private security activities

O.80.09 Security activities n.e.c.- security system services as part of security service centres or alarm receiving centres (ARC) - remote monitoring and video surveillance systems services, and, only if provided in connection with later monitoring and remote monitoring services, installation, repair and maintenance of electronic security systems -security consultants activities - activities in an emergency call and service centre or alarm receiving centre (ARC) - monitoring and remote monitoring of electronic security systems, e.g. burglar alarms, video surveillance systems, fire alarms - monitoring and remote monitoring of mechanical or electronic locking devices, safes and vaults -

O.81.21 General cleaning of buildings

O.81.22 Other building and Industrial cleaning activities

O.81.23 Other cleaning activities

O.82.10 Office administrative and support activities

O.82.20 Activities of call centres

ESRS SEC 1 Sector Classification

O.82.30 Organisation of conventions and trade shows

O.82.40 Intermediation service activities for business support service activities n.e.c.

O.82.91 Activities of collection agencies and credit bureaus

O.82.92 Packaging activities

O.82.99 Other business support service activities n.e.c.

Q.86.99 Other human health activities n.e.c.- shiatsu, Thai massage, watsu, tuina qigong

R.88.99 Other social work activities without accommodation n.e.c. social, counselling, welfare, refugee, referral and similar services, which are delivered to individuals and families in their homes or elsewhere and carried out by government offices or by private organisations, disaster relief organisations and national or local self-help organisations and by specialists providing counselling services - child and youth support activities - adoption activities, activities for the prevention of cruelty to children and others - household budget counselling, marriage and family guidance, credit and debt counselling services -activities for disaster victims, refugees, immigrants etc. - vocational rehabilitation and habilitation activities for unemployed persons provided that the education component is limited - eligibility determination in connection with welfare aid, rent supplements or food stamps - day facilities for the homeless and other socially weak groups -fundraising or other support activities aimed at social work -cultural and intercultural mediation activities aimed at preventing the distress of adults experiencing difficulties in social and labour market integration, removing the social marginalisation of children and adolescents, rehabilitating adults and minors in prison, on probation and out of prison and reintegrating adults to active life -refugee resettlement activities

T.94.11 Activities of business and employers membership organisations

T.94.12 Activities of professional membership organisations

T.94.20 Activities of trade unions

T.94.91 Activities of religious organisations

T.94.92 Activities of political organisations

T.94.99 Activities of other membership organisations n.e.c. -activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fund-raising etc. - grant giving activities by membership organisations or others - activities of philanthropic intermediaries and voluntarism promotion - international cooperation and solidarity activities - service activities to promote hunting and trapping

T.96.10 Washing and cleaning of textile and fur products

T.96.21 Hairdressing and barber activities

T.96.22 Beauty care and other beauty treatment activities

T.96.23 Day spa, sauna and steam bath activities

T.96.30 Funeral and related activities

T.96.40 Intermediation service activities for personal services

T.96.91 Provision of domestic personal service activities

T.96.99 Other personal service activities n.e.c.

Technology sector group

ESRS SEC 1 Sector Classification

Information Technology sector

This sector includes the following activities in accordance to the following NACE code classification:

- C.26.11 Manufacture of electronic components
- C.33.20 Installation of industrial machinery and equipment
- G.46.50 Wholesale of information and communication equipment
- G.46.84 Wholesale of hardware, plumbing and heating equipment and supplies
- G.47.40 Retail sale of information and communication equipment
- J.58.29 Other software publishing
- K.62.10 Computer programming activities
- K.62.20 Computer consultancy activities and computer facilities management activities
- K.62.90 Other information technology and computer service activities
- K.63.10 Computing infrastructure, data processing, hosting and related activities
- O.77.33 Rental and leasing of office machinery, equipment and computers

Media and Communication sector

This sector includes the following activities in accordance to the following NACE code classification:

- C.18.11 Printing of newspapers
- C.18.12 Other printing
- C.18.13 Pre-press and pre-media services
- C.18.14 Binding and related services
- C.18.20 Reproduction of recorded media
- G.46.50 Wholesale of information and communication equipment
- G.47.40 Retail sale of information and communication equipment
- G.47.69 Retail sale of cultural and recreational goods n.e.c
- G.46.84 Wholesale of hardware, plumbing and heating equipment and supplies
- J.58.11 Book publishing
- J.58.12 Publishing of newspapers
- J.58.13 Publishing of journals and periodicals
- J.58.19 Other publishing activities, except software publishing
- J.58.21 Publishing of video games
- J.59.11 Motion picture, video and television programme production activities
- J.59.12 Motion picture, video and television programme post-production activities

ESRS SEC 1 Sector Classification

J.59.13 Motion picture and video distribution activities

J.59.14 Motion picture projection activities

J.59.20 Sound recording and music publishing activities

J.60.10 Radio broadcasting and audio distribution activities

J.60.20 Television programming, broadcasting and video distribution activities

J.60.31 News agency activities

J.60.39 Other content distribution activities

K.61.10 Wired, wireless and satellite telecommunication activities

K.61.20 Telecommunication reselling activities and intermediation service activities for telecommunication

K.61.90 Other telecommunications activities

K.63.91 Web search portal activities

K.63.92 Other information service activities n.e.c.

O.77.39 Rental and leasing of professional radio, television and communication equipment

S.91.12 Archive activities

Transportation sector group

Road Transport sector

This sector includes the following activities in accordance to the following NACE code classification:

H.49.31 Scheduled passenger transport by road

H.49.32 Non-scheduled passenger transport by road

H.49.33 On-demand passenger transport service activities by vehicle with driver

H.49.39 Other passenger land transport n.e.c.

H.49.41 Freight transport by road

H.49.42 Removal services

H.52.10 Warehousing and storage

H.52.24 Cargo handling

H.52.25 Logistics service activities

H.53.10 Postal activities under universal service obligation

H.53.20 Other postal and courier activities

H.53.30 Intermediation service activities for postal and courier activities

R.86.92 Patient transport by ambulance

R.86.99 Other human health activities n.e.c. - transportation of blood and body organs and fluids

ESRS SEC 1 Sector Classification

Other Transportation sector

This sector includes the following activities in accordance to the following NACE code classification:

- C.33.16 Repair and maintenance of civilian air and spacecraft
- C.33.17 Repair and maintenance of other civilian transport equipment
- C.33.19 Repair of other equipment
- G.46.14 Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft
- H.49.11 Passenger heavy rail transport
- H.49.12 Other passenger rail transport
- H.49.20 Freight rail transport
- H.49.34 Passenger transport by cableways and ski lifts
- H.50.10 Sea and coastal passenger water transport
- H.50.20 Sea and coastal freight water transport
- H.50.30 Inland passenger water transport
- H.50.40 Inland freight water transport
- H.51.10 Passenger air transport
- H.51.21 Freight air transport
- H.51.22 Space transport
- H.52.10 Warehousing and storage
- H.52.21 Service activities incidental to land transportation
- H.52.22 Service activities incidental to water transportation
- H.52.23 Service activities incidental to air transportation
- H.52.24 Cargo handling
- H. 52.25 Logistic service activities
- H.52.26 Other support activities for transportation
- H.52.31 Intermediation service activities for freight transportation
- H.52.32 Intermediation service activities for passenger transportation
- H.53.10 Postal activities under universal service obligation
- H.53.20 Other postal and courier activities
- H.53.30 Intermediation service activities for postal and courier activities
- O.77.34 Rental and leasing of water transport equipment
- O.77.35 Rental and leasing of air transport equipment

ESRS SEC 1 Sector Classification

O.77.39 Rental and operational leasing of land-transport equipment (other than motor vehicles) without drivers: railroad vehicles

R.86.92 Patient transport by ambulance

R.86.99 Other human health activities n.e.c. - transportation of blood and body organs and fluids

Appendix B: Reconciliation of ESRS sector mapping with other classification systems

17 This appendix has an illustrative non-authoritative nature. It provides a reconciliation of the ESRS sector mapping with the following classification systems:

- (a) Pillar III (EBA Implementing Technical Standards on Pillar III disclosures on environmental, social and governance risks)
- (b) SASB industries (Sustainability Accounting Standards Board);
- (c) GRI (Global Reporting Initiative); and
- (d) FINREP (EBA Implementing Technical Standards on Financial Reporting according to IFRS).

ESRS sector – Pillar III mapping

18 This mapping has included the new NACE Section J “Publishing, broadcasting and content production and distribution activities” under NACE 2.1.

ESRS Sector	Pillar III ESG
Agriculture, Farming and Fishing	A. Agriculture, forestry and fishing Wholesale and retail trade Exposures to other sectors (NACE codes K, N - V)
Forestry and Wood products	A. Agriculture, forestry and fishing C.16 - Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials C.17 - Manufacture of pulp, paper and paperboard C.32 - Other manufacturing n.e.c. Wholesale and retail trade
Construction and Engineering	F.41 - Construction of residential and non-residential buildings F.42 - Civil engineering F.43 - Specialised construction activities
Power Production and Energy Utilities	D35.1 - Electric power generation, transmission and distribution D35.11 - Production of electricity ³

³ Although not explicitly stated in the EBA tables, it is assumed this incorporates both production from both renewable and non-renewable sources (NACE 35.11 and 35.12)

ESRS SEC 1 Sector Classification

	<p>D35.2 - Manufacture of gas; distribution of gaseous fuels through mains</p> <p>D35.3 - Steam and air conditioning supply</p>
Water and Waste Services	<p>D35.3 - Steam and air conditioning supply</p> <p>E - Water supply; sewerage, waste management and remediation activities</p>
Recreation and Leisure	<p>Wholesale and retail trade</p> <p>Exposures to other sectors (NACE codes K, N - V)</p>
Capital Markets	L - Financial and insurance activities
Credit Institutions	L - Financial and insurance activities
Insurance	L - Financial and insurance activities
Health Care and Services	Exposures to other sectors (NACE codes K, N - V)
Accommodations	I - Accommodation and food service activities
Food and Beverage Services	I - Accommodation and food service activities
Household durables n.e.c.	<p>C.15 – Manufacture of leather and related products of other materials</p> <p>C.23 - Manufacture of other non-metallic mineral products</p> <p>C.25 – Manufacture of other fabricated metal products, except machinery and equipment</p> <p>C.26 – Manufacture of computer, electronic and optical products</p> <p>C.27 – Manufacture of electrical equipment</p> <p>C.28 - Manufacture of machinery and equipment n.e.c.</p> <p>C.30 - Manufacture of other transport equipment</p> <p>C.31 – Manufacture of furniture</p> <p>C.32 - Other manufacturing</p> <p>Wholesale and retail trade</p> <p>Exposures to other sectors (NACE codes K, N - V)</p>
Aerospace, defence and services	<p>C.25 – Manufacture of other fabricated metal products, except machinery and equipment</p> <p>C.26 – Manufacture of computer, electronic and optical products</p> <p>C.30 - Manufacture of other transport equipment</p> <p>C.33 Repair, maintenance and installation of machinery and equipment</p> <p>H. 51 Air transport</p>

ESRS SEC 1 Sector Classification

	Exposures to other sectors (NACE codes K, N - V)
Chemicals and polymers	C.20 - Production of chemicals and chemical products C.22 - Manufacture of rubber and plastic products C.27 – Manufacture of electrical equipment C.32 - Other manufacturing
Bioenergy	A. Agriculture, forestry and fishing C.16 - Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials C.19 - Manufacture of coke and refined petroleum products C.20 - Production of chemicals and chemical products D35.1 - Electric power generation, transmission and distribution D35.2 - Manufacture of gas; distribution of gaseous fuels through mains Wholesale and retail trade
Construction Materials	C.23 - Manufacture of other non-metallic mineral products C.25 - Manufacture of fabricated metal products, except machinery and equipment Wholesale and retail trade
Electronics and electrical equipment	C.26 - Manufacture of computer, electronic and optical products C.27 - Manufacture of electrical equipment C.29 - Manufacture of motor vehicles, trailers and semi-trailers C.33 – Repair, maintenance and installation of machinery and equipment Wholesale and retail sale Exposures to other sectors (NACE codes K, N - V)
Food and Beverages	C.10 - Manufacture of food products C.11 - Manufacture of beverages C.12 - Manufacture of tobacco products C.32 – Other manufacturing n.e.c. Wholesale and retail trade
Machinery and Equipment	C.23 – Manufacture of other non-metallic mineral products C.28 - Manufacture of machinery and equipment n.e.c. C.30 - Manufacture of other transport equipment

ESRS SEC 1 Sector Classification

	<p>C.32 – Other manufacturing</p> <p>C.33 – Repair, maintenance and installation of machinery and equipment</p> <p>Wholesale and retail trade</p> <p>Exposures to other sectors (NACE codes K, N – V)</p>
Medical Instruments	<p>C.26 – Manufacture of computer, electronic and optical products</p> <p>C.30 – Manufacture of other transport equipment</p> <p>C.32 – Other manufacturing</p> <p>Wholesale and retail trade</p> <p>Exposures to other sectors (NACE codes K, N – V)</p>
Metal Processing	<p>C.24 – Manufacture of basic metals</p> <p>C.25 – Manufacture of fabricated metal products, except machinery and equipment</p> <p>C.32 – Other manufacturing</p> <p>C.33 – Repair, maintenance and installation of machinery and equipment</p> <p>Wholesale and retail trade</p>
Motor Vehicles	<p>C.22 - Manufacture of rubber and plastic products</p> <p>C.27 – Manufacture of electrical equipment</p> <p>C.28 – Manufacture of machinery and equipment</p> <p>C.29 - Manufacture of motor vehicles, trailers and semi-trailers</p> <p>C.30 - Manufacture of other transport equipment</p> <p>Wholesale and retail trade</p> <p>Exposures to other sectors (NACE codes K, N - V)</p>
Pharma and Biotechnology	<p>C.21 - Manufacture of basic pharmaceutical products and pharmaceutical preparations</p> <p>Wholesale and retail trade</p> <p>Exposures to other sectors (NACE codes K, N - V)</p>
Textiles, Accessories, Footwear and Jewelleries	<p>C.13 - Manufacture of textiles</p> <p>C.14 - Manufacture of wearing apparel</p> <p>C.15 - Manufacture of leather and related products of other materials</p> <p>C.32 - Other manufacturing</p> <p>Wholesale and retail trade</p> <p>Exposures to other sectors (NACE codes K, N - V)</p>

ESRS SEC 1 Sector Classification

Mining, Quarrying and Coal	<p>B.05 - Mining of coal and lignite</p> <p>B.07 - Mining of metal ores</p> <p>B.08 - Other mining and quarrying</p> <p>B.09 - Mining support service activities</p> <p>C.19 - Manufacture of coke and refined petroleum products</p> <p>C.20 – Production of chemicals and chemical products</p> <p>E.38 – Waste collection, recovery and disposal activities</p> <p>F. 43 – Specialised construction activities</p> <p>Wholesale and retail trade</p>
Oil and Gas	<p>B.06 - Extraction of crude petroleum and natural gas</p> <p>B.09 – Mining support service activities</p> <p>C.19 – Manufacture of coke and refined petroleum products</p> <p>H.49 - Land transport and transport via pipelines</p> <p>Wholesale and retail trade</p>
Real Estate	<p>F.41 – Construction of residential and non-residential buildings</p> <p>F.42 – Civil engineering</p> <p>F.43 – Specialised construction activities</p> <p>M - Real estate activities</p> <p>Exposures to other sectors (NACE codes K, N - V)</p>
Sales and Trade	<p>G - Wholesale and retail trade</p> <p>Exposures to other sectors (NACE codes K, N - V)</p>
Education	<p>Exposures to other sectors (NACE codes K, N - V)</p>
Professional Services	<p>C.32 – Other manufacturing</p> <p>Exposures to other sectors (NACE codes K, N - V)</p>
Information Technology	<p>C.26 - Manufacture of computer, electronic and optical products</p> <p>C.33 – Repair, maintenance and installation of machinery and equipment</p> <p>Wholesale and retail trade</p> <p>J. Publishing, broadcasting and content production and distribution activities</p> <p>Exposures to other sectors (NACE codes K, N – V)</p>
Media and Communication	<p>C.18 – Printing and reproduction of recorded media</p> <p>J. Publishing, broadcasting and content production and distribution activities</p>

ESRS SEC 1 Sector Classification

	<p>Wholesale and retail trade</p> <p>Exposures to other sectors (NACE codes K, N - V)</p>
Other Transportation	<p>C.33 – Repair, maintenance and installation of machinery and equipment</p> <p>H.49 - Land transport and transport via pipelines</p> <p>H.50 - Water transport</p> <p>H.51 - Air transport</p> <p>H.52 – Warehousing, storage and support activities for transportation</p> <p>Exposures to other sectors (NACE codes K, N - V)</p>
Road Transport	<p>H.49 - Land transport and transport via pipelines</p> <p>H.52 – Warehousing, storage and support activities for transportation</p> <p>H.53 - Postal and courier activities</p> <p>Exposures to other sectors (NACE codes K, N - V)</p>

ESRS SEC 1 Sector Classification

ESRS sector – SASB industry mapping⁴

ESRS Sector	SASB industries
Agriculture, Farming and Fishing	Agricultural products Meat, poultry and dairy Tobacco (partly)
Forestry and Wood products	Forestry management Pulp and paper products Containers and packaging
Construction and Engineering	Engineering and construction services Home builders
Power production and Energy Utilities	Electric utilities and power generators Gas utilities and distributors Solar technology and project developers Wind technology and project developers
Water and Waste Services	Water utilities and services Waste management
Recreation and Leisure	Leisure facilities Media and entertainment Casinos and Gaming
Capital Markets	Asset management and custody activities Investment banking and brokerage Security and commodity exchanges
Credit Institutions	Commercial banks Mortgage finance Consumer finance
Insurance	Insurance Managed care
Health Care and Services	Health care delivery Health care distributors
Accommodations	Hotels and lodging
Food and Beverage Services	Restaurants

⁴ This table will have to be reviewed subject to the development of the ESRS sector standards as the final content of the standards does differ from the draft versions based on which this table was developed.

ESRS SEC 1 Sector Classification

Household durables n.e.c.	Appliance manufacturing Electrical and electronic equipment Building products and Furnishing (partly) Toys and sporting goods
Aerospace, defence and services	Aerospace and defence
Bioenergy	Biofuels
Chemicals and polymers	Chemicals Household and personal products Fuel cells and industrial batteries
Construction Materials	Construction materials Engineering and construction services Home builders Building products and Furnishing (partly)
Electronics and electrical equipment	Electrical and electronic equipment Electronic manufacturing services and original design manufacturing Fuel cells and industrial batteries Hardware Semiconductors
Food and Beverages	Alcoholic beverages Non-alcoholic beverages Processed foods Tobacco (partly) Food retailers and distributors
Machinery and Equipment	Industrial machinery and goods
Medical Instruments	Medical equipment and supplies
Metal Processing	Iron and steel producers
Motor Vehicles	Automobiles Auto parts Car rental and leasing Fuel cells and industrial batteries
Pharma and Biotechnology	Biotechnology and pharmaceuticals Drug retailers
Textiles, Accessories, Footwear and Jewelleries	Apparel, Accessories and Footwear

ESRS SEC 1 Sector Classification

Mining, Quarrying and Coal	Metals and mining Coal operations
Oil and Gas	Oil and gas – exploration and production Oil and gas – midstream Oil and gas – refining and marketing Oil and gas – services
Real Estate	Real estate Real estate and services
Sales and Trade	[E-commerce] ⁵ Multiline and specialty retailers and distributors
Education	Education
Professional Services	Professional and commercial services Advertising and marketing
Information Technology	Software and IT services Internet media and services
Media and Communication	Telecommunication services Media and entertainment Internet media and services
Other Transportation	Air freight and logistics Airlines Cruise lines Marine transportation Rail transportation
Road Transport	Road transportation

⁵ NACE does not make any distinction at group and class level between in-store and online retail sale. Most of the retail sale activities operate both in-store and online sale methods. This implies that where specialised sales are included in manufacturing ESRS, this includes online sales.

ESRS SEC 1 Sector Classification

ESRS sector – GRI mapping

19 It is noted that the final GRI sector classification is decided upon by the GSSB (Global Sustainability Standards Board) and till that decision the table below is provisional only. The GSSB decides the final scope of each sector at the inception of each project and is open to the inclusion of new sectors.

[draft] ESRS sector	GRI sectors
Agriculture, Farming and Fishing	Agriculture, aquaculture and fishing
Forestry and Wood products	Forestry
Construction and Engineering	Construction
Power Production and Energy Utilities	Utilities Renewable energy
Water and Waste Services	Utilities
Recreation and Leisure	n/a
Capital Markets	Capital Markets
Credit Institutions	Banking
Insurance	Insurance
Health Care and Services	Managed healthcare
Accommodations	Hotels
Food and Beverage Services	Restaurants
Household durables n.e.c.	Household durables
Aerospace, defence and services	Aerospace and defence
<u>Bioenergy</u>	
Chemicals and polymers	Chemicals
Construction Materials	Construction materials
Electronics and electrical equipment	Electronics
Food and Beverages	Food and Beverages
Machinery and Equipment	Machinery and Equipment
Medical Instruments	Medical equipment and services
Metal Processing	Metal processing
Motor Vehicles	Automotive
Pharma and Biotechnology	Pharmaceuticals
Textiles, Accessories, Footwear and Jewelleries	Textiles and apparel
Mining, Coal and Quarrying	Coal Mining
Oil and Gas	Oil and Gas
Real Estate	Real estate
Sales and Trade	Retail
Education	Educational services
Professional Services	Packaging Commercial services Security services and correctional facilities
Information Technology	Software
Media and Communication	Media and communication
Other Transportation	Transportation infrastructure Shipping

ESRS SEC 1 Sector Classification

	Airlines Trading, distribution and logistics
Road Transport	Trucking Trading, distribution and logistics
	Non-profit

ESRS SECTOR– FINREP mapping

- 20 The FINREP mapping has been made with FINREP table 6 Breakdown of non-trading loans and advances to non-financial corporations by NACE codes and FINREP table 20 Geographical breakdowns by residence of the counterparty of loans and advances other than held for trading to non-financial corporations by NACE codes.
- 21 FINREP groups exposures by NACE Sections which is a high level of aggregation. In contrast, ESRS uses disaggregation by NACE Classes and in specific cases even more detailed. Also, some ESRS Classes are used multiple times. This implies that parts of multiple ESRS sectors can be aligned with one NACE Section.
- 22 This mapping has included the new NACE Section J “Publishing, broadcasting and content production and distribution activities” under NACE 2.1.

ESRS Sector standards	FINREP – table 6/table 20
Agriculture, Farming and Fishing Forestry and Wood products Bioenergy	Agriculture, forestry and fishing
Mining, coal and quarrying Oil and gas	Mining and Quarrying
Aerospace, defence and services Construction materials Chemicals and polymers Electronics and electrical equipment Food and beverages Forestry and Wood products Household durables Machinery and equipment Medical instruments Metal processing Motor vehicles	Manufacturing

ESRS SEC 1 Sector Classification

<p>Pharma and biotech</p> <p>Textiles, Accessories, Footwear and Jewelleries</p> <p>Mining, coal and quarrying</p> <p>Media and communication</p> <p>Information technology</p> <p>Other transportation</p> <p>Bioenergy</p>	
<p>Power production and Energy utilities</p> <p>Water and waste</p> <p>Bioenergy</p>	<p>Electricity, gas, steam and air conditioning supply</p>
<p>Power production and Energy utilities</p> <p>Construction and engineering</p> <p>Water and waste</p> <p>Mining, Quarrying and Coal</p>	<p>Water supply</p>
<p>Construction and engineering</p> <p>Real estate</p>	<p>Construction</p>
<p>Agriculture, Farming and Fishing</p> <p>Forestry and Wood products</p> <p>Household durables n.e.c.</p> <p>Recreation and Leisure</p> <p>Construction Materials</p> <p>Electronics and electrical equipment</p> <p>Food and Beverages</p> <p>Machinery and Equipment</p> <p>Medical instruments</p> <p>Metal processing</p> <p>Motor vehicles</p> <p>Pharma and biotech</p> <p>Textiles</p> <p>Mining, Quarrying and Coal</p> <p>Oil and gas</p> <p>Information technology</p> <p>Media and communication</p> <p>Sales and trade</p>	<p>Wholesale and retail trade</p>

ESRS SEC 1 Sector Classification

Bioenergy	
Aerospace, defence and services Other transportation Road transport	Transport and storage
Accommodations Food and beverages services	Accommodation and food service activities
Recreation and leisure Information technology Media and communication	Information and communication
Capital markets Credit institutions Insurance	Financial and insurance activities
Real estate	Real estate services
Recreation and Leisure Health care and services Pharma and biotech Education Real estate Education Professional services	Professional, scientific and technical activities
Agriculture, Farming and Fishing Recreation and Leisure Household durables n.e.c. Electronics and electrical equipment Machinery and Equipment Medical instruments Motor vehicles Real estate Sales and trade Information technology Media and communication Professional services Other transportation Road transport	Administrative and support service activities

ESRS SEC 1 Sector Classification

n/a	Public administration and defence, compulsory social security
Education	Education
Health care and services	Human health services and social work activities
Recreation and leisure	Arts, entertainment and recreation
Recreation and Leisure Electronics and electrical equipment Education Professional services Media and communication	Other services