

This paper has been prepared by the EFRAG Secretariat for discussion at a public meeting of EFRAG SR TEG. The paper forms part of an early stage of the development of a potential EFRAG position. Consequently, the paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG. The paper is made available to enable the public to follow the discussions in the meeting. Tentative decisions are made in public and reported in the EFRAG Update. EFRAG positions, as approved by the EFRAG SRB, are published as comment letters, discussion or position papers, or in any other form considered appropriate in the circumstances.

## European Sustainability Reporting Standard ~~SEC1~~- SEC 1

### Sector Classification – Exposure Draft

**DRAFT FOR SR TEG APPROVAL – Except for biofuel and financial institutions**

### ~~PART 1: [Draft] ESRS SEC1~~

#### ~~Sector Classification~~

#### Status of this document:

The EFRAG SR TEG has approved SEC 1 ED on 2 March 2023, with a view to consult on it already in 2023. Due to the change in priorities starting from mid-March 2023, the approval at SRB did not take place. This gave additional time to the EFRAG Secretariat to undertake outreach with the EFRAG Sector Communities in the beginning of 2024, which led to the identification to a number of changes to the detailed aggregation of NACE codes into ESRS Sectors. In particular, during February 2024 the draft grouping approach has been discussed with the different sector communities during 11 workshops. Their comments and suggestions have led to a number of changes. Most profoundly the inclusion of specialised sales activities within the respective manufacturing sectors, the use of NACE Classes more than once and – in some cases - working with NACE economic activities at a more granular level than 4-digits as to permit assigning activities within one NACE Class to different sectors. In addition to this leasing activities have been integrated within the different sectors. To enhance interoperability with other frameworks a few sectors have been integrated into others: Tobacco, Gaming, Paper and Wood products and Marketing. Finally, two additional sectors have been created Bioenergy and Household durables n.e.c. (merging and extending the previous Sports and Equipment, Construction and Furnishings sectors).

Such changes have been discussed and approved by EFRAG SR TEG, with the exception to the treatment of biofuels (for which a supplementary discussion is needed before we conclude

whether a separate sector is needed – in this draft biofuel activities are spread across the relevant sectors) and of financial institutions (for which EFRAG Secretariat expects to obtain advice from the three Advisory Panels in the next two months). Accordingly, the content of this document for biofuel and financial institutions is still subject to discussion.

**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 ED [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 Sector ESRS. At the same time – considering the phase-in as proposed by the 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 and requires SEC 1 to be enacted in order to be effective.

**Potential future revisions of SEC1**

The sector classification approach in ESRS SEC1 ED reflects a desktop review and grouping approach, supplemented by the outreach run in February 2024. 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. 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 can bring new evidence on the NACE aggregation of the specific sector.

Future changes to the aggregation of sectors cannot be in principle excluded, however they will be kept to the minimum possible level.

EFRAG is aware that a new NACE classification is applicable as from 2025; this ED [SEC 1] has been aligned with this new NACE classification 2.1.

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

The ESRS Sectors as defined in this ED and the EU Taxonomy have very distinctive goals. The first serves to support the disclosure requirements connected to particular sectors and the undertakings active in these sectors. The latter aims to steer sustainable investment and implementing the EU Green Deal.

For the reasons explained in the Basis for Conclusions to this ED, a mapping exercise to establish the link between the scope of the ESRS Sectors and the EU Taxonomy activities would have limited benefits. Hence this document does not provide a mapping between those two frameworks.

*ESRS SEC 1 Sector Classification*

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## Objective

~~12~~ The objective of this [draft] standard is to ~~specify the approach to classify groups economic activities into ESRS sectors and sector groups. It also provides~~ 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.

~~23~~ 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 ~~the other sector-agnostic~~ [draft] ESRS.

~~34~~ The sector-specific information to be disclosed by the undertaking for each sector is determined in the sector-specific ~~ESRS (i.e. from ESRS SEC 2 to ESRS SEC [n]).~~ [draft] ESRS.

~~45~~ 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 ~~determine~~ analysis enables the ~~undertaking's 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 SEC 2 to ESRS SEC [n]);~~; and
  - ~~the reportable~~ sustainability matters ~~determine the disclosure requirements applicable to~~ identified in the sector standard shall be considered in the materiality assessment of the undertaking-

## ~~Interactions with other [draft] ESRS~~

- (c) ~~The undertaking shall comply with the requirements in (i) ESRS 2 General, Strategy, Governance and Materiality Assessment which shall report the Disclosure Requirements on strategy and business model, governance, of the material sustainability impacts, risks and opportunities and in (ii) the sector-agnostic topical [draft] ESRS 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.2.1)<sup>1</sup>.

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

59 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). ~~Each business activity is grouped into only one sector and each sector into only one sector group.~~ Sector groups serve the purpose of offering a more aggregated view of the overall list of sectors, to be used in the future for statistical reasons, but do not play a role in setting the disclosure requirements.

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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](#)).

~~6~~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>:

- U.98.10 Undifferentiated goods-producing activities of private households for own use;
- U.98.20 Undifferentiated service-producing activities of private households for own use;
- U.97.00 Activities of households as employers of domestic personnel
- V.99.00 Activities of extraterritorial organisations and bodies
- L.64.11 Central banking;
- P.84.11 General public administration activities;
- P.84.12 Regulation of health care, education, cultural services and other social services;
- P.84.13 Regulation of and contribution to more efficient operation of business;
- P.84.21 Foreign Affairs
- P.84.22 Defense activities
- P.84.23 Justice and judicial activities;
- P.84.24 Public order and safety activities;
- P.84.25 Fire service activities; and
- P.84.30 Compulsory social security activities.

~~7~~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 ~~and need to~~. ~~As such, they will not be identified in accordance to the assessment of the entity covered by a dedicated sector-specific disclosure requirements as described in ESRS 2 General, Strategy, Governance and Materiality Assessment Disclosure Requirements.~~ but will be covered by agnostic disclosures.

~~8~~12 There is one exception to this approach, which relates to the Financial Institutions sector group, where the holding activities ~~are being considered~~ 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

~~9~~13 The undertaking shall ~~provide a breakdown of total revenue by report according to the sector-specific [draft] ESRS that are its significant ESRS sectors as well as a list.~~ According

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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](#)).

~~to ESRS 2 paragraph 40 (b) and (c) and Application Requirements 12 and 13 of ESRS sectors where the undertaking develops the Delegated Act supplementing Directive 2013/34, a sector is significant activities, or in which if it is or may be connected to material impacts.;~~

~~When preparing the disclosures on the revenue breakdown by significant ESRS sectors the undertaking shall consider the following criteria:~~

- ~~(a) whether it generates revenues above 10 per cent of the revenues of all its activities (ESRS 2 AR12(a)); or~~
- ~~• whether it undertakes other significant activities; and~~
- ~~(b) whether its activities are is connected with material actual impacts (both positive as negative) or material potential negative impacts (ESRS 2 AR 12(b)).;~~

~~When identifying which sector ESRS have to be applied in the preparation of its sustainability statements, the undertaking shall refer to the list of sectors identified as 'significant' according to ESRS 2 paragraph 38 (b) and (c) and AR 12.~~

~~14 This implies that 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.~~

~~1015 An undertaking shall apply more than on sector ESRS, when it has identified more than one significant sector under ESRS 2 paragraph 38 (b) and (c) 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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416 The undertaking shall determine in which of the following 435 sector(s) and 415 sector group(s) it operates:

[draft] ESRS sector group	[draft] ESRS sector	Code
Agriculture	Agriculture, Farming and Fishing	AAF
	Forestry <del>and wood products</del>	AFO
Construction	Construction and Engineering	CCE
<del>Energy</del> Utilities	Power Production and Energy Utilities	<del>EP</del> UPE
	<del>Oil and Gas – from Midstream to Downstream</del>	<del>EOG</del>
	Water and Waste Services	<del>EW</del> UWW
<del>Entertainment</del>	<del>Gaming</del>	<del>EGA</del>
<del>Entertainment</del>	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
<del>Durable goods</del>	<del>Household durables n.e.c</del>	<del>DHD</del>
Manufacturing	<del>Building Materials</del> Aerospace, defence and services	<del>MMB</del> MDE
	<del>Chemical Products</del> Bioenergy	<del>MCP</del> MBE
	<del>Constructions</del> Chemicals and Furnishingpolymers	<del>MCF</del> MCH
	<del>Defence</del> Construction Materials	<del>MDE</del> MMB
	Electronics and electrical equipment	MEL
	Food and Beverages	MFB
	Machinery and Equipment	MME
	Medical Instruments	MMI
	Metal Processing	MMP
	Motor Vehicles	MMV
<del>Paper and Wood Products</del>	<del>MPW</del>	
	Pharma and Biotechnology	MPB
	<del>Sporting Equipment and Toys</del>	<del>MSE</del>
	Textiles, Accessories, Footwear and Jewelleries	MTA
<del>Tobacco</del>	<del>MTQ</del>	
Mining	<del>Coal</del> Mining, Quarrying and Coal	<del>MCM</del> MQC
	<del>Mining</del>	<del>MMI</del>
	<del>Oil and Gas –Upstream and Services</del>	<del>MOG</del> OG
Real Estate	Real Estate <del>and Services</del>	RRE
Sales and Trade	Sales and Trade	SST
Services	Education	SED
	<del>Marketing</del>	<del>SMA</del>
	Professional Services	SPS

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Technology	Information Technology	TIT
	Media and Communication	TMC
Transportation	Other Transportation	TTR
	Road Transport	TRO

## Appendix A: 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”.

### 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 other than rice, leguminous crops and oil seeds

## ~~Appendix B~~ Sector classification

In this appendix n.e.c. means “not elsewhere classified”.

### ~~Agriculture sector group~~

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#### ~~Agriculture and Farming sector~~

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

#### ~~A.01.11 Growing of cereals (except 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.01.15 Growing of tobacco

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 ~~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

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

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

G.46.22 Wholesale of flowers and plants

G.47.76 Retail sale of flowers, plants, seeds, fertilisers, pets and pet food

O.77.22 Rental and leasing of other personal and household goods

O.77.39 Rental and leasing of animals (e.g. herds, racehorses)

### **Forestry and wood products sector**

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

~~Afforestation\*<sup>4</sup>~~

~~Conservation forest\*~~

~~Existing forest management\*~~

~~Reforestation\*~~

~~Rehabilitation, Reforestation\*~~

A.02.10 Silviculture and other forestry activities

A.02.20 Logging

A.02.30 Gathering of wild growing non-wood products

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\* Economic activity as defined in the supplementing Regulation (EU) 2020/852 of the European Parliament and of the Council by establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate change mitigation or climate change adaptation and for determining whether that economic activity causes no significant harm to any of the other environmental objectives, 4 June 2021

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A.02.40 Support services to forestry

[C.16.11 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.16.26 Manufacture of solid fuels from vegetable biomass](#)

[C.16.25 Manufacture of doors and windows of wood](#)

[C.16.27 Finishing of wooden products](#)

[C.16.28 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, paperboard and 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.17.25 Manufacture of other articles of paper and paperboard](#)

[C.32.99 Manufacture of cork life preservers](#)

[G.46.13 Activities of agents involved in the wholesale of timber and building materials](#)

[G.47.62 Retail sale of newspapers and other periodical publications and stationery](#)

[G.46.83 Wholesale of wood, construction materials and sanitary equipment](#)

**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.43.42 Other specialised construction activities 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

F.43.99 Other specialised construction activities n.e.c.





**Energy 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:

~~Storage of hydrogen~~

~~Storage~~D.35.11 Production of electricity from non-renewable sources

~~Storage of thermal energy~~

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

**~~Oil and Gas – from Midstream to Downstream sector~~**

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

~~C.19.20 Manufacture of refined petroleum products~~D.35.24 Storage of gas as part of network supply services

~~G.46.71 Wholesale of solid, liquid and gaseous fuels and related products~~D.35.30 Steam and air conditioning supply

~~G.47.30 Retail sale of automotive fuel in specialised stores~~

~~H.49.50 Transport via pipeline~~

~~E.38.21 Treatment and disposal of non-hazardous waste~~D.35.40 Activities of brokers and agents for electric power and natural gas

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

~~E.38.32 Recovery of sorted materials~~

**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

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[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

### Entertainment sector group

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#### **Gaming sector**

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

[R.92.00 Gambling and betting activities](#)

#### **Recreation and Leisure sector**

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

~~R.90.01 Performing arts~~ [G.47.69 Retail sale of cultural and recreational goods n.e.c](#)

[J.59.14 Motion picture projection activities](#)

[N.74.99 All other professional, scientific and technical activities n.e.c. - activities carried out by agents and agencies on behalf of individuals usually involving the obtaining of engagements in motion picture, theatrical production or other entertainment or sports attractions and the placement of books, plays, artworks, photographs etc., with publishers, producers etc.](#)

[O.77.39 Rental and leasing of equipment for events, fairs and exhibitions, e.g. for rigging power, light, sound and stage equipment - rental and leasing of slot machines](#)

~~R.90.02 Support activities to performing arts~~ [R.88.99 Other social work activities without accommodation n.e.c. - community and neighbourhood activities](#)

[S.90.11 Literary creation and musical composition activities](#)

~~R~~ [S.90.03 Artistic](#) [12 Visual arts creation activities](#)

[S.90.13 Other arts creation activities](#)

[S.90.20 Activities of performing arts](#)

~~R~~ [S.90.04](#) [31 Operation of arts facilities and sites](#)

[S.90.39 Other support activities to arts and performing arts](#)

~~R~~ [S.91.01](#) [11 Library and archives activities](#)

~~R~~ [S.91.02](#) [Museums](#) [21 Museum and collection activities](#)

~~R.91.03 Operation of historical sites and buildings and similar visitor attractions~~ [S.91.22 Historical site and monument activities](#)

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S.91.30 Conservation, restoration and other support activities for cultural heritage

~~RS.91.0441~~ Botanical and zoological ~~gardens and nature reserves~~garden activities

S.91.42 Nature reserve activities

S.92.00 Gambling and betting 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

S.93.29 Amusement and recreation activities n.e.c.

~~R.93.29~~ ~~Other amusement and recreation activities~~T.94.99 Activities of other membership organisations n.e.c. - activities of automobile associations (other than sports) - activities of associations for the purpose of social acquaintanceship, e.g. rotary clubs, lodges - activities of associations of youth, e.g. scouts associations, young persons' associations, student associations, clubs and fraternities - activities of associations for the pursuit of a cultural or recreational activities or hobby (other than sports or games), e.g. poetry, literature and book clubs, historical clubs, gardening clubs, film and photo clubs, music and art clubs, craft and collectors' clubs, social clubs, carnival clubs

**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:

L.64.21 Activities of holding companies

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

L.64.32 Activities of trust, estate and agency accounts

~~K.64.20 Activities of holding companies~~

~~K.64.30 Trusts, funds and similar financial entities~~  
L.64.99 Other financial service activities, except insurance and pension funding n.e.c. - writing of swaps, options and other hedging arrangements - own account investment and trading activities, by e.g. venture capital companies, investment clubs - acting as a counterparty for clearing and settlement of transactions - trade of receivables on own account - security and derivate dealers (operating on own account) - trade of swaps or options on own account - trade of commodity contracts on own account - issuing of crypto assets with a corresponding liability (not by a monetary authority) -trading of crypto assets with a corresponding liability on own account -exchange of currency on own account - dealing in financial markets on own account - activities of financial vehicle corporations other than securitisation - securitisation transactions of assets other than loans by issuing financial instruments

~~K.L.66.11 Administration of financial markets~~

~~K.L.66.12 Security and commodity contracts brokerage~~

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

~~K.L.66.30 Fund management activities~~

**Credit Institutions sector**

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

~~K.L.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

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

~~K.64.91 Financial leasing~~

~~K.64.92 Other credit granting~~

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

~~K.64.20 Activities of holding companies~~  
L.66.19 Other activities auxiliary to financial services, except insurance and pension funding - writing of swaps, options and other hedging arrangements - own account investment and trading activities, by e.g. venture capital companies, investment clubs - acting as a counterparty for clearing and settlement of transactions - trade of receivables on own account - security and derivate dealers (operating on own account) - trade of swaps or options on own

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account - trade of commodity contracts on own account - issuing of crypto assets with a corresponding liability (not by a monetary authority) -trading of crypto assets with a corresponding liability on own account -exchange of currency on own account

### 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.64.99 Activities of viatical settlement companies

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

#### 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

R.86.91 DNA sequencing for ruling out or curing a specific disease

R.86.92 Patient transportation by ambulance

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

R.86.94 Nursing and midwifery activities

R.86.95 Physiotherapy activities

R.86.96 Traditional, complementary and alternative medicine activities

R.86.97 Intermediation service activities for medical, dental and other human health services

## ESRS SEC 1 Sector Classification

~~Q.86.90 Other human health activities~~R.86.99 Other human health activities n.e.c. - activities of paramedical practitioners in the field of optometry, hydrotherapy, speech therapy, podiatry/chiropractic etc.- activities of dental paramedical personnel, e.g. dental therapists, school dental nurses, dental hygienists, who may work remote from, but are periodically supervised by dentists - activities of blood banks, tissue banks, sperm banks, transplant organ banks, bio banks, genome data centres etc., including collecting, processing, storage and shipping - operation of bone marrow donor registries - activities of orthoptists - activities of skin therapists -

activities of podiatrists - health-related monitoring activities (infant nutrition, child health) - prevention health activities and disease detection (cancer, tuberculosis, venereal diseases) - animal therapy activities, i.e. Hippotherapy -colonic hydrotherapy -dance and movement therapy -art therapy -activities of dental paramedical personnel, e.g. dental hygienists, dental therapists -activities of dieticians

~~Q~~R.87.10 Residential nursing care activities

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

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

~~Q~~R.87.90-Other91 Intermediation service activities for residential care activities

~~Q.88.10 Social work activities without accommodation for the elderly and disabled~~

~~Q.88.91 Child day-~~R.87.99 Other residential care activities

~~Q~~R.88.99-Other10 Social work activities without accommodation n.e.c.for older persons or persons with disabilities

### Hospitality sector group

#### Accommodations sector

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

I.55.10 Hotels and similar accommodation

I.55.20 Holiday and other short-stay accommodation

I.55.30 Camping grounds and recreational vehicle parks

I.55.40 Intermediation service activities for accommodation

I.55.90 Other accommodation

#### **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.56.10-12 Restaurants and~~ 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

## ESRS SEC 1 Sector Classification

### ~~Accommodations~~ Durable goods sector group

#### Household durables n.e.c. sector

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

C.15.12 Manufacture of luggage, handbags, saddlery and harness of any material

C.23.41 Manufacture of ceramic household and ornamental articles

C.25.61 Manufacture of cutlery

C.25.62 Manufacture of locks and hinges

C.25.99 Manufacture of metal household articles - manufacture of safes, strongboxes, armoured doors etc.- manufacture of permanent metallic magnets - manufacture of metal vacuum jugs and bottles - manufacture of metal badges and metal military insignia - manufacture of metal hair curlers, metal umbrella handles and frames, combs - manufacture of foil bags

C.26.40 Manufacture of consumer electronics

C.27.51 Manufacture of electric domestic appliances

C.27.52 Manufacture of non-electric domestic appliances

C.28.24 Manufacture of power-driven hand tools

C.30.92 Manufacture of bicycles

C.30.99 Manufacture of hand-propelled sledges – manufacture of sulkies and donkey-carts

C.31.00 Manufacture of furniture

C.32.20 Manufacture of musical instruments

C.32.30 Manufacture of sports goods

C.32.40 Manufacture of games and toys

C.32.91 Manufacture of brooms and brushes

~~I.55.10 Hotels and similar accommodation~~C.32.99 Other manufacturing n.e.c. - manufacture of ear and noise plugs, e.g. for swimming and noise protection - manufacture of pens and pencils of all kinds whether or not mechanical - manufacture of pencil leads - manufacture of globes - manufacture of articles of personal use, e.g.: smoking pipes, scent sprays, vacuum flasks and other vacuum vessels for personal or household use, wigs, false beards, eyebrows - manufacture of miscellaneous articles, e.g.: candles, tapers, etc.; artificial flowers, fruit and foliage; jokes and novelties; hand sieves and hand riddles; tailors' dummies; burial coffins - manufacture of floral baskets, bouquets, wreaths and similar articles

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

G.46.43 Wholesale of electrical household appliances

G.47.54 Retail sale of electrical household appliances

G.46.44 Wholesale of china and glassware and cleaning materials

G.46.47 Wholesale of household, office and shop furniture, carpets and lighting equipment

G.46.49 Wholesale of other household goods

## ESRS SEC 1 Sector Classification

~~G.47.54 Retail sale of electrical household appliances~~

~~G.47.55-20 Holiday Retail sale of furniture, lighting equipment, tableware and other short-stay accommodation household articles~~

~~G.47.61 Retail sale of books~~

~~G.47.63 Retail sale of sporting equipment~~

~~G.47.64 Retail sale of games and toys~~

~~I.55.30 Camping grounds, O.77.21 Rental and leasing of recreational vehicle parks and trailer parks sports goods~~

~~I.55.90 Other accommodation O.77.22 Rental and leasing of other personal and household goods~~

~~O.77.39 Rental and leasing of furniture for events, fairs and exhibitions~~

~~J.59.14 Motion picture projection activities T.95.29 Repair and maintenance of personal and household goods n.e.c. - repair and maintenance of bicycles, electric bicycles, monowheels, hoverboards, kick scooters - repair of sporting goods (except sporting guns) and camping equipment - repair of books - repair of non-historical musical instruments - repair of toys and similar articles - repair of other personal and household goods - piano-tuning - knife sharpening - key cutting activities - 'while-you-wait' engraving~~

### Manufacturing sector group

#### ~~Defence~~ Aerospace, defence and services sector

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

~~C.20.51 Manufacture of explosives~~

~~C.25.40~~30 Manufacture of weapons and ammunition

~~C.26.30 Manufacture of communication equipment~~

~~C.26.51 Manufacture of instruments and appliances for measuring, testing and navigation~~

~~C.30.13 Building of military ships and vessels~~

~~C.30.30~~31 Manufacture of civilian air and spacecraft and related machinery

~~C.30.32 Manufacture of military air and spacecraft and related machinery~~

~~C.30.40 Manufacture of military fighting vehicles~~

~~C.33.16 Repair and maintenance of ~~aircraft~~ civilian air and spacecraft~~

~~C.33.18 Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft~~

~~H.51.22 Space transport~~

#### ~~Motor Vehicles~~ Bioenergy sector

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

~~C.22.11 Manufacture of rubber tyres and tubes~~



## ESRS SEC 1 Sector Classification

~~C.29.10 Manufacture of motor vehicles~~

~~C.29.20 Manufacture of bodies (coachwork) for motor vehicles~~ ~~A.02.20 Logging~~

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~~C.29.32~~ ~~16.26~~ Manufacture of other parts and accessories for motor vehicles ~~solid fuels from vegetable biomass~~

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~~C.30.91 Manufacture of motorcycles~~

~~G.45.20 Maintenance and repair of motor vehicles~~

### **Pharma and Biotechnology sector**

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

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~~C.21.10~~ ~~19.20~~ Manufacture of basic pharmaceutical ~~refined petroleum products~~ and fossil fuel products

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~~C.21.20~~ ~~51~~ Manufacture of pharmaceutical preparations ~~liquid biofuels~~

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~~G.46.46 Wholesale of pharmaceutical goods~~ ~~D.35.12 Production of electricity from renewable sources~~

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~~M.72.11 Research and experimental development on biotechnology~~

### **Constructions and Furnishings sector**

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

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~~C.22.23~~ ~~D.35.21~~ Manufacture of builders' ware of plastic ~~gas~~

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~~C.23.41 Manufacture of ceramic household and ornamental articles~~ ~~G.46.81 Wholesale of solid, liquid and gaseous fuels and related products~~

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~~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.23.49 Manufacture of other ceramic products~~

~~C.31.01 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~~

### **Chemicals and polymers sector**

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

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~~C.18.20 Reproduction of recorded media~~

~~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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## ESRS SEC 1 Sector Classification

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.20.51 Manufacture of liquid biofuels](#)

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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~~<sup>12</sup> 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.22.23 Manufacture of doors and windows in plastic](#)

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[C.22.24 Manufacture of builders' ware of plastic](#)

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[C.22.25 Processing and finishing of plastic products](#)

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C.22.~~29~~<sup>26</sup> Manufacture of other plastic products

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[C.27.20 Manufacture of batteries and accumulators](#)

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C.32.~~91~~<sup>99</sup> Manufacture of ~~brooms~~[safety headgear](#) and ~~brushes~~[other personal safety equipment, e.g. protective face shields/visors, of plastics, e.g. athletic helmets](#) - [manufacture of gas masks](#) -

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[G.46.45 Wholesale of perfume and cosmetics](#)

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[G.46.85 Wholesale of chemical products](#)

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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:

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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.~~19~~<sup>15</sup> Manufacture and processing of other glass, including technical glassware

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## ESRS SEC 1 Sector Classification

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.23.42 Manufacture of ceramic sanitary fixtures~~

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~~C.23.43 Manufacture of ceramic insulators and insulating fittings~~

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~~C.23.44 Manufacture of other technical ceramic products~~

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~~C.23.45 Manufacture of other ceramic products~~

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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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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 of abrasive products~~

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

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~~C.25.99 Manufacture of building components of zinc: gutters, roof capping, baths, sinks, washbasins and similar articles~~

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~~G.47.52 Retail sale of hardware, building materials, paints and glass~~

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### **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~~

## ESRS SEC 1 Sector Classification

- 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.95.11 Repair~~G.46.50 Wholesale of computers~~information~~ and ~~peripheral~~communication equipment
- G.47.40 Retail sale of information and communication equipment
- G.47.55 Retail sale of furniture, lighting equipment, tableware and other household articles
- ~~ST.95.12~~10 Repair and maintenance of computers and communication equipment
- ~~ST.95.21~~ Repair and maintenance of consumer electronics
- ~~ST.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

## ESRS SEC 1 Sector Classification

- C.10.52 Manufacture of ice cream and other edible ice
- 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 ~~wines~~ fermented 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
- C.12.00 Manufacture of tobacco products
- C.32.99 Manufacture of electronic cigarettes - Manufacture of cigarette lighters and other lighters
- G.46.17 Activities of agents involved in the wholesale of food, beverages and tobacco
- 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

## ESRS SEC 1 Sector Classification

[G.46.37 Wholesale of coffee, tea, cocoa and spices](#)

[G.46.38 Wholesale of other food](#)

[G.46.39 Non-specialised wholesale of food, beverages and tobacco](#)

[G.47.21 Retail sale of fruit and vegetables](#)

[G.47.22 Retail sale of meat and meat products](#)

[G.47.23 Retail sale of fish, crustaceans and molluscs](#)

[G.47.24 Retail sale of bread, cake and confectionery](#)

[G.47.25 Retail sale of beverages](#)

[G.47.26 Retail sale of tobacco products](#)

[G.47.27 Retail sale of other food](#)

### **Machinery and Equipment sector**

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

[C.23.91 Manufacture of ~~low carbon technologies~~\\*abrasive products](#)

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

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~~[25](#) Manufacture of ~~power-driven hand tools~~[non-domestic 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.~~49~~[42](#) 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

## ESRS SEC 1 Sector Classification

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.30.99 Manufacture of hand-propelled luggage trucks, handcarts and shopping carts – manufacture of hearses drawn by animals](#)

[C.32.99 Manufacture of scale models designed for demonstrational purposes - manufacture of date, sealing or numbering stamps, hand-operated devices for printing, or embossing labels, hand printing sets, prepared typewriter ribbons and inked pads](#)

C.33.12 Repair [and maintenance](#) of machinery

[C.33.15 Repair and maintenance of civilian ships and boats](#)

C.33.19 Repair [and maintenance](#) of other equipment

C.33.20 Installation of industrial machinery and equipment

[G.46.14 Activities of agents involved in the wholesale of machinery, industrial equipment, ships and aircraft](#)

[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 and equipment](#)

[O.77.31 Rental and leasing of agricultural machinery and equipment](#)

[O.77.39 Rental and leasing of other machinery, equipment and tangible goods n.e.c.](#)

[O.77.39 Rental and operational leasing, without operator, of other machinery and equipment generally used as capital goods by industries - rental of accommodation or office containers – rental of other containers – rental of pallets](#)

### 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.30.92 Manufacture invalid carriages](#)

C.32.50 Manufacture of medical and dental instruments and supplies

[G.47.74 Retail sale of medical and orthopaedic goods](#)

[O.77.39 Rental and leasing of medical/hospital equipment](#)

### Metal Processing sector

## ESRS SEC 1 Sector Classification

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
- 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.25.2922 Manufacture of other tanks, reservoirs and containers of metal
- ~~C.25.30 Manufacture of steam generators, except central heating hot water boilers~~
- C.25.5040 Forging, ~~pressing, stamping~~ and ~~roll-forming of~~ shaping metal and powder metallurgy
- C.25.61 ~~Treatment and~~51 Coating of metals
- C.25.52 Heat treatment of metals
- C.25.6253 Machining of metals
- ~~C.25.71 Manufacture of cutlery~~
- C.25.7363 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



## ESRS SEC 1 Sector Classification

C.25.94 Manufacture of fasteners and screw machine products

~~C.25.99 Manufacture of other fabricated metal products n.e.c.~~  
C.25.99 Manufacture of metal goods for office use, except furniture - manufacture of safes, strongboxes, armoured doors etc. - manufacture of permanent metallic magnets - manufacture of various metal articles:

C.32.11 Striking of coins

C.32.99 Manufacture of metal safety headgear and other metal personal safety devices

C.33.11 Repair and maintenance of fabricated metal products

G.46.82 Wholesale of metals and metal ores

~~Paper and Wood products sector~~  
G.46.84 Wholesale of hardware, plumbing and heating equipment and supplies

G.46.87 Wholesale of waste and scrap

### Motor Vehicles sector

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

~~C.16.10 Sawmilling and planing of wood~~  
C.22.11 Manufacture, retreading and rebuilding of rubber tyres and manufacture of tubes

~~C.16.21~~  
C.27.20 Manufacture of veneer sheets, batteries and wood-based panels, accumulators

~~C.16.22~~  
C.27.31 Manufacture of assembled parquet floors, fibre optic cables

~~C.16.23~~  
C.27.32 Manufacture of other builders' carpentry, electronic and joinery, electric wires and cables

~~C.16.24~~  
C.27.33 Manufacture of wooden containers, wiring devices

~~C.16.29~~  
C.28.13 Manufacture of other products of wood, pumps and compressors

~~C.17.11~~  
C.28.30 Manufacture of pulp, agricultural and forestry machinery

~~C.17.12~~  
C.29.10 Manufacture of paper and paperboard, motor vehicles

~~C.17.21~~  
C.29.20 Manufacture of corrugated paper, bodies and paperboard, coachwork for motor vehicles, manufacture of trailers and of containers of paper and paperboard, semitrailers

~~C.17.22~~  
C.29.31 Manufacture of household electrical and sanitary goods and of toilet requisites, electronic equipment for motor vehicles

~~C.17.23~~  
C.29.32 Manufacture of paper stationery, other parts and accessories for motor vehicles

~~C.17.24~~  
C.30.91 Manufacture of wallpaper, motorcycles

~~C.17.29~~  
Manufacture of other articles of paper and paperboard  
G.46.71 Wholesale of motor vehicles

~~Textiles, Accessories, Footwear and Jewellery sector~~  
G.46.72 Wholesale of motor vehicle parts and accessories

G.46.73 Wholesale of motorcycles, motorcycle parts and accessories

G.47.81 Retail sale of motor vehicles

G.47.82 Retail sale of motor vehicle parts and accessories

G.47.83 Retail sale of motorcycles, motorcycle parts and accessories

## ESRS SEC 1 Sector Classification

O.77.11 Rental and leasing of cars and light motor vehicles

O.77.12 Rental and leasing of trucks

O.77.39 Rental and operational leasing of caravan trailers – tyre leasing

~~This sector includes the following activities in accordance to the following NACE code classification:~~  
O.77.51 Intermediation service activities for rental and leasing of cars, motorhomes and trailers

~~C13, 14, 15 Textiles, apparel, leather and footwear~~  
T.95.31 Repair and maintenance of motor vehicles

~~C32.12, 32.13 and 32.99 Jewellery and other manufacturing~~  
T.95.32 Repair and maintenance of motorcycles

### **Tobacco sector**

~~This sector includes the following activities in accordance to the following NACE code classification:~~  
T.95.40 Intermediation service activities for repair and maintenance of motor vehicles and motorcycles

~~A.01.15 Growing of tobacco~~

~~C.12.00 Manufacture of tobacco products~~

### **Sporting equipmentPharma and ToysBiotechnology sector**

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

~~C.30.92~~  
21.10 Manufacture of bicycles and invalid carriages  
basic pharmaceutical products

~~C.30.99 Manufacture of other transport equipment n.e.c.~~

~~C.32~~  
21.20 Manufacture of musical instruments  
pharmaceutical preparations

~~C.32.30 Manufacture~~  
G.46.46 Wholesale of sports  
pharmaceutical goods and medical goods

~~C.32.40 Manufacture of games and toys~~  
G.47.73 Retail sale of pharmaceutical products

N.72.10 Research and experimental development on natural sciences and engineering

**Textiles, Accessories, Footwear and Jewelleries 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.14.24 Manufacture of leather clothes and 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

C.32.12 Manufacture of jewellery and related articles

C.32.13 Manufacture of imitation jewellery and related articles

C.32.99 Manufacture of linemen's safety belts and other belts for occupational use - manufacture of fire protective clothing - manufacture of biohazard protective clothing and accessories - manufacture of bulletproof vests - manufacture of clean room suits and accessories - manufacture of umbrellas, sun-umbrellas, walking sticks, seat-sticks - manufacture of buttons, press-fasteners, snap-fasteners, press-studs, slide fasteners -

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

G.46.24 Wholesale of hides, skins and leather

G.46.41 Wholesale of textiles

G.46.42 Wholesale of clothing and footwear

G.46.47 Wholesale of household, office and shop furniture, carpets and lighting equipment

[G.46.48 Wholesale of watches and jewellery](#)

[G.47.51 Retail sale of textiles](#)

[G.47.53 Retail sale of carpets, rugs, wall and floor coverings](#)

[G.47.71 Retail sale of clothing](#)

[G.47.72 Retail sale of footwear and leather goods](#)

[G.47.77 Retail sale of watches and jewellery](#)

[O.77.22 Rental and leasing of other personal and household goods](#)

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

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

[T.95.29 Repair and alteration of clothing](#)

#### **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~~ and refined petroleum products

[C.20.15 Manufacture of fertilisers and nitrogen compounds](#)

[E.38.32 Landfilling or permanent storage](#)

[F.43.12 Site preparation](#)

[G.46.12 Activities of agents involved in the wholesale of fuels, ores, metals and industrial chemicals](#)

[G.47.76 Retail sale of flowers, plants, seeds, fertilisers, pets and pet food](#)

## ESRS SEC 1 Sector Classification

### Oil and Gas ~~Upstream and Services~~ sector

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

H.49.50 Transport via pipeline

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

G.46.81 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:~~

~~L.68.10 Buying and selling of own real estate~~

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

~~L.68.31 Real estate agencies~~

~~L.68.32 Management of real estate on a fee or contract basis~~

~~N.81.10 Combined facilities support activities~~

~~N.81.21 General cleaning of buildings~~

~~N.81.22 Other building and industrial cleaning activities~~

~~N.81.29 Other cleaning activities~~

~~N.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, residential and light motor vehicles~~  
~~F.41.00 Construction of non-residential buildings~~

~~G.45.19 Sale of other motor vehicles~~  
~~F.42.21 Construction of utility projects for fluids~~

~~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~~  
~~F.42.22 Construction of utility projects for electricity and telecommunications~~

~~G.46.11 Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods~~  
~~F.42.91 Construction of water projects~~

~~F.43.11 Demolition~~

~~G.46.12 Agents involved in the sale of fuels, ores, metals and industrial chemicals~~  
~~F.43.12 Site preparation~~

~~G.46.13 Agents involved in the sale of timber and building materials~~  
~~F.43.13 Test-drilling and boring~~

~~G.46.14 Agents involved in the sale of machinery, industrial equipment, ships and aircraft~~

~~G.46.15 Agents involved in the sale of furniture, household goods, hardware and ironmongery~~

~~G.46.16 Agents involved in the sale of textiles, clothing, fur, footwear and leather goods~~

~~G.46.17 Agents involved in the sale of food, beverages and tobacco~~

~~G.46.18 Agents specialised in the sale of other particular products~~

~~G.46.19 Agents involved in the sale of a variety of goods~~

~~G.46.21 Wholesale of grain, unmanufactured tobacco, seeds and animal feeds~~  
~~F.43.21 Electrical installation~~

~~G.46.22 Wholesale of flowers and plants~~

~~G.46.23 Wholesale installation of live animals~~  
~~F.43.22 Insulation~~

~~G.46.24 Wholesale of hides, skins and leather~~

~~G.46.31 Wholesale of fruit and vegetables~~  
~~F.43.31 Plastering~~

~~G.46.32 Wholesale of meat and meat products~~  
~~F.43.32 Joinery installation~~

~~G.46.33 Wholesale of dairy products, eggs~~  
~~F.43.33 Floor and edible oils and fats~~  
~~wall covering~~

~~G.46.34 Wholesale of beverages~~  
~~F.43.34 Painting and glazing~~

~~G.46.35 Wholesale of tobacco products~~  
~~F.43.35 Other building completion and finish~~

~~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~~

## ESRS SEC 1 Sector Classification

- ~~G.46.39 Non-specialised wholesale of food, beverages and tobacco~~
- ~~G.46.F.43.41 Wholesale of textiles~~~~Roofing activities~~
- ~~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 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 and telecommunications 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, F.43.50 Specialised construction and activities in civil engineering machinery~~
- ~~G.46.64 Wholesale of machinery for the textile industry and of sewing and knitting machines~~
- ~~G.46.65 Wholesale of office furniture~~
- ~~G.46.66 Wholesale of other office machinery and equipment~~
- ~~G.46.69 Wholesale of other machinery and equipment~~
- ~~G.46.72 Wholesale of metals and metal ores~~
- ~~G.46.73 Wholesale of wood, F.43.60 Intermediation service activities for specialised construction materials and sanitary equipments~~~~services~~
- ~~G.46.74 Wholesale of hardware, plumbing and heating equipment and supplies~~
- ~~G.46.75 Wholesale of chemical products~~
- ~~G.46.76 Wholesale of other intermediate products~~
- ~~G.46.77 Wholesale of waste and scrap~~
- ~~G.46.90 Non-specialised wholesale trade~~
- ~~G.47.11 Retail sale in non-specialised stores with food, beverages or tobacco predominating~~
- ~~G.47.19 Other retail sale in non-specialised stores~~
- ~~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 confectionery and sugar confectionery in specialised stores~~

## ESRS SEC 1 Sector Classification

- G.47.25 Retail sale of beverages in specialised stores
- G.47.26 Retail sale of tobacco products in specialised stores
- G.47.29 Other retail sale of 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 Retail sale of audio and video equipment in specialised stores
- F.43.91 Masonry and bricklaying activities
- G.47.51 Retail sale of textiles in specialised stores
- G.47.52 Retail sale of hardware, 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 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 stationery in specialised stores
- G.47.63 Retail sale of music and video recordings in specialised stores
- G.47.64 Retail sale of sporting equipment in specialised stores
- G.47.65 Retail sale of games and toys in specialised stores
- 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
- 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 and pet food in specialised stores
- G.47.77 Retail sale of watches and jewellery in specialised stores
- G.47.78 F.43.99 Other retail sale of new goods in specialised stores
- construction services n.e.c.
- 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
- G.47.82 Retail sale via stalls and markets of textiles, clothing and footwear
- G.47.89 Retail sale via stalls and markets of other goods
- G.47.91 Retail sale via mail order houses or via Internet
- G.47.99 Other retail sale not in stores, stalls or markets
- N.77M.68.11 Rental Buying and leasing selling of cars and light motor vehicles own real estate



## ESRS SEC 1 Sector Classification

~~N.77.M.68.12 Rental and leasing~~Development of trucks/building projects

~~N.77.21.M.68.20 Rental and leasing~~operating of recreational and sports goods~~own or leased real estate~~

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

~~N.77.29 Rental and leasing of other personal and household goods~~

~~N.77.31 Rental and leasing of agricultural machinery and equipment~~M.68.31 Intermediation service activities for real estate activities

~~N.77.32 Rental and leasing of construction and civil engineering machinery and equipment~~M.68.32 Other real estate activities on a fee or contract basis

~~N.77.33 Rental and leasing of office machinery and equipment (including computers)~~O.81.10 Combined facilities support activities

~~N.77.34 Rental and leasing of water transport equipment~~O.81.30 Landscape service activities

~~N.77.35 Rental and leasing of air transport equipment~~

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

~~S.95.24 Repair of furniture and home furnishings~~

~~S.95.25 Repair of watches, clocks and jewellery~~

~~S.95.29 Repair of other personal and household goods~~

**Services sector group**

**Marketing sector**

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.46.18 Activities of agents specialised in the wholesale of other particular products

G.46.19 Activities of agents involved in non-specialised wholesale

G.46.86 Wholesale of other intermediate products

G.46.90 Non-specialised wholesale trade

M.73.11 Advertising agenciesG.47.11 Non-specialised retail sale of predominantly food, beverages or tobacco

M.73.12 Media representationG.47.12 Other non-specialised retail sale

G.47.78 Retail sale of other new goods

G.47.79 Retail sale of second-hand goods

G.47.91 Intermediation service activities for non-specialised retail sale

G.47.92 Intermediation service activities for specialised retail sale

O.77.40 Leasing of intellectual property and similar products, except copyrighted works

M.73.20 Market research and public opinion pollingO.77.52 Intermediation service activities for rental and leasing of other tangible goods and non-financial assets

**Services sector group**

**Education sector**

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

~~M.72.19 Other 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.85.4133~~ Post-secondary non-tertiary education

~~PQ.85.4240~~ 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.85.6069~~ Educational support activities n.e.c.

R.88.91 Child day-care activities

**Professional Services sector**

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

C.32.99 Taxidermy activities

~~MN.69.10~~ Legal activities

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

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

~~MN.70.2220~~ Business and other management consultancy activities

~~MN.71.11~~ Architectural activities

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

~~MN.71.20~~ Technical testing and analysis

N.72.10 Research and experimental development on natural sciences and engineering

N.73.11 Activities of advertising agencies

N.73.12 Media representation

## ESRS SEC 1 Sector Classification

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

~~N.73.30~~ Public relations and communication activities

~~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.74.14~~ 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

~~M.74.90~~ Other professional, scientific and technical activities n.e.c.~~N.74.99~~ All other professional, scientific and technical activities n.e.c. -business brokerage activities, i.e. arranging for the purchase and sale of small and medium-sized businesses, including professional practices, but not including real estate brokerage - appraisal activities other than for real estate and insurance (for antiques, jewellery, etc.) - bill auditing and freight rate information -weather forecasting activities - consulting in the area of occupational safety and health at workplace - agronomy consulting services -environmental consulting activities - energy saving advice activities - other technical consulting -activities of quantity surveyors - economic services for construction projects, e.g. by construction economists - supervisory board activities - activities of planning and projects elaboration in the area of hunting management - activities of estimation of the number of game animals

~~NQ.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

~~NQ.78.10~~ Activities of employment placement agencies

~~NQ.78.20~~ Temporary employment agency activities and other human resource provisions

~~N.78.30~~ Other human resources provision

~~NQ.79.11~~ Travel agency activities

~~NQ.79.12~~ Tour operator activities

~~NQ.79.90~~ Other reservation service and related activities

~~NQ.80.10~~ Investigation and private security activities

~~N.80.20~~ Security systems service activities~~O.80.09~~ Security activities n.e.c.- security system services as part of security service centres or alarm receiving centres (ARC) -remote monitoring and video surveillance systems services, and, only if provided in connection with later monitoring and remote monitoring services, installation, repair and maintenance of electronic security systems -security consultants activities - activities in an emergency call and service centre or alarm receiving centre (ARC) - monitoring and remote monitoring of electronic security systems, e.g. burglar alarms, video surveillance systems, fire alarms - monitoring and remote monitoring of mechanical or electronic locking devices, safes and vaults -

~~O.81.21~~ General cleaning of buildings

~~N.80.30~~ Investigation~~O.81.22~~ Other building and Industrial cleaning activities

## ESRS SEC 1 Sector Classification

O.81.23 Other cleaning activities

~~NO.82.11 Combined~~10 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

O.82.99 Other business support service activities n.e.c.

Q.86.99 Other human health activities n.e.c.- shiatsu, Thai massage, watsu, tuina qigong

~~N.82.99 Other business support service activities n.e.c.~~R.88.99 Other social work activities without accommodation n.e.c. social, counselling, welfare, refugee, referral and similar services, which are delivered to individuals and families in their homes or elsewhere and carried out by government offices or by private organisations, disaster relief organisations and national or local self-help organisations and by specialists providing counselling services - child and youth support activities - adoption activities, activities for the prevention of cruelty to children and others - household budget counselling, marriage and family guidance, credit and debt counselling services - activities for disaster victims, refugees, immigrants etc. - vocational rehabilitation and habilitation activities for unemployed persons provided that the education component is limited - eligibility determination in connection with welfare aid, rent supplements or food stamps - day facilities for the homeless and other socially weak groups - fundraising or other support activities aimed at social work - cultural and intercultural mediation activities aimed at preventing the distress of adults experiencing difficulties in social and labour market integration, removing the social marginalisation of children and adolescents, rehabilitating adults and minors in prison, on probation and out of prison and reintegrating adults to active life - refugee resettlement activities

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

T.94.12 Activities of professional membership organisations

~~ST.94.20~~ Activities of trade unions

T.94.91 Activities of religious organisations

~~ST.94.92~~ Activities of political organisations

~~S.94.99 Activities of other membership organisations n.e.c.~~T.94.99 Activities of other membership organisations n.e.c. - activities of organisations (not directly affiliated to a political party) furthering a public cause or issue by means of public education, political influence, fund-raising etc. - grant giving activities by membership organisations or others - activities of philanthropic intermediaries and voluntarism promotion - international cooperation and solidarity activities - service activities to promote hunting and trapping

~~ST.96.04~~10 Washing and ~~(dry-)~~cleaning of textile and fur products

T.96.21 Hairdressing and barber activities

~~ST.96.02~~Hairdressing22 Beauty care and other beauty treatment activities

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[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:

[C.26.11 Manufacture of electronic components](#)

[C.33.20 Installation of industrial machinery and equipment](#)

[G.46.50 Wholesale of information and communication equipment](#)

[G.46.84 Wholesale of hardware, plumbing and heating equipment and supplies](#)

[G.47.40 Retail sale of information and communication equipment](#)

[J.58.29 Other software publishing](#)

[K.62.10 Computer programming activities](#)

[K.62.20 Computer consultancy activities and computer facilities management activities](#)

[K.62.90 Other information technology and computer service activities](#)

[K.63.10 Computing infrastructure, data processing, hosting and related activities](#)

[O.77.33 Rental and leasing of office machinery, equipment and computers](#)

#### **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](#)

[G.46.50 Wholesale of information and communication equipment](#)

[G.47.40 Retail sale of information and communication equipment](#)

[G.47.69 Retail sale of cultural and recreational goods n.e.c](#)

[G.46.84 Wholesale of hardware, plumbing and heating equipment and supplies](#)

J.58.11 Book publishing

## ESRS SEC 1 Sector Classification

~~J.58.12 Publishing of directories and mailing lists~~

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.60.39 Other content distribution activities~~

~~J.K.61.20 Wireless telecommunications~~10 Wired, wireless and satellite telecommunication activities

~~J.K.61.30 Satellite telecommunications~~20 Telecommunication reselling activities ~~and intermediation service activities for telecommunication~~

~~J.K.61.90 Other telecommunications activities~~

~~J.63.12 Web portals~~

~~J.K.63.91 News agency~~Web search portal activities

~~J.K.63.99~~2 Other information service activities n.e.c.

### **Information Technology sector**

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

~~J.58.29 Other software publishing~~

~~J.62.01 Computer programming activities~~

~~J.62.02 Computer consultancy activities~~

~~J.62.03 Computer facilities management activities~~

~~J.62.09 Other information technology and computer service activities~~0.77.39 Rental and leasing of professional radio, television and communication equipment

~~J.63.11 Data processing, hosting and related~~S.91.12 Archive activities

### **Transportation sector group**

**Road Transport sector**

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

H.49.31 Scheduled passenger transport by road

H.49.32 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 n.e.c.

H.49.41 Freight transport by road

H.49.42 Removal services

H.52.10 Warehousing and storage

H.52.24 Cargo handling

H.52.25 Logistics service activities

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

R.86.92 Patient transport by ambulance

R.86.99 Other human health activities n.e.c. - transportation of blood and body organs and fluids

**Other Transportation sector**

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

C.33.16 Repair and maintenance of civilian air and spacecraft

C.33.17 Repair and maintenance of other civilian transport equipment

C.33.19 Repair of other equipment

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

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



## ESRS SEC 1 Sector Classification

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.~~2926~~ Other ~~transportation~~-support activities [for transportation](#)

[H.52.31 Intermediation service activities for freight transportation](#)

[H.52.32 Intermediation service activities for passenger transportation](#)

[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](#)

[O.77.34 Rental and leasing of water transport equipment](#)

[O.77.35 Rental and leasing of air transport equipment](#)

[O.77.39 Rental and operational leasing of land-transport equipment \(other than motor vehicles\) without drivers: railroad vehicles](#)

[R.86.92 Patient transport by ambulance](#)

[R.86.99 Other human health activities n.e.c. - transportation of blood and body organs and fluids](#)

## Appendix B: Reconciliation of ESRS sector mapping with other classification systems

17 This appendix has an illustrative non-authoritative nature. It provides a reconciliation of the ESRS sector mapping with the following classification systems:

- (a) Pillar III (EBA Implementing Technical Standards on Pillar III disclosures on environmental, social and governance risks)
- (b) SASB industries (Sustainability Accounting Standards Board);
- (c) GRI (Global Reporting Initiative); and
- (d) FINREP (EBA Implementing Technical Standards on Financial Reporting according to IFRS).

### ESRS sector – Pillar III mapping

18 This mapping has included the new NACE Section J “Publishing, broadcasting and content production and distribution activities” under NACE 2.1.

<u>ESRS Sector</u>	<u>Pillar III ESG</u>
<u>Agriculture, Farming and Fishing</u>	<u>This sector includes the following activities in accordance to the following NACE code classification:</u> <u>A. Agriculture, forestry and fishing</u> <u>Wholesale and retail trade</u> <u>Exposures to other sectors (NACE codes K, N - V)</u>
<u>Forestry and Wood products</u>	<u><del>H.49.31 Urban and suburban passenger land transport</del></u> <u>Agriculture, forestry and fishing</u> <u>C.16 - Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials</u> <u>C.17 - Manufacture of pulp, paper and paperboard</u> <u>C.32 - Other manufacturing n.e.c.</u> <u>Wholesale and retail trade</u>
<u>Construction and Engineering</u>	<u>F.41 - Construction of residential and non-residential buildings</u> <u>F.42 - Civil engineering</u> <u>F.43 - Specialised construction activities</u>
<u>Power Production and Energy Utilities</u>	<u>D35.1 - Electric power generation, transmission and distribution</u>

ESRS SEC 1 Sector Classification

	<p><a href="#">D35.11 - Production of electricity<sup>5</sup></a></p> <p><a href="#">D35.2 - Manufacture of gas; distribution of gaseous fuels through mains</a></p> <p><a href="#">D35.3 - Steam and air conditioning supply</a></p>
<a href="#">Water and Waste Services</a>	<p><a href="#">D35.3 - Steam and air conditioning supply</a></p> <p><a href="#">E - Water supply; sewerage, waste management and remediation activities</a></p>
<a href="#">Recreation and Leisure</a>	<p><a href="#">Wholesale and retail trade</a></p> <p><a href="#">Exposures to other sectors (NACE codes K, N - V)</a></p>
<a href="#">Capital Markets</a>	<a href="#">L - Financial and insurance activities</a>
<a href="#">Credit Institutions</a>	<a href="#">L- Financial and insurance activities</a>
<a href="#">Insurance</a>	<a href="#">L - Financial and insurance activities</a>
<a href="#">Health Care and Services</a>	<a href="#">Exposures to other sectors (NACE codes K, N - V)</a>
<a href="#">Accommodations</a>	<a href="#">I - Accommodation and food service activities</a>
<a href="#">Food and Beverage Services</a>	<a href="#">I - Accommodation and food service activities</a>
Household durables n.e.c.	<p><del>H.49</del><a href="#">C.15 – Manufacture of leather and related products of other materials</a></p> <p><a href="#">C.23 - Manufacture of other non-metallic mineral products</a></p> <p><a href="#">C.25 – Manufacture of other fabricated metal products, except machinery and equipment</a></p> <p><a href="#">C.26 – Manufacture of computer, electronic and optical products</a></p> <p><a href="#">C.27 – Manufacture of electrical equipment</a></p> <p><a href="#">C.28 - Manufacture of machinery and equipment n.e.c.</a></p> <p><a href="#">C.30 - Manufacture of other transport equipment</a></p> <p><a href="#">C.31 – Manufacture of furniture</a></p> <p><del>C.32 Taxi operation</del> <a href="#">C.32 - Other manufacturing</a></p> <p><a href="#">Wholesale and retail trade</a></p> <p><a href="#">Exposures to other sectors (NACE codes K, N - V)</a></p>
<a href="#">Aerospace, defence and services</a>	<p><a href="#">C.25 – Manufacture of other fabricated metal products, except machinery and equipment</a></p> <p><a href="#">C.26 – Manufacture of computer, electronic and optical products</a></p> <p><a href="#">C.30 - Manufacture of other transport equipment</a></p>

<sup>5</sup> Although not explicitly stated in the EBA tables, it is assumed this incorporates both production from both renewable and non-renewable sources (NACE 35.11 and 35.12)

ESRS SEC 1 Sector Classification

	<p><a href="#">C.33 Repair, maintenance and installation of machinery and equipment</a></p> <p><a href="#">H. 51 Air transport</a></p> <p>Exposures to other sectors (NACE codes K, N - V)</p>
<a href="#">Chemicals and polymers</a>	<p><a href="#">C.20 - Production of chemicals and chemical products</a></p> <p><a href="#">C.22 - Manufacture of rubber and plastic products</a></p> <p><a href="#">C.27 – Manufacture of electrical equipment</a></p> <p><a href="#">C.32 - Other manufacturing</a></p>
<a href="#">Bioenergy</a>	<p><a href="#">A. Agriculture, forestry and fishing</a></p> <p><a href="#">C.16 - Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials</a></p> <p><a href="#">C.19 - Manufacture of coke and refined petroleum products</a></p> <p><a href="#">C.20 - Production of chemicals and chemical products</a></p> <p><a href="#">D35.1 - Electric power generation, transmission and distribution</a></p> <p><a href="#">D35.2 - Manufacture of gas; distribution of gaseous fuels through mains</a></p> <p><a href="#">Wholesale and retail trade</a></p>
<a href="#">Construction Materials</a>	<p><a href="#">C.23 - Manufacture of other non-metallic mineral products</a></p> <p><a href="#">C.25 - Manufacture of fabricated metal products, except machinery and equipment</a></p> <p><a href="#">Wholesale and retail trade</a></p>
<a href="#">Electronics and electrical equipment</a>	<p><a href="#">C.26 - Manufacture of computer, electronic and optical products</a></p> <p><a href="#">C.27 - Manufacture of electrical equipment</a></p> <p><a href="#">C.29 - Manufacture of motor vehicles, trailers and semi-trailers</a></p> <p><a href="#">C.33 – Repair, maintenance and installation of machinery and equipment</a></p> <p><a href="#">Wholesale and retail sale</a></p> <p>Exposures to other sectors (NACE codes K, N - V)</p>
<a href="#">Food and Beverages</a>	<p><a href="#">C.10 - Manufacture of food products</a></p> <p><a href="#">C.11 - Manufacture of beverages</a></p> <p><a href="#">C.12 - Manufacture of tobacco products</a></p> <p><a href="#">C.32 – Other manufacturing n.e.c.</a></p> <p><a href="#">Wholesale and retail trade</a></p>
<a href="#">Machinery and Equipment</a>	<p><a href="#">C.23 – Manufacture of other non-metallic mineral products</a></p> <p><a href="#">C.28 - Manufacture of machinery and equipment n.e.c.</a></p>

ESRS SEC 1 Sector Classification

	<p><a href="#">C.30 - Manufacture of other transport equipment</a></p> <p><a href="#">C.32 – Other manufacturing</a></p> <p><a href="#">C.33 – Repair, maintenance and installation of machinery and equipment</a></p> <p><a href="#">Wholesale and retail trade</a></p> <p><a href="#">Exposures to other sectors (NACE codes K, N – V)</a></p>
<a href="#">Medical Instruments</a>	<p><a href="#">C.26 – Manufacture of computer, electronic and optical products</a></p> <p><a href="#">C.30 – Manufacture of other transport equipment</a></p> <p><a href="#">C.32 – Other manufacturing</a></p> <p><a href="#">Wholesale and retail trade</a></p> <p><a href="#">Exposures to other sectors (NACE codes K, N – V)</a></p>
<a href="#">Metal Processing</a>	<p><a href="#">C.24 – Manufacture of basic metals</a></p> <p><a href="#">C.25 – Manufacture of fabricated metal products, except machinery and equipment</a></p> <p><a href="#">C.32 – Other manufacturing</a></p> <p><a href="#">C.33 – Repair, maintenance and installation of machinery and equipment</a></p> <p><a href="#">Wholesale and retail trade</a></p>
<a href="#">Motor Vehicles</a>	<p><a href="#">C.22 - Manufacture of rubber and plastic products</a></p> <p><a href="#">C.27 – Manufacture of electrical equipment</a></p> <p><a href="#">C.28 – Manufacture of machinery and equipment</a></p> <p><a href="#">C.29 - Manufacture of motor vehicles, trailers and semi-trailers</a></p> <p><a href="#">C.30 - Manufacture of other transport equipment</a></p> <p><a href="#">Wholesale and retail trade</a></p> <p><a href="#">Exposures to other sectors (NACE codes K, N - V)</a></p>
<a href="#">Pharma and Biotechnology</a>	<p><a href="#">C.21 - Manufacture of basic pharmaceutical products and pharmaceutical preparations</a></p> <p><a href="#">Wholesale and retail trade</a></p> <p><a href="#">Exposures to other sectors (NACE codes K, N - V)</a></p>
<a href="#">Textiles, Accessories, Footwear and Jewelleries</a>	<p><a href="#">C.13 - Manufacture of textiles</a></p> <p><a href="#">C.14 - Manufacture of wearing apparel</a></p> <p><a href="#">C.15 - Manufacture of leather and related products of other materials</a></p> <p><a href="#">C.32 - Other manufacturing</a></p> <p><a href="#">Wholesale and retail trade</a></p> <p><a href="#">Exposures to other sectors (NACE codes K, N - V)</a></p>

## ESRS SEC 1 Sector Classification

<p><u>Mining, Quarrying and Coal</u></p>	<p><u>B.05 - Mining of coal and lignite</u></p> <p><u>B.07 - Mining of metal ores</u></p> <p><u>B.08 - Other mining and quarrying</u></p> <p><u>B.09 - Mining support service activities</u></p> <p><u>C.19 - Manufacture of coke and refined petroleum products</u></p> <p><u>C.20 – Production of chemicals and chemical products</u></p> <p><u>E.38 – Waste collection, recovery and disposal activities</u></p> <p><u>F. 43 – Specialised construction activities</u></p> <p><u>Wholesale and retail trade</u></p>
<p>Oil and Gas</p>	<p><u>B.06 - Extraction of crude petroleum and natural gas</u></p> <p><u>B.09 – Mining support service activities</u></p> <p><u>C.19 – Manufacture of coke and refined petroleum products</u></p> <p><del>H.49.39 – Other passenger –</del> Land transport <del>not classified elsewhere</del> <u>and transport via pipelines</u></p> <p><u>Wholesale and retail trade</u></p>
<p><u>Real Estate</u></p>	<p><u>F.41 – Construction of residential and non-residential buildings</u></p> <p><u>F.42 – Civil engineering</u></p> <p><u>F.43 – Specialised construction activities</u></p> <p><u>M - Real estate activities</u></p> <p><u>Exposures to other sectors (NACE codes K, N - V)</u></p>
<p><u>Sales and Trade</u></p>	<p><u>G - Wholesale and retail trade</u></p> <p><u>Exposures to other sectors (NACE codes K, N - V)</u></p>
<p><u>Education</u></p>	<p><u>Exposures to other sectors (NACE codes K, N - V)</u></p>
<p><u>Professional Services</u></p>	<p><u>C.32 – Other manufacturing</u></p> <p><u>Exposures to other sectors (NACE codes K, N - V)</u></p>
<p><u>Information Technology</u></p>	<p><u>C.26 - Manufacture of computer, electronic and optical products</u></p> <p><u>C.33 – Repair, maintenance and installation of machinery and equipment</u></p> <p><u>Wholesale and retail trade</u></p> <p><u>J. Publishing, broadcasting and content production and distribution activities</u></p> <p><u>Exposures to other sectors (NACE codes K, N – V)</u></p>
<p><u>Media and Communication</u></p>	<p><u>C.18 – Printing and reproduction of recorded media</u></p> <p><u>J. Publishing, broadcasting and content production and distribution activities</u></p>

ESRS SEC 1 Sector Classification

	<p><u>Wholesale and retail trade</u></p> <p><u>Exposures to other sectors (NACE codes K, N - V)</u></p>
Other Transportation	<p><u>C.33 – Repair, maintenance and installation of machinery and equipment</u></p> <p><del>H.49.41 Freight - Land transport by road</del> <u>and transport via pipelines</u></p> <p><u>H.50 - Water transport</u></p> <p><u>H.51 - Air transport</u></p> <p><u>H.52 – Warehousing, storage and support activities for transportation</u></p> <p><u>Exposures to other sectors (NACE codes K, N - V)</u></p>

~~H.49.42 Removal services~~

~~H.53.10 Postal activities under universal service obligation~~

Road Transport	<p><u>H.49 - Land transport and transport via pipelines</u></p> <p><u>H.52 – Warehousing, storage and support activities for transportation</u></p> <p><del>H.53.20 Other_</del> Postal and courier activities</p> <p><u>Exposures to other sectors (NACE codes K, N - V)</u></p>
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## **PART 2 – General approach**

### **SEC 1 Sector classification**

- 1— This Exposure Draft 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, from 2025 undertakings are due to report the disclosure required by SBM 1 of ESRS 2, which includes also a breakdown of the revenues by sector.
- 2— The sector classification approach in ESRS SEC 1 exposure draft ('ED') reflects a 'desktop review and grouping approach', i.e., prepared on a top-down basis, before a detailed investigation of the sustainability matters likely to be material for the specific sector and the related disclosure requirements, which could enhance the definition of sector boundaries. The draft has also been prepared on the basis of a reconciliation table with the SASB classification system. This table was 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 are anticipated once the investigation of matters and disclosure requirements applicable to each and every sector progresses. The following is a list of non-exhaustive examples:
- (a)— Sales and trading: for some of the sectors it would be more relevant to include, with the production activities, also the sales and trading services. Consequently, the corresponding sub-sectors (grouping of NACE codes) related to the sales and trades of a given product could be re-allocated from the Sales & Trade sector of SEC 1 to the relevant production sector.
  - (b)— Taxonomy sectors: the assessment of the alignment with the Taxonomy has not been performed so far. The proposal of the EFRAG Secretariat is to perform this assessment in conjunction with the sector Exposure Drafts, i.e. when issuing the ESRS dedicated to Mining, the ED would reflect the outcome of such alignment, where appropriate.
- 3— In relation to the Taxonomy sectors a full alignment may not be possible as the sector scopes in both frameworks seem to be defined on a different basis. Hereafter two examples where an alignment may be impossible to achieve:

### **ESRS sector – SASB industry mapping<sup>6</sup>**

<b>Draft ESRS Sector</b>	<b>SASB industries</b>
<u>Agriculture, Farming and Fishing</u>	<u>Agricultural products</u> <u>Meat, poultry and dairy</u> <u>Tobacco (partly)</u>
<u>Forestry and Wood products</u>	<u>Forestry management</u> <u>Pulp and paper products</u>

<sup>6</sup> This table will have to be reviewed subject to the development of the ESRS sector standards as the final content of the standards does differ from the draft versions based on which this table was developed.



ESRS SEC 1 Sector Classification

	<a href="#">Containers and packaging</a>
<a href="#">Construction and Engineering</a>	<a href="#">Engineering and construction services</a> <a href="#">Home builders</a>
<a href="#">Power production and Energy Utilities</a>	<del>Construction and engineering</del> <a href="#">Electric utilities and power generators</a> <a href="#">Gas utilities and distributors</a> <a href="#">Solar technology and project developers</a> <a href="#">Wind technology and project developers</a>
<a href="#">Water and Waste Services</a>	<a href="#">Water utilities and services</a> <a href="#">Waste management</a>
<a href="#">Recreation and Leisure</a>	<a href="#">Leisure facilities</a> <a href="#">Media and entertainment</a> <a href="#">Casinos and Gaming</a>
<a href="#">Capital Markets</a>	<a href="#">Asset management and custody activities</a> <a href="#">Investment banking and brokerage</a> <a href="#">Security and commodity exchanges</a>
<a href="#">Credit Institutions</a>	<a href="#">Commercial banks</a> <a href="#">Mortgage finance</a> <a href="#">Consumer finance</a>
<a href="#">Insurance</a>	<a href="#">Insurance</a> <a href="#">Managed care</a>
<a href="#">Health Care and Services</a>	<a href="#">Health care delivery</a> <a href="#">Health care distributors</a>
<a href="#">Accommodations</a>	<a href="#">Hotels and lodging</a>
<a href="#">Food and Beverage Services</a>	<a href="#">Restaurants</a>
<a href="#">Household durables n.e.c.</a>	<a href="#">Appliance manufacturing</a> <a href="#">Electrical and electronic equipment</a> <a href="#">Building products and Furnishing (partly)</a> <a href="#">Toys and sporting goods</a>
<a href="#">Aerospace, defence and services</a>	<a href="#">Aerospace and defence</a>
<a href="#">Bioenergy</a>	<a href="#">Biofuels</a>
<a href="#">Chemicals and polymers</a>	<a href="#">Chemicals</a> <a href="#">Household and personal products</a> <a href="#">Fuel cells and industrial batteries</a>

ESRS SEC 1 Sector Classification

<del>F.42.22</del> Construction of utility projects for electricity and telecommunications	<p>Construction materials</p> <p>Engineering and engineering construction services</p> <p>Home builders</p> <p>Building products and Furnishing (partly)</p>
Electronics and electrical equipment	<p>Electrical and electronic equipment</p> <p>Electronic manufacturing services and original design manufacturing</p> <p>Fuel cells and industrial batteries</p> <p>Hardware</p> <p>Semiconductors</p>
Food and Beverages	<p>Alcoholic beverages</p> <p>Non-alcoholic beverages</p> <p>Processed foods</p> <p>Tobacco (partly)</p> <p>Food retailers and distributors</p>
Machinery and Equipment	Industrial machinery and goods
Medical Instruments	Medical equipment and supplies
Metal Processing	Iron and steel producers
Motor Vehicles	<p>Automobiles</p> <p>Auto parts</p> <p>Car rental and leasing</p> <p>Fuel cells and industrial batteries</p>
Pharma and Biotechnology	<p>Biotechnology and pharmaceuticals</p> <p>Drug retailers</p>
Textiles, Accessories, Footwear and Jewelleries	Apparel, Accessories and Footwear
Mining, Quarrying and Coal	<p>Metals and mining</p> <p>Coal operations</p>
<del>H.49.50</del> Transport via pipeline	<p>Oil and gas – <del>mid to down</del> exploration and production</p> <p>Oil and gas – midstream</p> <p>Oil and gas – refining and marketing</p> <p>Oil and gas – services</p>
Real Estate	<p>Real estate</p> <p>Real estate and services</p>

## ESRS SEC 1 Sector Classification

<u>Sales and Trade</u>	<u>[E-commerce]</u> <sup>7</sup> <u>Multiline and specialty retailers and distributors</u>
<u>Education</u>	<u>Education</u>
<u>Professional Services</u>	<u>Professional and commercial services</u> <u>Advertising and marketing</u>
<u>Information Technology</u>	<u>Software and IT services</u> <u>Internet media and services</u>
<u>Media and Communication</u>	<u>Telecommunication services</u> <u>Media and entertainment</u> <u>Internet media and services</u>
<u>Other Transportation</u>	<u>Air freight and logistics</u> <u>Airlines</u> <u>Cruise lines</u> <u>Marine transportation</u> <u>Rail transportation</u>
<u>Road Transport</u>	<u>Road transportation</u>

~~4 — As an example, an undertaking active in the road transport sector (NACE H.49 or H.53) decides to put non-electric solar energy collectors on the roof of one or more of its buildings (NACE F43.22). The mere fact of putting such energy collectors will in many cases be considered an insignificant activity at (consolidated) entity level. As a result, the road transport undertaking would not have to apply reporting in line with the construction and engineering sector [assuming none of the criteria in ESRS 2, SBM 1 are triggered].~~

### **Interaction with sector agnostic standards**

~~5 — The content of sector specific draft ESRS standards is incremental to the content of the topical standards in Set 1. This means that, when the undertaking concludes that a sustainability matter is material, it shall report according to the DRs of the topical standard in Set 1 and, in addition, the DRs of the sector specific ESRS.~~

~~6 — Consistently with the sector agnostic approach:~~

- ~~(a) — contents in the main body and AR of the draft sector ESRS that relate to ESRS E1 *Climate Change* and ESRS 2 *General Disclosures* are to be reported irrespective of the materiality assessment;~~
- ~~(b) — DRs in ESRS S1 *Own workforce* from 1 to 9 are to be reported irrespective of the materiality assessment for undertakings with more than 250 employees;~~

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<sup>7</sup> NACE does not make any distinction at group and class level between in-store and online retail sale. Most of the retail sale activities operate both in-store and online sale methods. This implies that where specialised sales are included in manufacturing ESRS, this includes online sales.

~~(c) the datapoints in Appendix C of ESRS 2 (stemming from EU regulation) are to be reported irrespective of the materiality assessment.~~

~~7 A limited number of additional datapoints stemming from EU regulations (primarily but not limited to Pillar 3) that were not included in Set 1 due to their sector-specific nature, are included as always to be reported, irrespective of their materiality.~~

~~8 The draft sector ESRS identifies a list of sustainability matters that are deemed material for the sector; some of them are also covered in Set 1. The undertaking runs a materiality assessment supported by both the list of Appendix B in ESRS 1 and the list in paragraph 16 of the Mining ESRS working paper. In this way, the list of material matters includes:~~

~~(a) matters identified by the standard setter as material in the draft sector ESRS;~~

~~(b) matters listed in ESRS 1 Appendix B identified by the undertaking as a result of its materiality assessment (when the same sub-topic or topic is in both lists, the conclusion of the standard setter in draft sector ESRS would prevail).~~

### **Materiality approach**

~~9 The undertaking applies paragraphs 33 to 39 of ESRS 1 *General requirements* in determining the content of its sustainability statements with respect to the material matters identified in paragraph 7 above. This means considering both the content of the DRs in the sector agnostic standards AND the content of the DRs in the sector ESRS. This would mean that DRs (and their datapoints) in both sector agnostic and sector specific standards related to policies, actions and targets would always be reported for the material matters. However, metrics (DR or datapoints) could be omitted if not material and therefore considered as “not material to the undertaking”.~~

~~10 Consistent with the sector agnostic approach, no reinforced transparency provisions are included (such as a justification/disclosure when a DR or datapoint is omitted).~~

### **Level of disaggregation**

~~12~~

~~11 For some sectors, current practice and other existing frameworks and standards show a number of disclosures disaggregated by location, at operational site level, (or at country, at asset or at project level).~~

~~12 A requirement to disclose information disaggregated at individual sites or assets is to be understood as appropriate only when strictly needed (implementing the criteria in ESRS 1 on level of aggregation). The decision whether to require a disaggregation at operational site, whether to limit it to key operational sites or to require a higher level of aggregation has to reflect primarily the relevance of the resulting information and, as a second step, the cost/benefit profile of the disclosures.~~

~~13 Consistent with ESRS 1, appropriate factors have to be considered in order to define the appropriate level of granularity, by keeping a focus on the necessity of the resulting information:~~

~~(a) to be material;~~

~~(b) not to obscure the specificity and context necessary to interpret the information; and~~

~~(c) not to aggregate material information items of different natures.~~

~~14 The following three general principles would support the operationalization of the level of disaggregation in the sector ESRS standards:~~

- ~~(a) **Proportionate scope:** The level of disaggregation to be required in the [draft] standards shall be commensurate to the scope at which the sustainability processes and impacts occur. To produce relevant information, when material impacts affect a specific operational site or a specific local area, such as for high-land impact operations, the draft sector ESRS shall require a disaggregation of the information at this level. Example: highly impacting mining sites.~~
- ~~(b) **Material aspects affecting a specific site:** When specific events or aspects that are linked to a specific operational site or specific local area trigger material changes in the impact profile of the operations, the draft ESRS shall require disaggregation at level of this specific site or local area. Examples:~~
- ~~(i) for biodiversity, the draft ESRS will incorporate a presumption that for operations that are located in or near nature sensitive areas and are connected with material impacts, risks and opportunities, the appropriate level of disaggregation is the specific operational site;~~
  - ~~(ii) for mining, all the sites that are under closure and rehabilitation shall be disclosed.~~
- ~~(c) **Alternative information based on internal control:** In developing the required level of disaggregation, before defining a granularity at operational site level, the draft ESRS standards should consider whether relevant information can be obtained requiring to disclose alternative information based on the internal control evidences of the undertaking. For example, requiring whether an EMAS or ISO 14001 certification exists at site level, would replace more detailed info on governance, policies and actions on environmental IRO at site level.~~

~~15 When appropriate, the standard will include a requirement for a mapping of the operational sites, that would support the identification of the sites that are connected with a specific impact, risk or opportunity.~~

*Examples on how to apply sector standards depending on the NACE code activities*

*Example 1*

~~Assume an undertaking that has registered its activities under one single NACE code. Eg. an undertaking (undertaking A) has solely activities registered as NACE B.07.10 *Mining of iron ores*. In this case the undertaking shall apply the ESRS sector standard “Mining, Quarrying and Coal” to its operations, despite the scope of Mining, Quarrying and Coal being broader than the relevant NACE code.~~

*Example 2*

~~Assume an undertaking that has registered its activities under different NACE codes that are covered by different ESRS sector standards. Eg. undertaking A has in addition to its activities registered as NACE B.07.10 *Mining of iron ores* also significant activities that are registered as NACE C24.10 *Manufacture of basis iron, steel and of ferro alloys*. In this case the undertaking shall apply both the ESRS sector standards “Mining, Quarrying and Coal” and “Metal processing”.~~

*Example 3*

~~Assume an undertaking that is part of a group has intercompany transactions with its parent undertaking or other subsidiaries of that parent undertaking. Eg. Undertaking A and undertaking B are both part of the same consolidated group C. Undertaking A has solely activities registered as NACE B.07.10 *Mining of iron ores* but sells some of the extracted ore to undertaking B which has solely activities registered as NACE C24.10 *Manufacture of basis iron, steel and of ferro alloys*. Undertaking A —at entity level— shall apply the ESRS sector standard “Mining, Quarrying and Coal” to its operations. Undertaking B —at entity level— shall apply the ESRS sector standard “Metal processing” to its operations. At consolidated level, group C shall apply both the ESRS sector standards “Mining, Quarrying and Coal” and “Metal processing” (absent any other activities) assuming both types of activities fulfil the criteria mentioned in ESRS 2 AR 12 (a) and (b) [revenues above 10 percent of all revenues and connected to material actual or material potential negative impacts].~~

*Example 4A—subsidiary exemption*

~~A subsidiary does not have to develop own sustainability statements when the parent includes the activities of that subsidiary in its own group sustainability statements.~~

~~Example 4 starts with a similar setting as example 3. Assume an undertaking that is part of a group has intercompany transactions with its parent undertaking or other subsidiaries of that parent undertaking. Eg. Undertaking A and undertaking B are both part of the same consolidated group C. In addition, undertaking D delivers IT solutions to the parent undertaking and the subsidiaries of the group. These IT solutions can be described as activities in accordance with NACE code J.62. For the subsidiaries A and B as well as the consolidated group C, these IT can be considered insignificant. As a result, neither subsidiary A, B or the consolidated group C are required to follow the Information Technology sector standard. The outcome of example 3 remains valid.~~

~~Undertaking D develops its own sustainability report at entity level. It cannot benefit from the subsidiary exemption as its activities are not included in the group sustainability report.~~

*Example 4B—intercompany eliminations at consolidated level*

~~Example 4B is a variant of example 4A. Assume an undertaking that is part of a group has intercompany transactions with its parent undertaking or other subsidiaries of that parent undertaking. Eg. Undertaking A and undertaking B are both part of the same consolidated group C. Subsidiary D in this example undertakes activities that are not reflected in revenue at consolidated level. In this case, the group undertaking will need to consider if the financial activities of subsidiary D are connected to material actual or material potential negative impacts [ESRS 2, AR 12 (b)]. In case these are not, the activities do not have to be included in the consolidated sustainability report. However, in the other case, they would have to be included.~~

*Example 5—subsidiary exemption*

~~Assume an undertaking's core business at group level consists of retail sale of automotive fuel through specialised retail stores [NACE 47.30]. In some of these stores the undertaking installs gambling machines run by a separate subsidiary [NACE 92.00]. These gambling activities only stand for some 2% of total group revenue. However, some of the retail stores (and the gambling activities) are situated nearby schools or in other areas with vulnerable communities. It implies the activity has a high potential negative impact on those communities and consequently the group undertaking will have to report both activities in its sustainability statement [NACE 47.30 and NACE 92.00]. The gambling subsidiary is exempted from providing an individual sustainability statement when the group includes these activities in the group sustainability report.~~

## ESRS SEC 1 Sector Classification

### ESRS sector – GRI mapping

19 It is noted that the final GRI sector classification is decided upon by the GSSB (Global Sustainability Standards Board) and till that decision the table below is provisional only. The GSSB decides the final scope of each sector at the inception of each project and is open to the inclusion of new sectors.

<u>[draft] ESRS sector</u>	<u>GRI sectors</u>
<u>Agriculture, Farming and Fishing</u>	<u>Agriculture, aquaculture and fishing</u>
<u>Forestry and Wood products</u>	<u>Forestry</u>
<u>Construction and Engineering</u>	<u>Construction</u>
<u>Power Production and Energy Utilities</u>	<u>Utilities</u> <u>Renewable energy</u>
<u>Water and Waste Services</u>	<u>Utilities</u>
<u>Recreation and Leisure</u>	<u>n/a</u>
<u>Capital Markets</u>	<u>Capital Markets</u>
<u>Credit Institutions</u>	<u>Banking</u>
<u>Insurance</u>	<u>Insurance</u>
<u>Health Care and Services</u>	<u>Managed healthcare</u>
<u>Accommodations</u>	<u>Hotels</u>
<u>Food and Beverage Services</u>	<u>Restaurants</u>
<u>Household durables n.e.c.</u>	<u>Household durables</u>
<u>Aerospace, defence and services</u>	<u>Aerospace and defence</u>
<u>Bioenergy</u>	
<u>Chemicals and polymers</u>	<u>Chemicals</u>
<u>Construction Materials</u>	<u>Construction materials</u>
<u>Electronics and electrical equipment</u>	<u>Electronics</u>
<u>Food and Beverages</u>	<u>Food and Beverages</u>
<u>Machinery and Equipment</u>	<u>Machinery and Equipment</u>
<u>Medical Instruments</u>	<u>Medical equipment and services</u>
<u>Metal Processing</u>	<u>Metal processing</u>
<u>Motor Vehicles</u>	<u>Automotive</u>
<u>Pharma and Biotechnology</u>	<u>Pharmaceuticals</u>
<u>Textiles, Accessories, Footwear and Jewelleries</u>	<u>Textiles and apparel</u>
<u>Mining, Coal and Quarrying</u>	<u>Coal</u> <u>Mining</u>
<u>Oil and Gas</u>	<u>Oil and Gas</u>
<u>Real Estate</u>	<u>Real estate</u>
<u>Sales and Trade</u>	<u>Retail</u>
<u>Education</u>	<u>Educational services</u>
<u>Professional Services</u>	<u>Packaging</u> <u>Commercial services</u> <u>Security services and correctional facilities</u>
<u>Information Technology</u>	<u>Software</u>
<u>Media and Communication</u>	<u>Media and communication</u>
<u>Other Transportation</u>	<u>Transportation infrastructure</u> <u>Shipping</u>

## ESRS SEC 1 Sector Classification

	<a href="#">Airlines</a>
	<a href="#">Trading, distribution and logistics</a>
<a href="#">Road Transport</a>	<a href="#">Trucking</a>
	<a href="#">Trading, distribution and logistics</a>
	<a href="#">Non-profit</a>

### **ESRS SECTOR– FINREP mapping**

20 The FINREP mapping has been made with FINREP table 6 Breakdown of non-trading loans and advances to non-financial corporations by NACE codes and FINREP table 20 Geographical breakdowns by residence of the counterparty of loans and advances other than held for trading to non-financial corporations by NACE codes.

21 FINREP groups exposures by NACE Sections which is a high level of aggregation. In contrast, ESRS uses disaggregation by NACE Classes and in specific cases even more detailed. Also, some ESRS Classes are used multiple times. This implies that parts of multiple ESRS sectors can be aligned with one NACE Section.

22 This mapping has included the new NACE Section J “Publishing, broadcasting and content production and distribution activities” under NACE 2.1.

<u>ESRS Sector standards</u>	<u>FINREP – table 6/table 20</u>
<a href="#">Agriculture, Farming and Fishing</a> <a href="#">Forestry and Wood products</a> <a href="#">Bioenergy</a>	<a href="#">Agriculture, forestry and fishing</a>
<a href="#">Mining, coal and quarrying</a> <a href="#">Oil and gas</a>	<a href="#">Mining and Quarrying</a>
<a href="#">Aerospace, defence and services</a> <a href="#">Construction materials</a> <a href="#">Chemicals and polymers</a> <a href="#">Electronics and electrical equipment</a> <a href="#">Food and beverages</a> <a href="#">Forestry and Wood products</a> <a href="#">Household durables</a> <a href="#">Machinery and equipment</a> <a href="#">Medical instruments</a> <a href="#">Metal processing</a> <a href="#">Motor vehicles</a>	<a href="#">Manufacturing</a>



ESRS SEC 1 Sector Classification

<p><u>Pharma and biotech</u></p> <p><u>Textiles, Accessories, Footwear and Jewelleries</u></p> <p><u>Mining, coal and quarrying</u></p> <p><u>Media and communication</u></p> <p><u>Information technology</u></p> <p><u>Other transportation</u></p> <p><u>Bioenergy</u></p>	
<p><u>Power production and Energy utilities</u></p> <p><u>Water and waste</u></p> <p><u>Bioenergy</u></p>	<p><u>Electricity, gas, steam and air conditioning supply</u></p>
<p><u>Power production and Energy utilities</u></p> <p><u>Construction and engineering</u></p> <p><u>Water and waste</u></p> <p><u>Mining, Quarrying and Coal</u></p>	<p><u>Water supply</u></p>
<p><u>Construction and engineering</u></p> <p><u>Real estate</u></p>	<p><u>Construction</u></p>
<p><u>Agriculture, Farming and Fishing</u></p> <p><u>Forestry and Wood products</u></p> <p><u>Household durables n.e.c.</u></p> <p><u>Recreation and Leisure</u></p> <p><u>Construction Materials</u></p> <p><u>Electronics and electrical equipment</u></p> <p><u>Food and Beverages</u></p> <p><u>Machinery and Equipment</u></p> <p><u>Medical instruments</u></p> <p><u>Metal processing</u></p> <p><u>Motor vehicles</u></p> <p><u>Pharma and biotech</u></p> <p><u>Textiles</u></p> <p><u>Mining, Quarrying and Coal</u></p> <p><u>Oil and gas</u></p> <p><u>Information technology</u></p> <p><u>Media and communication</u></p> <p><u>Sales and trade</u></p>	<p><u>Wholesale and retail trade</u></p>

ESRS SEC 1 Sector Classification

<a href="#">Bioenergy</a>	
<a href="#">Aerospace, defence and services</a> <a href="#">Other transportation</a> <a href="#">Road transport</a>	<a href="#">Transport and storage</a>
<a href="#">Accommodations</a> <a href="#">Food and beverages services</a>	<a href="#">Accommodation and food service activities</a>
<a href="#">Recreation and leisure</a> <a href="#">Information technology</a> <a href="#">Media and communication</a>	<a href="#">Information and communication</a>
<a href="#">Capital markets</a> <a href="#">Credit institutions</a> <a href="#">Insurance</a>	<a href="#">Financial and insurance activities</a>
<a href="#">Real estate</a>	<a href="#">Real estate services</a>
<a href="#">Recreation and Leisure</a> <a href="#">Health care and services</a> <a href="#">Pharma and biotech</a> <a href="#">Education</a> <a href="#">Real estate</a> <a href="#">Education</a> <a href="#">Professional services</a>	<a href="#">Professional, scientific and technical activities</a>
<a href="#">Agriculture, Farming and Fishing</a> <a href="#">Recreation and Leisure</a> <a href="#">Household durables n.e.c.</a> <a href="#">Electronics and electrical equipment</a> <a href="#">Machinery and Equipment</a> <a href="#">Medical instruments</a> <a href="#">Motor vehicles</a> <a href="#">Real estate</a> <a href="#">Sales and trade</a> <a href="#">Information technology</a> <a href="#">Media and communication</a> <a href="#">Professional services</a> <a href="#">Other transportation</a> <a href="#">Road transport</a>	<a href="#">Administrative and support service activities</a>

ESRS SEC 1 Sector Classification

<u>n/a</u>	<u>Public administration and defence, compulsory social security</u>
<u>Education</u>	<u>Education</u>
<u>Health care and services</u>	<u>Human health services and social work activities</u>
<u>Recreation and leisure</u>	<u>Arts, entertainment and recreation</u>
<u>Recreation and Leisure</u> <u>Electronics and electrical equipment</u> <u>Education</u> <u>Professional services</u> <u>Media and communication</u>	<u>Other services</u>