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## European Sustainability Reporting Standard - SEC 1

### Sector Classification

#### 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 ~~Exposure-Draft~~Working Paper [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 ~~draft~~-Sector ESRS. At the same time – considering the phase-in as proposed by the ~~[draft]~~ 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 ESRS<sup>2</sup>, which includes also a breakdown of the revenues by ESRS sector.

#### Potential future revisions of SEC1

The sector classification approach in ESRS SEC1 ~~exposure-draft~~Working Paper reflects a 'desktop review and grouping approach'. 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 staff. 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 is also a 'field test' for the sector classification. Future changes to the aggregation of sectors cannot be in principle excluded, however they will be kept to the minimum possible level. ~~If necessary, jointly with the consultation on future draft sector specific ESRS, EFRAG will consult on potential amendment to [Draft] ESRS-SEC1. For example, Sales and Trade: for some of the sectors it would be more relevant to also include, with the production activities, the sales and trading services. Consequently, the corresponding sub-sectors (grouping of NACE codes)~~

~~related to the sales and trades of a given product may be re-allocated in the future from the Sales and Trade sector of [Draft] ESRS SEC1 to the relevant production sector.~~

EFrag is aware that the NACE classification is in the process of being reviewed, with the new classification being applicable as from 2025. ~~This implies that the current proposal is to be reviewed once the new NACE classification is available. In general no major changes are expected from this change and the purpose is to include these changes into the Sector classification document before it becomes a Delegated Act.~~ Therefore this Working Paper [SEC 1] has been aligned with this new NACE classification 2.1.

### **Relationship with the EU-Taxonomy for sustainable activities**

This ~~ED~~Working Paper also builds on the classification system for sustainability activities according to the EU-Taxonomy Regulation 2020/852 and related delegated acts.

~~In Appendix B, those economic activities listed in the EU Taxonomy classification, for which no corresponding item in the NACE system could be found, have been added to the list of the relevant sectors. They are identified per each sector with a dedicated footnote.~~

~~In some cases, a full alignment between the identification of an economic activity and its associated NACE codes per the EU Taxonomy and the identification of a sector and its associated NACE codes per the [Draft] ESRS SEC1 was not possible, due to the different basis of preparation of the EU Taxonomy and of ESRS.~~

~~As an example, consider an undertaking active in the water and waste services sector (NACE 36.00). As part of its activities the undertaking builds water collector systems (NACE 42.99) in order to process and store wastewater during the purification process. In the EU Taxonomy both activities are combined in activities 5.1 Construction, extension and operation of water collection, treatment and supply systems and 5.2 Renewal of water collection, treatment and supply systems.~~

~~Under ESRS, the NACE code 36.00 is part of the Water and waste services sector, while the NACE code 42.99 is part of the Construction and engineering sector.~~

~~Appendix D presents a detailed reconciliation of NACE codes between their association with economic activities under the Commission Delegated Regulation 2021/2139 ('the Climate delegated act'), the Commission Delegated Regulation 2023/.... of 27 June 2023 ('the Environmental Delegated Act') and their association with the ESRS sector standards under [Draft] ESRS SEC<sup>o</sup>1. EFRAG seeks comments also on this detailed reconciliation. This Appendix is separately included for this session in an Excel format. [Relationships EU Taxonomy and ESRS Sector standards to be defined subject to discussion at SR TEG and SRB].~~

[Draft] ESRS SEC1 Sector classification and general approach is set out in paragraphs 1 – 15 and the following Appendices, that have the same authority as the main body of the [draft] Standard:

- Appendix A: Defined terms
- Appendix B: Application requirements
- Appendix C: Sector classification.

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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)<sup>1</sup> and the EU-Taxonomy for sustainable activities (Regulation (EU) 2020/852 of the European Parliament and of the Council and associated delegated acts)<sup>2</sup>.
- 7 Undertakings shall use one or more sector-specific ESRS depending on the identification of NACE codes for their activities as presented in Appendix C and the sector description of

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<sup>1</sup> 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](#)).

<sup>2</sup> Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (to access click [here](#)).

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 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).
- 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 Directive<sup>3</sup>:

- ~~FU~~.98.10 Undifferentiated goods-producing activities of private households for own use;
- ~~FU~~.98.20 Undifferentiated service-producing activities of private households for own use;
- ~~FU~~.97.00 Activities of households as employers of domestic personnel
- ~~UV~~.99.00 Activities of extraterritorial organisations and bodies
- ~~KL~~.64.11 Central banking;
- ~~OP~~.84.11 General public administration activities;
- ~~OP~~.84.12 Regulation of ~~the activities of providing~~ health care, education, cultural services and other social services;
- ~~OP~~ 84.13 Regulation of and contribution to more efficient ~~operations~~operation of business;
- ~~OP~~ 84.21 Foreign Affairs
- ~~OP~~ 84.22 Defense activities
- ~~OP~~ 84.23 Justice and judicial activities;
- ~~OP~~ 84.24 Public order and safety activities;

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<sup>3</sup> 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](#)).

- OP 84.25 Fire service activities; and
  - OP 84.30 Compulsory social security activities.
- 11 The activities of holding companies (K 64.20) and the activities of head offices (AN 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 [draft] ESRS 2 paragraph 40 (b) and (c) and Application Requirements 12 and 13 of the [draft] 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 [draft] 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 3940 sector(s) and 14 sector group(s) it operates:

[draft] ESRS sector group	[draft] ESRS sector	Code
Agriculture	Agriculture, Farming and Fishing	AAF
	Forestry	AFO
Construction	Construction and Engineering	CCE
Utilities	Power Production and Energy Utilities	UPE
	Water and Waste Services	UWW
Entertainment	Gaming	EGA
	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
Manufacturing	Construction Materials	MMB
	Chemicals	MCH
	Constructions and Furnishing	MCF
	Defence	MDE
	Electronics and electrical equipment	MEL
	Food and Beverages	MFB
	Machinery and Equipment	MME
	Medical Instruments	MMI
	Metal Processing	MMP
	Motor Vehicles	MMV
	Paper and Wood Products	MPW
	Pharma and Biotechnology	MPB
	Sporting Equipment and Toys	MSE
	Textiles, Accessories, Footwear and Jewelleries	MTA
	Tobacco	MTO
	<u>Biofuels</u>	<u>MBI</u>
Mining	Mining, Quarrying and Coal	MQC
	Oil and Gas	OG
Real Estate	Real Estate and Services	RRE
Sales and Trade	Sales and Trade	SST
Services	Education	SED
	Marketing	SMA
	Professional Services	SPS
Technology	Information Technology	TIT
	Media and Communication	TMC



*ESRS SEC 1 Sector Classification*

Transportation	Other Transportation	TTR
	Road Transport	TRO

## Appendix A: Defined terms

17 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.

<b>Economic activity<sup>4</sup></b>	An economic activity takes place when resources such as capital goods, labour, manufacturing techniques or intermediary products are combined to produce specific goods or services. Thus, an economic activity is characterised by an input of resources, a production process and an output of products (goods or services).
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<sup>4</sup> It is noted that an alignment with how economic activities are classified in accordance with the EU Regulation 2020/852 of 18 June 2020 on the establishment of a framework to facilitate sustainable investment (EU Taxonomy) is not always possible as both frameworks serve different purposes.

## Appendix B: Application Requirements

18 This appendix is an integral part of the [draft] ESRS SEC1 Sector classification standard and has the same authority as the other parts of the [draft] Standard. All references to ESRS below refer to the version published by the [draft] Delegated Act supplementing Directive 2013/34.

### *Example 1 – single activity*

19 Assume an undertaking that has registered its activities under one single NACE-code which is also their single operational activity. For example, an undertaking A has activities described as NACE B.07.10 *Mining of iron ores* solely. In this case the undertaking shall apply the [draft] ESRS “*Mining, Quarrying and Coal*” to its operations, despite the scope of Mining, Quarrying and Coal being broader than the relevant NACE-code.

### *Example 2 – multiple activities in one entity*

20 Assume an undertaking that has registered its activities under different NACE codes that are covered by different sector-specific ESRS. For example, undertaking A has in addition to its activities registered as NACE B.07.10 *Mining of iron ores* significant activities that are described as NACE C.24.10 *Manufacture of basic iron, steel and of ferro-alloys*. In this case the undertaking shall apply – subject to its assessment of ESRS 2 paragraph 40 (b) and AR 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) - both the sector-specific [draft] ESRS “*Mining, Quarrying and Coal*” and “*Metal processing*”, the latter as it includes NACE C.24.10 *Manufacture of basic iron, steel and ferro-alloys*.

### *Example 3 – vertically integrated operations*

21 Assume an undertaking that is part of a group has intercompany transactions with its parent undertaking or other subsidiaries of that parent undertaking. For example, undertaking A and B are both subsidiaries of the same consolidated group C. Undertaking A has activities described as NACE B.07.10 *Mining of iron ores* but sells some of the extracted ore to undertaking B which has activities registered as NACE C.24.10 *Manufacture of basis iron, steel and of ferro-alloys* solely. Assume that undertaking A prepares ESRS sustainability statements on a stand-alone basis. At this level, undertaking A shall apply the sector-specific ESRS “*Mining, Quarrying and Coal*” to its operations. Similarly, assume that undertaking B also prepares sustainability statements on a stand-alone basis. At this level, undertaking B shall apply the sector-specific [draft] ESRS “*Metal processing*”. At consolidated level, group C shall apply both [draft] ESRS “*Mining, Quarrying and Coal*” and “*Metal processing*” (absent any other activities) assuming both types of activities fulfil the criteria mentioned in [draft] ESRS 2 paragraph 40 (b) and AR 12 (a) and

(b) for significant ESRS sectors. Note: if parent undertaking C prepares consolidated sustainability statements subsidiaries A and B are exempt from sustainability reporting on a stand-alone basis.

*Example 4 – insignificant activities*

22 Subsidiary D delivers IT-solutions to its parent undertaking C and the other subsidiaries of the group. These IT solutions can be described as activities in accordance with NACE code J.62 *Computer programming, consultancy and related activities*. For the consolidated group C, the IT activities can be considered not material as IT revenues are below 10 percent of all revenues (including both sales to external customers and intersegment sales or transfers) and no material impacts are identified related to these activities thereby not meeting the criteria for significant ESRS sectors of [draft] ESRS 2 paragraph 40 (b) and AR 13 (a) and (b). As a result, group C is not required to apply the [draft] ESRS *Information technology*.

*Example 5 – material actual or potential negative impacts*

23 Assume an undertaking that operates a banking business [NACE 64.92 *Other credit granting*]. As part of its lending business, the group has financed the construction by a chemical company [NACE 20.30 *Manufacture of paints, varnishes and similar coatings, printing ink and mastic*] of a factory that transforms hazardous substances. Following the credit deterioration of the client, the company is forced to acquire the financial control of the chemical company and to exercise the operational control over the company.

24 Assume that there is no foreseeable perspective for a disposal of the factory. Accordingly, the banking group estimates to be active in the chemical sector until the complete recovery of the initial investment. The factory produces revenues that are below 10 percent of total group revenues; however, the group may be connected with material environmental impacts through the activities of the chemical company (see [draft] ESRS 2 paragraph 40 (b) and AR 12 (a) and (b)). If so, the banking group shall report also according to [draft] ESRS *Chemical sector*.

25 This example also illustrates the application of [draft] ESRS 1, paragraph 102: when there are significant differences between material impacts, risks or opportunities at group level and at level of one or more of its subsidiaries, the undertaking shall provide an adequate description of all these impacts, risks and opportunities.

*Example 6 – value chain*

26 Assume an undertaking active in the chemicals sector [NACE 20.13 *Manufacture of other inorganic basic chemicals*]. One customer of the undertaking is the mining industry [NACE

07.10 *Mining of iron ores*] where the chemicals are used in the excavation and separation of the ore from the rock sediments. ~~In identifying the material IROs for its undertaking the chemical undertaking shall include in the analysis its value chain, for example the customer active in the mining industry. Material IROs of that customer (as part of the entire value chain) may enhance existing IROs or add new ones to the chemical undertaking. The chemical undertaking shall apply [draft] ESRS *Chemicals* to report on these material IROs. The undertaking shall not apply [draft] ESRS *Mining, Quarrying and Coal* as it has no financial or operational control over these activities. The undertaking shall consider that an impact may be material if it arises in any part of the value chain, including at any tier of its supply chain. In this regard, in the IRO assessment in the value chain, the undertaking has to consider IROs that it may be connected to through its operations, products or services by business relationships.~~

*Example 7 – transport*

27 Assume an undertaking active in retail sales [NACE 47.19 Other ~~retail sale in~~ non-specialised ~~stores~~ retail sale]. The undertaking has a fleet of trucks that ensures daily deliveries of goods from the distribution centre to the individual stores. The undertaking shall - in addition to its core activities (retail sales) - evaluate whether [draft] ESRS *Road transportation* applies based on its assessment related to [draft] ESRS 2 paragraph 40 (b) and AR 12 (a) and (b) for its road transport activities.

*Example 8 – Credit institution having a mortgage loan portfolio*

28 Assume a credit institution that grants mortgages to retail clients [NACE 64.19 *Other monetary intermediation*] and is thereby financing the acquisition of real estate by its clients [NACE 68.10 *Buying and selling of own real estate*]. That credit institution applies the [draft] ESRS *Credit institutions*. The credit institution shall not apply the [draft] ESRS *Real estate* as it has no financial or operational control over these activities. The credit institution shall consider if there are material impacts, risks and opportunities connected through its value chain that it should report upon [paragraph 63 of [draft] ESRS 1].

*Example 9 – Credit institution controlling real estate through investment funds*

29 Assume a credit institution that provides financial service activities to retail clients [NACE 64.92 *Other credit granting*] and also has real estate activities through funds which it consolidates. Assume the following scenarios:

(a) the real estate fund controls through ownership a number of buildings. Subject to the [draft] ESRS 2 paragraph 40 (b) and AR 12 (a) and (b) significance of the activities

the credit institution shall apply [draft] ESRS *Real estate* to the activities related to these buildings; or

- (b) the real estate fund has bought a number of shares in a real estate company giving the fund significant influence over the real estate company and the buildings in its portfolio. The credit institution shall consider whether the real estate activities of the real estate company i.e. the associate (significant influence) are part of the credit institutions value chain (see [draft] ESRS 1 paragraph 67) but should not apply [draft] ESRS *Real estate*.

*Example 10 – Consolidated reporting and subsidiary exemption*

30 Retailer A has concentrated its real estate activities in one subsidiary B. B manages, owns and leases property (retail stores) from third parties and sub-leases them exclusively to subsidiaries of the group.

31 B has decided to use the subsidiary exemption and therefore does not prepare sustainability statements for its activities ([draft] ESRS 1 Chapter 7.6 *Consolidated reporting and subsidiary exemption*). Retailer A evaluates based on [draft] ESRS 2 paragraph 40 (b) and AR 12 (a) and (b) whether it must report according to [draft] ESRS *Real estate* for the retail stores it owns and manages. B's finance lease activities to other group subsidiaries fall under NACE code K.64.91 *Financial leasing*. However, Retailer A concludes that it does not need to report under the related [draft] ESRS *Credit institutions* for the leasing activities as the finance-leases are exclusively intra-group and therefore do not result in additional impacts, risks or opportunities for the group.

## Appendix C: 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”.

~~In this appendix n.e.c. means “not elsewhere classified”.~~ **Agriculture sector group**

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### **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 (~~except 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.01.16 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/swine~~ and pigs

A.01.47 Raising of poultry

A.01.4948 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~~

A.01.~~64~~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

### Forestry sector

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

~~1.1 Afforestation\*<sup>5</sup>(NACE A.02.10, A.02.20, A.02.30)~~

~~1.2 Rehabilitation and restoration of forests, including reforestation and natural forest regeneration after an extreme event  
(NACE A.02.10, A.02.20, A.02.30)~~

~~1.3 Existing forest management\* (NACE A.02.10, A.02.20, A.02.30)~~

~~1.4 Conservation forest\* (NACE A.02.10, A.02.20, A.02.30)~~

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



## Construction sector group

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### Construction and Engineering sector

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

[E.38.31 Dismantling of wrecks](#)

[F.41.10 Development of building projects](#)

F.41.~~2000~~ 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.~~2924~~ 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.~~3935~~ Other building completion and finishing

F.43.~~9141~~ Roofing activities

F.43.~~9942~~ Other specialised construction activities ~~n.e.c.~~[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](#)

**Utilities sector group**

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**Power production and Energy Utilities sector**

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

~~4.10 Storage~~D.35.11 Production of electricity\* (NACE-) from non-renewable sources

~~4.11 Storage of thermal energy\* (NACE-)~~

~~4.12 Storage of hydrogen\* (NACE-)~~

D.35.~~11~~12 Production of electricity from renewable sources

D.35.~~12~~13 Transmission of electricity

D.35.~~13~~14 Distribution of electricity

D.35.~~14~~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.38.21 Treatment and disposal of non-hazardous~~23 Other waste recovery

E.38.31 Incineration without energy recovery

E.38.32 Landfilling or permanent storage

~~E.38.22 Treatment and~~33 Other waste disposal of hazardous waste

~~E.38.32 Recovery of sorted materials~~

E.39.00 Remediation activities and other waste management services

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### Entertainment sector group

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#### Gaming sector

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

~~RS.92.00~~ Gambling and betting activities

#### Recreation and Leisure sector

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

J.59.14 Motion picture projection activities

~~R.90.01 Performing arts~~~~S. 90.11 Literary creation and musical composition activities~~

~~RS.90.02 Support~~~~12 Visual arts creation activities to performing arts~~

~~RS.90.03 Artistic~~~~13 Other arts creation activities~~

~~S.90.20 Activities of performing arts~~

~~RS.90.04~~~~31 Operation of arts facilities and sites~~

~~S.90.39 Other support activities to arts and performing arts~~

~~RS.91.01~~~~11 Library and archives activities~~

~~RS.91.02 Museums~~~~12 Archive activities~~

~~R.91.03 Operation of historical sites and buildings and similar visitor attractions~~~~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~~

~~RS.91.04~~~~41 Botanical and zoological gardens and nature reserves activities~~~~garden activities~~

~~S.91.42 Nature reserve activities~~

~~RS.93.11 Operation of sports facilities~~

~~RS.93.12 Activities of sports clubs~~

~~RS.93.13 Fitness facilities~~~~Activities of fitness centres~~

~~RS.93.19 Other Sports activities~~ n.e.c.

~~RS.93.21 Activities of amusement parks and theme parks~~

~~RS.93.29 Other Amusement and recreation activities~~ n.e.c.

**Financial Institutions sector group**

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**Capital Markets sector**

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

~~KL.64.2021~~ Activities of holding companies

~~K.64.30~~ Trusts, funds and similar financial entities

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

L.64.32 Activities of trust, estate and agency accounts

~~KL.66.11~~ Administration of financial markets

~~KL.66.12~~ Security and commodity contracts brokerage

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

~~KL.66.30~~ Fund management activities

**Credit Institutions sector**

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

~~KL.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

~~K.64.20~~ Activities of holding companies

~~K.64.91~~ Financial leasing

~~K.64.92~~ Other credit granting

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

**Insurance sector**

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

~~KL.64.2021~~ Activities of holding companies

~~K.65.11~~ Life insurance

L.65.11 Life insurance

~~KL.65.12~~ Non-life insurance

~~KL.65.20~~ Reinsurance

~~KL.65.30~~ Pension funding

~~KL.66.21~~ Risk and damage evaluation

~~KL.66.22~~ Activities of insurance agents and brokers

~~KL.66.29~~ ~~Other~~ Activities auxiliary to insurance and pension funding n.e.c.

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### Health Care sector group

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#### Health Care and Services sector

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

~~MN.75.00~~ Veterinary activities

~~QR.86.10~~ Hospital activities

~~QR.86.21~~ General medical practice activities

~~QR.86.22~~ ~~Specialist medical practice~~ Medical specialists activities

~~QR.86.23~~ Dental practice care activities

Q.86.91 Diagnostic imaging services and medical laboratory activities

Q.86.92 Patient transportation by ambulance

Q.86.93 Activities of psychologists and psychotherapists, except medical doctors

Q.86.94 Nursing and midwifery activities

Q.86.95 Physiotherapy activities

Q.86.96 Traditional, complementary and alternative medicine activities

~~Q.86.90~~ 97 Intermediation service activities for medical, dental and other human health activities ~~services~~

Q.86.99 Other human health activities n.e.c.

~~QR.87.10~~ Residential nursing care activities

~~QR.87.20~~ Residential care activities for persons living with or having a diagnosis of a mental retardation, mental health and illness or substance abuse

~~QR.87.30~~ Residential care activities for the elderly and disabled older persons or persons with physical disabilities

~~Q.87.90~~ ~~Other~~ 91 Intermediation service activities for residential care activities

R.87.99 Other residential care activities

~~QR.88.10~~ Social work activities without accommodation for the elderly and disabled older persons or persons with disabilities

~~QR.88.91~~ Child day-care activities

~~QR.88.99~~ Other social work activities without accommodation n.e.c.

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### Hospitality sector group

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#### Accommodations sector

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

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## ESRS SEC 1 Sector Classification

I.55.10 Hotels and similar accommodation

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I.55.20 Holiday and other short-stay accommodation

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I.55.30 Camping grounds, and recreational vehicle parks ~~and trailer parks~~

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I.55.10 Intermediation service activities for accommodation

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I.55.90 Other accommodation

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### **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.~~10 Restaurants and~~12 Mobile food service activities

I.56.21 Event catering activities

I.56.~~2922 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

### **Manufacturing sector group**

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#### **Construction Materials sector**

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

C.23.11 Manufacture of flat glass

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C.23.12 Shaping and processing of flat glass

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C.23.13 Manufacture of hollow glass

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C.23.14 Manufacture of glass fibres

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C.23.~~1915~~ Manufacture and processing of other glass, including technical glassware

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C.23.20 Manufacture of refractory products

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C.23.31 Manufacture of ceramic tiles and flags

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

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C.23.51 Manufacture of cement

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C.23.52 Manufacture of lime and plaster

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C.23.61 Manufacture of concrete products for construction purposes

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C.23.62 Manufacture of plaster products for construction purposes

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C.23.63 Manufacture of ready-mixed concrete

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C.23.64 Manufacture of mortars

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## ESRS SEC 1 Sector Classification

C.23.65 Manufacture of fibre cement

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C.23.69 Manufacture of other articles of concrete, [cement and plaster](#) ~~and cement~~

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C.23.70 Cutting, shaping and finishing of stone

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C.23.91 ~~Production~~[Manufacture](#) of abrasive products

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

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### Chemicals sector

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

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C.20.11 Manufacture of industrial gases

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C.20.12 Manufacture of dyes and pigments

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C.20.13 Manufacture of other inorganic basic chemicals

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C.20.14 Manufacture of other organic basic chemicals

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C.20.15 Manufacture of fertilisers and nitrogen compounds

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C.20.16 Manufacture of plastics in primary forms

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C.20.17 Manufacture of synthetic rubber in primary forms

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C.20.20 Manufacture of pesticides, [disinfectants](#) and other agrochemical products

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

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

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C.20.42 Manufacture of perfumes and toilet preparations

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C.20.52 Manufacture of glues

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C.20.53 Manufacture of essential oils

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

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C.20.60 Manufacture of man-made fibres

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C.22.~~19~~[12](#) Manufacture of other rubber products

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

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C.22.22 Manufacture of plastic packing goods

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C.22.~~29~~[26](#) Manufacture of other plastic products

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C.32.91 Manufacture of brooms and brushes

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[C.32.99 Other manufacturing n.e.c.](#)

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### Constructions and Furnishings sector

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

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[C.22.23 Manufacture of doors and windows in plastic](#)

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## ESRS SEC 1 Sector Classification

C.22.~~2324~~ Manufacture of builders' ware of plastic

C.22.25 Processing and finishing of plastic products

C.23.41 Manufacture of ceramic household and ornamental articles

C.23.42 Manufacture of ceramic sanitary fixtures

C.23.43 Manufacture of ceramic insulators and insulating fittings

C.23.44 Manufacture of other technical ceramic products

C.23.~~4945~~ Manufacture of other ceramic products

C.31.~~0100~~ Manufacture of ~~office and shop~~ furniture

C.31.02 Manufacture of kitchen furniture

C.31.03 Manufacture of mattresses

C.31.09 Manufacture of other furniture

### Defence sector

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

~~C.20.51~~25.30 Manufacture of ~~explosives~~weapons and ammunition

C.30.13 Building of military ships and vessels

~~C.25.40~~30.31 Manufacture of ~~weapons~~civilian air and ~~ammunitions~~spacecraft and related machinery

~~C.30.30~~32 Manufacture of military air and spacecraft and related machinery

C.30.40 Manufacture of military fighting vehicles

~~C.33.16~~18 Repair and maintenance of ~~aircraft~~military fighting vehicles, ships, boats, air and spacecraft

H.51.22 Space transport

### 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.26.40 Manufacture of consumer electronics

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.26.80 Manufacture of magnetic and optical media~~

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 ~~electric~~ lighting equipment

C.27.51 Manufacture of electric domestic appliances

C.27.52 Manufacture of non-electric domestic appliances

C.27.90 Manufacture of other electrical equipment

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

S.95.1110 Repair and maintenance of computers and ~~peripheral~~communication equipment

~~S.95.12 Repair of communication equipment~~

S.95.21 Repair and maintenance of consumer electronics

S.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 ~~Operation~~Manufacture of ~~dairies and cheese making~~diary products

C.10.52 Manufacture of ice cream and other edible ice

## ESRS SEC 1 Sector Classification

- 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 ~~and~~, biscuits, preserved pastries and cakes
- C.10.73 Manufacture of ~~macaroni, noodles, couscous and similar~~ 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
- 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 winesfermented 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

### **Machinery and Equipment sector**

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

~~3.6 Manufacture of low carbon technologies\*<sup>6</sup>(NACE C.29.1, C.30.1, C.30.2, C.30.9, C.33.15, C.33.17)~~

- 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
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## ESRS SEC 1 Sector Classification

- C.28.21 Manufacture of ovens, furnaces and ~~furnace burners~~ 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.28.24 Manufacture of power-driven hand tools
- C.28.25 Manufacture of non-domestic ~~cooling and ventilation~~ 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.28.4942 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.33.12 Repair and maintenance of machinery
- C.33.19 Repair and maintenance of other equipment
- C.33.20 Installation of industrial machinery and equipment

### 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.32.50 Manufacture of medical and dental instruments and supplies

### 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

## ESRS SEC 1 Sector Classification

- 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
- 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.~~29~~22 Manufacture of other tanks, reservoirs and containers of metal
- ~~C.25.30 Manufacture of steam generators, except central heating hot water boilers~~C.25.40 Forging and shaping metal and powder metallurgy
- ~~C.25.50 Forging, pressing, stamping and roll-forming~~51 Coating of metal~~metals~~
- ~~C.25.61 Treatment and coating~~52 Heat treatment of metals
- ~~C.25.62~~53 Machining of metals
- ~~C.25.71~~61 Manufacture of cutlery
- ~~C.25.72~~62 Manufacture of locks and hinges
- ~~C.25.73~~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 other fabricated metal products n.e.c.
- C.32.11 Striking of coins

## ESRS SEC 1 Sector Classification

C.33.11 Repair and maintenance of fabricated metal products

### 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.29.10 Manufacture of motor vehicles

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

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

C.30.91 Manufacture of motorcycles

T.95.31 Repair and maintenance of motor vehicles

T.95.31 Repair and maintenance of motorcycles

G.45.20 Maintenance and T.95.400 Intermediation service activities for repair and maintenance of motor vehicles and motorcycles

### Paper and Wood products sector

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

C.16.~~10~~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.16.25 Manufacture of doors and windows of wood

C.16.27 Finishing of wooden products

C.16.~~29~~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 and paperboard and ~~of~~ 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.~~29~~25 Manufacture of other articles of paper and paperboard

### Pharma and Biotechnology sector

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

*ESRS SEC 1 Sector 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

MN.72.1110 Research and experimental development on biotechnologynatural sciences and engineering

**Sporting equipment and Toys sector**

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

- C.30.92 Manufacture of bicycles and invalid carriages
- C.30.99 Manufacture of other transport equipment n.e.c.
- C.32.20 Manufacture of musical instruments
- C.32.30 Manufacture of sports goods
- C.32.40 Manufacture of games and toys

**Textiles, Accessories, Footwear and Jewellery 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.13, C.14, 15 Textiles, apparel, 24 Manufacture of leather clothes and footwear 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](#)
- [C32.12, C.32.1312 Manufacture of jewellery and 32.99 Jewellery and other manufacturing related articles](#)
- [C.32.13 Manufacture of imitation jewellery and related articles](#)

[T.95.23 Repair and maintenance of footwear and leather goods](#)

[T.95.25 Repair and maintenance of watches, clocks and jewellery](#)

#### **Tobacco sector**

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

A.01.15 Growing of tobacco

C.12.00 Manufacture of tobacco products

#### **Biofuels**

[C.16.26 Manufacture of solid fuels from vegetable biomass](#)

[C.20.51 Manufacture of liquid biofuels](#)

[C.35.211 Manufacture of gaseous biofuels](#)

#### **Mining sector group**

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##### **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 ~~and building~~ stone, limestone, gypsum, ~~chalk and 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 oven products

##### **Oil and Gas**

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 ~~in specialised stores~~

H.49.50 Transport via pipeline

G.46.7181 Wholesale of solid, liquid and gaseous fuels and related products

#### Real Estate sector group

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#### Real Estate and Services sector

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

~~LM.68.1011~~ Buying and selling of own real estate

M.68.12 Development of building projects

~~LM.68.20~~ Rental and operating of own or leased real estate

~~LM.68.31~~ Intermediation service activities for real estate ~~agencies~~activities

~~LM.68.32~~ Management of Other real estate activities on a fee or contract basis

~~NO.81.10~~ Combined facilities support activities

~~NO.81.21~~ General cleaning of buildings

~~NO.81.22~~ Other building and Industrial cleaning activities

~~NO.81.2923~~ Other cleaning activities

~~NO.81.30~~ Landscape service activities

## Sales and Trade sector group

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### Sales and Trade sector

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

~~G.45.11 Sale of cars and light motor vehicles~~

~~G.45.19 Sale of other motor vehicles~~

~~G.45.31 Wholesale trade of motor vehicle parts and accessories~~

~~G.45.32 Retail trade of motor vehicle parts and accessories~~

~~G.45.40 Sale, maintenance and repair of motorcycles and related parts and accessories~~

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

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

G.46.13 Activities of agents involved in the salewholesale of timber and building materials

G.46.14 Activities of agents involved in the salewholesale of machinery, industrial equipment, ships and aircraft

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

G.46.16 Activities of agents involved in the salewholesale of textiles, clothing, fur, footwear and leather goods

G.46.17 Activities of agents involved in the salewholesale of food, beverages and tobacco

G.46.18 Activities of agents specialised in the salewholesale of other particular products

G.46.19 Activities of agents involved in ~~the sale of a variety of goods~~non-specialised wholesale

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

G.46.22 Wholesale of flowers and plants

G.46.23 Wholesale of live animals

G.46.24 Wholesale of hides, skins and leather

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, ~~including fish, crustaceans and molluscs~~

G.46.39 Non-specialised wholesale of food, beverages and tobacco

G.46.41 Wholesale of textiles

## ESRS SEC 1 Sector Classification

- G.46.42 Wholesale of clothing and footwear
- G.46.43 Wholesale of electrical household appliances
- G.46.44 Wholesale of china and glassware and cleaning materials
- G.46.45 Wholesale of perfume and cosmetics
- G.46.47 Wholesale of household, office and shop furniture, carpets and lighting equipment
- G.46.48 Wholesale of watches and jewellery
- G.46.49 Wholesale of other household goods
- ~~G.46.51 Wholesale of computers, computer peripheral equipment and software~~
- ~~G.46.52 Wholesale of electronic information and telecommunications communication equipment and parts~~
- 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 for the textile industry and of sewing and knitting machines equipment
- G.46.6571 Wholesale of office furniture motor vehicles
- G.46.6672 Wholesale of other office machinery motor vehicle parts and equipment accessories
- G.46.6973 Wholesale of other machinery motorcycles, motorcycle parts and equipment accessories
- G.46.7282 Wholesale of metals and metal ores
- G.46.7383 Wholesale of wood, construction materials and sanitary equipment
- G.46.7484 Wholesale of hardware, plumbing and heating equipment and supplies
- G.46.7585 Wholesale of chemical products
- G.46.7686 Wholesale of other intermediate products
- G.46.7787 Wholesale of waste and scrap
- G.46.90 Non-specialised wholesale trade
- G.47.11 ~~Retail sale in~~ Non-specialised stores with retail sale of predominantly food, beverages or tobacco ~~predominating~~
- G.47.1912 Other ~~retail sale in~~ non-specialised stores retail sale
- G.47.21 Retail sale of fruit and vegetables ~~in specialised stores~~
- G.47.22 Retail sale of meat and meat products ~~in specialised stores~~
- G.47.23 Retail sale of fish, crustaceans and molluscs ~~in specialised stores~~
- G.47.24 Retail sale of bread, cakes, flour cake and confectionery ~~and sugar confectionery in specialised stores~~
- G.47.25 Retail sale of beverages ~~in specialised stores~~
- G.47.26 Retail sale of tobacco products ~~in specialised stores~~

## ESRS SEC 1 Sector Classification

- G.47.29 ~~Other~~<sup>27</sup> Retail sale of other food ~~in specialised stores~~
- G.47.41 ~~Retail sale of computers, peripheral units and software in specialised stores~~
- G.47.42 ~~Retail sale of telecommunications equipment in specialised stores~~
- G.47.43 ~~40~~ Retail sale of audio information and video communication equipment ~~in specialised stores~~
- G.47.51 Retail sale of textiles ~~in specialised stores~~
- G.47.52 Retail sale of hardware, building materials, paints and glass ~~in specialised stores~~
- G.47.53 Retail sale of carpets, rugs, wall and floor coverings ~~in specialised stores~~
- G.47.54 Retail sale of electrical household appliances ~~in specialised stores~~
- G.47.59 Retail sale of furniture, lighting equipment, tableware and other household articles ~~in specialised stores~~
- G.47.61 Retail sale of books ~~in specialised stores~~
- G.47.62 Retail sale of newspapers and other periodical publications and stationery ~~in specialised stores~~
- G.47.63 Retail sale of music and video recordings in specialised stores sporting equipment
- G.47.64 Retail sale of sporting equipment in specialised stores games and toys
- G.47.65 ~~69~~ Retail sale of games cultural and toys in specialised stores recreational goods n.e.c
- G.47.71 Retail sale of clothing ~~in specialised stores~~
- G.47.72 Retail sale of footwear and leather goods ~~in specialised stores~~
- G.47.73 ~~Dispensing chemist in specialised stores~~ Retail sale of pharmaceutical products
- G.47.74 Retail sale of medical and orthopaedic goods ~~in specialised stores~~
- G.47.75 Retail sale of cosmetic and toilet articles ~~in specialised stores~~
- G.47.76 Retail sale of flowers, plants, seeds, fertilisers, pet animals pets and pet food ~~in specialised stores~~
- G.47.77 Retail sale of watches and jewellery ~~in specialised stores~~
- G.47.78 ~~Other~~ Retail sale of other new goods ~~in specialised stores~~
- G.47.79 Retail sale of second-hand goods ~~in stores~~
- G.47.81 Retail sale via stalls and markets of food, beverages and tobacco products motor vehicles
- G.47.82 Retail sale via stalls of motor vehicle parts and markets of textiles, clothing and footwear accessories
- G.47.89 ~~83~~ Retail sale via stalls of motorcycles, motorcycle parts and markets of other goods accessories
- G.47.91 Intermediation service activities for non-specialised retail sale via mail order houses or via Internet
- G.47.99 ~~Other~~<sup>92</sup> Intermediation service activities for specialised retail sale not in stores, stalls or markets
- ~~NO~~.77.11 Rental and leasing of cars and light motor vehicles
- ~~NO~~.77.12 Rental and leasing of trucks
- ~~NO~~.77.21 Rental and leasing of recreational and sports goods

## ESRS SEC 1 Sector Classification

~~N.77.22 Rental of video tapes and disks~~

~~NO.77.2922~~ Rental and leasing of other personal and household goods

~~NO.77.31~~ Rental and leasing of agricultural machinery and equipment

~~NO.77.32~~ Rental and leasing of construction and civil engineering machinery and equipment

~~NO.77.33~~ Rental and leasing of office machinery ~~and~~ equipment (~~including and~~ computers)

~~NO.77.34~~ Rental and leasing of water transport equipment

~~NO.77.35~~ Rental and leasing of air transport equipment

~~NO.77.39~~ Rental and leasing of ~~air transport~~ ~~other machinery~~, equipment ~~and tangible goods n.e.c.~~

~~S.95.23 Repair of footwear and leather goods~~

~~ST.95.24~~ Repair ~~and maintenance~~ of furniture and home furnishings

~~ST.95.2529~~ Repair ~~of watches, clocks and jewellery~~ ~~maintenance of personal and household goods n.e.c.~~

~~ST.95.29 Repair~~ ~~400 Intermediation service activities for repair and maintenance~~ of ~~other computers~~, personal and household goods

## ESRS SEC 1 Sector Classification

### Services sector group

#### Education sector

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

~~MN.72.19~~Other10 Research and experimental development on natural sciences and engineering

~~MN.72.20~~ Research and experimental development on social sciences and humanities

~~PQ.85.10~~ Pre-primary education

~~PQ.85.20~~ Primary education

~~PQ.85.31~~ General secondary education

~~PQ.85.32~~ ~~Technical and~~ Vocational secondary education

~~PQ.85.41~~33 Post-secondary non-tertiary education

~~PQ.85.42~~40 Tertiary education

~~PQ.85.51~~ Sports and recreation education

~~PQ.85.52~~ Cultural education

~~PQ.85.53~~ Driving school activities

~~PQ.85.59~~ Other education n.e.c.

Q.85.61 Intermediation service activities for courses and tutors

~~PQ.85.60~~69 Educational support activities n.e.c.

#### Marketing sector

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

~~MN.73.11~~ Activities of advertising agencies

~~MN.73.12~~ Media representation

~~MN.73.20~~ Market research and public opinion polling

N.73.30 Public relations and communication activities

#### Professional Services sector

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

~~MN.69.10~~ Legal activities

~~MN.69.20~~ Accounting, bookkeeping and auditing activities, tax consultancy

~~M.70.21~~ ~~Public relations and communication activities~~

~~MN.70.22~~20 Business and other management consultancy activities

~~MN.71.11~~ Architectural activities

~~MN.71.12~~ Engineering activities and related technical consultancy

## ESRS SEC 1 Sector Classification

~~MN~~.71.20 Technical testing and analysis

~~N~~.74.11 Industrial product and fashion design activities

~~N~~.74.12 Graphic design and visual communication activities

~~N~~.74.13 Interior design activities

~~MN~~.74.~~1014~~ Other specialised design activities

~~MN~~.74.20 Photographic activities

~~MN~~.74.30 Translation and interpretation activities

~~N~~.74.91 Patent brokering and market service activities

~~MN~~.74.9099 All other professional, scientific and technical activities n.e.c.

~~NO~~.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

~~NO~~.78.10 Activities of employment placement agencies

~~NO~~.78.20 Temporary employment agency activities and other human resource provisions

~~N~~.78.30 Other human resources provision

~~NO~~.79.11 Travel agency activities

~~NO~~.79.12 Tour operator activities

~~NO~~.79.90 Other reservation service and related activities

~~NO~~.80.~~1001~~ Investigation and private security activities

~~NO~~.80.~~2009~~ Security ~~systems-service~~ activities n.e.c.

~~N~~.80.30 Investigation activities

~~NO~~.82.~~11~~ Combined10 Office administrative ~~service~~ and support activities

~~N~~.82.19 Photocopying, document preparation and other specialised office support activities

~~NO~~.82.20 Activities of call centres

~~NO~~.82.30 Organisation of conventions and trade shows

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

~~NO~~.82.91 Activities of collection agencies and credit bureaus

~~NO~~.82.92 Packaging activities

~~NO~~.82.99 Other business support service activities n.e.c.

~~ST~~.94.11 Activities of business, and employers ~~and professional~~ membership organisations

~~ST~~.94.12 Activities of professional membership organisations

ST.94.20 Activities of trade unions

ST.94.91 Activities of religious organisations

ST.94.92 Activities of political organisations

ST.94.99 Activities of other membership organisations n.e.c.

ST.96.0110 Washing and ~~(dry-)~~cleaning of textile and fur products

T.96.21 ~~Hairdressing and barber activities~~

ST.96.02 ~~Hairdressing~~ Beauty care and other beauty treatment activities

T.96.23 Day spa, sauna and steam bath activities

ST.96.0330 Funeral and related activities

ST.96.04 ~~Physical well-being~~ 40 Intermediation service activities for personal services

T.96.91 Provision of domestic personal service activities

ST.96.0999 Other personal service activities n.e.c.

#### **Technology sector group**

##### **Information Technology sector**

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

J.58.29 Other software publishing

JK.62.0110 Computer programming activities

J.62.02 ~~Computer consultancy activities~~

JK.62.0320 Computer consultancy activities and computer facilities management activities

JK.62.0990 Other information technology and computer service activities

JK.63.1110 Computing infrastructure, data processing, hosting and related activities

##### **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

J.58.11 Book publishing

J.58.12 Publishing of directories and mailing lists



## ESRS SEC 1 Sector Classification

- J.58.~~13~~12 Publishing of newspapers
- J.58.~~14~~13 Publishing of journals and periodicals
- J.58.19 Other publishing activities, ~~except software publishing~~
- J.58.21 Publishing of ~~computer~~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
- J.59.13 Motion picture, ~~and~~ video and television programme 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 ~~and~~, broadcasting ~~and video distribution~~ activities
- ~~J.61.10 Wired telecommunications~~60.31 News agency activities
- ~~J.61.20 Wireless telecommunications~~60.39 Other content distribution activities
- ~~J.K.61.30 Satellite telecommunications~~10 Wired, wireless and satellite telecommunication activities
- ~~J.K.61.90 Other telecommunications~~20 Telecommunication reselling activities and intermediation service activities for telecommunication
- ~~J.63.12 Web portals~~K.61.90 Other telecommunications activities
- ~~J.K.63.91 News agency~~Web search portal activities
- ~~J.K.63.9992~~ Other information service activities n.e.c.

### Transportation sector group

#### Road Transport sector

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

- H.49.31 ~~Urban and suburban~~Scheduled passenger ~~land~~ transport by road
- H.49.32 ~~Taxi operation~~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 ~~not classified elsewhere~~n.e.c.
- H.49.41 Freight transport by road
- H.49.42 Removal services
- 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

**Other Transportation sector**

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

C.33.15 Repair and maintenance of civilian ships and boats

C.33.16 Repair and maintenance of civilian air and spacecraft

C.33.~~19~~17 Repair and maintenance of other civilian transport equipment

C.33.19 Repair of other equipment

H.49.~~10~~11 Passenger heavy rail transport, ~~interurban~~

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.~~29~~26 Other ~~transportation~~-support activities for transportation

H.52.31 Intermediation service activities for freight transportation

H.52.32 Intermediation service activities for passenger transportation