

ESRS Set 1

Draft XBRL Taxonomy

Outreach event

3 April 2024



- Overview & Introduction (incl. Article 8)
- Legal background: CSRD & ESEF
- Presentation of the materials issued for consultation and timeline
- Presentation of the ESRS Set 1 Draft XBRL Taxonomy
- Illustrative Examples of XBRL reports
- Highlights from the Explanatory Note & Survey
 - Digital transposition according to the methodology of the ESRS into XBRL
 - Narrative Tagging hierarchy
 - Practical illustrative example of digital report preparation
 - Semi-Narrative XBRL elements
 - Practical illustrative example of digital report preparation
 - Implementation of IROs, Policies, Actions, Targets and Metrics
 - Entity-specific disclosures
 - Validation rules
- Practical illustration of how digitally tagged ESRS statements can be used
- Q & A
- Panel discussion followed by Q&A

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Which type of stakeholder are you representing?

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

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

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

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

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

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



Legal Background

Corporate Sustainability Reporting Directive (CSRD)

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

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

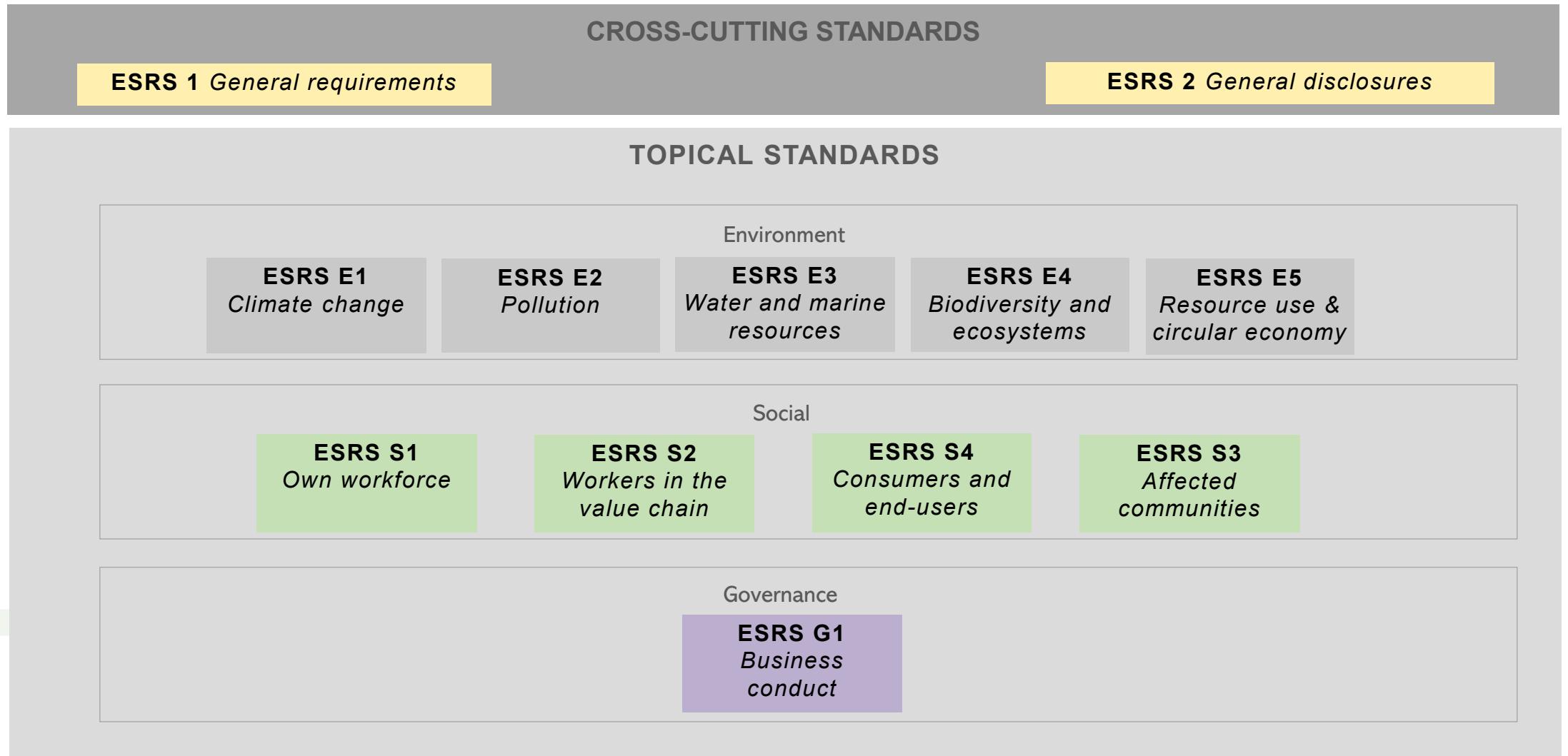
Listed SMEs [except micro-entities] that meet at least two of the following criteria: (i) average number of employees between 10 and 250, (ii) €900k and €50m net turnover, and (iii) €450k and €25m balance sheet total.

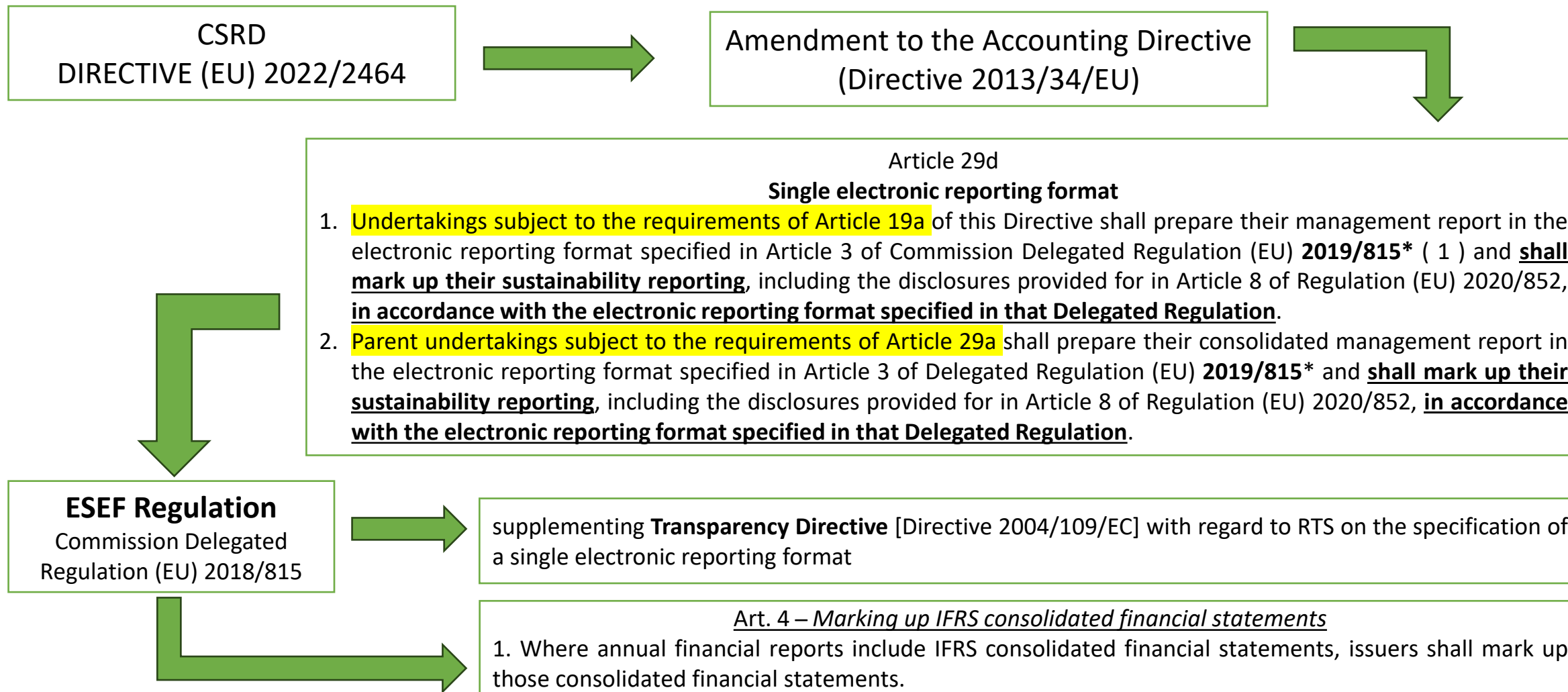
Non-EU companies generating at least €150m net turnover in the EU and with at least one branch (generating at least €40m net turnover in the EU) or one subsidiary in the EU (large entity or listed SME).

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

Draft XBRL Taxonomy available!

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





*wrong reference to the ESEF Regulation



Slido Poll

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How familiar are you with XBRL?

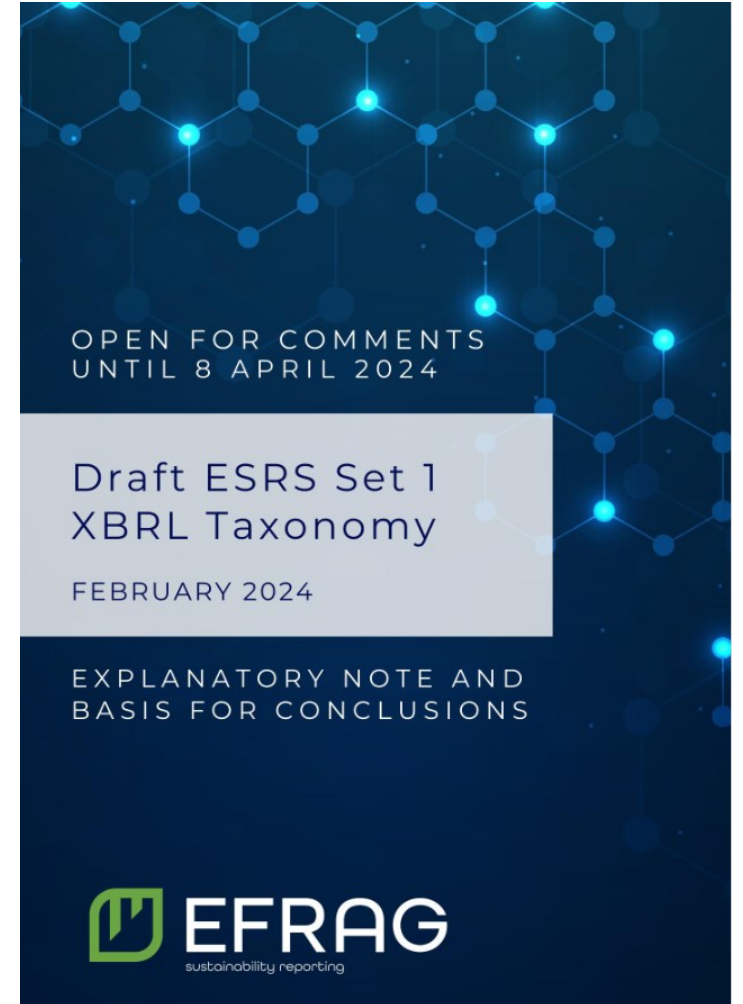
ⓘ Start presenting to display the poll results on this slide.

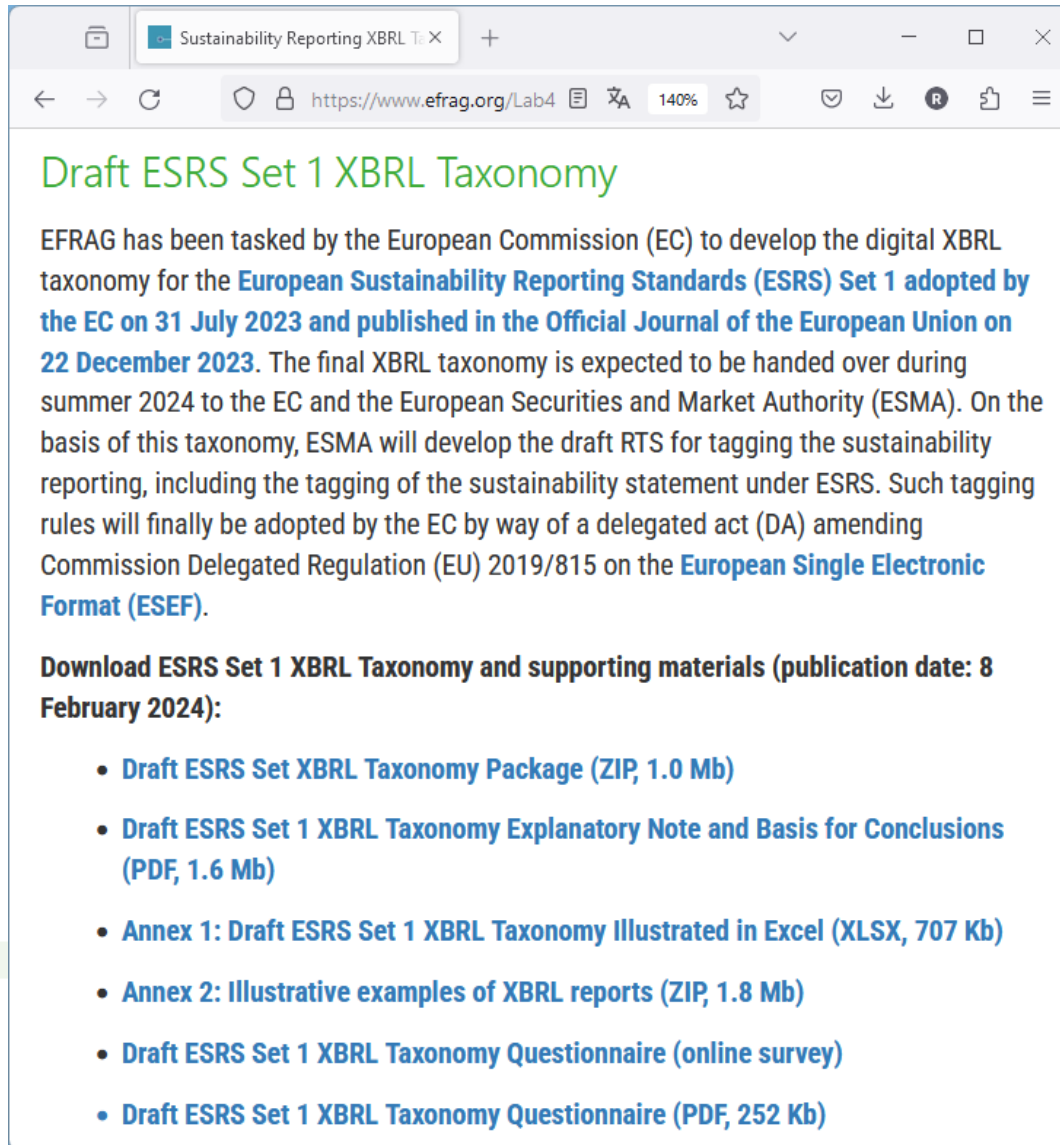


Consultation Materials & Timeline

Public consultation launched: Invitation to comment until 8 April 2024

- The ESRS Set 1 Draft XBRL Taxonomy has been issued on the 8 February 2024 on EFRAG's webpage.
- Additionally, a Draft XBRL Taxonomy for **Article 8 disclosures** has been issued for consultation as well.
- The consultation on the taxonomy itself is accompanied by an “**Explanatory Note & Basis for Conclusions**” document, including *illustrations of application instructions (IAI)*.
- Two **non-authoritative accompanying documents** have been provided as appendices to the consultation in order to allow for a more informed response:
 - The XBRL taxonomy illustrated in Excel
 - Illustrative Examples of tagged ESRS reports.
- **The consultation closes on 8 April 2024** and the final taxonomy is expected to be handed over to ESMA and the EC in Q3 2024.



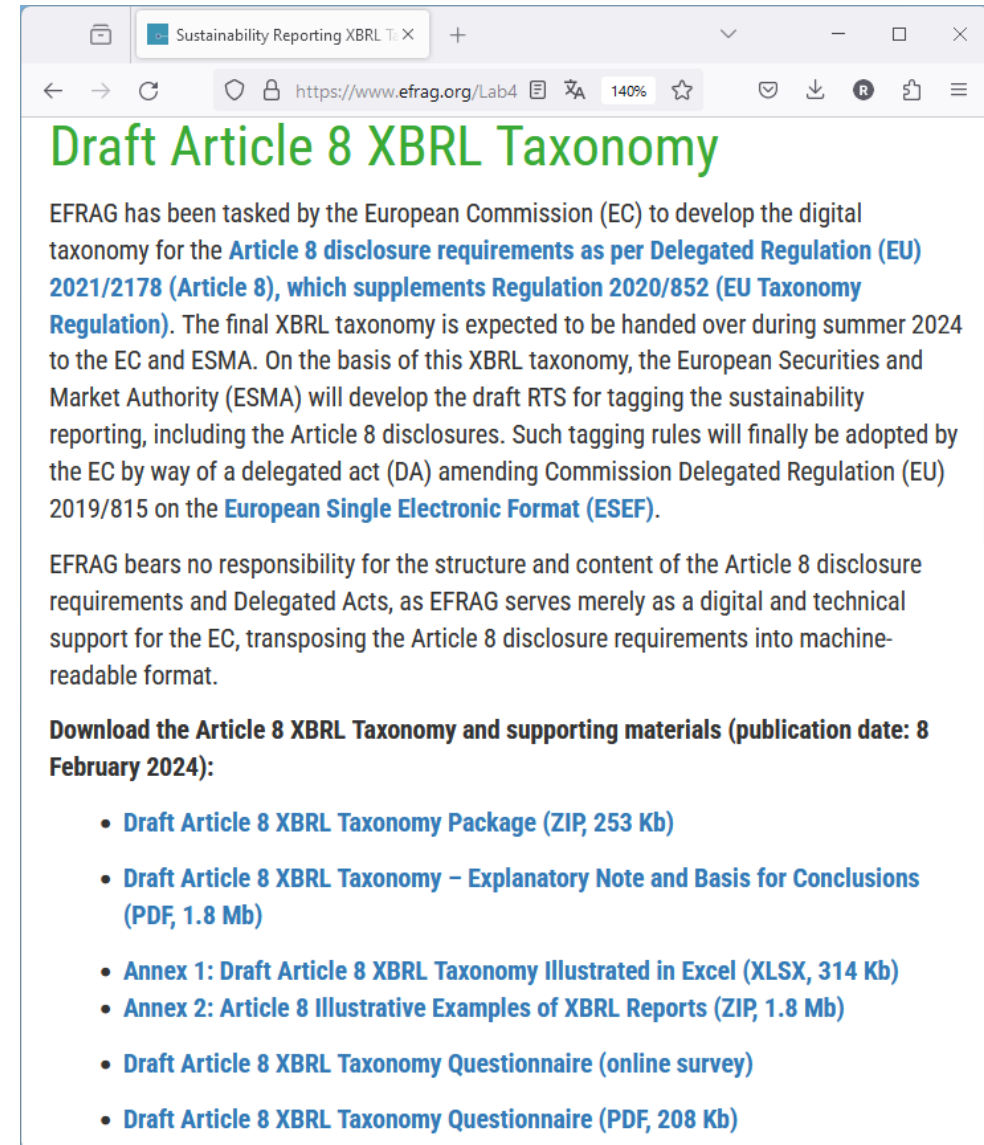


Draft ESRS Set 1 XBRL Taxonomy

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

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

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



Draft Article 8 XBRL Taxonomy

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

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

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

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

The Draft ESRS Set 1 XBRL Taxonomy

DTS Properties

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

Presentation

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

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

Appendix: Illustrative Examples of Tagged ESRS XBRL Reports

Inline Viewer - Report

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

Inline Viewer Report

Highlight ? XBRL Elements

Fact Properties

Concept

- (esrs) Energy consumption from fossil sources

Dimensions

Date 1 Jan 2025 to 31 Dec 2025

Fact Value 3,300,000.00 utr.MWh

Accuracy 2 (hundredths)

Change No prior fact in this report

Entity [LEI] efrag

Concept esrs:Energy...

< 1 of 1 >

Validation

No issues

References

ESRS

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

Commission Delegated Regulation (EU)

Commission Delegated Regulation (EU)

Calculations

[E1-5] Energy consumption and mix

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

Table 1 Energy consumption and mix (in BOE)

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

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

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

Inline Viewer - Report

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

Inline Viewer Report

Highlight ? XBRL Elements

Fact Properties

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

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

Concept

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

Dimensions

Country [axis]

Andorra

Date 31 Dec 2025

Fact Value € 110.0000

Accuracy 4

Change No prior fact in this report

Entity [LEI] efrag

Concept esrs:Nu...

< 1 of 1 >

Validation

No issues

[S1-6] Characteristics of undertaking's employees

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

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

Table 2

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

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

Table 3

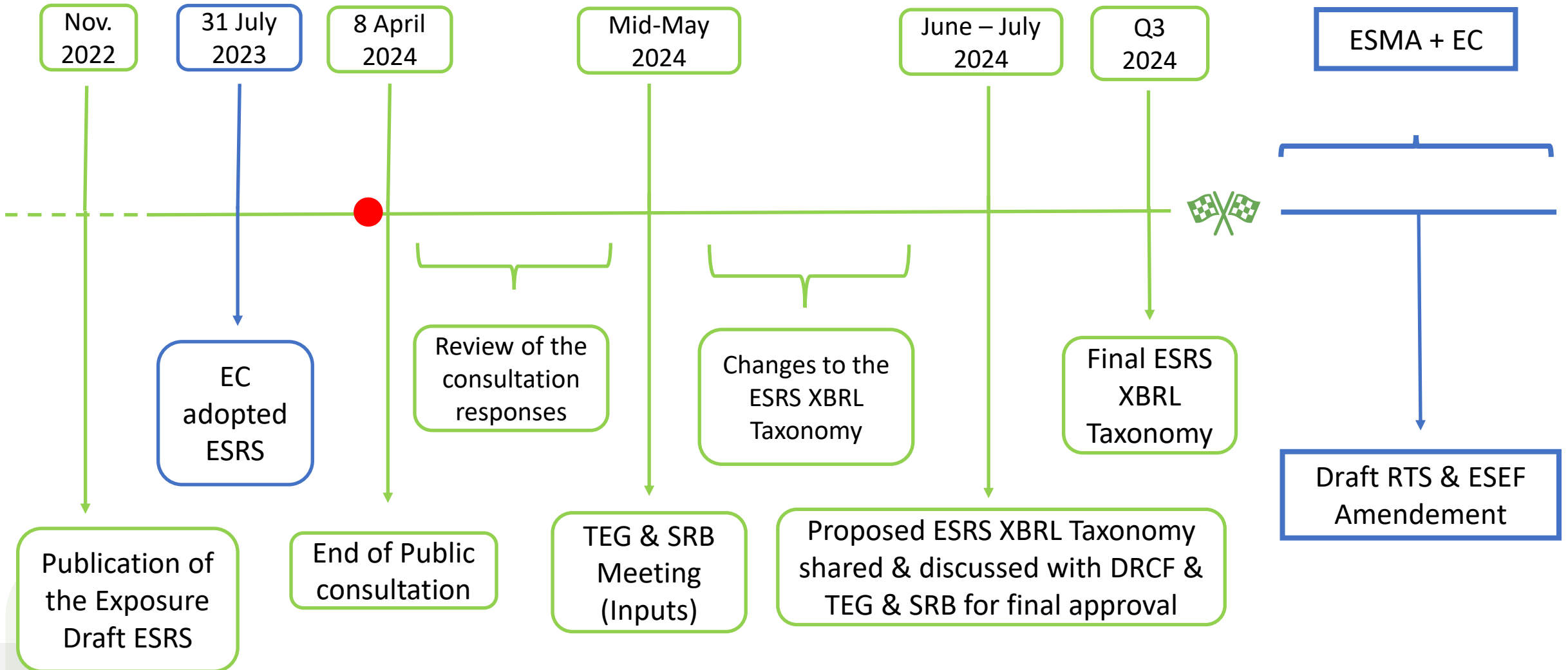
Country	2025	2026
Country A	110	115
Country B	60	70

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

Table 4

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

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



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How useful did you find the accompanying documents like examples of XBRL reports and the Explanatory Note?

ⓘ Start presenting to display the poll results on this slide.



Highlights from the Explanatory Note & Survey Questions

Transposition Example: ESRS 2 SBM-1

Narrative Disclosures

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



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

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

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The ESRS defines detailed Disclosure Requirements (DRs). Do you agree that the ESRS XBRL Taxonomy should exactly reflect the datapoints within the DRs, and neither omit nor add datapoints?

ⓘ Start presenting to display the poll results on this slide.

Question 1 and 2 in the Survey

Q1: Do you agree that the digital Draft ESRS Set 1 XBRL Taxonomy adequately represents the ESRS disclosure requirements?

Yes/No/Please explain your answer

Q2: Do you agree that the Draft ESRS XBRL Taxonomy as currently designed meet the users' (analysts, data providers, financial institutions, investors, regulators, etc.) needs? If not, what could it be improved?

Yes/No/Please explain your answer

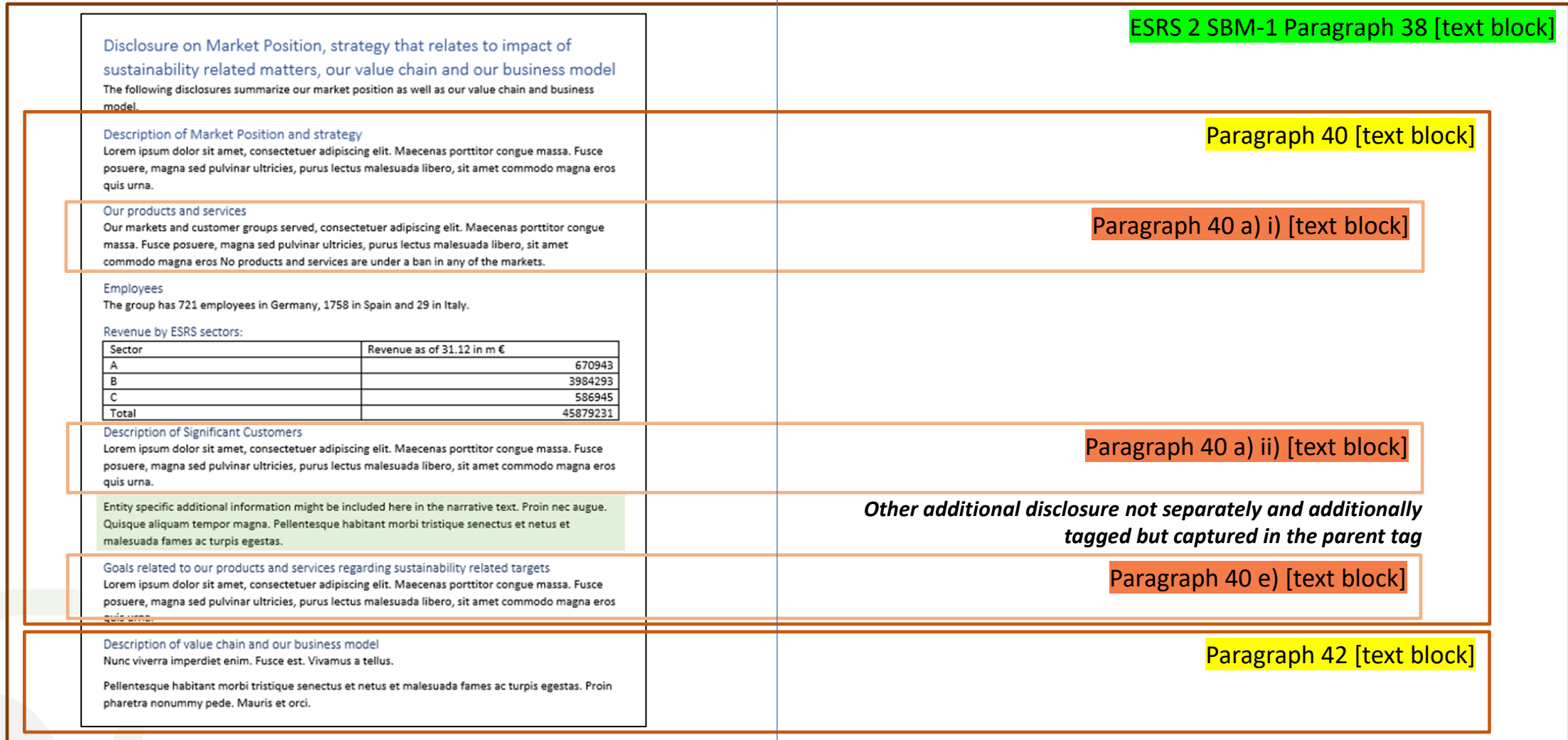


General Feedback about the design & architecture of the Taxonomy to adequately represent the ESRS, following the methodology described in the explanatory note, chapter 6.1 to 6.4

Illustration of the narrative Tagging Hierarchy

Human-readable report

Nested narrative tagging



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Do you think that tagging of granular narrative disclosure is more useful than tagging of broader and larger textblocks, potentially covering multiple pages?

ⓘ Start presenting to display the poll results on this slide.

- The XBRL taxonomy has a **hierarchy and granular narrative XBRL elements**, representing individual data points on level 2 and 3.
- Additionally, „parent“ XBRL elements covering complete DRs have been introduced but can be **omitted** in the XBRL report if the content is tagged with the most granular tags.
- XBRL elements have been reused whenever possible in order to avoid overlapping taggings.

Q3: Do you agree with hierarchy provided in the presentation linkbase of the Draft ESRS XBRL taxonomy, including the Level 1, 2 and 3 of narrative textblock tags (as explained in section 6.5. of the Explanatory Note and Basis for Conclusions)? And if not, what could be improved?

Yes/No/Please explain your answer

Q4: Do you agree with the way EFRAG has re-used XBRL elements in the Draft ESRS XBRL Taxonomy to avoid double-tagging, as described in section 6.6. of the Explanatory Note and Basis for Conclusions, and as implemented for ESRS MDR elements?

Yes/No/Please explain your answer



*Recommended chapters in the Explanatory Note & Basis for Conclusions:
6.5 and 6.6*



Practical illustrative example of digital report preparation

How to Tag Narrative Elements

! Element successfully tagged!

[E3-1] Policies related to water and marine resources

Name of the policy is policy1. Donec fermentum pulvinar blandit. In nisl nulla, suscipit sit amet viverra eu, fringilla vel mauris. Name or related impact is impact1. Vestibulum eu consectetur eros. Donec ornare dui rutrum velit convallis, nec malesuada libero aliquet. Vivamus interdum laoreet purus, ut tempus odio congue nec. Donec in dui vel est suscipit tempor. Nulla cursus risus et maximus iaculis. Duis pulvinar eros vitae fringilla ultrices. Pellentesque commodo finibus massa, ut convallis dui imperdiet euismod. Proin lacinia nibh condimentum, tempor augue molestie, iaculis purus. Etiam vehicula metus aliquet ipsum sollicitudin, sed consectetur eros faucibus. Mauris blandit mauris sed cursus tincidunt. Morbi quis nisl eu turpis molestie porttitor.

Curabitur dignissim eros vitae tincidunt condimentum. Donec ornare auctor ex vel elementum. Maecenas vel mattis arcu, eu rutrum magna. In laoreet est et felis consequat, et rhoncus orci mollis. Pellentesque et ullamcorper urna. Vestibulum tincidunt, risus quis accumsan rutrum, mi justo dignissim turpis, vitae fermentum libero lorem ac felis. Integer malesuada leo eu blandit tempor. Nunc ornare tellus in erat interdum blandit. Morbi at eleifend quam. Donec maximus, dolor a maximus tincidunt, mi dolor euismod arcu, imperdiet fringilla sapien nunc sed sem. Aenean odio sapien, volutpat at dui vel, feugiat egestas ex. Phasellus ac varius mi. In leo sapien, semper nec tellus vehicula, commodo tempor massa. Sed consequat bibendum dapibus. Mauris mollis luctus enim eu imperdiet. Proin vestibulum, dolor eget imperdiet cursus, ex urna faucibus sapien, eu sollicitudin est enim non quam

- Name
- + [302060] E2-6 Anticipated financial effects...
 - + [302810] E2.IRO-1 Description of processes...
 - + [303010] E3-1 Policies related to water and...
 - + [303020] E3-2 Actions and resources relate...
 - + [303030] E3-3 Targets related to water and...
 - + [303040] E3-4 Water consumption
 - + [303050] E3-5 Anticipated financial effects...
 - + [303810] E3.IRO-1 Description of processes...
 - + [304010] E4-1 Transition plan and consider...
- Disclosure of policies adopted to manage...

How to Tag Numerical Elements

! Elements successfully tagged!

E3-4 Water consumption	2025	2026
Company D 31.12. m ³		
Water consumption	5200	4200
Water consumption in areas at material water risk	Year <input type="text"/>	Unit <input type="text"/>
Water consumption in areas of high-water stress	550	320
Water recycled and reused	960	450
Water stored	440	350
Changes in water storage	-150	+100
Water intensity ratio (m ³ /MEUR)	4,8	4

- Name
- + [302060] E2-6 Anticipated financial effects...
 - + [302810] E2.IRO-1 Description of processes...
 - + [303010] E3-1 Policies related to water and...
 - + [303020] E3-2 Actions and resources relate...
 - + [303030] E3-3 Targets related to water and...
 - + [303040] E3-4 Water consumption
 - + Disclosure of information about water co...
 - + **Water consumption**
 - + [303810] E3.IRO-1 Description of processes...
 - + [304010] E4-1 Transition plan and consider...

Taxonomy-Centric Report Preparation

E3-4 Water consumption	2025	2026	2050
Company D 31.12. m ³	Current and retrospective		Target
Water consumption	5200	4200	1800
Water consumption in areas at material water risk	780	430	220
Water consumption in areas of high-water stress	550	320	150
Water recycled and reused	960	450	210
Water stored	440	350	180
Changes in water storage	-150	+100	-30
Water intensity ratio (m3/MEUR)	4,8	4	3,2

[E3-1] Policies related to water and marine resources

Name of the policy is policy1. Donec fermentum pulvinar blandit. In nisl nulla, suscipit sit amet viverra eu, fringilla vel mauris. Name or related impact is impact1. Vestibulum eu consectetur eros. Donec ornare dui rutrum velit convallis, nec malesuada libero aliquet. Vivamus interdum laoreet purus, ut tempus odio congue nec. Donec in dui vel est suscipit tempor.



2

Preparers will just have to fill in the appropriate information

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

Booleans

Enumerations

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

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

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

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

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



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

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Do you agree that tagging semi-narrative XBRL elements will increase the comparability of the data?

ⓘ Start presenting to display the poll results on this slide.

Q5a: Do you agree that the implementation of semi-narrative (yes/no Booleans, drop-down enumerations) enriches the narrative disclosures and are therefore particularly relevant for users?

Yes/No/Please explain your answer

Q5b: Do you agree that the technical and conditional Booleans as described in section A1.1. of the Explanatory Note and Basis for Conclusions provide a clear benefit for users since they allow tagging of positive and negative confirmations?

Yes/No/Please explain your answer



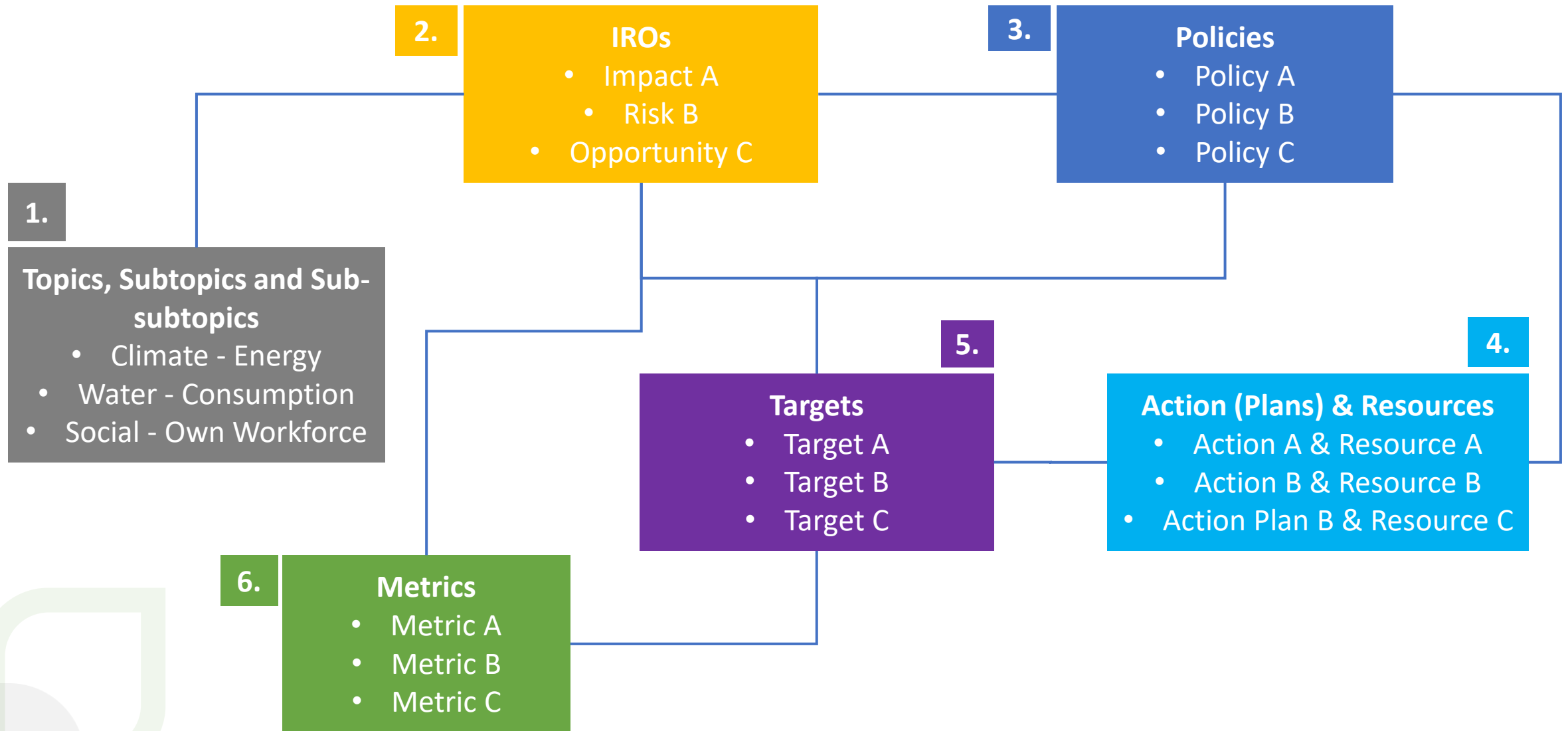
See Section A1.1 of the Explanatory Note



Practical illustrative example of digital report preparation

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

Relationships of IROs & Policies, Actions, Targets and Metrics



IAI 3: Illustration of application instructions for typed dimensions on Minimum Disclosure Requirements (MDR)

The typed dimensions for IROs, policies, targets and actions, can be used with technical IDs, e.g. with a number like 'p-1' for the first policy. Additionally, a name for each IRO, policy, target and action should be tagged in the human-readable Inline XBRL document, e.g. the related human name for a policy 'Policy to choose suppliers that implement net zero target'. In order to link a specific target to a policy, a specific string XBRL element is provided in the XBRL taxonomy that enables linking the target to a policy. For instance, when the human-readable target 'All suppliers shall have a net zero target by 2035' should be linked with the 'p-1' to the related policy.

In order to provide a machine-readable link between IROs, policies, targets and actions, it is of particular relevance to use consistent identifiers or names across the report when using the following elements relating to their typed dimensions:

If a policy addresses multiple IROs, the names or identifiers reported in the related fact should be separated with a comma.

Whenever a typed dimension breakdown is not applicable for the undertaking but is required for technical reasons, the typed dimension value element can be reported with the *xsi:nil* attribute.

Typed dimension element representing a (technical) identifier (invisible in the XBRL context)	String element representing a human-readable name for the typed dimension in the visible XHTML	Element providing the link from other MDR aspects ("foreign keys")	ESRS 2 DR
Identifier of impact, risk and opportunity [typed axis]	Name or identifier of impact, risk and opportunity	Name or identifier of related impacts, risks and opportunities	SMB-3
Identifier of policy [typed axis]	Name or identifier of policy	Name or identifier of related policy	MDR-P
Identifier of target [typed axis]	Name or identifier of target	-	MDR-T
Identifier of action (plan) [typed axis]	Name or identifier of action (plan)	-	MDR-A
Name of metric(s) [typed axis]	-	-	MDR-M

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What do you think about the modelling of IROs, Policies, Actions, Targets and Metrics in the ESRS Set 1 Draft XBRL Taxonomy?

ⓘ Start presenting to display the poll results on this slide.

Survey question on the tagging of IROs & Policies, Actions, Targets and Metrics (XBRL experts only)

Q6a (XBRL experts only): Do you agree with the dimensional modelling of the ESRS XBRL taxonomy and in particular with the implementation of typed dimensions for IROs, policies, actions, targets and metrics as described in section A1.6. of the Explanatory Note and Basis for Conclusions?

Yes/No/Please explain your answer



Recommended chapters in the Explanatory Note & Basis for Conclusions: 6.6 and A1.6

Entity-specific and additional disclosures

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

```

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

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

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

Q7: Do you agree with the approach that minimizes the need for XBRL taxonomy extensions therefore supporting comparability across preparers and relevance, by providing mechanisms for tagging of the following disclosures, as described section 6.9. of the Explanatory Note and Basis for Conclusions:

- 1 IROs, Policies, Actions and Resources, Targets and Metrics;**
- 2 additions to ESRS datapoints;**
- 3 disclosures stemming from other legalisations or generally accepted sustainability standards and frameworks; and**
- 4 other entity specific disclosures, including metrics?**

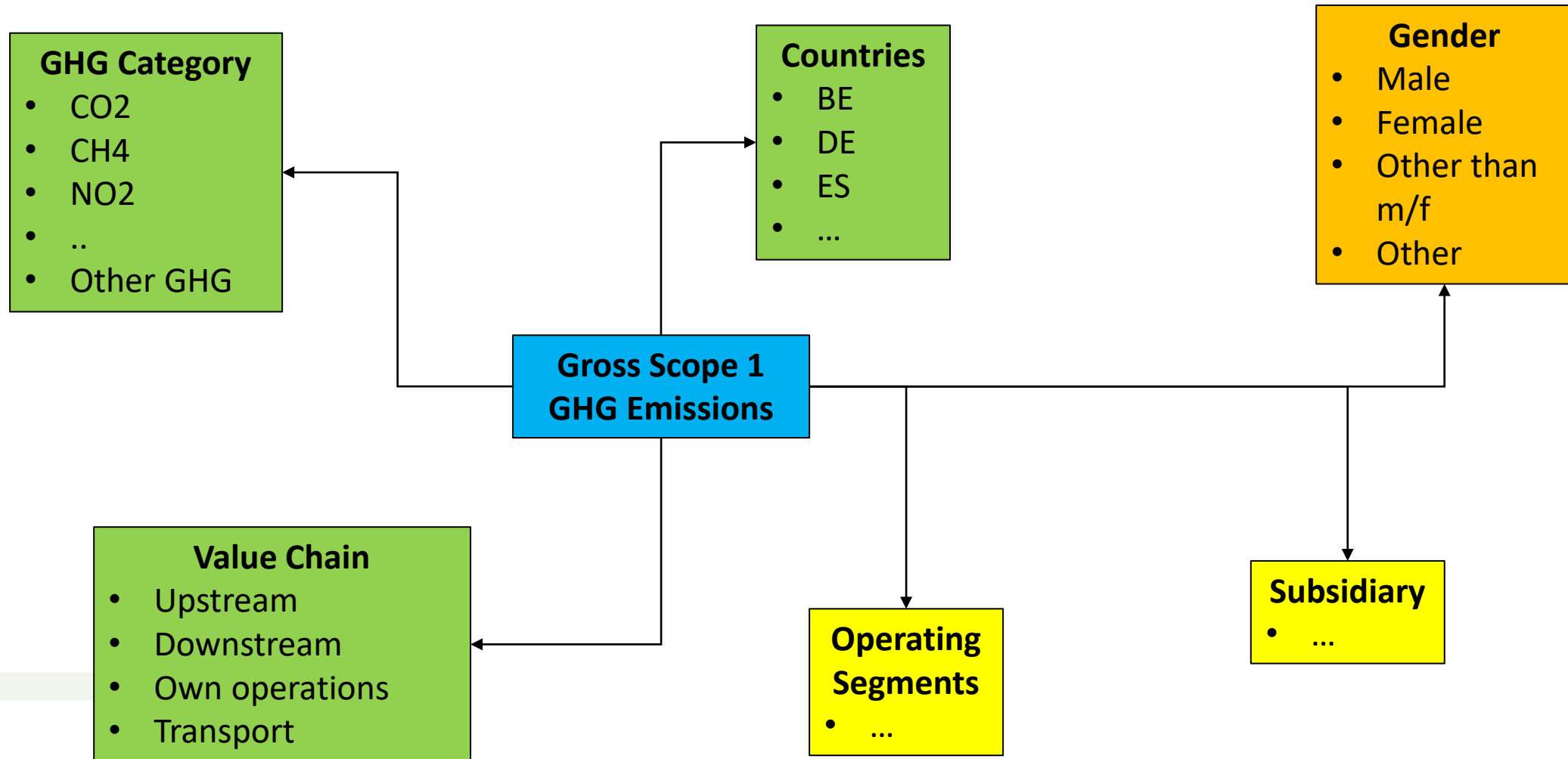
If not, how should it be improved?

Yes/No/Please explain your answer



*Recommended chapters in
the Explanatory Note & Basis
for Conclusions:
6.6, 6.9 & A 1.4*

What are open hypercubes?



Survey question on the dimensional implementation (XBRL experts only)

- Technical challenges:
 - Implementing optional disaggregation's with typed dimensions, due to the lack of default members for typed dimensions (e.g. ESRS 1, paragraph 54: when needed (...) the undertaking shall disaggregate reported information by country, site location or significant asset).
 - Modelling of extensive voluntary breakdowns in combined hypercubes with up to seven explicit and typed dimensions.



Q6b (XBRL experts only): Do you agree with the introduction of open hypercubes for optional disaggregation as described in section A1.6. of the Explanatory Note and Basis for Conclusions? If not, how it should be improved?

Yes/No/Please explain your answer

*Recommended chapters in the Explanatory Note & Basis for Conclusions:
A1.6*

Validation rules implemented in the XBRL Taxonomy

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

Q8: Do you think that the validation rules implemented in the Draft ESRS XBRL Taxonomy as described in section 6.8. of the Explanatory Note and Basis for Conclusions are appropriate? If not, please explain why and/or which additional validation rules or consistency checks should be implemented.

Yes/No/Please explain your answer



*Recommended chapters in
the Explanatory Note & Basis
for Conclusions:
6.8*

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Do you find the validation rules in the ESRS Set 1 Draft XBRL Taxonomy helpful?

ⓘ Start presenting to display the poll results on this slide.

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For which areas should EFRAG introduce more additional validation rules?

ⓘ Start presenting to display the poll results on this slide.

Q9: Do you have any other comment or suggestions?

[Comment box]

Q10: Upload of technical attachments to the survey responses.

[Browse upload]



Practical illustration
of how digitally-tagged
ESRS statements
can be used

Data can be extracted from human-readable Inline XBRL reports



Sustainability
Statement
2026

[E3-3] Targets related to water and marine resources

Name of the target is target1. Name of related impact is impact1. Name of the related policy is policy1. The measurable target is set to 330 or 20%. Water consumption of 5800 m3. Aenean ac ligula quis risus condimentum mattis. Nullam facilisis rutrum nisi, a consectetur urna scelerisque at. Nunc id volutpat eros. Integer sodales urna in metus dapibus gravida. Cras commodo lorem et est ornare commodo. The baseline value is 250 or 10%. The baseline year is 2026. Sed viverra libero vel dui accumsan, a vestibulum justo ornare. Sed eget dignissim ligula. Vestibulum sed dolor ut ipsum tempus varius. Maecenas non elit bibendum nisl fermentum blandit in in turpis. Sed viverra libero vel dui accumsan, a vestibulum justo ornare. Maecenas lorem sem, posuere ac lacinia sit amet, commodo gravida turpis. Curabitur dignissim libero laoreet, pharetra purus ac, imperdiet nisi. Nam rutrum iaculis nisl et egestas. Maecenas non mauris malesuada, auctor nisi ac, pharetra ligula. In facilisis posuere nisi, eget interdum turpis cursus id. Phasellus efficitur eget leo vitae porttitor.

Orci varius natoque penatibus et magnis dis parturient montes, nascetur ridiculus mus. Ut rhoncus odio a nunc porta, a feugiat urna vehicula. Lorem ipsum dolor sit amet, consectetur adipiscing elit. Aenean fringilla, turpis non scelerisque lobortis, nibh nisl venenatis massa, non sodales ligula est ac sapien. Suspendisse ut mauris a eros ultrices efficitur. Vivamus gravida metus nunc, et maximus leo pharetra vel.

In eu nisl ac erat rutrum aliquam sed eu leo. Praesent lacinia elit ipsum, quis sollicitudin diam volutpat quis. Fusce lobortis ipsum quis metus auctor, et porta libero tristique. When managing our material impacts, risks, and opportunities related to water and marine resources, ...

```
<xbrl:xbrl>
  <link:schemaRef xlink:href="https://xbrl.efrag.org/taxonomy/draft-esrs/2023-07-31/esrs_all.xsd" />
  <xbrl:context id="c-1">
    <xbrl:entity>
      <xbrl:identifier
        scheme="http://standards.iso.org/iso/17442">LEI</xbrl:identifier>
      </xbrl:entity>
      <xbrl:period>
        <xbrl:startDate>2025-01-01</xbrl:startDate>
        <xbrl:endDate>2025-12-31</xbrl:endDate>
      </xbrl:period>
    </xbrl:context>
    <xbrl:unit id="u-1">
      <xbrl:measure>utr:m3</xbrl:measure>
    </xbrl:unit>
    <esrs:WaterConsumption contextRef="c-1" unitRef="u-1" id="fact-1"
      decimals="4">5800</esrs:WaterConsumption>
    <esrs:StakeholdersHaveBeenInvolvedInTargetSetting contextRef="c-1" id="fact-2">true</esrs:StakeholdersHaveBeenInvolvedInTargetSetting >
    <esrs:DisclosureOfPoliciesAdoptedToManageMaterialImpactsRisksAndOpportunitiesRelatedToWaterAndMarineResourcesExplanatory contextRef="c-1" unitRef="u-1" id="fact-3">When managing our material...</esrs:DisclosureOfPoliciesAdoptedToManageMaterialImpactsRisksAndOpportunitiesRelatedToWaterAndMarineResourcesExplanatory >
  </xbrl:xbrl>
```

Use of digital XBRL reports and their facts for analytical purpose

```

<xbli:xbli>
  <link:schemaRef xlink:href="https://xbrl.efrag.org/taxonomy/draft-esrs/2023-07-31/esrs_all.xsd" />
  <xbli:context id="c-1">
    <xbli:entity>
      <xbli:identifier scheme="http://standards.iso.org/iso/17442">LEI</xbli:identifier>
    </xbli:entity>
    <xbli:period>
      <xbli:startDate>2025-01-01</xbli:startDate>
      <xbli:endDate>2025-12-31</xbli:endDate>
    </xbli:period>
  </xbli:context>
  <xbli:unit id="u-1">
    <xbli:measure utr:m3</xbli:measure>
  </xbli:unit>
  <esrs:WaterConsumption contextRef="c-1" unitRef="u-1" id="fact-1" decimals="4">5800</esrs:WaterConsumption>
  <esrs:StakeholdersHaveBeenInvolvedInTargetSetting contextRef="c-1" id="fact-2">true</esrs:StakeholdersHaveBeenInvolvedInTargetSetting>
  <esrs:DisclosureOfPoliciesAdoptedToManageMaterialImpactsRisksAndOpportunitiesRelatedToWaterAndMarineResourcesExplanatory contextRef="c-1" unitRef="u-1" id="fact-3">When managing our material...</esrs:DisclosureOfPoliciesAdoptedToManageMaterialImpactsRisksAndOpportunitiesRelatedToWaterAndMarineResourcesExplanatory>
</xbli:xbli>
  
```



Sustainability Statement 2026



Year ▾

Countries ▾

Sectors ▾

	Company A	Company B	Company C	Company D
Water consumption	5200	5000	6500	5800
Stakeholders have been involved in target setting	true	True	false	true
Disclosure of policies adopted to manage material impacts, risks, and opportunities related to water and marine resources	"In order to manage..."	"Company B decided to ..."	"Company C manages its..."	"When managing our material..."

Water consumption ▾

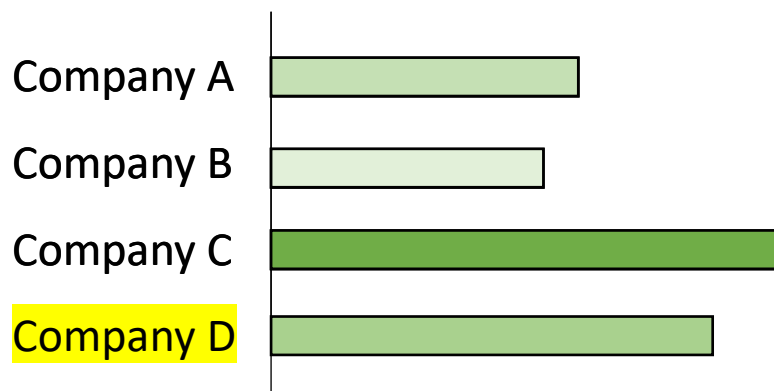


Illustration: Importing XBRL data in Excel (1/2)

- Single tables can be exported from XBRL processors and imported directly into Excel
- Sample below shows table export of Arelle of the E1-5 energy consumption illustrative example report

	A	B	C	D	E	F
1	Concept					
2	[301050] E1-5 Energy consumption and mix - general	31/12/2025	31/12/2026			
3	Disclosure of energy consumption and mix - general [abstract]					
4	Disclosure of energy consumption and mix [text block]			Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia curae; Quisque vehicula in massa quis convallis. In hac habitasse platea dictumst.		
5	Disclosure of energy consumption and mix [abstract]					
6	Disclosure of energy consumption and mix [table]					
7	Disclosure of energy consumption and mix [line items]					
8	Total energy consumption related to own operations	5,100,000.00	4,850,000.00			
9	Total energy consumption from fossil sources	3,300,000.00	3,000,000.00			
10	Fuel consumption from coal and coal products	650,000.00	550,000.00			
11	Fuel consumption from crude oil and petroleum products	360,000.00	320,000.00			
12	Fuel consumption from natural gas	900,000.00	760,000.00			
13	Fuel consumption from other fossil sources	200,000.00	250,000.00			
14	Consumption of purchased or acquired electricity, heat, steam, etc	850,000.00	830,000.00			
15	Percentage of fossil sources in total energy consumption	0.65	0.62			
16	Total energy consumption from nuclear sources	600,000.00	550,000.00			
17	Percentage of energy consumption from nuclear sources in total energy consumption	0.12	0.11			
18	Total energy consumption from renewable sources	1,200,000.00	1,300,000.00			
19	Fuel consumption from renewable sources	540,000.00	540,000.00			
20	Consumption of purchased or acquired electricity, heat, steam, etc	450,000.00	450,000.00			
21	Consumption of self-generated non-fuel renewable energy	550,000.00	600,000.00			
22	Percentage of renewable sources in total energy consumption	0.24	0.27			
23	Non-renewable energy production	2,400,000.00	2,250,000.00			
24	Renewable energy production	1,000,000.00	1,100,000.00			
25	Energy intensity from activities in high climate impact sectors (total energy consumption from activities in high climate impact sectors / net revenue from activities in high climate impact sectors)	0.05	0.05			
26	Total energy consumption from activities in high climate impact sectors	1,300,000.00	1,200,000.00			
27	High climate impact sectors used to determine energy intensity			https://xbrl.efrag.org/taxonomy/draft-esrs/2023-07-31#A0122 https://xbrl.efrag.org/taxonomy/draft-esrs/2023-07-31#A013		
28	Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue from activities in high climate impact sectors			Pellentesque egestas , metus vitae hendrerit dapibus , turpis odio condimentum metus , eu vulputate augue arcu et eros. Fusce sit amet facilisis nibh . Etiam in aliquam libero. Quisque		
29	Net revenue		500,000,000			
30	Net revenue from activities in high climate impact sectors		300,000,000			
31	Net revenue from activities other than in high climate impact sectors		200,000,000			

Illustration: Importing XBRL data in Excel (2/2)

- The complete fact table of an XBRL report can be exported as an Open Information Model (XML, JSON, CSV) with a compliant XBRL software, the example below shows an export generated by an Arelle Add-In
- The unique XBRL element names in column B can then be used to fetch the desired values through the built-in Excel functions

A	B	C	D	E	F	G
id	concept	decimals	entity	period	unit	value
fact-716	esrs:CarryingAmountOfRealEstateAssets	0	scheme:efrag	2027-01-01T00:00:00	iso4217:EUR	100000
fact-205	esrs:NetRevenueAtMaterialPhysicalRisk	0	scheme:efrag	2026-01-01T00:00:00/2027-01-01T00:00:00	iso4217:EUR	300000
fact-206	esrs:AdjustingItemsToNetRevenueAtMaterialPhysicalRisk	0	scheme:efrag	2026-01-01T00:00:00/2027-01-01T00:00:00	iso4217:EUR	15000
fact-212	esrs:PercentageOfAssetsAtMaterialTransitionRiskAddressedByClimateChangeMitigationAction	2	scheme:efrag	2027-01-01T00:00:00		0.03
fact-213	esrs:CarryingAmountOfRealEstateAssetsForWhichEnergyConsumptionIsBasedOnInternalEstim	0	scheme:efrag	2027-01-01T00:00:00	iso4217:EUR	200000
fact-214	esrs:CarryingAmountOfAssetsAtMaterialTransitionRisk	0	scheme:efrag	2027-01-01T00:00:00	iso4217:EUR	200000
fact-215	esrs:AdjustingItemsToAssetsAtMaterialTransitionRisk	0	scheme:efrag	2027-01-01T00:00:00	iso4217:EUR	20000
fact-217	esrs:CarryingAmountOfLiabilitiesAtMaterialTransitionRisk	0	scheme:efrag	2027-01-01T00:00:00	iso4217:EUR	150000
fact-218	esrs:AdjustingItemsToLiabilitiesAtMaterialTransitionRisk	0	scheme:efrag	2027-01-01T00:00:00	iso4217:EUR	15000
fact-219	esrs:NetRevenueAtMaterialTransitionRisk	0	scheme:efrag	2026-01-01T00:00:00/2027-01-01T00:00:00	iso4217:EUR	300000
fact-220	esrs:AdjustingItemsToNetRevenueAtMaterialTransitionRisk	0	scheme:efrag	2026-01-01T00:00:00/2027-01-01T00:00:00	iso4217:EUR	30000
fact-228	esrs:MonetisedGrossScope1And2GHGEmissions	0	scheme:efrag	2026-01-01T00:00:00/2027-01-01T00:00:00	iso4217:EUR	20000000
fact-229	esrs:MonetisedTotalGHGEmissions	0	scheme:efrag	2026-01-01T00:00:00/2027-01-01T00:00:00	iso4217:EUR	30000000
fact-231	esrs:ExpectedCostSavingsFromClimateChangeMitigationActions	0	scheme:efrag	2026-01-01T00:00:00/2027-01-01T00:00:00	iso4217:EUR	55000000
fact-232	esrs:ExpectedCostSavingsFromClimateChangeAdaptationActions	0	scheme:efrag	2026-01-01T00:00:00/2027-01-01T00:00:00	iso4217:EUR	33000000
fact-233	esrs:PotentialMarketSizeOfLowcarbonProductsAndServicesOrAdaptationSolutionsToWhichUn	0	scheme:efrag	2026-01-01T00:00:00/2027-01-01T00:00:00	iso4217:EUR	120000000
fact-234	esrs:ExpectedChangesToNetRevenueFromLowcarbonProductsAndServicesOrAdaptationSoluti	0	scheme:efrag	2026-01-01T00:00:00/2027-01-01T00:00:00	iso4217:EUR	97000000



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