Revised ESRS

Draft List of Datapoints & Draft XBRL Taxonomy

SRB online meeting, Brussels, 29 July 2026

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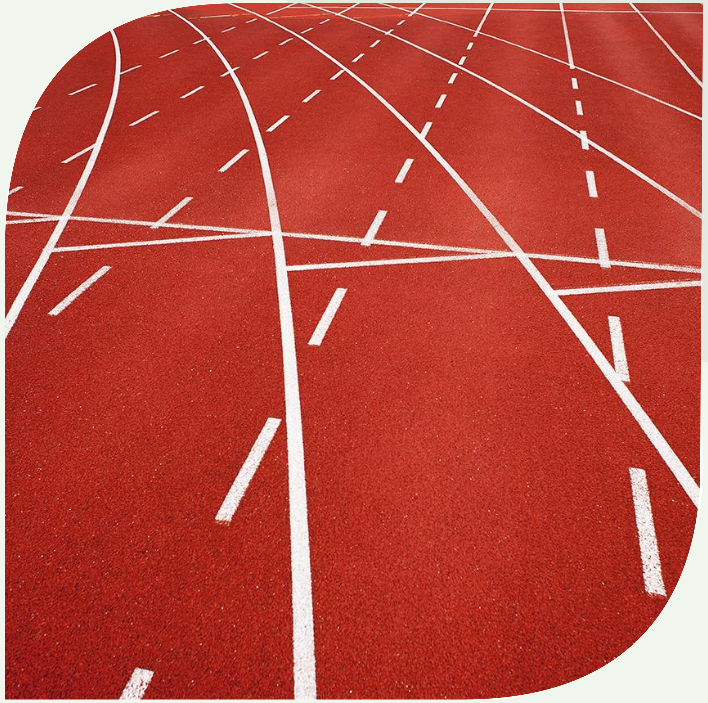
sustainability reporting



Background and objective of the session

- A **datapoint list** based on Simplified ESRS has been produced as a working draft as preparatory work and is now updated with the final Delegated Act of the Revised ESRS.
- An updated "**IG 3: List of ESRS Datapoints"** has **been demanded by nearly all stakeholders**.
- Along with it, EFRAG Secretariat has worked on the **of the Revised ESRS Draft XBRL Taxonomy, which is aligned to the List of Datapoints**.
- The **methodology** used has been moderately improved compared to the 2024 List of Datapoints, and has been discussed and approved in SR TEG and SRB in May and June 2026.
- However, the list of datapoints will **not be issued as an IG**, but as a less authoritative Secretariat supporting material, not requiring SRB approval. The XBRL taxonomy requires SRB approval.
- EFRAG Secretariat invites **DRCF members to express their views** on the XBRL Taxonomy Draft.
- EFRAG Secretariat understands that mandatory digital reporting is **not expected to apply to FY2026**, and assumes that ESMA will decide on the mandatory application of the XBRL Taxonomy no sooner than FY 2027.
- All documents are still **<u>confidential</u>** and shall not be used for any other purpose than providing feedback to the EFRAG Secretariat.

Digital Deliverables - Timeline

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20 July 2026

DRCF (Digital Reporting Consulting Forum) meeting to discuss updated datapoint list and working draft of the **Revised ESRS XBRL Taxonomy**.

23 July 2026

EFRAG discussion of **Revised ESRS Draft List of Datapoints** (former IG 3) by the EFRAG Sustainability Reporting Technical Expert Group.

29 July 2026

EFRAG discussion and approval of **Revised ESRS Draft List of Datapoints** (former IG 3) by the EFRAG Sustainability Reporting Board.

July 2026

Revised ESRS Delegated Act released on the Knowledge Hub.

August 2026

Publishing the Revised ESRS Draft List of Datapoints for **fatal flaw input** (no public consultation). Draft XBRL taxonomy follows shortly with public consultation.

August 2026

Embedding the **Draft Revised List of Datapoints** within the Knowledge Hub.

October/November 2026

Final release of the **List of Datapoints** and **XBRL Taxonomy**.

Main features of the Draft List of Datapoints

Datapoint definition

Definition of datapoint in line with paragraph 17 ESRS and with the old IG 3.

General approach

Methodology applied **equally** to all topical standards and disclosure requirements.

Simplified

Few **technical details have been removed** to increase of user-friendliness

Disaggregations

New column introduced to for disaggregations of datapoints (replacing datatype “tables”).

Mapping to old IG3

Includes mapping to the **old 2023 ESRS** paragraphs and datapoint IDs.

Knowledge Hub

Direct **hyperlinks** to the ESRS text and contextual information in the interactive side-bar.

Main features of the Draft XBRL Taxonomy

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Datapoint mapping

Non-abstract concepts in XBRL Taxonomy reflect **datapoints** in Excel List of Datapoints*. The two tools are linked with a **mapping** based on datapoint IDs.

Enumeration categories

Categories have been codified for each **Enumeration**.

Disaggregations

Datapoints presented with **disaggregations** have been modelled through **dimensions** (hypercube tables).

References to text

References to the paragraphs of the Delegated Act have been included for each datapoint.

Embedded with KH

Direct **hyperlinks** to the ESRS text of the Knowledge Hub.

* 'Double' datatypes in the Excel List of Datapoints (e.g. 'semi-narrative, narrative' or 'narrative / monetary') have always been splitted in 2 distinct concepts in the XBRL Taxonomy. Moreover, "Name of [block]" concepts, not present in the Excel List of Datapoints, have also been added in the XBRL Taxonomy for each block.

Impact of the ESRS Simplification on the XBRL Taxonomy

- **Reduction** of total number of datapoints resulting from the ESRS Simplification:
  - ✓ From 1227 to 359 non-abstract concepts (=> digital datapoints)
  - ✓ Percentage reduction of - 70.7 %
  - ✓ In line with the reduction in the Excel List of Datapoints and estimation

- **Simplified XBRL Taxonomy** (mainly resulting from the ESRS Revision):
  - ✓ Simplified **file structure** and reduced number of files
  - ✓ No implementation of **validation rules**. The EFRAG Secretariat recommends adding validation rules after the first wave of companies having digitised their reports
  - ✓ Very few **overlapping XBRL elements are left**, resulting in flatter narrative tagging hierarchy. Level 1 narrative XBRL elements will be included pending a discussion with the DRCF
  - ✓ No **Technical Booleans**, as long as another XBRL element is available that can be used to assume the value of a Boolean based on the existence of another fact
  - ✓ **Reduced number of Booleans**, based on fewer ‘whether and how’ cases in the Revised ESRS

Technical work in progress on the List of Datapoints

- Update the **DP IDs** to make it unique.
- Insert working **Knowledge Hub links** as soon as the Revised ESRS is published in the Knowledge Hub.
- Insert the **List of Datapoints in the Knowledge Hubs interactive side bar**.
- **Phase-ins column** to be reviewed with Topical Teams.

Technical work in progress on the Draft XBRL Taxonomy

- The **definition** linkbase (defining hypercubes' dimensional validities) has not been included yet, however, all dimensions are already included in the presentation linkbase.
- The list of Substances of Very High Concern (**SVHCs**) has not been implemented yet, and the XBRL element datatype has been provisionally set to string.
- **NACE** codes have not been modelled yet, as **sectors** can also be expressed with SASB/ISSB Industries, GRI Sectors or IFRS Operating Segments. Implemented with a string datatype for now.
- The **calculation** linkbase, setting the mathematical relationship between numerical elements, has not been implemented yet but will be added.
- **References** for all non-abstract elements have been provided, but **KH paragraph links** are not yet included since onboarding of the Revised ESRS is work in progress.
- **Datapoint IDs** have not been included in the reference linkbase yet. Those will be provided as soon as the list of datapoints is stable and the IDs do not change anymore.
- The **entry point** will be split into a "core" and "all" entry points to enable extensions of the taxonomy. Additionally, the NACE taxonomy (currently referenced from the VSME taxonomy), will be moved to a separate taxonomy package.
- **Validation rules** on data types and consistent use of identifiers will be included later on.
- Finetuning of the modelling of **interoperable** disclosures (e.g. with ISSB) will be performed later on.

Alignment: DP Excel and XBRL Taxonomy

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BP-1

BP-1	4 a		(1)	Sustainability statement has been prepared on a consolidated or individual basis		semi-narrative
BP-1	4 a	AR 1	(2)	Description of the reasons for differences from the reporting boundary used in the		narrative
BP-1	4 b		(3)	Overview of the extent to which the sustainability statement covers the upstream		narrative
BP-1	5		(4)	The sustainability statement has been prepared in accordance with ESRS		semi-narrative
BP-1	5		(5)	Version of ESRS with which the sustainability statement complies		semi-narrative
BP-1	6	AR 2	(6)	List of reliefs, options or other specific provisions prescribed in ESRS 1 General		semi-narrative
BP-1	6	AR 2	(7)	Disclosure of related required information about any relief, option or other specific		narrative

Headers

[100100] ESRS 2 BP-1 – Basis for preparation of the sustainability statement		
Basis for preparation of the sustainability statement [abstract]	String	
(1) Sustainability statement has been prepared on a consolidated or individual basis	Enumeration	ESRS ESRS 2 BP-1 4 a
(2) Description of the reasons for differences from the reporting boundary used in the consolidated financial statements [text block]	TextBlock	ESRS ESRS 2 BP-1 4 a
(3) Overview of the extent to which the sustainability statement covers the upstream and downstream value chain [text block]	TextBlock	ESRS ESRS 2 BP-1 4 b
(4) The sustainability statement has been prepared in accordance with ESRS	Boolean	ESRS ESRS 2 BP-1 5
(5) Version of ESRS with which the sustainability statement complies	Enumeration	ESRS ESRS 2 BP-1 5
(6) List of reliefs, options or other specific provisions prescribed in ESRS 1 General Requirements that apply	EnumerationSet	ESRS ESRS 2 BP-1 6
(7) Disclosure of related required information about any relief, option or other specific provision that applies [text block]	TextBlock	ESRS ESRS 2 BP-1 6
[100200] ESRS 2 BP-2 – Specific information if the undertaking uses phasing-in options		

Alignment: DP Excel and XBRL Taxonomy

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S1-8

S1-8	27	AR 17	Disclosure of the gender distribution in number (headcount) at top management level	Gender*		decimal
S1-8	27	AR 17	Disclosure of the gender distribution in percentage at top management level	Gender*		percent

Headers

Table structural elements

Dimension members

[310800] S1-8 – Diversity metrics		
Diversity metrics [abstract]	String	
Gender distribution at top management level [abstract]	String	
Gender distribution at top management level [table]	Table	
Gender [axis]	Axis	
Males [member]	Domain	
Females [member]	Domain	
Others [member]	Domain	
Non reported [member]	Domain	
Gender distribution at top management level [line items]	String	
Disclosure of the gender distribution in number (headcount) at top management level	Decimal	ESRS ESRS S1 S1-8 27
Disclosure of the gender distribution in percentage at top management level	Percent	ESRS ESRS S1 S1-8 27
[310900] S1-9 – Adequate wages		

Alignment: DP Excel and XBRL Taxonomy

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E5-4

E5-4	13 a	AR 1, AR 2	Description of the key materials used, with a specification of the critical raw materials	Key material*	narrative	
E5-4	13 b		Total weight of key materials		mass	
E5-4	13 c		Weight of key material / Percentage of key material from total weight of all key	Key material*	mass/percent	Alternative presentation
E5-4	13 d		Weight of secondary resources used / Percentage of secondary resources used from		mass/percent	Alternative presentation

Headers

Table structural elements

[250400] E5-4 – Resource inflows		
Resource inflows [abstract]	String	
Total weight of key materials	Mass	ESRS ESRS E5 E5-4 13 b
Key materials used [abstract]	String	
Key materials used [table]	Table	
Key material [typed axis]	Axis	
Key materials used [line items]	String	
Description of the key materials used, with a specification of the critical raw materials and strategic raw materials contained [text block]	TextBlock	ESRS ESRS E5 E5-4 13 a
Weight of key material	Mass	ESRS ESRS E5 E5-4 13 c
Percentage of key material from total weight of all key materials	Percent	ESRS ESRS E5 E5-4 13 c
Weight of secondary resources used	Mass	ESRS ESRS E5 E5-4 13 d
Percentage of secondary resources used from total weight of all key materials	Percent	ESRS ESRS E5 E5-4 13 d
[250500] E5-5 – Resource outflows		

Summary of the DRCF Meeting discussion from 20th July

- **No objections** raised on the Draft List of Datapoints and Draft XBRL taxonomy during the meeting.
- Technical feedback: **positive reception of the new disaggregation column**; request for clearer, stable, and **distinguishable datapoint IDs** (e.g., ID prefixes).
- XBRL tagging: mixed views on **Level 1 narrative tags vs. granular tagging**; discussion of phased implementation and possible "Other disclosures" tags.
- Publication considerations: ensure the Draft List of Datapoints is **sufficiently stable before release** and **reconsider presentation of phase-in provisions**.
- Timing discussion: balance between **avoiding an August consultation and market demand** for an early release of the Draft List of Datapoints.
- Next step: DRCF members to submit **written comments** by end of July 2026.

Summary of the SR TEG Meeting discussion from 26th July

- Members welcomed the project and **no SR TEG member opposed the release** and members noted **strong market demand**.
- **Completeness and quality** were key discussion points, members promised to provide detailed comments.
- One member asked if it is really needed that EFRAG will run an **8-week fatal flaws review** (as decided by the SRB), **instead of a consultation**. One member stated that the fact that it is no longer a non-binding IG, and remarked it will be used anyway like one.
- One member raised concern over the Appendix II of the Explanatory Note (list of **metrics**) and remarked that this represents interpretations of the standard.
- One member raised concerns were raised regarding taxonomy modelling of **GDR-M** and whether the 8-week consultation period (including August) is sufficient.
- When discussing the tagging rule (which is **not defined yet by ESMA**), one member from ANC proposed to particiapte in a WG that experiments with a mixed manual and AI XBRL tagging.
- Members stressed that the **List of Datapoints and XBRL Taxonomy should not introduce interpretations** beyond the Delegated Act and that it should faithfully reflect the ESRS text.

Questions for SRB Members

1. Do you have any **comments** on the updated **Draft List of Datapoints** and do you **support** its release as Secretariat supporting material, subject to an 8-week fatal-flaw review period (without public consultation) starting from 2H of August?
2. Do you have any **comments** on the **Draft XBRL Taxonomy**, aligned with the List of Datapoints, and do you **approve** its release for public consultation at the end of August or beginning of September?

Next steps

- Secretariat will finalize the list of datapoints and publish a draft version for an 8-week fatal-flaw review period by beginning of-August 2026. At the same time, the work on the digital XBRL taxonomy continues, and the draft version is expected to be released for public consultation in the second half of August 2026 or beginning of September, after a final technical review by the DRCF XBRL experts.
- DRCF, SRB and SR TEG members are invited to provide written comments by 31 July 2026 to the digital team (digital-reporting@efrag.org) if they observe any inconsistency or other issues in both deliverables.

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THANK YOU!