

Enabling granular digital sustainability disclosures with the ESRS Set 1 XBRL Taxonomy

Eurofiling, 6 June 2024



EFRAG, under the mandate of the EC, developed the ESRS XBRL Taxonomy, which will be part of ESEF RTS

The ESRS XBRL Taxonomy is a digital transposition of the human-readable ESRS

‘Digitalisation creates opportunities to exploit information more efficiently and holds the potential for significant cost savings for both users and undertakings. Digitalisation also enables the centralisation at Union and Member State level of data in an open and accessible format that facilitates reading and allows for the comparison of data’¹

Preparers can use the ESRS XBRL Taxonomy to better structure their sustainability statements

Users benefit from the digital tagging as they will be able to use ESRS data more easily

¹ Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022, Recital 55



Legal Background

Corporate Sustainability Reporting Directive (CSRD)

- Sustainability Reporting to be prepared in accordance with ESRS [EU Delegated Act] in a clearly identifiable dedicated section of the Management Report
- Broad scope of application: all large entities (250+ employees) and listed SMEs, subsidiary exemption [not for Large Listed Entities] with a progressive phase-in:
 - 2024 reporting year for NFRD reporters
 - 2025 for the other large undertakings
 - 2026 for listed SMEs (with opt-out option until 2028)
 - 2028 non-EU companies

Large (listed and unlisted) companies exceed at least two of the three following criteria : (i) 250 for the average number of employees, (ii) €50m net turnover and (iii) €25m balance sheet total

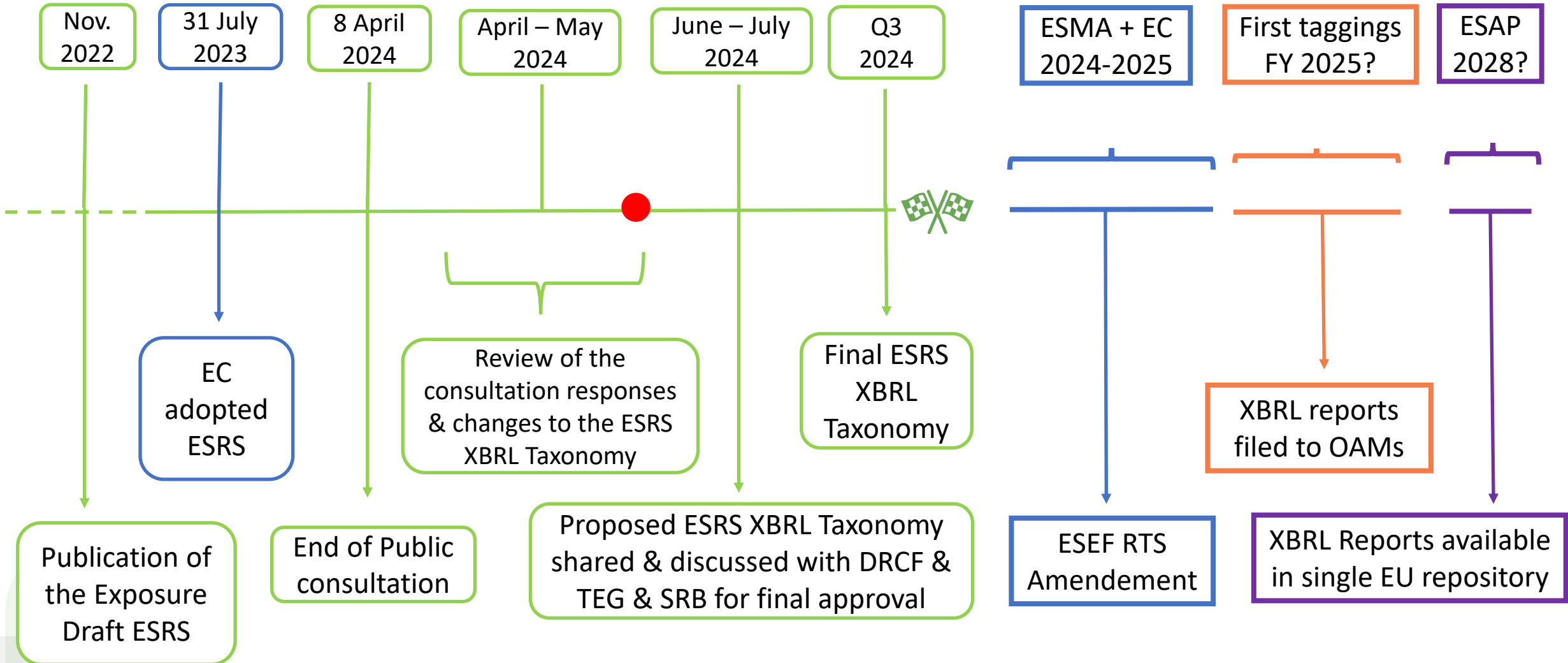
Listed SMEs [except micro-entities] that meet at least two of the following criteria: (i) average number of employees between 10 and 250, (ii) €900k and €50m net turnover, and (iii) €450k and €25m balance sheet total.

Non-EU companies generating at least €150m net turnover in the EU and with at least one branch (generating at least €40m net turnover in the EU) or one subsidiary in the EU (large entity or listed SME).

Subsidiaries exemption (except large listed) - if they are in a group which publishes consolidated “CSRD compliant” sustainability statements.

Draft XBRL Taxonomy available!

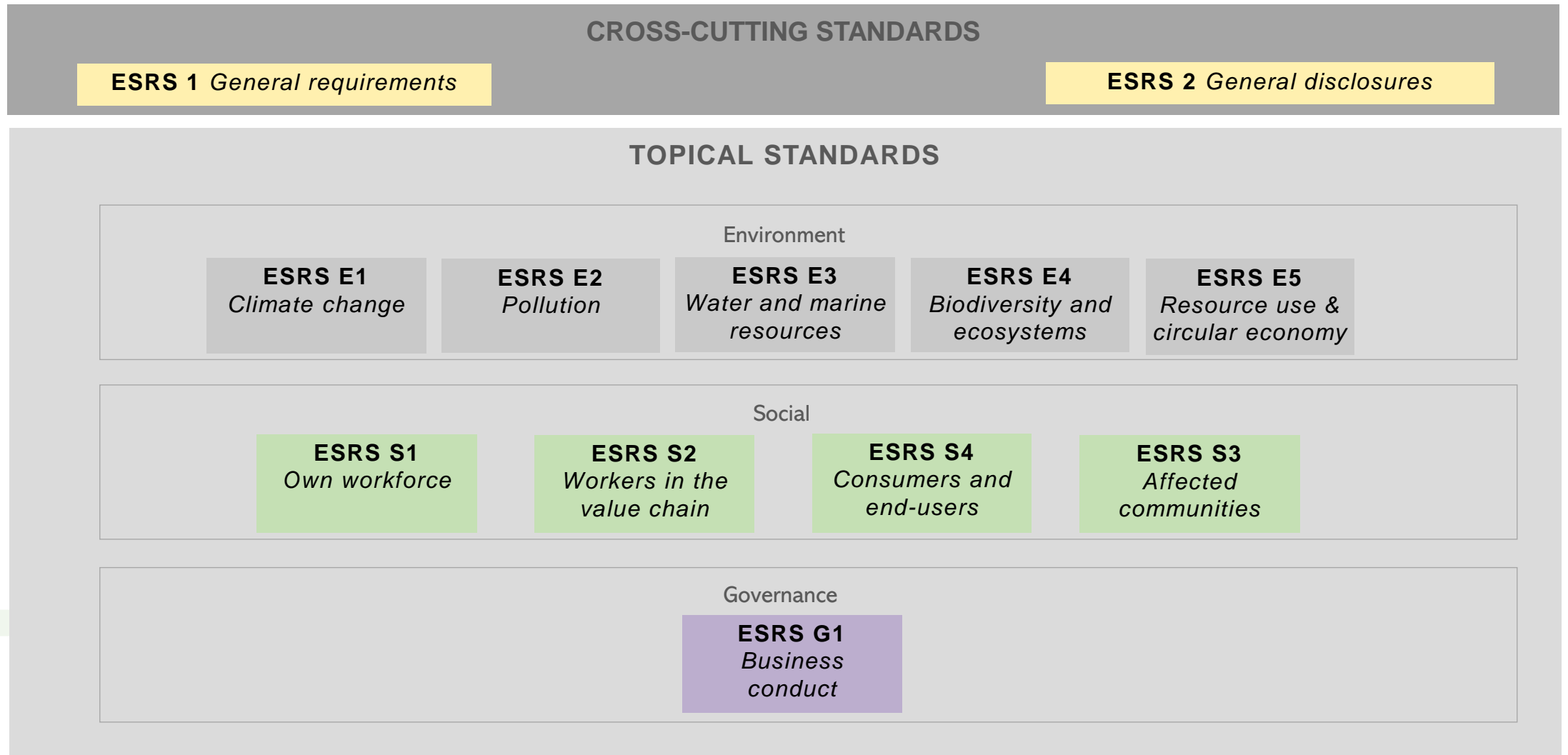
Timeline: Final XBRL Taxonomy to be handed over to EC/ESMA in Summer 2024





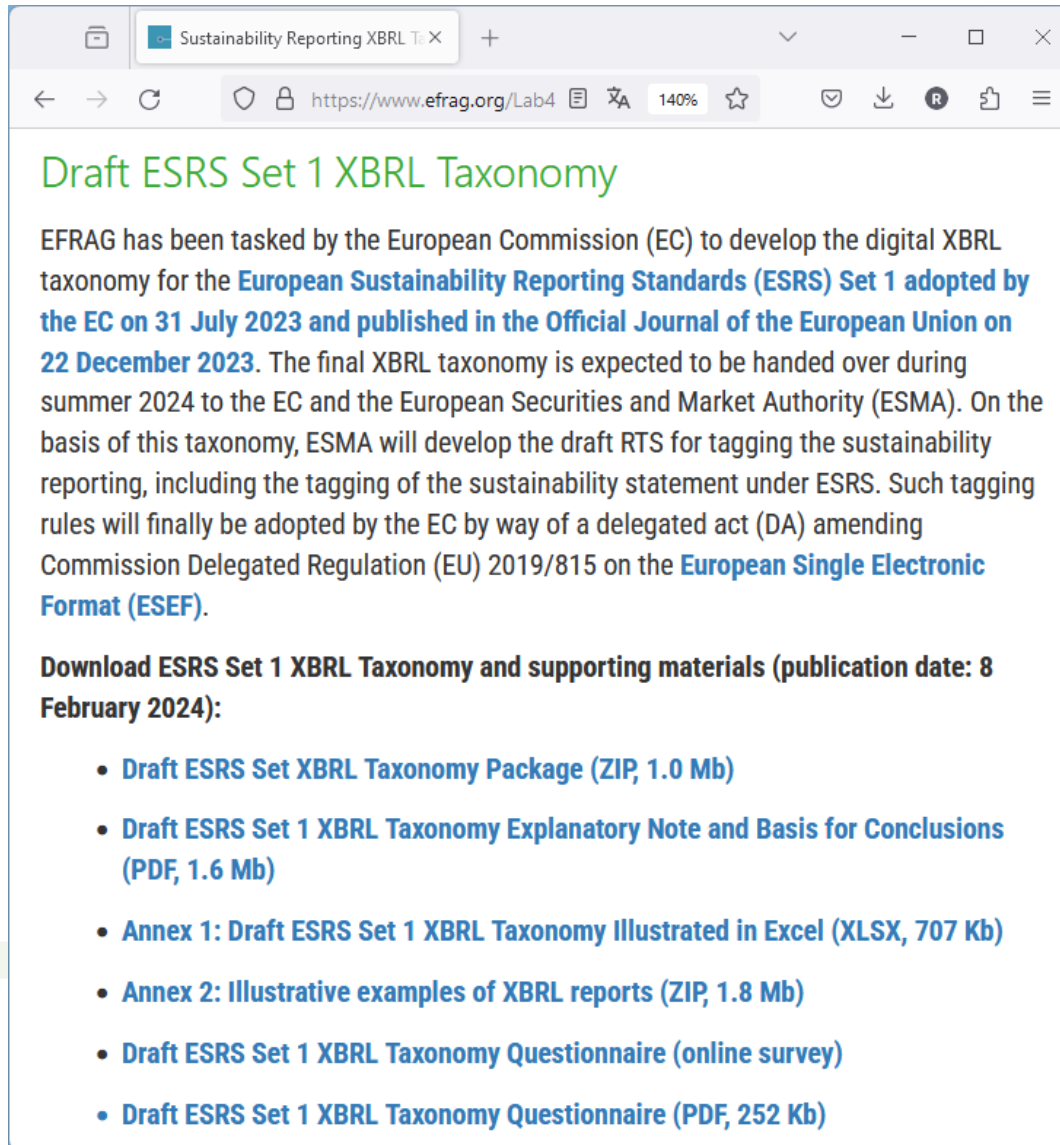
The ESRS Set 1 and its Digital XBRL Taxonomy

The “Set 1” ESRS Delegated Act has been adopted by the EC



- The ESRS Set 1 Draft XBRL Taxonomy has been issued on the 8 February 2024 on EFRAG's webpage.
- Additionally, a Draft XBRL Taxonomy for **Article 8 disclosures** has been issued for consultation as well.
- The consultation on the taxonomy itself is accompanied by an “**Explanatory Note & Basis for Conclusions**” document, including *illustrations of application instructions (IAI)*.
- Two **non-authoritative accompanying documents** have been provided as appendices to the consultation in order to allow for a more informed response:
 - The XBRL taxonomy illustrated in Excel
 - Illustrative Examples of tagged ESRS reports.
- **The consultation has been closed**, 50 responses have been provided and ~400 individual comments. The secretariat has presented a first assessment of the comments on the 22 April 2024 SR TEG meeting.



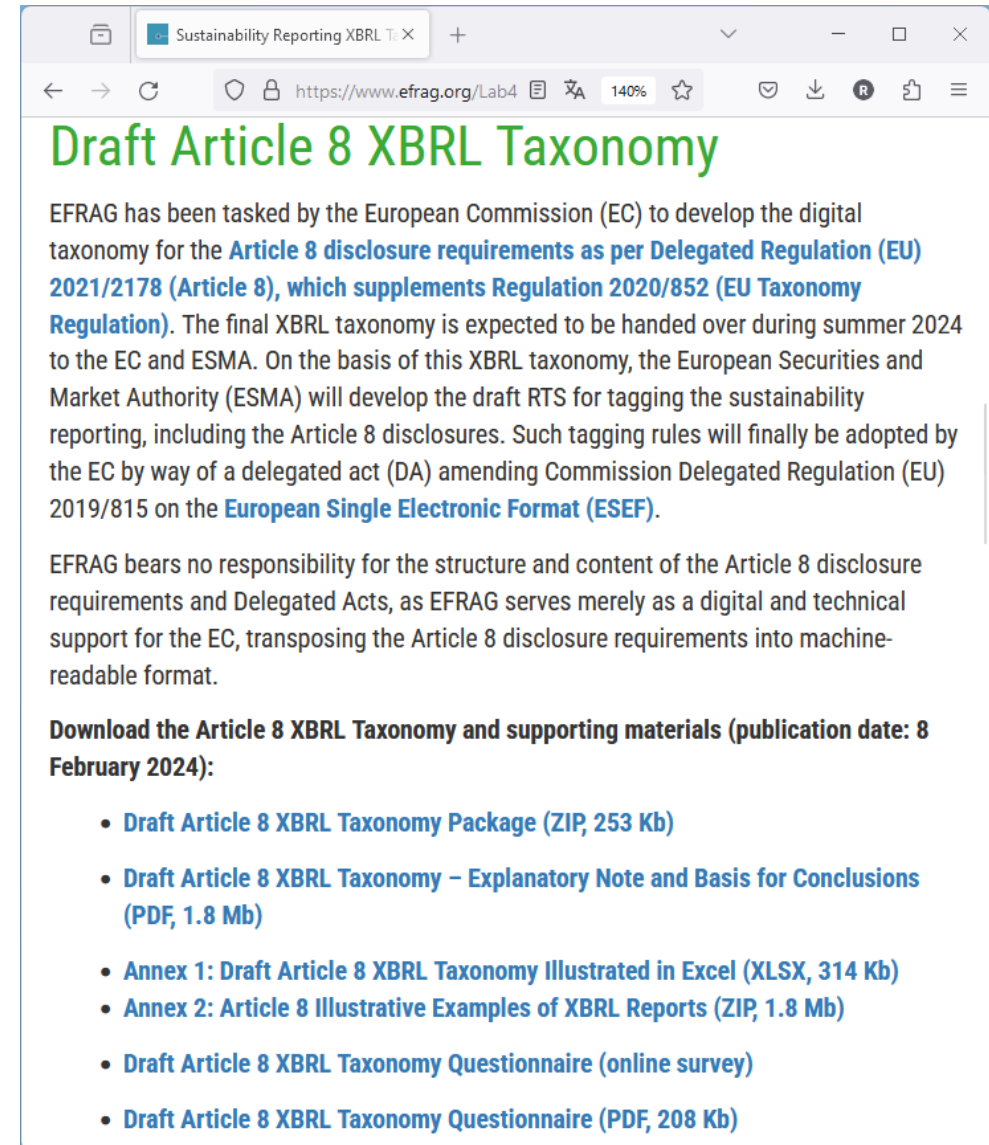


Draft ESRS Set 1 XBRL Taxonomy

EFRAG has been tasked by the European Commission (EC) to develop the digital XBRL taxonomy for the **European Sustainability Reporting Standards (ESRS) Set 1 adopted by the EC on 31 July 2023 and published in the Official Journal of the European Union on 22 December 2023**. The final XBRL taxonomy is expected to be handed over during summer 2024 to the EC and the European Securities and Market Authority (ESMA). On the basis of this taxonomy, ESMA will develop the draft RTS for tagging the sustainability reporting, including the tagging of the sustainability statement under ESRS. Such tagging rules will finally be adopted by the EC by way of a delegated act (DA) amending Commission Delegated Regulation (EU) 2019/815 on the **European Single Electronic Format (ESEF)**.

Download ESRS Set 1 XBRL Taxonomy and supporting materials (publication date: 8 February 2024):

- [Draft ESRS Set XBRL Taxonomy Package \(ZIP, 1.0 Mb\)](#)
- [Draft ESRS Set 1 XBRL Taxonomy Explanatory Note and Basis for Conclusions \(PDF, 1.6 Mb\)](#)
- [Annex 1: Draft ESRS Set 1 XBRL Taxonomy Illustrated in Excel \(XLSX, 707 Kb\)](#)
- [Annex 2: Illustrative examples of XBRL reports \(ZIP, 1.8 Mb\)](#)
- [Draft ESRS Set 1 XBRL Taxonomy Questionnaire \(online survey\)](#)
- [Draft ESRS Set 1 XBRL Taxonomy Questionnaire \(PDF, 252 Kb\)](#)



Draft Article 8 XBRL Taxonomy

EFRAG has been tasked by the European Commission (EC) to develop the digital taxonomy for the **Article 8 disclosure requirements as per Delegated Regulation (EU) 2021/2178 (Article 8), which supplements Regulation 2020/852 (EU Taxonomy Regulation)**. The final XBRL taxonomy is expected to be handed over during summer 2024 to the EC and ESMA. On the basis of this XBRL taxonomy, the European Securities and Market Authority (ESMA) will develop the draft RTS for tagging the sustainability reporting, including the Article 8 disclosures. Such tagging rules will finally be adopted by the EC by way of a delegated act (DA) amending Commission Delegated Regulation (EU) 2019/815 on the **European Single Electronic Format (ESEF)**.

EFRAG bears no responsibility for the structure and content of the Article 8 disclosure requirements and Delegated Acts, as EFRAG serves merely as a digital and technical support for the EC, transposing the Article 8 disclosure requirements into machine-readable format.

Download the Article 8 XBRL Taxonomy and supporting materials (publication date: 8 February 2024):

- [Draft Article 8 XBRL Taxonomy Package \(ZIP, 253 Kb\)](#)
- [Draft Article 8 XBRL Taxonomy – Explanatory Note and Basis for Conclusions \(PDF, 1.8 Mb\)](#)
- [Annex 1: Draft Article 8 XBRL Taxonomy Illustrated in Excel \(XLSX, 314 Kb\)](#)
- [Annex 2: Article 8 Illustrative Examples of XBRL Reports \(ZIP, 1.8 Mb\)](#)
- [Draft Article 8 XBRL Taxonomy Questionnaire \(online survey\)](#)
- [Draft Article 8 XBRL Taxonomy Questionnaire \(PDF, 208 Kb\)](#)

Recordings are available



<https://www.youtube.com/watch?v=-fG08QtNF7E>

The Draft ESRS Set 1 XBRL Taxonomy

DTS Properties

Property	Value
label	Water consumption
namespace	https://xbrl.efrag.org/taxonomy/draft-esrs/2023-07
name	WaterConsumption
QName	esrs:WaterConsumption
id	esrs:WaterConsumption
abstract	false
type	dtr-types:volumeItem
subst grp	xbrl:item
period typ	duration
references	ESRS E3 28 a E3-4
arcrole	http://www.xbrl.org/2003/arcrole/parent-child
preferred	http://www.xbrl.org/2003/role/totalLabel
order	10.0
priority	0
from	esrs:WaterConsumptionAdditionalBreakdownsLine

Presentation

Presentation Relationships	Pref. Label	Type	References
[302810] E2.IRO-1 Description of processes to identify and assess material pollution-related im			
[303010] E3-1 Policies related to water and marine resources			
[303020] E3-2 Actions and resources related to water and marine resources			
[303030] E3-3 Targets related to water and marine resources			
[303040] E3-4 Water consumption			
Disclosure of information about water consumption performance related to material impa		TextBlock	ESRS E3 26 E3-4
Total water consumption	totalLabel	Volume	ESRS E3 28 a E3-4
Total water recycled and reused	totalLabel	Volume	ESRS E3 28 c E3-4, Commission Del
Total water stored	totalLabel	Volume	ESRS E3 28 d E3-4
Changes in water storage		Volume	ESRS E3 28 d E3-4
Disclosure of contextual information related to water consumption, water recycled and		TextBlock	ESRS E3 28 e E3-4
Data sources (water consumption)		EnumerationSet	ESRS E3 28 e E3-4
Data sources (water recycled and reused)		EnumerationSet	ESRS E3 28 e E3-4
Data sources (water stored)		EnumerationSet	ESRS E3 28 e E3-4
Percentage of data sourced from direct measurement (water consumption)		Percent	ESRS E3 29 E3-4
Percentage of data from sampling and extrapolation (water consumption)		Percent	ESRS E3 29 E3-4
Percentage of data from best estimates (water consumption)		Percent	ESRS E3 29 E3-4
Water intensity (total water consumption per net revenue)		Decimal	ESRS E3 29 E3-4, Commission Deleg
Disclosure of additional water intensity ratio [text block]		TextBlock	ESRS E3 AR 31 E3-4
Water withdrawals		Volume	ESRS E3 AR 32 E3-4
Water discharges		Volume	ESRS E3 AR 32 E3-4
Water consumption - additional breakdowns [abstract]		String	
Water consumption - additional breakdowns [table]		Table	
Operating segment [typed axis]		Axis	
Sectors and economic activities [axis]		Axis	
Total sectors and economic activities / NA [member]		verboselal	Domain
Water consumption - additional breakdowns [line items]		String	
Total water consumption	totalLabel	Volume	ESRS E3 28 a E3-4
Total water recycled and reused	totalLabel	Volume	ESRS E3 28 c E3-4, Commission Del
Total water stored	totalLabel	Volume	ESRS E3 28 d E3-4
Changes in water storage		Volume	ESRS E3 28 d E3-4
Water intensity (total water consumption per net revenue)		Decimal	ESRS E3 29 E3-4, Commission Deleg
Disclosure of additional water intensity ratio [text block]		TextBlock	ESRS E3 AR 31 E3-4
Water withdrawals		Volume	ESRS E3 AR 32 E3-4
Water discharges		Volume	ESRS E3 AR 32 E3-4

Id	Role	Label en	Technical Name	Abstract	Type	Period	Substit	References
1917	[303040] E3-4 Water consumption	Disclosure of information about water consumpt	esrs:DisclosureOfInfor	False	textBlock	Duration	Item	Name: ESRS; Number: E3; Paragraph: 26; Section:
1918	[303040] E3-4 Water consumption	Total water consumption	esrs:WaterConsumptio	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1919	[303040] E3-4 Water consumption	Total water consumption in areas of high-w	esrs:WaterConsumptio	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1920	[303040] E3-4 Water consumption	Total water consumption in areas of high-w	esrs:WaterConsumptio	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1921	[303040] E3-4 Water consumption	Total water recycled and reused	esrs:WaterRecycledAnc	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1922	[303040] E3-4 Water consumption	Total water stored	esrs:WaterStored	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1923	[303040] E3-4 Water consumption	Changes in water storage	esrs:ChangesInWaterSt	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1924	[303040] E3-4 Water consumption	Disclosure of contextual information related to	esrs:DisclosureOfConte	False	textBlock	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1925	[303040] E3-4 Water consumption	Data sources (water consumption)	esrs:DataSourcesWater	False	enumerat	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1926	[303040] E3-4 Water consumption	Data sources (water recycled and reused)	esrs:DataSourcesWater	False	enumerat	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1927	[303040] E3-4 Water consumption	Data sources (water stored)	esrs:DataSourcesWater	False	enumerat	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1928	[303040] E3-4 Water consumption	Percentage of data sourced from direct meas	esrs:PercentageOfData	False	percent	Duration	Item	Name: ESRS; Number: E3; Paragraph: 29; Section:
1929	[303040] E3-4 Water consumption	Percentage of data from sampling and extrap	esrs:PercentageOfData	False	percent	Duration	Item	Name: ESRS; Number: E3; Paragraph: 29; Section:
1930	[303040] E3-4 Water consumption	Percentage of data from best estimates (wate	esrs:PercentageOfData	False	percent	Duration	Item	Name: ESRS; Number: E3; Paragraph: 29; Section:
1931	[303040] E3-4 Water consumption	Water intensity (total water consumption per n	esrs:WaterIntensityTot	False	decimal	Duration	Item	Name: ESRS; Number: E3; Paragraph: 29; Section:
1932	[303040] E3-4 Water consumption	Disclosure of additional water intensity ratio	esrs:DisclosureOfAddit	False	textBlock	Duration	Item	Name: ESRS; Number: E3; Paragraph: AR 31; Sect
1933	[303040] E3-4 Water consumption	Water withdrawals	esrs:WaterWithdrawals	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: AR 32; Sect
1934	[303040] E3-4 Water consumption	Water discharges	esrs:WaterDischarges	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: AR 32; Sect
1935	[303040] E3-4 Water consumption	Water consumption - additional breakdowns	esrs:WaterConsumptio	True	string	Duration	Item	
1936	[303040] E3-4 Water consumption	Water consumption - additional breakdowns	esrs:WaterConsumptio	True	string	Duration	Hypercu	
1937	[303040] E3-4 Water consumption	Operating segment [typed axis]	esrs:OperatingSegment	True	string	Duration	Dimension	
1938	[303040] E3-4 Water consumption	Sectors and economic activities [axis]	esrs:SectorsAndEconon	True	string	Duration	Dimension	
1939	[303040] E3-4 Water consumption	Total sectors and economic activities / NA	esrs:SectorsAndEconon	True	domain	Duration	Item	
1940	[303040] E3-4 Water consumption	Water consumption - additional breakdowns	esrs:WaterConsumptio	True	string	Duration	Item	
1941	[303040] E3-4 Water consumption	Total water consumption	esrs:WaterConsumptio	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1942	[303040] E3-4 Water consumption	Total water consumption in areas of water	esrs:WaterConsumptio	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1943	[303040] E3-4 Water consumption	Total water consumption in areas of high	esrs:WaterConsumptio	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1944	[303040] E3-4 Water consumption	Total water recycled and reused	esrs:WaterRecycledAnc	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1945	[303040] E3-4 Water consumption	Total water stored	esrs:WaterStored	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1946	[303040] E3-4 Water consumption	Changes in water storage	esrs:ChangesInWaterSt	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1947	[303040] E3-4 Water consumption	Water intensity (total water consumption pe	esrs:WaterIntensityTot	False	decimal	Duration	Item	Name: ESRS; Number: E3; Paragraph: 29; Section:
1948	[303040] E3-4 Water consumption	Disclosure of additional water intensity ratio	esrs:DisclosureOfAddit	False	textBlock	Duration	Item	Name: ESRS; Number: E3; Paragraph: AR 31; Sect

Appendix: Illustrative Examples of Tagged ESRS XBRL Reports

Inline Viewer - Report

file:///C:/Users/richard.boessen/Downloads/Annex-2-Draft-ESRS-Set1 90%

Inline Viewer Report

Highlight ? XBRL Elements

Fact Properties

Concept

- (esrs) Energy consumption from fossil sources

Dimensions

Date 1 Jan 2025 to 31 Dec 2025

Fact Value 3,300,000.00 utr.MWh

Accuracy 2 (hundredths)

Change No prior fact in this report

Entity [LEI] efrag

Concept esrs:Energy...

< 1 of 1 >

Validation

No issues

References

ESRS

Name	ESRS
Number	E1
Paragraph	37
Subparagraph	a
Section	E1-5

Commission Delegated Regulation (EU)

Commission Delegated Regulation (EU)

Calculations

[E1-5] Energy consumption and mix

Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia curae; Quisque vehicula in massa quis convallis. In hac habitasse platea dictumst.

Table 1 Energy consumption and mix (in GWh)

	2025	2026
Total energy consumption	5100	4850
Total fossil energy consumption	3300	3000
Fuel consumption from coal and coal products	850	550
Fuel consumption from crude oil and petroleum products	360	320
Fuel consumption from natural gas	900	760
Fuel consumption from other fossil sources	540	540
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	850	830
Share of fossil sources in total energy consumption	64.71%	61.86%
Consumption from nuclear sources	600	550
Share of consumption from nuclear sources in total energy consumption	11.76%	11.34%
Total renewable energy consumption	1200	1300
Fuel consumption from renewable sources	200	250
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	450	450
Consumption of self-generated non-fuel renewable energy	550	600
Share of renewable sources in total energy consumption	23.57%	26.8%
Non-renewable energy production	2400	2250
Renewable energy production	1000	1100
Total energy consumption from activities in high climate impact sectors	1300	1200
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors	5.26	5.11

Ut vel cursus ex. Ut ipsum metus, rutrum nec dui sit amet, pellentesque hendrerit ipsum. Suspendisse tristique vestibulum enim, sit amet interdum lacus tincidunt id. Nulla condimentum aliquam elit pretium rhoncus.

Pellentesque egestas, metus vitae hendrerit dapibus, turpis odio condimentum metus, eu vulpate augue arcu et eros. Fusce sit amet facilisis nibh. Etiam in aliquam libero. Quisque at interdum justo, et dictum donec. In id amet seditione quis in aliquam con. Net revenue in €0,000 EUR. Net revenue from activities

Inline Viewer - Report

file:///C:/Users/richard.boessen/Downloads/Annex-2-Draft-ESRS-Set1-illustrative 90%

Inline Viewer Report

Highlight ? XBRL Elements

Fact Properties

Description of key characteristics of employees in own workforce [text block]

Number of employees in countries with 50 or more employees representing at least 10% of total number of employees, at end of period

Concept

- (esrs) Number of employees in countries with 50 or more employees representing at least 10% of total number of employees, at end of period

Dimensions

Country [axis]

Andorra

Date 31 Dec 2025

Fact Value € 110.0000

Accuracy 4

Change No prior fact in this report

Entity [LEI] efrag

Concept esrs:Nu...

< 1 of 1 >

Validation

No issues

[S1-6] Characteristics of undertaking's employees

Total number of employees (head count), at end of period is 250. Total number of employees (head count), during period is 260. Total number of employees who have left undertaking is 10. Percentage of employee turnover is 4%. Etiam eleifend ante eros, non rhoncus elit sagittis eget. Vestibulum tincidunt du lorem, vel pharetra nunc ultrices eget. Integer lectus orci, lobortis ut feugiat viverra, ornare eget ex. Suspendisse eleifend nisl vel neque tincidunt tempus. Interdum et malesuada fames ac ante ipsum primis in faucibus.

Nunc non ullamcorper enim. Vestibulum venenatis pretium nisi at cursus. Nam a turpis non leo convallis maximus id quis magna. Praesent eget maximus lacus. Nullam sodales libero sed urna tincidunt, ut iaculis sem finibus. Phasellus at tristique tellus, eget gravida sem. Donec et feugiat arcu.

Table 2

Gender	2025	2026
Female	85	95
Male	108	110
Other	22	25
Not reported	15	20
Total	230	250

Suspendisse pellentesque consectetur sem eget sodalesque. Maecenas commodo tellus enim. Cras pretium ex eget turpis euismod cursus. Aliquam euismod viverra ex nec mattis. Praesent consectetur est id dolor luctus lacore. Nunc ornare eget quam et egestas.

Table 3

Country	2025	2026
Country A	110	115
Country B	60	70

Vivamus lacinia faucibus risus, nec semper urna pulvinar vel. Fusce vitae orci orci. Morbi sit amet purus quis lacus dignissim tempor. Pellentesque est lectus, mollis vitae gravida eget, ullamcorper a ipsum.

Table 4

	Female		Male		Other		Not disclosed		Total	
	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026
Number of employees	87	95	102	110	23	25	18	20	230	250
Number of permanent employees	65	70	57	60	20	20	14	14	156	164
Number of temporary employees	33	35	30	30	3	5	4	6	70	76
Number of non-guaranteed hours employees	10	10	14	18	0	0	0	0	24	28
Number of full-time employees	63	65	67	70	18	18	12	12	160	165



Implementation Methodology and Features of the Taxonomy

Transposition Example: ESRS 2 SBM-1

Narrative Disclosures

- L1 = Level 1
- L2 = Level 2
- L3 = Level 3



Disclosure Requirement SBM-1 – Strategy, business model and value chain

	Presentation Relationships	Ref. Label	Type	References	
38. The undertaking shall disclose the elements of its strategy that relate to or impact sustainability matters, its business model and its value chain.	[200710] ESRS2.SBM-1 Strategy, business model and value chain				L1
	Disclosure of elements of strategy that relate to or impact sustainability matters, business model and value chain [text block]		TextBlock	ESRS ESRS 2 38 SBM-1	L2
39. The objective of this Disclosure Requirement is to describe the key elements of the undertaking's general strategy that relate to or affect sustainability matters, and the key elements of the undertaking's business model and value chain, in order to provide an understanding of its exposure to impacts, risks and opportunities and where they originate.	Disclosure of information about key elements of general strategy that relate to or affect sustainability matters [text block]		TextBlock	ESRS ESRS 2 40 a i SBM-1	L3
	Description of significant groups of products and (or) services offered, including changes in reporting period (new/removed products and/or services)		TextBlock	ESRS ESRS 2 40 a ii SBM-1	L3
	Description of significant markets and (or) customer groups served, including changes in reporting period (new/removed markets and/or customer groups)		TextBlock	ESRS ESRS 2 40 a ii SBM-1	L3
40. The undertaking shall disclose the following information about the key elements of its general strategy that relate to or affect sustainability matters:	Total number of employees (head count), at end of period	totalLabel	Integer	ESRS S1 50 d ii S1-6, ESRS G1 AR 8 G	
	Total number of employees (head count), during period	totalLabel	Integer	ESRS S1 50 d ii S1-6, ESRS G1 AR 8 G	
(a) a description of:	Number of employees (head count) [abstract]		String		
i. significant groups of products and/or services offered, including changes in the reporting period (new/removed products and/or services);	Number of employees (head count) [table]		Table		Numerical/table
ii. significant markets and/or customer groups served, including changes in the reporting period (new/removed markets and/or customer groups);	Geographical area [typed axis]		Axis		
iii. headcount of employees by geographical areas; and	Number of employees (head count) [line items]		String		
iv. where applicable and material, products and services that are banned in certain markets;	Number of employees (head count), at end of period		Integer	ESRS S1 50 d ii S1-6, ESRS G1 AR 8 G	
	Number of employees (head count), during period		Integer	ESRS S1 50 d ii S1-6, ESRS G1 AR 8 G	
(b) a breakdown of total revenue, as included in its financial statements, by significant ESRS sectors. When the undertaking provides segment reporting as required by IFRS 8 Operating segments in its financial statements, this sector revenue information shall be, as far as possible, reconciled with IFRS 8 information;	Description of products and services that are banned in certain markets [text block]		TextBlock	ESRS ESRS 2 40 a iv SBM-1	L3
	Total revenue	totalLabel	Monetary	ESRS E1 AR 77 b E1-9, ESRS E1 AR 5:	
	Breakdown of revenue [abstract]		String		
(c) a list of the additional significant ESRS sectors beyond the ones reflected under paragraph 40(b), such as activities that give rise to intercompany revenues, in which the undertaking develops significant activities, or in which it is or may be connected to material impacts. The identification of these additional ESRS sectors shall be consistent with the way they have been considered by the undertaking when performing its materiality assessment and with the way it discloses material sector-specific information;	Breakdown of revenue [table]		Table		Numerical/table
	Operating segment [typed axis]		Axis		
	Sectors and economic activities [axis]		Axis		
	Total sectors and economic activities / NA [member]	totalLabel	Domain		
(d) where applicable, a statement indicating, together with the related revenues, that the undertaking is active in:	Breakdown of revenue [line items]		String		
i. the fossil fuel (coal, oil and gas) sector ⁴ , (i.e., it derives revenues from exploration, mining, extraction, production, processing, storage, refining or distribution, including transportation, storage and trade, of fossil fuels as defined in Article 2, point (62), of Regulation (EU) 2018/1999 of the European Parliament and the Council ⁵), including a disaggregation of revenues derived from coal, from oil and from gas, as well as the revenues derived from Taxonomy-aligned economic activities related to fossil gas as required under Article 9(7)(a) of Commission Delegated Regulation 2021/2178 ¹⁸ ; ii. chemicals production ⁶ , i.e., its activities fall under Division 20.2 of Annex 1 to Regulation (EC) No 1893/2006; iii. controversial weapons ⁷ (anti-personnel mines, cluster munitions, chemical weapons and biological weapons); and/or	Total revenue	totalLabel	Monetary	ESRS E1 AR 77 b E1-9, ESRS E1 AR 5:	
	List of additional significant ESRS sectors in which significant activities are developed or in which undertaking is or may be connected to		Enumeration	ESRS ESRS 2 40 c SBM-1	
	Undertaking is active in fossil fuel (coal, oil and gas) sector		Boolean	ESRS ESRS 2 40 d i SBM-1, Commis	
	Revenue from fossil fuel (coal, oil and gas) sector		Monetary	ESRS ESRS 2 40 d i SBM-1, Commis	
	Revenue from coal		Monetary	ESRS ESRS 2 40 d i SBM-1	
	Revenue from oil		Monetary	ESRS ESRS 2 40 d i SBM-1	
	Revenue from gas		Monetary	ESRS ESRS 2 40 d i SBM-1	
	Revenue from Taxonomy-aligned economic activities related to fossil gas		Monetary	ESRS ESRS 2 40 d i SBM-1	
iv. the cultivation and production of tobacco ²¹ ;	Undertaking is active in chemicals production		Boolean	ESRS ESRS 2 40 d ii SBM-1, Commis	
	Revenue from chemicals production		Monetary	ESRS ESRS 2 40 d ii SBM-1, Commis	
(e) its sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and relationships with stakeholders;	Undertaking is active in controversial weapons		Boolean	ESRS ESRS 2 40 d iii SBM-1, Commis	
	Revenue from controversial weapons		Monetary	ESRS ESRS 2 40 d iii SBM-1, Commis	
(f) an assessment of its current significant products and/or services, and significant markets and customer groups, in relation to its sustainability-related goals; and	Undertaking is active in cultivation and production of tobacco		Boolean	ESRS ESRS 2 40 d iv SBM-1, Commis	
	Revenue from cultivation and production of tobacco		Monetary	ESRS ESRS 2 40 d iv SBM-1, Commis	
(g) the elements of the undertaking's strategy that relate to or impact sustainability matters, including the main challenges ahead, critical solutions or projects to be put in place, when relevant for sustainability reporting.	Description of sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas		TextBlock	ESRS ESRS 2 40 e SBM-1	L3
41. If the undertaking is based in an EU Member State that allows for an exemption from the disclosure of the information referred to in Article 18, paragraph 1, sub-point (a) of Directive 2013/34/EU ⁹ , and if the undertaking has made use of that exemption, it may omit the breakdown of revenue by significant ESRS sector required by paragraph 40(b). In this case the undertaking shall nevertheless disclose the list of ESRS sectors that are significant for the undertaking.	Disclosure of assessment of current significant products and (or) services, and significant markets and customer groups, in relation to sust.		TextBlock	ESRS ESRS 2 40 f SBM-1	L3
	Disclosure of elements of strategy that relate to or impact sustainability matters [text block]		TextBlock	ESRS ESRS 2 40 g SBM-1	L3
	List of ESRS sectors that are significant for undertaking when omitting breakdown of revenue by significant ESRS sector		EnumerationSet	ESRS ESRS 2 41 SBM-1	
42. The undertaking shall disclose a description of its business model and value chain, including:	Description of business model and value chain [text block]		TextBlock	ESRS ESRS 2 42 SBM-1	L2
(a) its inputs and its approach to gathering, developing and securing those inputs;	Description of inputs and approach to gathering, developing and securing inputs [text block]		TextBlock	ESRS ESRS 2 42 a SBM-1	L3
(b) its outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders; and	Description of outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders [text block]		TextBlock	ESRS ESRS 2 42 b SBM-1	L3
(c) the main features of its upstream and downstream value chain and the undertaking's position in its value chain, including a description of the main business actors (such as key suppliers, customers, distribution channels and end-users) and their relationship to the undertaking. When the undertaking has multiple value chains, the disclosure shall cover the key value chains.	Description of main features of upstream and downstream value chain and undertaking's position in value chain [text block]		TextBlock	ESRS ESRS 2 42 c SBM-1	L3

Illustration of the narrative Tagging Hierarchy

Human-readable report

Nested narrative tagging

<p>Disclosure on Market Position, strategy that relates to impact of sustainability related matters, our value chain and our business model The following disclosures summarize our market position as well as our value chain and business model.</p>	<p>ESRS 2 SBM-1 Paragraph 38 [text block]</p>										
<p>Description of Market Position and strategy Lorem ipsum dolor sit amet, consectetur adipiscing elit. Maecenas porttitor congue massa. Fusce posuere, magna sed pulvinar ultricies, purus lectus malesuada libero, sit amet commodo magna eros quis urna.</p>	<p>Paragraph 40 [text block]</p>										
<p>Our products and services Our markets and customer groups served, consectetur adipiscing elit. Maecenas porttitor congue massa. Fusce posuere, magna sed pulvinar ultricies, purus lectus malesuada libero, sit amet commodo magna eros No products and services are under a ban in any of the markets.</p>	<p>Paragraph 40 a) i) [text block]</p>										
<p>Employees The group has 721 employees in Germany, 1758 in Spain and 29 in Italy.</p> <p>Revenue by ESRS sectors:</p> <table border="1" data-bbox="267 768 996 878"> <thead> <tr> <th>Sector</th> <th>Revenue as of 31.12 in m €</th> </tr> </thead> <tbody> <tr> <td>A</td> <td>670943</td> </tr> <tr> <td>B</td> <td>3984293</td> </tr> <tr> <td>C</td> <td>586945</td> </tr> <tr> <td>Total</td> <td>45879231</td> </tr> </tbody> </table>	Sector	Revenue as of 31.12 in m €	A	670943	B	3984293	C	586945	Total	45879231	
Sector	Revenue as of 31.12 in m €										
A	670943										
B	3984293										
C	586945										
Total	45879231										
<p>Description of Significant Customers Lorem ipsum dolor sit amet, consectetur adipiscing elit. Maecenas porttitor congue massa. Fusce posuere, magna sed pulvinar ultricies, purus lectus malesuada libero, sit amet commodo magna eros quis urna.</p>	<p>Paragraph 40 a) ii) [text block]</p>										
<p>Entity specific additional information might be included here in the narrative text. Proin nec augue. Quisque aliquam tempor magna. Pellentesque habitant morbi tristique senectus et netus et malesuada fames ac turpis egestas.</p>	<p>Other additional disclosure not separately and additionally tagged but captured in the parent tag</p>										
<p>Goals related to our products and services regarding sustainability related targets Lorem ipsum dolor sit amet, consectetur adipiscing elit. Maecenas porttitor congue massa. Fusce posuere, magna sed pulvinar ultricies, purus lectus malesuada libero, sit amet commodo magna eros quis urna.</p>	<p>Paragraph 40 e) [text block]</p>										
<p>Description of value chain and our business model Nunc viverra imperdiet enim. Fusce est. Vivamus a tellus.</p> <p>Pellentesque habitant morbi tristique senectus et netus et malesuada fames ac turpis egestas. Proin pharetra nonummy pede. Mauris et orci.</p>	<p>Paragraph 42 [text block]</p>										

EFRAG implemented two additional element types into the taxonomy (also called Categorical Elements)

Booleans

Corresponds to a ‘yes’ or ‘no’ (true or false) answer.

Simple Boolean: reflecting the detailed requirements within a DR associated with the use of ‘whether’ [‘The undertaking shall specifically disclose whether it has adopted (...) sustainable land/agriculture practices or policies’]

Narrative (or Conditional) Boolean: reflecting the detailed requirements within a DR that requires a positive or negative confirmation [i.e., ‘If no such incidents have occurred, the undertaking shall state this’]

Technical Boolean: connecting different detailed requirements. The creation of a technical Boolean facilitates the search filter associated with relevant information [i.e., ‘The undertaking shall specify actions and resources in relation to areas at water risk, including areas of high-water stress’]

Enumerations

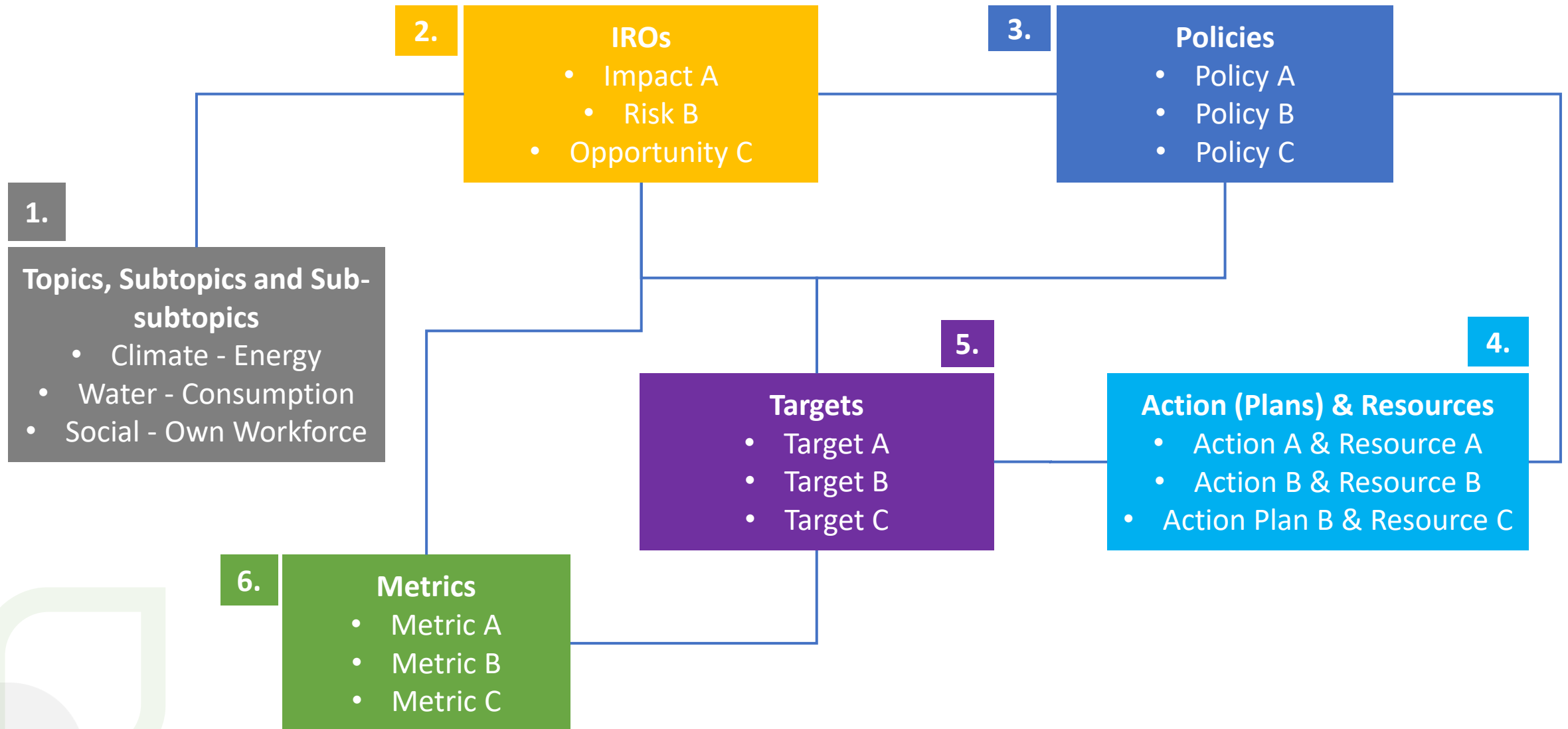
The enumeration is a predefined list (like a ‘drop-down menu’) created in the taxonomy that will facilitate the option to be selected from this list of items by choosing the most appropriate element (single choice) or more elements (multiple choices).



Regarding the enumeration, this data type element responds to a particular structure of the DR that can be easily converted into a list of elements to be selected by the preparers (i.e., list of topics, subtopics and sub-subtopics pursuant to AR 16 ESRS 1).

- ESRS 2 defines related concepts of **Impacts, Risks and Opportunities (IROs)** and Policies, Actions (including resources), Targets and Metrics which **address** the IROs.
- Even if **IROs are entity-specific and result from the undertaking's materiality assessment**, they are closely linked to the sustainability matters and pre-defined ESRS topics and subtopics of Appendix A of ESRS 1 paragraph AR 16.
- EFRAG has implemented **relationships** between IROs, Policies, Targets and Actions in the ESRS XBRL taxonomy using **explicit dimensions in an enumeration element** (link between IROs and topics) and **typed dimensions for the link between IROs and Policies, Targets, Actions and Metrics**.
- However, the typed dimension link is **not implemented with a strict foreign-key relationship** since this would not provide flexibility when a policy is not directly linked to a single IRO or requires very complex mapping tables as part of the Inline XBRL report.
- Instead, EFRAG decided to implement **'soft-links'** between those entities implemented as typed dimensions by using string elements that can contain the identifiers or names of related IROs, Policies, Targets, etc.

Relationships of IROs & Policies, Actions, Targets and Metrics



Entity-specific and additional disclosures

- Starting with the materiality assessment, IROs, policies, targets, and actions (as of ESRS 2 MDR) are implemented as **typed dimensions**. Typed dimensions provide a **simple and cost-effective way of tagging entity-specific disaggregation's** of XBRL facts.
- XBRL elements for ESRS 2 MDR on Metrics enable a simple and flexible way of tagging **quantitative metrics that are entity-specific** or stemming from other legislations and generally accepted sustainability frameworks. A similar approach has been implemented for the ESRS 2 MDR Targets.
- A textblock XBRL element “Other disclosures” in combination with a typed dimension and an enumeration (drop-down) for subtopics (including “Other topic XYZ”) provides a powerful way of tagging “other” narrative information with a semantic meaning.

```

1 <xbrli:context id="fact-context-1">
2   <xbrli:entity>
3     <xbrli:identifier scheme="http://standards.iso.org/iso/17442">efrag</xbrli:identifier>
4   </xbrli:entity>
5   <xbrli:period>
6     <xbrli:startDate>2024-01-01</xbrli:startDate>
7     <xbrli:endDate>2024-12-31</xbrli:endDate>
8   </xbrli:period>
9   <xbrli:scenario>
10    <xbrldi:typedMember dimension="esrs:IdentifierOfTargetTypedAxis">
11      <esrs:TYP>70% reduction of water pollution by 2030</esrs:TYP>
12    </xbrldi:typedMember>
13    <xbrldi:explicitMember dimension="esrs:TopicalESRSAxis">esrs:ESRSE2PollutionMember</xbrldi:explicitMember>
14  </xbrli:scenario>
15 </xbrli:context>
  
```

[201512] ESRS2.MDR-M.1 Minimum disclosure requirement - Metrics MDR-M - additional or entity specific metrics - general	
Minimum disclosure requirement - Metrics - additional or entity specific metrics - general [abstract]	
Minimum disclosure requirement - Metrics - additional or entity specific metrics [abstract]	
Minimum disclosure requirement - Metrics - additional or entity specific metrics [table]	
Minimum disclosure requirement - Metrics - additional or entity specific metrics [line items]	
Description of metric used to evaluate performance and effectiveness, in relation to material impact, risk or opportunity...	ESRS.ESRS 2.75.MDR-M
Name or identifier of related impacts, risks and opportunities	ESRS.ESRS 2.46.SBM-3
Type of ESRS topic	ESRS.ESRS 1.AR 16
Type of ESRS sub-topic	ESRS.ESRS 1.AR 16
Quantitative metric (absolute value)	ESRS.ESRS 2.75.MDR-M
Quantitative metric (percentage)	ESRS.ESRS 2.75.MDR-M
Disclosure of methodologies and significant assumptions behind metric [text block]	ESRS.ESRS 2.77(a).MDR-M
Measurement of quantitative metric is validated by external body other than assurance provider	ESRS.ESRS 2.77(b).MDR-M
Type of external body other than assurance provider that provides validation [text block]	ESRS.ESRS 2.77(b).MDR-M
Name and reference to other legislation or generally accepted sustainability reporting standards and frameworks	ESRS.ESRS 1.114

[601010] Other material and (or) entity-specific information - general	
Other material and (or) entity-specific information - general [abstract]	
Disclosure of other material and (or) entity-specific information to enable users understand undertaking's sustainability-relate...	ESRS.ESRS 1.11
Other material and (or) entity-specific information [abstract]	
Other material and (or) entity-specific information [table]	
Identifier of impact, risk and opportunity [typed axis]	
Other material and (or) entity-specific information [line items]	
Name or identifier of impact, risk and opportunity	ESRS.ESRS 2.46.SBM-3
Disclosure of other material and (or) entity-specific information [text block]	ESRS.ESRS 1.11
Type of ESRS sub-topic	ESRS.ESRS 1.AR 16
Name and reference to other legislation or generally accepted sustainability reporting standards and frameworks	ESRS.ESRS 1.114

Validation rules implemented in the XBRL Taxonomy

Validation Rule	Unsatisfied message	xsi:nil fact accepted	Severity
EU Datapoints	No tag found for {label} ({qname}). According to ESRS 1 paragraph 35, undertakings shall always disclose the information datapoint that derives from other EU legislation listed in Appendix B of ESRS 2.	Yes	ERROR
Outside MA (always to be disclosed)	No tag found for '{label}' ({qname}). According to ESRS 1, paragraph 29, undertakings shall always disclose the information required by ESRS 2 General Disclosures and the Disclosure Requirements in topical ESRS related to the Disclosure Requirement IRO-1. Phase-in provisions in accordance with Appendix C of ESRS 1 might be applied.	No	WARNING
Non-material metrics	According to ESRS 1, paragraph 34(b), the following metric {label} ({qname}) is not tagged in the report and is therefore deemed to be not material. Phase-in provisions in accordance with Appendix C of ESRS 1 might be applied.	Yes	OK



Summary of the proposed changes currently being considered by the EFRAG Secretariat

Disclaimer: all the proposed changes presented hereinafter are subject to be approved by the EFRAG SRB

Number of responses by country and type of stakeholder

	America	Asia	Austria	Belgium	Denmark	Estonia	Europe	France	Germany	Italy	Netherlands	Spain	Sweden	UK	Total
Assurance provider			1	1*			1	1	2*						6
Consultant		1					2	1	1	1		1			7
Standard setter				1	2	1		1	1		1		1		8
Preparer				1			1	3	3			2			10
Software vendor	1							1	1	2					5
User	2						1*	2							5
XBRL expert	1			1									2	2	6
Other								1	1			1			3
Total	4	1	1	4	2	1	6	9	9	3	1	4	3	2	50

* Manual reclassification

Do you agree that the digital Draft ESRS Set 1 XBRL Taxonomy adequately represents the ESRS disclosure requirements?

85% Yes

15% No

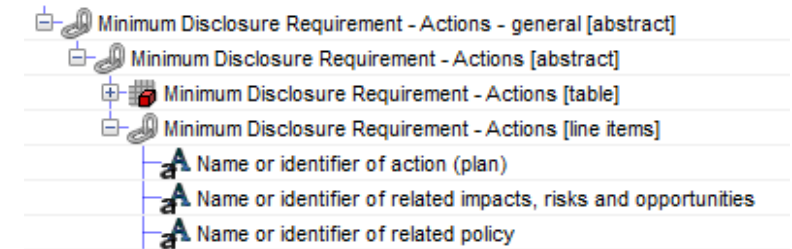
Particularly appreciated were...

- the re-use of XBRL elements to avoid double-tagging,
- the implementation of semi-narrative elements,
- the avoidance of taxonomy extensions for the tagging of ‘other’ disclosures.

Particularly controversial was instead the choice of introducing open hypercubes.

Proposals for changing the dimensional modelling

- Splitting the elements for “Name or identifier of related [...]” and introducing a dedicated datatype for the ID elements (e.g. *linkingIdItemType* based on string). This will allow a validation rule as well, to ensure consistent IDs are used.



- The dimensional modelling of ESRS 2 MDR related tags will be streamlined in order to avoid that facts being grouped with a typed dimension could be tagged with an additional topical explicit dimension.

- The pros and cons of *open vs closed* hypercubes:

- ✓ Flexibility when tagging
- ✓ “Simpler” taxonomy, with less hypercubes.
- ✓ Complicated requirements (ESRS 1) and optional typed dimensions are well implemented.
- ✗ Dimensions might be confused/wrongly applied
- ✗ Uncertain behavior of software.

- ✓ All possible dimensions are prescribed, “best practice”.
- ✗ Dimension combinations not defined will require XBRL extension taxonomies.
- ✗ Many technical hypercubes need to be included to implement default typed dimensions.
- ✗ Presentation Linkbase will diverge from Definition Linkbase.

Considerations on the *xsi:nil* attribute for „not material“

- The EFRAG Secretariat suggested in the explanatory note to tag non-material elements with the *xsi:nil* attribute.
- Several respondents proposed to use an explicit dimensions instead of abusing this feature.
- This has the advantage of having more explicit information on the materiality, and even provides the option to have different options like “*Not material (below materiality threshold)*”, “*Not material (not applicable)*” or “*Not stated (phasing-in)*”.
- A technical hypercube could be introduced in the taxonomy to implement it for every non-abstract element.
- However, this would not allow to tag a specific dimension combination, compared to the *xsi:nil* attribute, unless open hypercubes are used in the taxonomy.

Example „Not material“ hypercube from XBRL International

Dimension Relationships		Arcrole	Context	Close	Usabl
[099] Codes & lists					
Countries					
TargetType					
Units [ee]					
Reportable Items					
Pre-defined sources					
Age group [axis]					
Reason item not reported [axis]					
Not material [member]					
		dimension-default			
[101] Room for nil					
All reportable Items [abstract]					
Items not reported with reasons [table]					
		all	segmen	true	
Reason item not reported [axis]					
		hypercube-dimension			
All reasons [domain]					
		dimension-domain			true
Not relevant [member]					
		domain-member			true
Not stated [member]					
		domain-member			true
Not material [member]					
		domain-member			true
Green House Gas Emissions [abstract]					
Green House Gas Emissions (Scope 1)					
		domain-member			true
Green House Gas Emissions (Scope 2)					
		domain-member			true
Carbon Offset					
		domain-member			true
Emissions reduction progress report					
Emissions are lower than last year					
		domain-member			true
Report target type					
		domain-member			true
Description of Scope 1 progress					
Description of progress against target					
		domain-member			true
Description of Scope 2 progress					
		domain-member			true
Description of Scope 3 progress					
		domain-member			true
Description Of Emissions Increase Risks					
		domain-member			true
Information on carbon offsetting practice and purchase					
		domain-member			true
Source country for carbon offsets					
		domain-member			true
Energy consumption [abstract]					
		domain-member			true

Other proposed changes after the public feedback

- Grouping the targets not adopted in a central template, as currently done for targets, and removing them from the topical standards. An numeration with the sustainability matters will be included for each target and target not adopted.
- Validation rules will be refined to consider phase-in provisions. Further validation rules will be considered (voluntary or alternative tags, expected units). The grouping of the validations for non-material metrics is being considered as well.
- The distinction between mandatory “shall” tags, and voluntary “may” tags in the Reference Linkbase is being considered.
- A Calculation Linkbase will be included for several tables.
- The Reporting Scope dimension will be split to reflect whether the fact is a target or measured value, whether it is a correction of a previously reported tag, whether it relates to short/medium/long term time horizon, and whether it is related to specific pre-defined milestone years.
- The labels of the Boolean elements related to negatively-phrased disclosure requirements could be rephrased with a positive formulation as to avoid confusing double negations.
- Streamlining of narrative disclosures in terms of overlapping elements is currently discussed



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