Update of the List of Datapoints and draft XBRL taxonomy

EFRAG Secretariat Briefing, SR TEG meeting 23 July 2026

QUESTION FOR THE SRB

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 recommend its release for public consultation at the end of August or beginning of September?*

Where do we stand

The EFRAG Secretariat has prepared an updated List of Datapoints and a corresponding working draft of the XBRL taxonomy based on the Revised ESRS Delegated Act. After having discussed and approved the methodology with TEG on 13 May and SRB on 3 June, a decision was taken to release the List of Datapoints as EFRAG Secretariat supporting material rather than as Implementation Guidance (IG), in order to avoid ambiguity of authoritative character, also considering the mechanical way of how it is produced. The updated working draft XBRL taxonomy is aligned with the list of datapoints but provides more technical details like the disaggregations and semi-narrative element "menu-options". The technical architecture of the XBRL taxonomy remains largely unchanged, except for a more efficient infrastructure and a simpler narrative tagging hierarchy whenever possible.

Worth noting

- The draft list of datapoints and draft XBRL taxonomy are made available to DRCF/SR TEG/SRB members via Sharefile but will not be provided to the public on the EFRAG webpage yet.
- The SRB has proposed a new name for the datapoint list: 'List of Datapoints effective from 2026'. A version number will be added to facilitate the publication of future updates to the List of Datapoints.
- The methodology used for the list of datapoints as well as the XBRL taxonomy is mostly the same as the one used for the old IG3 list of datapoints, except for a few improvements. This ensures a consistent implementation of each datapoint across both deliverables.
- The initial estimation of datapoint reduction as communicated in December 2025 with the Technical Advice was 61% of the mandatory datapoints (and all voluntary datapoints are removed). The final Revised ESRS text results in approximately 300 datapoints, representing a slightly greater reduction than initially estimated.
- A separate workbook file will be issued that links the new datapoints to the old ESRS (and old datapoint list). The new list of datapoints (as well as the XBRL taxonomy elements) will be made available in the Knowledge Hub in an interactive way.
- The EFRAG due process for XBRL taxonomies foresees a consultation period of 60 days. However, in order to consider the summer break, in case the XBRL taxonomy is released in August, the consultation period is extended to 90 days. EC staff asked EFRAG for an accelerated process of the delivery of the XBRL taxonomy.
- The final Revised ESRS XBRL taxonomy will be handed over to the EC and ESMA, which will decide on its mandatory application for the digitisation of ESRS sustainability statements. Based on the current timeline, EFRAG Secretariat understands that mandatory digital reporting is not expected to apply to FY2026.

Must read for this meeting

- The Draft List of Datapoints as XLSX workbook. At this stage, this list is not made public yet.

Background material for this meeting

- Explanatory Note on the Draft List of Datapoints and Draft XBRL taxonomy.

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.