

This paper provides technical advice from the EFRAG SR TEG to the EFRAG SRB following the EFRAG SR TEG's public discussion. The paper does not represent the official views of EFRAG or any individual member of the EFRAG SRB. This paper is made available to enable the public to follow EFRAG's due process. Tentative decisions are reported in the EFRAG Update. EFRAG's positions as approved by the EFRAG SRB are published as comment letters, discussion or position papers or in any other form considered appropriate under the circumstances.

European Sustainability Reporting ~~Standard SEC1~~ Standards – SEC 1 Sector Classification – Exposure Draft

Status of this document

The EFRAG SR TEG has approved the SEC 1 ED on 2 March 2023 with a view to consulting on it in 2023. Due to a change in priorities starting in mid-March 2023, the approval at the SRB did not take place. This gave the EFRAG Secretariat additional time to conduct outreach with EFRAG's Sector Communities in the beginning of 2024, which led to the identification of a number of changes to be made to the detailed aggregation of NACE codes into ESRS Sectors. In particular, during February 2024 the grouping approach to drafting was discussed with the different sector communities in 11 workshops. Their comments and suggestions led to a number of changes, most profoundly, to 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 four-digits so as to permit assigning activities within one NACE Class to different sectors. In addition, these 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 the EFRAG SR TEG with the exception of the treatment of bioenergy (for which a supplementary discussion is needed before it concludes whether a separate sector is needed – in this draft, bioenergy activities are spread across the relevant sectors) and of financial institutions (for which the EFRAG Secretariat expects to obtain advice from the three Advisory Panels in the next two months). Accordingly, the content of this document for bioenergy 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 (SEC 1) illustrates how NACE codes are aggregated to form sectors, providing in this way a central reference for all the undertakings on how to report on their sectors of activities. This will be the infrastructure for the application of Sector ESRS. At the same time, considering the phase-ins as proposed by the Delegated Act supplementing Directive 2013/34/EU with regard to sustainability reporting standards, from 2025 onwards undertakings are due to report the disclosure required by SBM 1 of ESRS², 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 to SEC1

The sector classification approach in ESRS SEC 1 ED reflects a desktop review and grouping approach supplemented by the outreach ran 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 the EFRAG Secretariat and has not been approved by the ISSB or the 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 the sector level can bring new evidence on the NACE aggregation of the specific sectors.

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 of 2025; this ED (SEC 1) has been aligned with this new NACE classification 2.1.

Relationship with the EU Taxonomy for sustainability activities

The ESRS Sectors as defined in this ED and the EU Taxonomy have very different 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 to implement the EU Green Deal.

For the reasons explained in the Basis for Conclusions of 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.

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Content

Objective

- 2 The objective of this [draft] standard is to provide guidance to undertakings to identify the sector-specific standards that are relevant for them by classifying groups of economic activities into ESRS sectors and sector groups.
- 3 The ultimate objective of this classification approach is to support the determination of what information shall be disclosed by the undertaking in relation to the relevant sector(s) that the undertaking operates in, in addition to the disclosures required by sector-agnostic [draft] ESRS.
- 4 The sector-specific information to be disclosed by the undertaking for each sector is determined in the sector-specific [draft] ESRS.
- 5 The sector classification is based on the following considerations:
 - (a) The business activities determine which sector the undertaking is operating in. Sectors share similar sustainability impacts, risks and opportunities.
 - (b) The analysis of impacts, risks and opportunities analysis-performed in the standard-setting process enables the identification of the sector's sustainability matters that are material for most relevant to the sector, and for which the undertaking shall report on in accordance with the sector-specific [draft] ESRS; ~~and~~.
 - (c) The ~~identified material~~ sustainability matters for which identified in the sector standard shall be considered in the materiality assessment of the undertaking, which shall report the Disclosure Requirements applicable to of the undertaking material sustainability matters.

Sector classification

- 6 The classification of business activities adopted in this [draft] standard is based on the NACE classification system (*Nomenclature générale des Activités Economiques dans les Communautés Européennes* NACE Rev.2)¹ ~~and the EU Taxonomy for sustainable activities~~

¹ 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](#)).

~~{Regulation (EU) 2020/852 of the European Parliament and of the Council and associated delegated acts}²; 1³.~~

- 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 EA and the 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 value added – rather than the form (the administrative use by registering under one or more particular NACE ~~codes~~code).
- 8 Each of the sector-specific [draft] ESRS will include the relevant sector description as part of the main body of the standard. In this way, the identification of the activities' sector(s) will rely with equal authority on the NACE codes and the sector description.
- 9 NACE business activities are grouped into ESRS sectors based on common characteristics related to the sustainability impacts, risks and opportunities generally associated with them. The ESRS sectors are relevant in determining the sector-specific ESRS to be applied and, ultimately, the sector disclosures. These sectors are further grouped together into sector groups based on common characteristics of business models (similar business activities that are sharing similar impacts, risks and opportunities). ~~The sectors are relevant in determining the sector-specific ESRS to be applied and ultimately the sector disclosures. 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.~~
- 10 For the ~~purpose~~purposes 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 Directive⁴: ÷

² 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](#)).

³ 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](#)).

⁴ 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](#)).

- ~~FR~~.98.10 Undifferentiated goods-producing activities of private households for own use;
 - ~~FR~~.98.20 Undifferentiated service-producing activities of private households for own use;
 - ~~FR~~.97.00 Activities of households as employers of domestic personnel
 - ~~UV~~.99.00 Activities of extraterritorial organisations and bodies
 - ~~KL~~.64.11 Central banking;
 - ~~EP~~.84.11 General public administration activities;
 - ~~EP~~.84.12 Regulation of ~~the activities of providing~~ health care, education, cultural services and other social services
 - ~~EP~~ 84.13 Regulation of and contribution to more efficient ~~operations;~~ operation of business
 - ~~EP~~ 84.21 Foreign Affairs
 - ~~EP~~ 84.22 Defense activities
 - ~~EP~~ 84.23 Justice and judicial activities;
 - ~~EP~~ 84.24 Public order and safety activities;
 - ~~EP~~ 84.25 Fire service activities; ~~and~~
 - ~~EP~~ 84.30 Compulsory social security activities.
- 11 The activities of holding companies (K 64.20) and the activities of head offices (~~MN~~ 70.10) are not classified in one specific sector as they may relate to any of the ESRS Sectors. As such, they will not be covered by a dedicated sector-specific ESRS but will be covered by agnostic disclosures.
- 12 There is one exception to this approach, which relates to the Financial Institutions sector group, where the holding activities in that sector group are classified according to the activities of their respective groups because of the regulatory framework they are subject to.

Identification of the applicable sector-specific ESRS

- 13 The undertaking shall report ~~only~~ according to the sector-specific [draft] ESRS that are its significant sectors. According to ~~{draft}~~ ESRS 2 paragraph ~~38-40(b) and (c)~~ and Application ~~Requirement~~Requirements 12 and 13 of the Delegated Act supplementing Directive 2013/34, a sector is significant if it:
- (a) generates revenues above 10 ~~per cent~~percent of the revenues of all its activities; or
 - (b) ~~whether it~~ is connected with material actual impacts or material potential negative impacts.

14 In accordance with ESRS 1 paragraph 63, the information in the sustainability statement shall be extended to include information on the material impacts, risks and opportunities connected to the undertaking through its direct and indirect business relationships in the upstream and/or downstream value chain.

1415 The undertaking shall also consider internal activities that do not produce revenue ~~or, that~~ are consolidated, when they are above 10 percent of the revenues of all its activities or that may be connected to material impacts. Internal activities relate to any type of activity whereby one entity within a group delivers services or products to another entity within a group and which upon consolidation are eliminated in the preparation of financial statements since, as such, they do not generate reported revenue.

1516 An undertaking shall apply more than one sector ESRS, when it has identified more than one significant sector under ~~draft~~ ESRS 2 paragraph ~~38-40~~(b) and Application Requirement ~~12~~ 13(a) and (b) (that is, revenues above 10 percent of the revenue of all its activities or ~~whether~~that it is connected to material actual or material potential negative impacts).

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17 The undertaking shall determine in which of the following ~~4135 sectors and 15 sector(s) and 14 groups it operates. The notion of sector group(s) it operates: does not play a role in defining the applicable disclosure.~~

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

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

Appendix A ~~Appendix C~~: Sector classification

This appendix is integral part of the [draft] ESRS SEC1 Sector classification standard and has the same authority as the other parts of the [draft] Standard.

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

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

Agriculture, Farming and Fishing sector

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

A.01.11 Growing of cereals ~~(except other than rice)~~,² 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

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A.01.4948 Raising of other animals

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.01.6463 ~~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:

~~1.1 Afforestation*⁵(NACE A.02.10, A.02.20, A.02.30)~~

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

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

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

A.02.10 Silviculture and other forestry activities

* 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.02.20 Logging

A.02.30 Gathering of wild growing non-wood products

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

Construction and Engineering sector

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

~~E.38.31 Dismantling of wrecks~~

~~F.41.10 Development of building projects~~

F.41.~~2000~~ Construction of residential and non-residential buildings

F.42.11 Construction of roads and motorways

F.42.12 Construction of railways and underground railways

F.42.13 Construction of bridges and tunnels

F.42.21 Construction of utility projects for fluids

F.42.22 Construction of utility projects for electricity and telecommunications

F.42.91 Construction of water projects

F.42.99 Construction of other civil engineering projects n.e.c.

F.43.11 Demolition

F.43.12 Site preparation

F.43.13 Test drilling and boring

F.43.21 Electrical installation

F.43.22 Plumbing, heat and air-conditioning installation

F.43.23 Installation of insulation

F.43.~~2924~~ Other construction installation

F.43.31 Plastering

F.43.32 Joinery installation

F.43.33 Floor and wall covering

F.43.34 Painting and glazing

F.43.~~3935~~ Other building completion and finishing

F.43.~~9141~~ Roofing activities

F.43.~~9942~~ Other specialised construction activities ~~n.e.c.~~ in construction of buildings

F.43.50 Specialised construction activities in civil engineering

F.43.60 Intermediation service activities for specialised construction services

F.43.91 Masonry and bricklaying activities

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

Energy Utilities sector group

Power production and Energy Utilities sector

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

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

~~4.11 Storage of thermal energy* (NACE →)~~

~~4.12 Storage of hydrogen* (NACE →)~~

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

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

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

D.35.~~14~~15 Trade of electricity

D.35.16 Storage of electricity

D.35.21 Manufacture of gas

D.35.22 Distribution of gaseous fuels through mains

D.35.23 Trade of gas through mains

D.35.24 Storage of gas as part of network supply services

D.35.30 Steam and air conditioning supply

D.35.40 Activities of brokers and agents for electric power and natural gas

Water and Waste Services sector

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

D.35.30 Steam and air conditioning supply

E.36.00 Water collection, treatment and supply

E.37.00 Sewerage

E.38.11 Collection of non-hazardous waste

E.38.12 Collection of hazardous waste

E.38.21 Materials recovery

E.38.22 Energy recovery

~~E.38.21 Treatment and disposal of non-hazardous~~23 Other waste recovery

E.38.31 Incineration without energy recovery

E.38.32 Landfilling or permanent storage

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

~~E.38.32 Recovery of sorted materials~~

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E.39.00 Remediation activities and other waste management services

Entertainment sector group

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:

~~G.47.69 Retail sale of cultural and recreational goods n.e.c~~

J.59.14 Motion picture projection activities

~~R.90.01 Performing arts~~~~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~~

~~RS.90.03 Artistic~~~~12 Visual arts creation activities~~

~~S.90.13 Other arts creation activities~~

~~S.90.20 Activities of performing arts~~

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

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

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

~~RS.91.02 Museums~~~~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~~

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

~~RS.91.04~~~~41 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~~

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~~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

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.

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

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~~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

~~QR.87.10 Residential nursing care activities~~

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

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

~~QR.87.90 Other~~91 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

~~QR.88.99 Other~~10 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 ~~and trailer 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 Restaurants and~~12 Mobile food service activities

I.56.21 Event catering activities

I.56.~~29~~22 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

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

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 Retail sale of furniture, lighting equipment, tableware and other 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](#)

[O.77.21 Rental and leasing of recreational and sports goods](#)

[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](#)

[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

[Aerospace, defence and services sector](#)

[This sector includes the following activities in accordance to the following NACE code classification:](#)

[C.25.30 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.30.31 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 civilian air and spacecraft](#)

[C.33.18 Repair and maintenance of military fighting vehicles, ships, boats, air and spacecraft](#)

[H.51.22 Space transport](#)

[Bioenergy sector](#)

[A.02.20 Logging](#)

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

[C.19.20 Manufacture of refined petroleum products and fossil fuel products](#)

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

[D.35.12 Production of electricity from renewable sources](#)

[D.35.21 Manufacture of gas](#)

G.46.81 Wholesale of solid, liquid and gaseous fuels and related products

Chemicals and polymers sector

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

C.20.11 Manufacture of industrial gases

C.20.12 Manufacture of dyes and pigments

C.20.13 Manufacture of other inorganic basic chemicals

C.20.14 Manufacture of other organic basic chemicals

C.20.15 Manufacture of fertilisers and nitrogen compounds

C.20.16 Manufacture of plastics in primary forms

C.20.17 Manufacture of synthetic rubber in primary forms

C.20.20 Manufacture of pesticides, disinfectants and other agrochemical products

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

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

C.20.42 Manufacture of perfumes and toilet preparations

C.20.51 Manufacture of liquid biofuels

C.20.52 Manufacture of glues

C.20.53 Manufacture of essential oils

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

C.20.60 Manufacture of man-made fibres

C.22.12 Manufacture of other rubber products

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

C.22.22 Manufacture of plastic packing goods

C.22.23 Manufacture of doors and windows in plastic

C.22.24 Manufacture of builders' ware of plastic

C.22.25 Processing and finishing of plastic products

C.22.26 Manufacture of other plastic products

C.27.20 Manufacture of batteries and accumulators

C.32.99 Manufacture of safety headgear and other personal safety equipment, e.g. protective face shields/visors, of plastics, e.g. athletic helmets) - manufacture of gas masks -

G.46.45 Wholesale of perfume and cosmetics

G.46.85 Wholesale of chemical products

ESRS SEC 1 Sector Classification

Construction Materials sector

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

C.23.11 Manufacture of flat glass

C.23.12 Shaping and processing of flat glass

C.23.13 Manufacture of hollow glass

C.23.14 Manufacture of glass fibres

C.23.19~~15~~ Manufacture and processing of other glass, including technical glassware

C.23.20 Manufacture of refractory products

C.23.31 Manufacture of ceramic tiles and flags

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

~~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.23.45 Manufacture of other ceramic products~~

C.23.51 Manufacture of cement

C.23.52 Manufacture of lime and plaster

C.23.61 Manufacture of concrete products for construction purposes

C.23.62 Manufacture of plaster products for construction purposes

C.23.63 Manufacture of ready-mixed concrete

C.23.64 Manufacture of mortars

C.23.65 Manufacture of fibre cement

C.23.69 Manufacture of other articles of concrete, ~~cement and plaster~~ ~~and cement~~

C.23.70 Cutting, shaping and finishing of stone

~~C.23.91 Production of abrasive products~~

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

Chemicals sector

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

~~C.18.20 Reproduction of recorded media~~

~~C.20.11 Manufacture of industrial gases~~

~~C.20.12 Manufacture of dyes and pigments~~

~~C.20.13 Manufacture of other inorganic basic chemicals~~

ESRS SEC 1 Sector Classification

C.20.14 Manufacture of other organic basic chemicals

C.20.15 Manufacture of fertilisers and nitrogen compounds

C.20.16 Manufacture of plastics in primary forms

C.20.17 Manufacture of synthetic rubber in primary forms

C.20.20 Manufacture of pesticides and other agrochemical products

C.20.3025.99 Manufacture of paints, varnishes building components of zinc: gutters, roof capping, baths, sinks, washbasins and similar coatings, printing ink and mastics articles

C.20.41 Manufacture of soap and detergents, cleaning and polishing preparations G.47.52 Retail sale of hardware, building materials, paints and glass

C.20.42 Manufacture of perfumes and toilet preparations

C.20.52 Manufacture of glues

C.20.53 Manufacture of essential oils

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

C.20.60 Manufacture of man-made fibres

C.22.19 Manufacture of other rubber products

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

C.22.22 Manufacture of plastic packing goods

C.22.29 Manufacture of other plastic products

C.32.91 Manufacture of brooms and brushes

Constructions and Furnishings sector

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

C.22.23 Manufacture of builders' ware of plastic

C.23.41 Manufacture of ceramic household and ornamental articles

C.23.42 Manufacture of ceramic sanitary fixtures

C.23.43 Manufacture of ceramic insulators and insulating fittings

C.23.44 Manufacture of other technical ceramic products

C.23.49 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

Defence sector

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

- ~~C.20.51 Manufacture of explosives~~
- ~~C.25.40 Manufacture of weapons and ammunition~~
- ~~C.30.30 Manufacture of air and spacecraft and related machinery~~
- ~~C.30.40 Manufacture of military fighting vehicles~~
- ~~C.33.16 Repair and maintenance of aircraft and spacecraft~~
- ~~H.51.22 Space transport~~

Electronics and electrical equipment sector

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

- C.26.11 Manufacture of electronic components
- C.26.12 Manufacture of loaded electronic boards
- C.26.20 Manufacture of computers and peripheral equipment
- C.26.30 Manufacture of communication equipment
- ~~C.26.40 Manufacture of consumer electronics~~
- C.26.51 Manufacture of instruments and appliances for measuring, testing and navigation
- C.26.52 Manufacture of watches and clocks
- C.26.70 Manufacture of optical instruments, magnetic and optical media and photographic equipment
- ~~C.26.80 Manufacture of magnetic and optical media~~
- C.27.11 Manufacture of electric motors, generators and transformers
- C.27.12 Manufacture of electricity distribution and control apparatus
- C.27.20 Manufacture of batteries and accumulators
- C.27.31 Manufacture of fibre optic cables
- C.27.32 Manufacture of other electronic and electric wires and cables
- C.27.33 Manufacture of wiring devices
- C.27.40 Manufacture of ~~electric~~ lighting equipment
- ~~C.27.51 Manufacture of electric domestic appliances~~
- ~~C.27.52 Manufacture of non-electric domestic appliances~~
- C.27.90 Manufacture of other electrical equipment
- C.29.31 Manufacture of electrical and electronic equipment for motor vehicles
- C.33.13 Repair and maintenance of electronic and optical equipment

ESRS SEC 1 Sector Classification

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

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

ESRS SEC 1 Sector Classification

C.10.89 Manufacture of other food products n.e.c.

C.10.91 Manufacture of prepared feeds for farm animals

C.10.92 Manufacture of prepared pet foods

C.11.01 Distilling, rectifying and blending of spirits

C.11.02 Manufacture of wine from grape

C.11.03 Manufacture of cider and other fruit [winesfermented beverages](#)

C.11.04 Manufacture of other non-distilled fermented beverages

C.11.05 Manufacture of beer

C.11.06 Manufacture of malt

C.11.07 Manufacture of soft drinks [and bottled waters](#)

[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](#)

[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:

ESRS SEC 1 Sector Classification

~~3.6C.23.91~~ Manufacture of ~~low carbon technologies~~*⁶(NACE ~~C.29.1, C.30.1, C.30.2, C.30.9, C.33.15, C.33.17~~)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 Manufacture of power-driven hand tools~~

C.28.25 Manufacture of non-domestic ~~cooling and ventilation~~air conditioning equipment

C.28.29 Manufacture of other general-purpose machinery n.e.c.

C.28.30 Manufacture of agricultural and forestry machinery

C.28.41 Manufacture of metal forming machinery and machine tools for metal work

C.28.4942 Manufacture of other machine tools

C.28.91 Manufacture of machinery for metallurgy

C.28.92 Manufacture of machinery for mining, quarrying and construction

C.28.93 Manufacture of machinery for food, beverage and tobacco processing

C.28.94 Manufacture of machinery for textile, apparel and leather production

C.28.95 Manufacture of machinery for paper and paperboard production

C.28.96 Manufacture of plastics and rubber machinery

C.28.97 Manufacture of additive manufacturing machinery

C.28.99 Manufacture of other special-purpose machinery n.e.c.

C.30.11 Building of civilian ships and floating structures

C.30.12 Building of pleasure and sporting boats

C.30.20 Manufacture of railway locomotives and rolling stock

* 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

ESRS SEC 1 Sector Classification

[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

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

ESRS SEC 1 Sector Classification

- 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.25.62 Machining~~
- C.25.71 ~~Manufacture~~52 Heat treatment of cutlery metals
- C.25.72 ~~Manufacture~~53 Machining of locks and hinges metals
- 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
- 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

ESRS SEC 1 Sector Classification

[G.46.82 Wholesale of metals and metal ores](#)

[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 with the following NACE code classification

C.22.11 Manufacture, [retreading and rebuilding](#) of rubber tyres and [manufacture of tubes](#)

[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.28.13 Manufacture of other pumps and compressors](#)

[C.28.30 Manufacture of agricultural and forestry machinery](#)

C.29.10 Manufacture of motor vehicles

C.29.20 Manufacture of bodies ~~{and coachwork}~~ for motor vehicles, [manufacture of trailers and semitrailers](#)

[C.29.31 Manufacture of electrical and electronic equipment for motor vehicles](#)

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

C.30.91 Manufacture of motorcycles

~~G.45.20 Maintenance and repair~~[G.46.71 Wholesale](#) of motor vehicles

Paper and Wood products sector

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

~~C.16.10 Sawmilling and planing of wood~~[G.46.72 Wholesale of motor vehicle parts and accessories](#)

~~C.16.21 Manufacture~~[G.46.73 Wholesale of veneer sheets](#)~~motorcycles, motorcycle parts and wood-based panels~~[accessories](#)

~~C.16.22 Manufacture of assembled parquet floors~~[G.47.81 Retail sale of motor vehicles](#)

~~C.16.23 Manufacture~~[G.47.82 Retail sale of other builders' carpentry](#)~~motor vehicle parts and joinery~~[accessories](#)

~~C.16.24 Manufacture of wooden containers~~

~~C.16.29 Manufacture of other products of wood~~[G.47.83 Retail sale of motorcycles, motorcycle parts and accessories](#)

~~C.170.77.11 Manufacture~~[Rental and leasing of pulp](#)~~cars and light motor vehicles~~

~~C.170.77.12 Manufacture of paper~~[Rental and paperboard](#)~~leasing of trucks~~

[O.77.39 Rental and operational leasing of caravan trailers – tyre leasing](#)

~~C.17.21 Manufacture of corrugated paper and paperboard and of containers of paper and paperboard~~[O.77.51 Intermediation service activities for rental and leasing of cars, motorhomes and trailers](#)

~~C.17.22 Manufacture of household and sanitary goods and of toilet requisites~~[T.95.31 Repair and maintenance of motor vehicles](#)

ESRS SEC 1 Sector Classification

~~C.17.23 Manufacture of paper stationery~~T.95.32 Repair and maintenance of motorcycles

~~C.17.24 Manufacture of wallpaper~~

~~C.17.29 Manufacture of other articles of paper and paperboard~~T.95.40 Intermediation service activities for repair and maintenance of motor vehicles and motorcycles

Pharma and Biotechnology sector

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

C.21.10 Manufacture of basic pharmaceutical products

C.21.20 Manufacture of pharmaceutical preparations

G.46.46 Wholesale of pharmaceutical goods and medical goods

G.47.73 Retail sale of pharmaceutical products

~~MN.72.1110~~ Research and experimental development on biotechnology natural sciences and engineering

ESRS SEC 1 Sector Classification

~~Sporting equipment~~ Textiles, Accessories, Footwear and Toys ~~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.30~~C.13.92 Manufacture of bicycles~~household textiles~~ and ~~invalid carriages~~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.30~~C.13.99 Manufacture of other transport equipment~~textiles~~ n.e.c.

~~C.32~~C.2014.10 Manufacture of musical instruments~~knitted and crocheted apparel~~

~~C.32~~~~30~~C.14.21 Manufacture of sports goods~~outerwear~~

C.14.22 Manufacture of underwear

C.14.23 Manufacture of workwear

~~C.32~~~~40~~C.14.24 Manufacture of games~~leather clothes~~ and ~~toys~~fur apparel

~~Textiles, Accessories, Footwear and Jewelleries sector~~C.14.29 Manufacture of other wearing apparel and accessories n.e.c.

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

~~C.13, 14, C.15~~C.15 Textiles, apparel, 11 Tanning, dressing, dyeing of leather and footwear~~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.32.12, 32.13 and 32.99 Jewellery and other manufacturing~~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 -

~~Tobacco sector~~

This sector includes the following activities in accordance to the following NACE code classification:G.46.16 Activities of agents involved in the wholesale of textiles, clothing, fur, footwear and leather goods

~~A.01.15 Growing of tobacco~~G.46.24 Wholesale of hides, skins and leather

ESRS SEC 1 Sector Classification

~~C.12.00 Manufacture of tobacco products~~[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

Mining, ~~Coal and~~ 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](#)

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[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](#)

Oil and Gas ~~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 ~~in specialised stores~~

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.~~7481~~ Wholesale of solid, liquid and gaseous fuels and related products

Real Estate sector group

Real Estate ~~and Services~~ sector

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

[F.41.00 Construction of residential and non-residential buildings](#)

[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.43.11 Demolition](#)

[F.43.12 Site preparation](#)

[F.43.13 Test-drilling and boring](#)

[F.43.21 Electrical installation](#)

[F.43.23 Installation of insulation](#)

[F.43.31 Plastering](#)

[F.43.32 Joinery installation](#)

[F.43.33 Floor and wall covering](#)

[F.43.34 Painting and glazing](#)

[F.43.35 Other building completion and finish](#)

[F.43.41 Roofing activities](#)

~~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 services n.e.c.~~

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

~~M.68.12~~ Development of building projects

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

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

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

~~NQ.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

~~NQ.81.30~~ Landscape service activities

Sales and Trade sector group

Sales and Trade sector

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

- ~~G.45.11 Sale of cars and light motor vehicles~~
- ~~G.45.19 Sale of other motor vehicles~~
- ~~G.45.31 Wholesale trade of motor vehicle parts and accessories~~
- ~~G.45.32 Retail trade of motor vehicle parts and accessories~~
- ~~G.45.40 Sale, maintenance and repair of motorcycles and related parts and accessories~~
- ~~G.46.11 Agents involved in the sale of agricultural raw materials, live animals, textile raw materials and semi-finished goods~~
- ~~G.46.12 Agents involved in the sale of fuels, ores, metals and industrial chemicals~~
- ~~G.46.13 Agents involved in the sale of timber and building materials~~
- ~~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 Activities of agents specialised in the ~~sale~~wholesale of other particular products
- G.46.19 Activities of agents involved in ~~the sale of a variety of goods~~non-specialised wholesale
- ~~G.46.21 Wholesale of grain, unmanufactured tobacco, seeds and animal feeds~~
- ~~G.46.22 Wholesale of flowers and plants~~
- ~~G.46.23 Wholesale of live animals~~
- ~~G.46.24 Wholesale of hides, skins and leather~~
- ~~G.46.31 Wholesale of fruit and vegetables~~
- ~~G.46.32 Wholesale of meat and meat products~~
- ~~G.46.33 Wholesale of dairy products, eggs and edible oils and fats~~
- ~~G.46.34 Wholesale of beverages~~
- ~~G.46.35 Wholesale of tobacco products~~
- ~~G.46.36 Wholesale of sugar and chocolate and sugar confectionery~~
- ~~G.46.37 Wholesale of coffee, tea, cocoa and spices~~
- ~~G.46.38 Wholesale of other food, including fish, crustaceans and molluscs~~
- ~~G.46.39 Non-specialised wholesale of food, beverages and tobacco~~
- ~~G.46.41 Wholesale of textiles~~

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- 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, construction and 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, construction materials and sanitary equipment
- 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~~ retail sale of predominantly food, beverages or tobacco ~~predominating~~
- G.47.1912 Other ~~retail sale in~~ non-specialised ~~stores~~ retail sale
- G.47.21 Retail sale of fruit and vegetables in specialised stores
- G.47.22 Retail sale of meat and meat products in specialised stores
- G.47.23 Retail sale of fish, crustaceans and molluscs in specialised stores
- G.47.24 Retail sale of bread, cakes, flour confectionery and sugar confectionery in specialised stores
- G.47.25 Retail sale of beverages in specialised stores
- G.47.26 Retail sale of tobacco products in specialised stores

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- ~~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~~
- ~~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.47.5978 Retail sale of furniture, lighting equipment and other household articles in specialised stores~~new goods
- ~~G.47.6179 Retail sale of books in specialised stores~~second-hand goods
- ~~G.47.62 Retail sale of newspapers and stationery in~~91 Intermediation service activities for non-specialised storesretail sale
- ~~G.47.63 Retail sale of music and video recordings in~~92 Intermediation service activities for specialised storesretail sale
- ~~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 Other retail sale of new goods in specialised stores~~
- ~~G.47.79 Retail sale of second-hand goods in stores~~
- ~~G.47.81 Retail sale via stalls~~O.77.40 Leasing of intellectual property and markets of food, beverages and tobaccosimilar products, except copyrighted works
- ~~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.77.11 Rental and leasing of cars and light motor vehicles~~
- ~~N.77.12 Rental and leasing of trucks~~
- ~~N.77.21 Rental and leasing of recreational and sports goods~~

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

~~N.77.2952 Intermediation service activities for rental and leasing of other personal and household tangible goods and non-financial assets~~

~~N.77.31 Rental and leasing of agricultural machinery and equipment~~

~~N.77.32 Rental and leasing of construction and civil engineering machinery and equipment~~

~~N.77.33 Rental and leasing of office machinery and equipment (including computers)~~

~~N.77.34 Rental and leasing of water transport equipment~~

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

~~N.77.39 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

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.

Marketing sector

~~This sector includes the following activities in accordance to the following NACE code classification:~~
~~R.88.91 Child day-care activities~~

~~M.73.11~~ Advertising agencies

~~M.73.12~~ Media representation

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

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

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~~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

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~~.74.1014 Other specialised design activities

~~MN~~.74.20 Photographic activities

~~MN~~.74.30 Translation and interpretation activities

N.74.91 Patent brokering and market service activities

~~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

~~NO~~.77.40 Leasing of intellectual property and similar products, except copyrighted works

O.77.51 Intermediation service activities for rental and leasing of cars, motorhomes and trailers

O.77.52 Intermediation service activities for rental and leasing of other tangible goods and non-financial intangible assets

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

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

~~N.78.30 Other human resources provision~~

~~NO~~.79.11 Travel agency activities

~~NO~~.79.12 Tour operator activities

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

~~NO~~.80.1001 Investigation and private security activities

~~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

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~~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~~

~~O.81.23 Other cleaning activities~~

~~N.O.82.11 Combined~~~~10 Office administrative service and support activities~~

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

~~N.O.82.20 Activities of call centres~~

~~N.O.82.30 Organisation of conventions and trade shows~~

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

~~N.O.82.91 Activities of collection agencies and credit bureaus~~

~~N.O.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~~

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

~~ST.94.20 Activities of trade unions~~

~~ST.94.91 Activities of religious organisations~~

~~ST.94.92 Activities of political organisations~~

~~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~~

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philanthropic intermediaries and voluntarism promotion - international cooperation and solidarity activities - service activities to promote hunting and trapping

~~ST.96.0410~~ Washing and ~~(dry)~~cleaning of textile and fur products

T.96.21 Hairdressing and barber activities

~~ST.96.02~~Hairdressing~~22~~ Beauty care and other beauty treatment activities

T.96.23 Day spa, sauna and steam bath activities

~~ST.96.0330~~ Funeral and related activities

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

T.96.91 Provision of domestic personal service activities

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

Technology sector group

Information Technology sector

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

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

~~JK.62.0410~~ Computer programming activities

~~J.62.02~~ Computer consultancy activities

~~JK.62.0320~~ Computer consultancy activities and computer facilities management activities

~~JK.62.0990~~ Other information technology and computer service activities

~~JK.63.1410~~ 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

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[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

~~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~~92 Other information service activities n.e.c.

[O.77.39 Rental and leasing of professional radio, television and communication equipment](#)

[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:

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H.49.31 ~~Urban and suburban~~Scheduled passenger ~~land~~ transport by road

H.49.32 ~~Taxi operation~~Non-scheduled passenger transport by road

H.49.33 On-demand passenger transport service activities by vehicle with driver

H.49.39 Other passenger land transport ~~not classified elsewhere~~n.e.c.

H.49.41 Freight transport by road

H.49.42 Removal services

H.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.~~1516~~ Repair and maintenance of ~~ships~~civilian air and ~~boats~~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.~~1011~~ Passenger heavy rail transport, ~~interurban~~

H.49.12 Other passenger rail transport

H.49.20 Freight rail transport

H.49.34 Passenger transport by cableways and ski lifts

H.50.10 Sea and coastal passenger water transport

H.50.20 Sea and coastal freight water transport

H.50.30 Inland passenger water transport

H.50.40 Inland freight water transport

H.51.10 Passenger air transport

H.51.21 Freight air transport

H.51.22 Space transport

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H.52.10 Warehousing and storage

H.52.21 Service activities incidental to land transportation

H.52.22 Service activities incidental to water transportation

H.52.23 Service activities incidental to air transportation

H.52.24 Cargo handling

[H. 52.25 Logistic service activities](#)

H.52.~~29~~26 Other ~~transportation~~-support activities for transportation

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

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

[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: Defined terms

18 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.

<u>Economic activity</u> ⁷⁸	<u>An economic activity takes place when resources such as capital goods, labour, manufacturing techniques or intermediary products are combined to produce specific goods or services. Thus, an economic activity is characterised by an input of resources, a production process and an output of products (goods or services).</u>
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⁷ Source: NACE Rev.2.0 Statistical classification of economic activities in the European Community, paragraph 11, page 15.

⁸ It is noted that an alignment with how economic activities are classified in accordance with the EU Regulation 2020/852 of 18 June 2020 on the establishment of a framework to facilitate sustainable investment (EU Taxonomy) is not always possible as both frameworks serve different purposes.

Appendix C: sector descriptions

~~1619~~ The content of this Appendix-B, which ~~has does~~ not have the same authority as ~~the main body of [Draft] ESRS SEC2 Appendix A~~, is provided for illustrative purposes, and may be subject to changes following the issuance of the respective sector standards.

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

Agriculture sector group

The Agriculture sector group includes the exploitation of vegetal and animal natural resources, comprising the activities of growing of crops, raising and breeding of animals, harvesting of timber and other plants, animals or animal products from a farm or their natural habitats.

Agriculture, Farming and Fishing sector

The Agriculture, Farming & Fishing sector includes the production of crop and production of animal products, covering also the forms of organic agriculture, the growing of crops and the raising of animals. The sector includes growing of crops in open fields as well in greenhouses. It also includes service activities incidental to agriculture, as well as hunting, trapping and related activities. The sector also includes capture fishery and aquaculture, covering the use of fishery resources from marine, brackish or freshwater environments, with the goal of capturing or gathering fish, crustaceans, molluscs and other marine organisms and products (e.g. aquatic plants, pearls, sponges etc.). Also included are activities that are normally integrated in the process of production for own account (e.g. seeding oysters for pearl production). Service activities incidental to marine or freshwater fishery or aquaculture are included in the related fishing or aquaculture activities. The sector includes the growing of tobacco plants.

The sector does not include activities covered in ~~the ESRS Tobacco sector and~~ ESRS Food & Beverage Industry.

Forestry and Wood products sector

The Forestry and Wood products sector consists of several subsectors.

A first subsector includes the production of roundwood as well as the extraction and gathering of wild growing non-wood forest products. Besides the production of timber, forestry activities result in products that undergo little processing, such as firewood, charcoal and roundwood used in an unprocessed form (e.g. pit-props, pulpwood etc.). These activities can be carried out in natural or planted forests. ~~Further processing of wood beginning with sawmilling and planing of wood are excluded.~~

The ~~Forestry sector consists of~~ undertakings that in this subsector own and/ or manage natural and planted forestry lands and timber tracts or operate non-retail tree nurseries and rubber plantations. The ~~sector conducts its~~ undertakings conduct their operations on lands that can be company-owned or leased from public or private landowners. Undertakings typically sell timber to wood products manufacturers, pulp and paper producers, energy producers, and a variety of other customers.

A second subsector includes the manufacture of wood products, such as lumber, plywood, veneers, wood containers, wood flooring, wood trusses, and prefabricated wood buildings. The production processes include sawing, planing, shaping, laminating, and assembling of wood products starting from logs that are cut into bolts, or lumber that may then be cut further, or shaped by lathes or other shaping tools. The lumber or other transformed wood shapes may also be subsequently planed or smoothed, and assembled into finished products, such as wood containers. The subsector also includes the manufacture of pulp, paper and converted paper products. The manufacture of these products is grouped together because they constitute a

series of vertically connected processes. More than one activity is often carried out in a single unit. While some integrated undertakings may also operate sawmills, wood products facilities, or pulp and paper facilities, sustainability issues arising from these activities are addressed in ESRS Building Products and Furnishings and ESRS Pulp, Paper and Wood products standards.

Construction sector group

The Construction sector group includes the construction of residential and non-residential buildings, civil engineering projects, demolition, testing and drilling services and other specialised construction activities.

Construction and Engineering sector

The Construction and Engineering sector includes general construction and specialised construction activities for buildings and civil engineering works. General construction is the construction of entire dwellings, residential and non-residential buildings, office buildings, stores and other public and utility buildings, farm buildings etc., or the construction of civil engineering works such as motorways, streets, bridges, tunnels, railways, airfields, harbours and other water projects, irrigation systems, sewerage systems, industrial facilities, pipelines and electric lines, sports facilities etc. The sector also includes specialised construction activities or preparation for the construction of parts of buildings and civil engineering works. These activities are usually specialised in one aspect common to different structures, requiring specialised skills or equipment, such as pile-driving, foundation work, carcass work, concrete work, brick laying, stone setting, scaffolding, roof covering, etc. The erection of steel structures is included, provided that the parts are not produced by the undertaking. These activities are usually performed at the site of the construction. The rental of equipment with operator is classified with the associated construction activity.

Utilities sector group

The Energy sector group includes the activities of producing and distributing various types of energy and utility services. This includes providing electric power, oil, natural gas, heat, steam, water, waste services and the like through a permanent infrastructure (network) of lines, mains and pipes. Distribution to industrial parks and residential buildings are included.

Power production and Energy Utilities sector

The Power Production and Energy Utilities sector is comprised of undertakings that provide production, transmission, distribution, storage of and trade in electricity and related services. All types of electric power producers are included, for example, utilities that generate from solar, wind, hydro, geothermal, nuclear, biomass and thermal (coal, fuel oil and gas) fuels. It also includes production, distribution, storage and trade of gas, as well as the provision of steam and air-conditioning supply. The sector includes undertakings that operate the transmission and distribution systems that convey electricity from generating plants to end users.

Combined heat and power (CHP) is also included, independently if the power and heat are provided exclusively to a nearby facility or to the grid. Provision of thermal energy through heat and steam for city dwellings and industry is also included.

The sector also includes production of gas, such as biogas, from by-products of agriculture or from waste.

Production of clean hydrogen from electricity and renewable energy sources, as well as hydrogen, electricity and heat storage are also included.

Water and wastewater utilities as well as waste-related services are excluded from this sector. The sector also excludes the (typically long-distance) transport of the gas through pipelines.~~Entertainment sector group~~

Water and Waste Services sector

The Water and Waste Services sector includes activities related to the management (including collection, treatment disposal and recovery) of various forms of waste, such as solid or non-solid industrial or household waste, as well as contaminated sites. The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. It also includes the remediation and other waste management services. Activities of water supply and wastewater are also included in this sector. The types of water supply services include the sourcing, treatment, and distribution of water to residences, businesses, and other undertakings such as governments. Wastewater systems collect and treat wastewater, including sewage, graywater, industrial waste fluids, and stormwater runoff, before discharging the resulting effluent back into the environment.

Entertainment sector group

The Entertainment sector group includes a wide range of activities to meet varied cultural, entertainment and recreational interests of the general public, including live performances, operation of museum sites, gambling, sports and recreation activities.

Gaming sector

~~The Casinos and Gaming sector is comprised of undertakings which operate gambling facilities and/or platforms, including brick-and-mortar casinos, riverboat casinos, online gambling websites, and racetracks. Select undertakings in the Casinos and Gaming sector are also engaged in activities of the Hotels and Lodging and/or Restaurants segments. For such activities are outlined in the Hotels and Lodging and Food and Beverage Services standards. For the purposes of this sector, it is assumed that casinos and gaming undertakings are engaged solely in operating gambling facilities and providing online gaming services.~~

Recreation and Leisure sector

The Recreation and Leisure Facilities sector is comprised of undertakings that perform arts and operate entertainment, travel, botanical and zoological gardens, historical sites as well as recreation facilities and services. Undertakings in this sector operate museums, libraries, nature reserve activities, amusement parks, movie theaters, ski resorts, sports stadiums, aquariums and fitness facilities and other venues.

A subsector of the Recreation and Leisure sector relates to undertakings which operate gambling facilities and/or platforms, including brick-and-mortar casinos, riverboat casinos, online gambling websites, and racetracks. For the purposes of this subsector, it is assumed that casinos and gaming undertakings are engaged solely in operating gambling facilities and providing online gaming services. Also some computer games incorporate gaming elements.

Financial Institutions sector group

The Financial Institutions sector group includes financial service activities, including banking, insurance, re-insurance, pension funds and capital markets activities, such as asset management, investment banking and trading of financial instruments. Financial Institutions sector group also includes activities of financial holding companies and financial groups as well as activities, which support financial services.

ESRS SEC 1 Sector Classification

EU regulation defines which types of activities, one legal entity may combine. For this reason, the EU relevant regulation determines indirectly also how sustainability matters materialise in an undertaking's operation.

Capital Markets sector

Capital Markets activities comprise two main groups of activities as well as their respective related supporting activities, all of which are regulated activities under EU regulation and require a license to operate:

a. Undertakings subject to the

b. Undertakings that are subject to the Markets in Financial Instruments Directive (MiFID) DIRECTIVE 2014/65/EU

c. Markets in Financial Instruments Regulation (MiFIR) REGULATION (EU) No 600/2014

d. Undertakings that are subject to the Undertakings for Collective Investment in Transferable Securities Directive UCITS DIRECTIVE 2009/65/EC

e. Undertakings that are subject to the Alternative Investment Fund Managers DIRECTIVE 2011/61/EU This sector includes undertakings involved in the following activities:

Eligible holding undertakings owning controlling levels of equity and with the sole purpose of owning subsidiaries active in asset management, banking or insurance. Only holdings that are on the list of financial conglomerates in execution of Directive 2002/87/EC (FICOD) are eligible.

Money-market and non-money market investment funds, i.e. collective investment schemes that raise funds by issuing shares or units to the public, of which the proceeds are invested primarily in financial assets;

Legal entities, not acting as collective investment schemes, organised to pool securities, estates and other financial assets, without managing, on behalf of shareholders or beneficiaries.

The operation and supervision of financial markets other than by central banks and public authorities such as (futures) commodity contracts exchanges, securities exchanges, stock exchanges, stock or commodity options exchanges, crypto asset exchanges, administration of financial markets except insurance and pension funding, financial supervisory authority of financial service activities except insurance and pension funding.

Activities such as relating to dealing in financial markets on behalf of others, securities brokerage, currency trading, debt-based crowdfunding offering loans and securities, ...

Financial transaction processing and settlement activities, including digital or internet based payment and provision and settlement activities for credit card transactions, activities of digital currency wallet providers, validation and mining for crypto assets deemed financial assets;...

Portfolio and fund management activities, on a fee or contract basis, for individuals, businesses, and others.

Credit Institutions sector

Activities in scope for the Credit Institution sector standard share similar regulatory requirements. Central to the granting of credit is the requirement to adhere to capital adequacy requirements and report on those as outlined under Capital Requirements Directive (CRD) DIRECTIVE 2013/36/EU Article 2 and activities as defined in the Capital Requirements Regulation (CRR) REGULATION (EU) No 575/2013. This sector includes undertakings involved in the following activities:

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Receiving of deposits or close substitutes for deposits and extending of credit or other forms of lending funds. This could be through loans, mortgages, consumer credit cards, money order activities, etc. The activities are pursued by entities pursuing different business models such as universal banks, savings banks, credit cooperatives and unions, postal giro and postal savings banks and by specialised deposit-taking institutions.

Eligible holding undertakings owning controlling levels of equity and with the sole purpose of owning subsidiaries active in asset management, banking or insurance. Only holdings that are on the list of financial conglomerates in execution of Directive 2002/87/EC (FICOD) are eligible.

Financing conduits i.e. units created by a financial or non-financial group to raise or borrow funds and to remit those funds to their parent or another entity within the group.

Financial lease, including the financial lease of durable goods such as vehicles.

Financial service activities related to intermediation by incurring liabilities, in forms other than currency, deposits or close substitutes for deposits such as granting of consumer credit by non-depository institutions; provision of banking-like services without banking license, in co-operation with a licensed bank, money lending outside the banking system, loan securitisation, factoring and supply chain financing activities,

Financial service activities primarily related to distributing funds other than granting loans, writing of swaps, options and other hedging arrangements, viatical settlement activities, own account investment and trading activities (venture capital, investment clubs).

Insurance sector

Undertakings in scope for the Insurance sector are subject to DIRECTIVE 2009/138/EC on the taking-up and pursuit of the business of Insurance and Reinsurance (Solvency II). This sector includes undertakings involved in the following activities:

Eligible holding undertakings owning controlling levels of equity and with the sole purpose of owning subsidiaries active in asset management, banking or insurance. Only holdings that are on the list of financial conglomerates in execution of Directive 2002/87/EC (FICOD) are eligible.

Related to term life insurance, permanent life insurance, underwriting annuities and life insurance policies, disability income insurance policies, accidental death, funeral and dismemberment insurance policies;

Related to provision of insurance services other than life insurance, such as accident insurance, medical and health insurance, fire and natural forces damage to property insurance,

Of assuming all or part of the risk associated with existing insurance policies originally underwritten by other insurance providers;

Provision of retirement income benefits exclusively for the sponsor's employees or members and other insurance products regulated as employer related funds;

Provision of administrative services of insurance such as assessing and settling insurance claims;

Insurance agents and brokers in selling, negotiating or soliciting of annuities and insurance and reinsurance policies;

Closely related to insurance and pension funding such as salvage administration, actuarial services, pension and insurance advisory services.

Health Care sector group

The Health Care sector group includes an array of health services as well as social work related to those health services. It also includes the exploitation of hospitals as well as veterinary activities.

Health Care and Services sector

The Health Care and Services sector includes the provision of health and social work activities. Activities include a wide range of activities, starting from health care provided by trained medical professionals in hospitals and other facilities, over residential care activities that still involve a degree of health care activities to social work activities without any involvement of health care professionals. The sector also includes specialised professional, scientific and technical activities. The Health Care and Services sector includes activities of short- or long-term hospitals, general or specialty medical, surgical, psychiatric and substance abuse hospitals, sanatoria, preventoria, medical nursing homes, asylums, mental hospital institutions, rehabilitation centres, leprosaria and other human health institutions which have accommodation facilities, and which engage in providing diagnostic and medical treatment to inpatients with any of a wide variety of medical conditions. It also includes medical consultation and treatment in the field of general and specialised medicine by general practitioners and medical specialists and surgeons. The sector includes dental practice activities of a general or specialised nature and orthodontic activities. Additionally, this division includes activities for human health not performed by hospitals or by practicing medical doctors but by paramedical practitioners legally recognised to treat patients. The sector also includes the provision of residential care combined with either nursing, supervisory or other types of care as required by the residents. Facilities are a significant part of the production process and the care provided is a mix of health and social services with the health services being largely some level of nursing services. Furthermore, the sector includes the provision of a variety of social assistance services directly to clients. The activities in this sector do not include accommodation services, except on a temporary basis.

In addition, the sector includes the provision of animal health care and control activities for farm animals or pet animals. These activities are carried out by qualified veterinarians in veterinary hospitals as well as when visiting farms, kennels or homes, in own consulting and surgery rooms or elsewhere. It also includes animal ambulance activities.

Hospitality sector group

The Hospitality sector group includes the provision of short-stay accommodation for visitors and other travellers and the provision of complete meals and drinks fit for immediate consumption.

Accommodations sector

The Accommodations sector is composed of undertakings that provide overnight accommodation, including hotels, motels, inns, and camping grounds, recreational parks and trailer parks. The amount and type of supplementary services provided within this sector group can vary widely. This sector excludes the provision of long-term accommodation as primary residences, which is classified in real estate activities.

The Accommodations sector includes the provision of accommodation for visitors and other travellers. Some units may provide only accommodation while others provide a combination of accommodation, meals and/or recreational facilities.

Food and Beverages Services sector

ESRS SEC 1 Sector Classification

The Food and Beverage Services sector includes food and beverage serving activities providing complete meals or drinks fit for immediate consumption, whether in traditional restaurants, self-service or take-away restaurants, mobile food service activities, event catering and beverage serving activities. Undertakings in the Food and Beverage Services sector prepare meals, snacks, and beverages to customers' orders for immediate on-and off-premises consumption. The food and beverages could also be served in permanent or temporary stands with or without seating.

Decisive is the fact that meals fit for immediate consumption are offered, not the kind of facility providing them. The following is excluded: the production of meals not fit for immediate consumption or not planned to be consumed immediately or of prepared food which is not considered to be a meal.

Durable goods sector group

Household durables n.e.c.

The Household durables sector includes the production of household goods of a different nature including furniture and furnishings, household appliances (refrigerators, ovens, washing machines,...), consumer electronics, sporting goods, luggage material, power driven hand tools and other household goods. It incorporates also undertakings involved in the specialised wholesale and retail sale of these goods as well as leasing and repair activities for those goods.

The sector is titled as "not elsewhere classified" as some durable goods are part of other ESRS Sectors such as automobiles, rubber tyres (Motor vehicles), jewelry (Textiles, Accessories and Jewellery) and batteries (Electronics and electrical equipment, Chemicals and Motor vehicles).

Manufacturing sector group

The Manufacturing sector group includes the physical or chemical transformation of materials, substances, or components into new products, although this cannot be used as the single universal criterion for defining manufacturing. The materials, substances, or components transformed are raw materials that are products of agriculture, forestry, fishing, mining or quarrying as well as products of other manufacturing activities. Substantial alteration, renovation or reconstruction of goods is generally considered to be manufacturing. The output of a manufacturing process may be finished in the sense that it is ready for utilisation or consumption, or it may be semi-finished in the sense that it is to become an input for further manufacturing.

Aerospace, defence and services sector

Undertakings in the Aerospace, defence and services sector include manufacturers of commercial aircraft, aircraft parts, aerospace and defence products, as well as defence prime contractors. Commercial aircraft manufacturers sell mainly to commercial airlines and governments. Aerospace and defence parts manufacturers sell primarily to governments. Both aerospace and defence manufacturers operate globally and serve a global customer base. Defence primes manufacture products including military aircraft, space vehicles, missile systems, ammunition, small arms, and other military fighting vehicles. Their customers consist of various government agencies and related businesses with global operations. The defence prime category also includes firearms manufacturers that sell to law enforcement agencies, businesses, distributors, retailers, and consumers.

Bioenergy sector

The Bioenergy sector is composed of the sub-sectors biomass (solid biofuels), liquid biofuels, and biogas, as well as wholesale of bioenergy.

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The sub-sector biomass includes the processing of biological raw materials (e.g., briquettes, fire logs and pellets from agglomerated sawdust, wood waste and scrap, straw, charcoal or other vegetable biomass, agricultural residues) resulting from the agriculture and forestry sectors for the purpose of energy supply.

The sub-sector liquid biofuels includes the transformation of biomass into biodiesel, ethanol, the manufacture of mixtures of bio-ethanol and ethers partially derived from biomass, and manufacture of liquid biofuels even if processes use waste as an input.

The sub-sector biogas includes the transformation of sewage sludge, manure, and waste into biogas for the purpose of gas supply from, and the production of gaseous biofuels for energy supply through a gas distribution network. It also includes the cleansing of biogas for energy supply through a permanent network, as well as the operation of generation facilities that produce electricity from gaseous biofuels.

This sector also includes supplementary activities, such as the blending of biofuels, i.e. blending of alcohols with petroleum (e.g. gasohol), as well as the wholesale of low or free carbon fuels, greases, lubricants, oils, such as pellets of wood or biomass, biofuels, liquefied bio forms of petroleum gases, natural gas, butane and propane gas in blending or pure.

Chemicals and polymers sector

The Chemicals sector includes the transformation of organic and inorganic raw materials by a chemical process and the formation of products. It distinguishes the production of basic chemicals that constitute the first industry group from the production of intermediate and end products produced by further processing of basic chemicals that make up the remaining industry activities.

In this sector, undertakings transform organic and inorganic feedstocks into diverse products with a range of industrial, pharmaceutical, agricultural, housing, automotive, and consumer applications. The sector is commonly segmented into basic (commodity) chemicals, agricultural chemicals, and specialty chemicals. Basic chemicals, the largest subsector by volume produced, include bulk polymers, petrochemicals, inorganic chemicals, and other industrial chemicals. Agricultural chemicals include fertilizers, crop chemicals, biofuels and agricultural biotechnology. Specialty chemicals include paints and coatings, agrochemicals, sealants, adhesives, dyes, industrial gases, resins, and catalysts.

Construction Materials sector

The Construction Materials sector includes manufacturing activities related to a single substance of mineral origin.

The sector comprises of undertakings which manufacture, produce and cut materials for construction purposes. The manufacturing segment include non-metallic, (ready-mixed) concrete, plaster, mortars, (fibre)-cement, lime, bricks and tiles, flat glass, hollow glass, glass fibres and refractory products undertakings. Undertakings in the production segment include abrasive products production.

Chemicals sector

The Chemicals sector includes the transformation of organic and inorganic raw materials by a chemical process and the formation of products. It distinguishes the production of basic chemicals that constitute the first industry group from the production of intermediate and end products produced by further processing of basic chemicals that make up the remaining industry activities.

In this sector, Undertakings transform organic and inorganic feedstocks into diverse products with a range of industrial, pharmaceutical, agricultural, housing, automotive, and consumer applications. The sector is commonly segmented into basic (commodity) chemicals, agricultural chemicals, and specialty chemicals. Basic chemicals, the largest segment by volume

ESRS SEC 1 Sector Classification

~~produced, include bulk polymers, petrochemicals, inorganic chemicals, and other industrial chemicals. Agricultural chemicals include fertilizers, crop chemicals, biofuels and agricultural biotechnology. Specialty chemicals include paints and coatings, agrochemicals, sealants, adhesives, dyes, industrial gases, resins, and catalysts.~~

Constructions and Furnishings sector

~~The Constructions and Furnishings sector includes the manufacture of furniture and related products of any material except stone and concrete. The processes used in the manufacture of furniture are standard methods of forming materials and assembling components, including cutting, moulding and laminating. The design of the article, for both aesthetic and functional qualities, is an important aspect of the production process. Some of the processes used in furniture manufacturing are similar to processes that are used in other segments of manufacturing. However, the multiple processes distinguish wood furniture manufacturing from wood product manufacturing.~~

~~The Constructions and Furnishings sector also comprises undertakings involved in the design and manufacturing of home improvement products, home and office furnishings, and structural wood building materials. The sector's products include flooring, ceiling tiles, home and office furniture and fixtures, wood trusses, plywood, panelling, and lumber. Undertakings typically sell their products through distribution channels to retail stores or through independent or undertaking-owned dealerships.~~The Construction Materials sector includes manufacturing activities related to a single substance of mineral origin.

The sector comprises of undertakings which manufacture, produce and cut materials for construction purposes. The manufacturing subsector include non-metallic, (ready-mixed) concrete, plaster, mortars, (fibre) cement, lime, bricks and tiles, flat glass, hollow glass, glass fibres and refractory products undertakings. The sector includes manufacturing of refractory products as well as industrial ceramics.

Defence sector

~~Undertakings in the Defence sector include manufacturers of commercial aircraft, aircraft parts, aerospace and defence products, as well as defence prime contractors. Commercial aircraft manufacturers sell mainly to commercial airlines and governments. Aerospace and defence parts manufacturers sell primarily to governments. Both aerospace and defence manufacturers operate globally and serve a global customer base. Defence primes manufacture products including military aircraft, space vehicles, missile systems, ammunition, small arms, and other military fighting vehicles. Their customers consist of various government agencies and related businesses with global operations. The defence prime category also includes firearms manufacturers that sell to law enforcement agencies, businesses, distributors, retailers, and consumers.~~

Electronics and electrical equipment sector

The sector includes the manufacture of computers, computer peripherals, communications equipment, and similar electronic products, as well as the manufacture of components for such products. Production processes of this sector are characterised by the design and use of integrated circuits and the application of highly specialised miniaturisation technologies. The sector also contains ~~the manufacture of consumer electronics~~, measuring, testing and navigating equipment, irradiation, electromedical and electrotherapeutic equipment, optical instruments and equipment, and the manufacture of magnetic and optical media. In addition, the sector includes the manufacture of products that generate, distribute and use electrical power. Also included is the manufacture of electrical lighting, signalling equipment and electric household appliances as well as repair activities.

Undertakings in the Electronics sector are typically active in ~~the appliance manufacturing~~, electrical and electronic equipment, electronic manufacturing services and original design manufacturing, hardware and semiconductor ~~segments~~subsectors.

ESRS SEC 1 Sector Classification

~~The appliance manufacturing segment includes undertakings involved in the design and manufacturing of household appliances and hand tools.~~ The electrical and electronic equipment [segment/subsector](#) consists of undertakings that develop and manufacture a broad range of electric components, including power generation equipment, energy transformers, electric motors, switchboards, automation equipment, heating and cooling equipment, lighting, and transmission cables.

The electronic manufacturing services (EMS) and original design manufacturing (ODM) [segment/subsector](#) consists of two main [segment/subsectors](#). EMS undertakings provide assembly, logistics, and after-market services for original equipment manufacturers. The ODM [segment/subsector](#) of the sector provides engineering and design services for original equipment manufacturers and may own significant intellectual property.

The Hardware [segment/subsector](#) consists of undertakings that design and sell technology hardware products, including computers, consumer electronics, communications equipment, storage devices, components, and peripherals.

The Semiconductors [segment/subsector](#) includes undertakings that design or manufacture semiconductor devices, integrated circuits, their raw materials and components, or capital equipment. Some undertakings in the sector provide outsourced manufacturing, assembly, or other services for designers of semiconductor devices.

Food and Beverages sector

The Food & Beverage sector includes the manufacturing, processing and distribution of products from agriculture and farming. This includes food, beverages, pet food, feed for animals, and the production of various intermediate products that are not directly food products. The sector also includes undertakings that process and package foods for retail consumer consumption. They may partake in syrup manufacturing, marketing, bottling operations, and distribution. In addition, undertakings may also produce alcoholic beverages and brew, ~~distill~~[distil](#), manufacture and distribute various alcoholic beverages, including beer, wine, and liquor. [A specific subsector is dedicated to the manufacturing of tobacco products, including the manufacturing of electronic cigarettes and non-nicotine products.](#)

The sector is organized by activities dealing with different kinds of products: meat, fish, fruit and vegetables, fats and oils, milk products, grain mill products, animal feeds and other food products. It does not include the preparation of meals for immediate consumption, such as in restaurants, which is covered in the ESRS Food and Beverage Services standard.

Machinery and Equipment sector

The Machinery and Equipment sector includes the manufacture of machinery and equipment that act independently on materials either mechanically or thermally or perform operations on materials (such as handling, spraying, weighing or packing), including their mechanical components that produce and apply force, and any specially manufactured primary parts as well as repair activities. ~~This includes the manufacture of fixed and mobile or hand-held devices, regardless of whether they are designed for industrial, building and civil engineering, agricultural or home use.~~ It also includes the manufacture of other special-purpose machinery, not covered elsewhere, whether or not used in a manufacturing process.

Undertakings in the Machinery and Equipment sector ~~t~~ manufacture equipment for a variety of [segment/other sectors](#) including construction, agriculture, energy, utility, mining, manufacturing, automotive, and transportation. Products to be considered include engines (with the exception of except aircraft, vehicle and cycle engines), earth-moving equipment, industrial pumps, and turbines. Machinery manufacturers utilise large amounts of raw materials for production, including steel, plastics, rubber, paints, and glass. Manufacturers may also perform the machining and casting of parts before final assembly. The sector also includes the manufacture of transportation equipment such as ship building and boat manufacturing, the manufacture of railroad rolling stock and locomotives, the manufacture of parts thereof. [The sector also includes undertakings manufacturing of abrasives.](#)

ESRS SEC 1 Sector Classification

Medical Instruments sector

Undertakings in the Medical Instruments sector are engaged in the manufacture of irradiation, electromedical and electrotherapeutic equipment and the manufacture of medical and dental instruments and supplies. Undertakings are typically active in the drug retailing and medical equipment and supplies ~~segments~~subsectors. The Medical Instruments sector researches, develops, and produces medical, surgical, dental, ophthalmic, and veterinary instruments and devices. Products are used in settings, including hospitals, clinics, and laboratories, and range from disposable items to highly specialised equipment.

Metal Processing sector

The Metal Processing sector includes a subsector on manufacturing and one on metal processing.

The subsector relating to manufacturing includes undertakings that are active in iron and steel production. The iron and steel production subsector consists of steel producers with iron and steel mills and undertakings with iron and steel foundries. The steel producers subsector consists of undertakings that produce iron and steel products from their own mills. These products include flat-rolled sheets, tin plates, pipes, tubes, and products made of stainless steel, titanium, and high alloy steels. Iron and steel foundries, which cast various products, typically purchase iron and steel from other firms. ~~It~~ it also includes activities of smelting and/or refining ferrous and non-ferrous metals from ore, pig or scrap, using electrometallurgical and other process metallurgic techniques. It also includes the manufacture of metal alloys and super-alloys by introducing other chemical elements to pure metals. The output of smelting and refining, usually in ingot form, is used in rolling, drawing and extruding operations to make products such as plate, sheet, strip, bars, rods, wire or tubes, pipes and hollow profiles, and in molten form to make castings and other basic metal products.

~~This sector includes undertakings that are active in iron and steel production. The iron and steel production segment consists of steel producers with iron and steel mills and undertakings with iron and steel foundries. The steel producers segment~~The subsector relating to metal processing includes the casting of iron, steel and other (non-ferrous) metals, the manufacture of metal structures and different metal industrial goods such as heating radiators, steam generators or reservoirs, tools or still drums. ~~consists of undertakings that produce iron and steel products from their own mills. These products include flat-rolled sheets, tin plates, pipes, tubes, and products made of stainless steel, titanium, and high alloy steels. Iron and steel foundries, which cast various products, typically purchase iron and steel from other firms.~~

Motor Vehicles sector

~~Undertakings in the Motor Vehicles sector are typically active in the automotive production and in the sector segment that supplies auto parts and accessories to original equipment manufacturers (OEMs). In addition, the sector also partly covers related repair and maintenance of motor vehicles activities~~

~~Paper and Wood products sector~~

~~The Paper and Wood Products sector~~The Motor Vehicles sector is comprised of undertakings active in the manufacture, repair, maintenance of motor vehicles, motorcycles, and related parts / accessories (passengers, freight and agriculture). This sector also includes undertakings active in wholesale and retail of motor vehicles and the related parts and accessories and rental and leasing of motor vehicles.

More in detail, this sector is divided in three sub-sectors: manufacture of motor vehicles, motorcycles, repair and maintenance of motor vehicles and motorcycles, sales, rental and leasing of motor vehicles and motorcycles.

More detail on the activities included in the three subsectors are provided below:

ESRS SEC 1 Sector Classification

Manufacture of motor vehicles and motorcycles

The economic activities in this group include manufacture of motor vehicles for transporting passenger, manufacture of agriculture machineries, manufacture of motorcycles. In addition, this group also includes manufacture of various parts and accessories for motor vehicles and motorcycles, including manufacture, retreading and rebuilding of rubber tyres.

In particular this subsector includes:

Manufacture of motor vehicles (C29.10) comprising the manufacture of electric, combustion and hybrid engine vehicles and of autonomous vehicles notably, manufacture of passenger cars, manufacture of commercial vehicles such as vans, lorries, road tractors for semi-trailers, manufacture of buses, trolleybuses and coaches, manufacture of motor vehicles engines, including electric motors, manufacture of other motor vehicles such as snowmobiles, golf cars, amphibious motor vehicles, road sweeper trollies, all-terrain vehicles go-carts and similar, including racing cars.

Manufacture of bodies and coachwork for motor vehicles; manufacture of trailers and semi-trailers (C29.20) comprising manufacture of containers specially designed and equipped for carriage by one or more modes of transport.

Manufacture of agricultural and forestry machinery (C.28.30), comprising manufacture of agricultural and forestry tractors, manufacture of track laying tractors, manufacture of single-axe (pedestrian-controlled) tractors, manufacture of mowers, manufacture of self-loading or self-unloading trailers or semi-trailers for agricultural purposes, manufacture of agricultural machinery for soil preparation or cultivation

Manufacture of motorcycles (C30.91) comprising manufacture of engines for motorcycles - manufacture of sidecars for motorcycles - manufacture of parts and accessories for motorcycles, e.g. brakes, gear boxes, clutches, road wheels, silencers and exhaust pipes, and parts thereof

Manufacture of electrical and electronic equipment for motor vehicles (C29.31) comprising manufacture of motor vehicles electrical equipment (e.g. generators, alternators), manufacture of inverter modules and fuel cells for cars, manufacture of cable sets

Manufacture of other parts and accessories for motor vehicles (C29.32) comprising manufacture of diverse parts and accessories for motor vehicles such as gear boxes, brakes, shock absorbers and manufacture of parts and accessories of bodies for motor vehicles such as bumpers, safety seat belts, car seats, manufacture of air-conditioning machines for motor vehicles

Manufacture, retreading and rebuilding of rubber tyres and manufacture of tubes (C22.11) comprising manufacture of rubber tyres for vehicles, equipment, mobile machinery, aircraft; pneumatic tyres; solid or cushion tyres; manufacture of inner tubes for tyres; manufacture of interchangeable tyre treads, tyre flaps, camelback strips for retreading tyres etc; tyre rebuilding and retreading.

Manufacture of batteries and accumulators (C.27.20), comprising manufacture of non-rechargeable and rechargeable batteries

Manufacture of fibre optic cables (C.27.31), comprising manufacture of fibre optic cable for data transmission or live transmission of images

Manufacture of other electronic and electric wires and cables (C.27.32), comprising manufacture of insulated wire and cable, made of steel, copper, aluminium.

Manufacture of wiring devices (C.27.33), comprising manufacture of current-carrying and non-current-carrying wiring devices for electrical circuits regardless of material

Manufacture of other pumps and compressors (C.28.13), comprising manufacture of air or vacuum pumps, air or other gas compressors, manufacture of pumps for liquids and manufacture of pumps for internal combustion engines

ESRS SEC 1 Sector Classification

Repair and maintenance of motor vehicles and motorcycles.

The economic activities in this group include repair and maintenance of motor vehicles and motorcycles. This group of activities also include intermediation service activities for repair and maintenance.

In particular this subsector includes:

Repair and maintenance of motor vehicles (T. 95.31), comprising repair and maintenance of motor vehicles, including trailers and semi-trailers, e.g. mechanical repairs, electrical repairs, repair of motor vehicle parts; repair of screens and windows; repair of motor vehicle seats. This class included repair and maintenance of caravan and motorhome housing cells.

Repair and maintenance of motorcycles (T.95.32), comprising repair and maintenance of motorcycles - motorcycle and motorcycle equipment spraying and painting activities - bodywork repair on motorcycles - washing, polishing, etc. of motorcycles.

Intermediation service activities for repair and maintenance of motor vehicles and motorcycles (T.95.4)

Sales, rental and leasing of motor vehicles and motorcycles

The economic activities in this group include wholesale and retail of motor vehicles and motorcycles and the related parts and accessories and rental and leasing of motor vehicles.

In particular this subsector includes:

Wholesale of motor vehicles (G.46.71), comprising wholesale of new and used motor vehicles.

Wholesale of motor vehicle parts and accessories (G.46.72), comprising wholesale of new and used motor vehicle parts, equipment and related accessories, wholesale of batteries and accumulators for motor vehicles.

Wholesale of motorcycles, motorcycle parts and accessories (G.46.73), comprising wholesale of new and used motorcycles, wholesale of parts and accessories for motorcycles –

Retail sale of motor vehicles (G.47.81), comprising retail sale of new and used motor vehicles

Retail sale of motor vehicle parts and accessories (G.47.82), comprising retail sale of new and used parts, equipment and accessories for motor vehicles

Retail sale of motorcycles, motorcycle parts and accessories (G.47.83), comprising retail sale of new and used motorcycles, retail sale of new and used parts and accessories for motorcycles

Rental and leasing of cars and light motor vehicles (O.77.11), comprising rental and operational leasing of motor vehicles without driver

Rental and leasing of trucks (O.77.12), comprising rental and operational leasing of trucks, motor caravans, utility trailers and heavy motor vehicles

Rental and leasing of other machinery, equipment and tangible goods n.e.c. - rental and operational leasing of land-transport equipment (other than motor vehicles) without drivers: caravan trailers – tyre leasing (O.77.39) ~~includes the manufacture of wood products, such as lumber, plywood, veneers, wood containers, wood flooring, wood trusses, and prefabricated wood buildings. The production processes include sawing, planing, shaping, laminating, and assembling of wood products starting from logs that are cut into bolts, or lumber that may then be cut further, or shaped by lathes or other shaping tools. The lumber or other transformed wood shapes may also be subsequently planed or smoothed, and assembled into finished products, such as wood containers. The sector also includes the manufacture of pulp, paper and converted paper products. The manufacture~~

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~~of these products is grouped together because they constitute a series of vertically connected processes. More than one activity is often carried out in a single unit. There are essentially three activities:~~

- ~~– The manufacture of pulp involves separating the cellulose fibres from other matter in wood, or dissolving and de-inking of used paper, and mixing in small amounts of reagents to reinforce the binding of the fibres.~~
- ~~– The manufacture of paper involves releasing pulp onto a moving wire mesh so as to form a continuous sheet.~~
- ~~– Converted paper products are made from paper and other materials by various techniques. The paper articles may be printed (e.g. wallpaper, gift wrap etc.), as long as the printing of information is not the main purpose.~~

~~The Paper and Wood Products sector consists of undertakings that manufacture a range of wood pulp and paper products, including pulp fiber, paper packaging and sanitary paper, office paper, newsprint, biofuels and paper for industrial applications. Undertakings in the sector typically function as business-to-business entities and may have operations in multiple countries. While some integrated undertakings own or manage timber tracts and are engaged in forest management, sustainability issues arising from these activities are addressed in ESRS Forestry standard.~~

Pharma and Biotechnology sector

~~The Pharma and Biotechnology sector includes the manufacture of basic pharmaceutical products and pharmaceutical preparations. This also includes the manufacture of medicinal chemical and botanical products. The Pharma and biotech sector includes the research, the development, the manufacture and the market of medicinal products. These products include chemical, biological, homeopathic, herbal medicinal products, as well as radiopharmaceuticals; biological medicinal products. These cover a wide range of products including immunological medicinal products, blood products, vaccines, recombinant proteins, monoclonal antibodies and advanced therapy medicinal products (i.e. gene therapy products, somatic cell therapy medicinal products, tissue engineered products). The sector also covers the research and development of biotechnology.~~

~~Undertakings in the Pharma and Biotechnology sector develop, manufacture, and market a range of brand-name and generic medications; medicinal products. A significant portion of the sector is driven by research and development, a high risk of product failure during clinical trials, and the need to obtain regulatory approval- (marketing authorisation or registration).~~

Sporting equipment and Toys sector

~~The Sporting equipment and Toys sector comprises undertakings that manufacture toys and games, sporting and athletic goods, such as bicycles, golf clubs, fitness equipment, musical instruments and other similar products.~~

Textiles, Accessories, Footwear and Jewelleries sector

The Textiles, Accessories, Jewellery, and Footwear sector includes several inter-related sub-sectors. For example, this sector includes the preparation and spinning of textile fibres, textile weaving, finishing of textiles and wearing apparel, and the manufacture of made-up textile articles. The sector also includes all tailoring (ready-to-wear or made-to-measure), in all materials (e.g. leather, fabric, knitted and crocheted fabrics), of all items of clothing (e.g. outerwear and, underwear for men, women or children, as well as the fur industry (fur skins and wearing apparel). In addition, the sector includes dressing and dyeing of fur and the transformation of hides into leather by tanning or curing and fabricating the leather into products for final consumption. It also includes the manufacture of similar products from other materials (imitation leathers or leather substitutes), such as rubber footwear, textile luggage. The products made from leather substitutes are included here, since they are made in ways similar to those in which leather products are made (e.g. luggage) and are often produced in the same unit.

The sector includes undertakings involved in the design and, manufacturing of various non-textile products, including handbags, dialog watches, and footwear. The sector also includes jewellery consisting of ornamental pieces (brooches, rings, necklaces, earrings, pendants, bracelets and cufflinks) that are used for personal or public adornment, usually on the body or on the

ESRS SEC 1 Sector Classification

clothes. These are made of materials such as metals (e.g. gold, silver, titanium), gemstones (e.g. stones or precious stones, organic (e.g. plant or animal origin such as bone or wood etc.) or inorganic (e.g. plastic, clay or digital) substance. Many of the above products are largely manufactured by vendors in emerging markets, thereby allowing undertakings in the sector to primarily focus on design, wholesaling, marketing, supply chain management, and retail activities.

~~Tobacco sector~~

~~The Tobacco sector is comprised of undertakings that grow and manufacture tobacco products including cigarettes, electronic cigarettes, cigars, waterpipes, and smokeless tobacco products.~~

Mining sector group

The Mining sector group includes the extraction of minerals occurring naturally as solids (coal and ores), liquids (petroleum) or gases (natural gas). Extraction can be achieved by different methods such as underground or surface mining, well operation, seabed mining etc. This sector group also includes supplementary activities aimed at preparing the crude materials for marketing, for example, crushing, grinding, cleaning, drying, sorting, concentrating ores, liquefaction of natural gas and agglomeration of solid fuels. These operations are often accomplished by the units that extracted the resource and/or others located nearby.

Mining, Coal and Quarrying sector

The Mining, Quarrying and Coal sector is composed of Mining, Quarrying, Coal and Service ~~segments~~sub-sectors.

The Mining ~~segment~~sub-sector includes the extraction of metals ~~and minerals~~.

~~Extraction~~which can be achieved by different methods, such as underground or surface mining, well operation, seabed mining, salars' exploitation, geothermal mining ~~etc. and others~~. Extraction of critical minerals such as copper, lithium, nickel, cobalt and rare earth elements is included in this sub-sector. Supplementary activities, such as crushing, grinding, washing, drying or sintering are also included. The activities in this sub-sector are classified under NACE division 07 Mining of metal ores (codes 07.10, 07.21 and 07.29).

~~This sector also includes supplementary activities aimed at preparing the crude materials for marketing, for example, crushing, grinding, cleaning, washing, drying, sorting, sintering of ores, dredging of alluvial deposits, rock crushing or the use of salt marshes.~~

~~The quarrying segment includes~~The Quarrying sub-sector includes activities such as quarrying, rough trimming and sawing of large building stones, breaking and crushing of ornamental and building stones, the extraction and dredging of ~~(industrial)~~ sand, mining of natural phosphates and natural potassium salts, peat digging and preparation of peat to improve quality or facilitate transport or storage. It also includes extraction of salt, as well as mining and quarrying of various minerals and materials. ~~Finally, support services, as well as supplementary activities such as exploration services, draining and pumping services~~dredging of alluvial deposits, rock crushing or test drilling are also includedthe use of salt marshes. The activities in this ~~[draft]~~sub-sector ~~standard~~are classified under NACE division 08 Other mining and quarrying (codes 08.11, 08.12, 08.91, 08.92, 08.93, 08.99).

The Coal ~~operations segment~~sub-sector includes the extraction of solid mineral fuels through underground or open-cast mining and includes operations (e.g., grading, cleaning, compressing and other steps necessary for transportation etc.) leading to a marketable product. This sub-sector includes undertakings that mine coal and manufacture coal products, whether it concerns underground or surface mining, thermal or metallurgical coal. This sub-sector also includes manufacturing of coke oven products. The activities in this sub-sector are classified under NACE division 05 Mining of coal and lignite (codes 05.10, 05.20), as well as NACE code 19.10 Manufacture of coke oven products.

~~This segment~~The Services sub-sector includes ~~undertakings that mine coal and other similar materials and those that manufacture coal products. Mining activity covers both underground and surface mining, and thermal and metallurgical coal. It also includes manufacturing of coke oven products.~~

~~The Service segment includes undertakings that provide~~ providing support services on a fee or contract basis to the three sub-sectors mentioned above. Such ~~support~~ services can consist of exploration services like prospecting, draining and pumping services or test drilling and test hole boring. The activities in this sub-sector are classified under NACE 09.90 Support activities for other mining and quarrying.

Oil and Gas

The Oil and Gas sector is composed of upstream, midstream, downstream and ~~Services segments~~ service sub-sectors.

Oil and Gas upstream activities include the development, exploration and production of conventional and unconventional oil and gas reserves. Unconventional development includes the mining and extraction of oil sands, shale oil and gas, deep sea exploration and fracking, among other techniques. Activities of developing and/or operating oil and gas fields occur both for on-shore and off-shore reserves. Activities in this sub-sector are classified under NACE ~~include~~ B.06.10 Extraction of crude petroleum and B.06.20 Extraction of natural gas.

Oil and Gas midstream includes the transportation and storage of natural gas, crude oil, and refined petroleum products. Activities involve gathering, transporting and processing of natural gas as well as transport of crude oil and refined products over land (pipelines, truck and rail) or water (tankers and barges) ~~includes also~~ , as well as storage terminals stocking oil and gas above and below ground. Activities in this sub-sector are classified under NACE ~~include~~ H.49.50 Transport via pipeline.

Oil and Gas downstream activities include refining (classified under NACE C.19.20) and marketing of petroleum products, ~~which includes~~ including operating gas stations and convenience stores. ~~Activities (classified under NACE include C.19.20 Manufacture of refined petroleum products, G.46.71 Wholesale of solid, liquid and gaseous fuels and related products and G.47.30 Retail sale of automotive fuel in specialised stores.)~~

Oil and Gas services provide support activities and equipment to the Oil and Gas value-chain. Services include activities such as drilling, completing and equipping oil and gas on-shore and off-shore wells, as well as seismic surveying, well cementing, and well monitoring. The provision of equipment comprises selling or renting equipment used in the extraction, storage, and transportation of oil and natural gas. Services are usually provided on a contractual basis, and equipment is either purchased, leased or rented. Activities in this sub-sector are classified under NACE include B.09.10 Support activities for petroleum and natural gas extraction.

Integrated oil and gas undertakings are involved in activities in more than one of the above ~~segments~~ sub-sectors, typically across upstream, midstream and downstream activities. Such undertakings may need to report disclosure requirements and data points for each of the activities or apply specific disclosure requirements or data points.

Real Estate sector group **Biofuels**

The Real Estate sector group includes acting as lessors, agents and/or brokers in one or more of the following: selling or buying real estate, rental real estate, providing other real estate services such as appraising real estate or acting as real estate escrow agents.

Real Estate sector

~~To be developed upon decision to include this extra sector.~~ The Real Estate sector includes owning or leasing of property and may be done on a fee or contract basis. Undertakings in this sector are commonly structured as real estate investment trusts (REITs) or play important roles in the Real Estate value chain and operate in a wide range of subsectors within the real estate sector, including residential, retail, office, health care, industrial, and hotel properties

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Real Estate sector group

~~The Real Estate and Services sector group includes acting as lessors, agents and/or brokers in one or more of the following: selling or buying real estate, rental real estate, providing other real estate services such as appraising real estate or acting as real estate escrow agents.~~

Real Estate and Services sector

~~The Real Estate and Services sector includes owning or leasing of property and may be done on a fee or contract basis. Undertakings in this sector are commonly structured as real estate investment trusts (REITs) or play important roles in the Real Estate value chain and operate in a wide range of segments within the real estate sector, including residential, retail, office, health care, industrial, and hotel properties. In addition, the sector includes the provision of a number of general support services, including property management within a client's facilities, the interior and exterior cleaning of buildings of all types, maintenance services and provision of these services along with the design of landscape plans, brokerage, appraisal and information services.~~

Sales and Trade sector group

The Sales and Trade sector group includes wholesale and retail sale (i.e. sale without transformation) of any type of goods, and rendering services incidental to the sales and trading activities, which may include warehousing and specialised transport services. It includes sale through various channels: e-commerce, specialised stores, non-specialised multi-brand stores, and pure trading of goods not produced by the undertaking. It also includes the retail-oriented activities of repair, lending and leasing of goods, for example of cars, computers and personal and household goods. Sales and Trade sector

Sales and Trade sector

Selling usually comprises the final step in the distribution of goods and services, but it may also relate to undertakings specialised in business-to-business sales. Trading may also include either end-consumer clients or intermediate sales to other businesses. Sales and trading without transformation is considered to include the usual operations (or manipulations) associated with trade, for example sorting, grading and assembling of goods, mixing (blending) of goods (for example sand), bottling (with or without preceding bottle cleaning), packing, breaking bulk and repacking for distribution in smaller lots, storage (whether or not frozen or chilled). Wholesale is the resale (sale without transformation) of new and used goods to retailers, business-to-business trade, such as to industrial, commercial, institutional or professional users, or resale to other wholesalers, or involves acting as an agent or broker in buying merchandise for, or selling merchandise to, such persons or undertakings. The principal types of businesses included in wholesale are undertakings who take title to the goods they sell, such as wholesale merchants or jobbers, industrial distributors, exporters, importers, and cooperative buying associations, sales branches and sales offices (but not retail stores) that are maintained by manufacturing or mining units apart from their plants or mines for the purpose of marketing their products and that do not merely take orders to be filled by direct shipments from the plants or mines. Wholesalers frequently physically assemble, sort and grade goods in large lots, break bulk, repack and redistribute in smaller lots. Retailing is the resale of new and used goods mainly to the general public for personal or household consumption or utilisation, in shops, department stores, stalls, mail-order houses, door-to-door sales persons, hawkers, consumer cooperatives, auction houses etc. Most retailers take title to the goods they sell, but some act as agents for a principal and sell either on consignment or on a commission basis.

The Sales and Trade sector encompasses a variety of retailing and distribution categories such as for example department stores, food and agriculture retailers, drug and healthcare retailers, mass merchants, home products stores, automotive sale, rental and leasing, and warehouse clubs. Most undertakings operate an e-commerce platform for marketing, selling and distributing of their products. In addition, undertakings can also provide online marketplaces for other firms or individuals to sell their goods and services, as well as retailers and wholesalers that provide an exclusively web-based platform for various types of clients (business and consumers) to buy goods and services. This sector also covers undertakings that rent, lease or provide maintenance for automotives and other transport vehicles, bicycles and other recreational vehicles to customers. The segment includes car-sharing business models, repair shop services and sales of automotive parts.

The Sales and Trade sector also includes sales and trade in both new and used goods as well as the repair and maintenance of various goods like computers peripheral equipment (desktops, laptops, computer terminals, storage devices and printers), communications equipment, consumer electronics, home and garden equipment, footwear and leather goods, furniture and home furnishings, clothing and footwear, sporting goods, musical instruments, hobby articles and other personal and household goods.

This sector excludes:

- financial leasing,

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~~–rental of real estate,~~

~~–rental of equipment with operator, see corresponding activities according to activities carried out with this equipment, e.g. construction or transportation.~~The Sales and Trade sector comprises non-specialised sales (wholesale and retail sale).

It includes the activities of agents involved in wholesale of different products such as pharmaceutical goods, perfumery, sports goods, bicycles, cars, motor vehicles and other products. Also activities of agents involved in non-specialised wholesale are included. It also includes the wholesale of other intermediate products such as plastics in primary forms or packaging articles.

The sector also includes non-specialised retail sale of food, beverages or tobacco and other non-specialised retail sales of wearing apparel, furniture, appliances, hardware and other products. Also sales of other new goods and second-hand goods are included. Undertakings in the sector can also be involved in intermediation service activities for retail sales.

Finally, undertakings that are active in the leasing of intellectual property and intermediation activities for rental and leasing form also part of the sector.

Services sector group

The Services sector group includes specialised professional, scientific and technical activities. These activities require a high degree of training and make specialised knowledge and skills available to users.

Education sector

The Education sector includes activities within Education and within Research and Development.

Activities within education include education at any level or for any profession. The instructions may be oral or written and may be provided by radio, television, Internet or via correspondence. It includes education by the different institutions in the regular school system at its different levels as well as adult education, literacy programmes etc. Also included are military schools and academies, prison schools etc. at their respective levels. The sector includes public as well as education institutions that generate revenue from student fees. At the primary and secondary levels this includes mostly alternative educational schools, specialty schools within sports, the arts or similar occupations, as well as some businesses. At the tertiary (or higher) level, services are delivered on a full-time, part-time, distance-learning, and occasional basis across establishments such as junior colleges, business and secretarial schools, colleges, universities, and professional schools including medical, pharmaceutical, and veterinary programs. This sector also includes other educational activities such as tutoring undertakings and specialty schools that fall in between the secondary level and tertiary level.

~~This sector also includes research and development and focuses on the activities of three types of research and development:~~

~~1) basic research: experimental or theoretical work undertaken primarily to acquire new knowledge of the underlying foundations of phenomena and observable facts, without particular application or use in view;~~

~~2) applied research: original investigation undertaken in order to acquire new knowledge, directed primarily towards a specific practical aim or objective, and~~

~~3) experimental development: systematic work, drawing on existing knowledge gained from research and/or practical experience, directed to producing new materials, products and devices, to installing new processes, systems and services, and to improving substantially those already produced or installed. Research and experimental development activities in this division are subdivided into two categories: natural sciences and engineering.~~

Marketing sector

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~~The Marketing sector includes the creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio and television, or other media as well as the design of display structures and sites.~~

~~The Marketing sector is comprised of undertakings that create advertising campaigns for use in media, display, or direct mail advertising and related services including market research and public opinion polling. Advertising and marketing undertakings are engaged primarily by businesses selling consumer products, entertainment, financial services, technology products, telecommunication services and sale and re-sale of time and space for various media soliciting advertising. Larger advertising undertakings are structured as holding undertakings, owning multiple agencies across the globe that provide a wide range of services such as custom publishing, brand consultancy, mobile and online marketing, and public relations.~~

Professional Services sector

The Professional Services sector includes undertakings that rely on the unique skills and knowledge of their employees to serve a range of clients. Services are often provided on an assignment basis, where an individual or team is responsible for the delivery of services to clients. Offerings include, but are not limited to, management and administration consulting services, such as staffing and executive search services; legal, accounting, and tax preparation services; political, religious, and organisational services; travel, beauty and well-being services; architectural services, engineering services not covered by the ESRS Construction and Engineering standard, drafting services, building inspection services and surveying and mapping services. Information service providers that may specialise in an array of topics such as energy, healthcare, real estate, technology, and science. Service undertakings also include credit and rating agencies and data analytics providers.

The Professional Services sector ~~group~~ also includes the activities of membership organisations, it also includes activities of organisations representing interests of special groups or promoting ideas to the general public. It also includes all service activities not mentioned elsewhere in the sector classification. Notably it includes types of services such as washing and (dry-)cleaning of textiles and fur products, hairdressing and other beauty treatment, funeral and related activities.

The Professional Services sector further includes the creation of advertising campaigns and placement of such advertising in periodicals, newspapers, radio and television, or other media as well as the design of display structures and sites. This subsector is comprised of undertakings that create advertising campaigns for use in media, display, or direct mail advertising and related services including market research and public opinion polling. Advertising and marketing undertakings are engaged primarily by businesses selling consumer products, entertainment, financial services, technology products, telecommunication services and sale and re-sale of time and space for various media soliciting advertising. Larger advertising undertakings are structured as holding undertakings, owning multiple agencies across the globe that provide a wide range of services such as custom publishing, brand consultancy, mobile and online marketing, and public relations.

Technology sector group

The Technology sector group includes the production and distribution of information and cultural products, the provision of the means to transmit or distribute these products, as well as data or communications, information technology activities and the processing of data and other information service activities.

Information Technology sector

The Information Technology sector includes the activities of software development and its distribution, including operating systems, tools and applications. Software as a Service, (mobile) apps, games, online platforms, their maintenance, support services and consulting activities related to those. Internet cloud and hosting services and the development and maintenance

~~of data centers is part of this sector. Undertakings can also be active in the development of machine learning models, natural language processing and hosting activities, as well as other systems and artificial intelligence algorithms.~~

~~Also, hardware activities that primarily supply information. It also includes providing expertise in the field of information technologies: writing, modifying, testing and supporting software which relate to the design, manufacture and distribution of computers, computer components or parts (including microchips, CPUs, GPUs, ...), servers or network devices are part of this sector. The hardware activities also include the manufacturing and distribution of consumer products including tablets, laptops, smartphones or wearables.~~

~~Undertakings in the~~ The sector is also involved in the development of devices or sensors connected via the internet. This expands to industrial activities such as the development and maintenance of smart grids, connected vehicles or healthcare monitoring.

~~Finally, the sector is involved in the development and maintenance of cyber security solutions. Information technology sector offer products and services globally to retail, business, and government customers, and includes undertakings involved in the development and sales of applications software, infrastructure software, and middleware. The sector also includes IT services undertakings delivering specialised IT functions, such as consulting and outsourced services. New sector business models include cloud computing, software as a service, virtualisation, machine-to-machine communication, big data analysis, and machine learning.~~

Media and Communication sector

Undertakings in the Media and Communication sector are active in the media and entertainment, internet media and services and telecommunications ~~segments~~subsectors. The main components are publishing activities, including software publishing, motion picture and sound recording activities, radio and TV broadcasting and programming activities, telecommunications activities, information technology activities and other information service activities. Publishing includes the acquisition of copyrights for content (information products) and making this content available to the general public by engaging in (or arranging for) the reproduction and distribution of this content in various forms. All the feasible forms of publishing (in print, electronic or audio form, on the Internet, as multimedia products etc.) are included in this sector as well as activities related to production and distribution of TV programming at different stages in this process.

The sector includes printing of products, such as newspapers, books, periodicals, business forms, greeting cards, and other materials, and associated support activities, such as bookbinding, plate-making services, and data imaging. The support activities included here are an integral part of the printing industry, and a product (a printing plate, a bound book, or a computer disk or file) that is an integral part of the printing industry is almost always provided by these operations. Though printing and publishing can be carried out by the same unit (a newspaper, for example), it is less and less the case that these distinct activities are carried out in the same physical location. It also includes the reproduction of recorded media. This also includes the publishing of books, brochures, leaflets, dictionaries, encyclopaedias, atlases, maps and charts.

Undertakings in the Media and Entertainment ~~segments~~subsector create content and/or acquire rights to distribute content over cable or broadcast media, including entertainment programs, news, data programs of entertainment, music, and children's programming. Undertakings in this sector also publish books, newspapers, and periodicals, and broadcast radio and local television programming. Undertakings in the Media and Communication sector are increasingly engaged in distributing content via the Internet. Issues such as data processing, hosting and related activities are covered by ESRS Software and IT Services. This includes production of theatrical and non-theatrical motion pictures whether on film, video tape or disc for direct projection in theatres or for broadcasting on television. It also includes the sound recording activities, i.e. production of original sound master recordings, releasing, promoting and distributing them, publishing of music as well as sound recording service activities in a studio or elsewhere.

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The Internet Media and Services [segment](#) consists of two main [parts](#). The internet media [segment](#) includes undertakings providing search engines and internet advertising channels, and online communities such as social networks, as well as content, usually easily searchable, such as educational, medical, health, sports, or news content. The internet-based services [segment](#) includes undertakings selling services mainly through the Internet. As well as activities of web search portals, data processing and hosting activities, as well as other activities that primarily supply information. The [segment](#) generates revenues primarily from online advertising, on usually free content, with other sources of revenue being subscription fees, content sales, or sale of user information to interested third parties.

The Telecommunication Services [segment](#) consists of wireless and wireline telecommunications undertakings, as well as undertakings that provide cable and satellite services. The broadcasting can be performed using different technologies, over-the-air, via satellite, via a cable network or via Internet. The wireless services [segment](#) provides direct communication through radio-based cellular networks and operates and maintains the associated switching and transmission facilities. The wireline [segment](#) provides local and long-distance voice communication via the Public Switched Telephone Network. Wireline carriers also offer voice over internet protocol (VoIP) telephone, television, and broadband internet services over an expanding network of fiber optic cables. Cable providers distribute television programming from cable networks to subscribers. They typically also provide consumers with video services, high-speed internet service, and VoIP. These services are traditionally bundled into packages that provide subscribers with easier payment options than paying for each service separately. Satellite undertakings distribute TV programming through broadcasting satellites orbiting the Earth or through ground stations. The commonality of activities classified in this [segment](#) is the transmission of content, without being involved in its creation. The breakdown in this [segment](#) is based on the type of infrastructure operated. In the case of transmission of television signals this may include the bundling of complete programming channels into programme packages for distribution.

The sector also includes the activities of web search portals, data processing and hosting activities, as well as other activities that primarily supply information. Undertakings serve customers primarily in their domestic markets, although some undertakings operate in several countries.

Transportation sector group

The Transportation sector group includes the provision of passenger or freight transport, whether scheduled or not, by rail, pipeline, road, water or air and associated activities such as terminal and parking facilities, cargo handling, storage etc. Included in this sector is the rental of transport equipment with driver or operator. Also included are postal and courier activities.

Other Transportation sector

Undertakings in the Transportation sector are typically active in the air freight and logistics, airlines, cruise lines, marine transportation, rail transportation [segments](#).

Air freight and logistics undertakings provide freight services and transportation logistics to both businesses and individuals. There are three main sector [segments](#): air freight transportation, post and courier services, and transportation logistics services. Transportation logistics services include contracting with road, rail, marine, and air freight undertakings to select and hire appropriate transportation. Services can also include customs brokerage, distribution management, vendor consolidation, cargo insurance, purchase-order management, and customized logistics information.

The sector includes postal and courier activities, such as pickup, transport and delivery of letters and parcels under various arrangements. Local delivery and messenger services are also included.

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The airlines [segment/subsector](#) is comprised of undertakings that provide air transportation globally to passengers for both leisure and business purposes. This includes commercial full-service, low-cost, and regional airlines. Full-service carriers typically use a hub-and-spoke model to design their routes within countries and internationally. Low-cost carriers usually offer a smaller number of routes as well as no-frills service to their customers. Regional carriers typically operate under contract to full-service carriers, expanding the network of the larger carriers. Many airline undertakings also have a cargo [segment/subsector](#) in their operations from which they generate additional revenue. It is common within the [segment/subsector](#) for undertakings undertaking to form partnerships or join alliances in order to increase network size.

The cruise lines [segment/subsector](#) comprises undertakings that provide passenger transportation and leisure entertainment, including deep sea cruises and river cruises. The [segment/subsector](#) is dominated by a few large undertakings. The marine transportation [segment/subsector](#) consists of undertakings that provide deep-sea, coastal, and/or river-way freight shipping services. Key activities include transportation of containerised and bulk freight, including consumer goods and a wide range of commodities, and transportation of chemicals and petroleum products in tankers. This also includes the transport of passengers or freight over water, whether scheduled or not. Also included are the operation of towing or pushing boats, excursion, cruise or sightseeing boats, ferries, water taxis etc

The rail transportation [segment/subsector](#) consists of undertakings that provide passenger rail transport, whether urban, suburban or interurban, rail freight shipping and support services. Key activities include shipping containerised and bulk freight, including consumer goods and commodities.

The Transportation sector includes warehousing and support activities for transportation, such as operating of transport infrastructure (e.g. airports, harbours, tunnels, bridges, etc.), the activities of transport agencies and cargo handling.

Road Transport sector

~~Passenger land transport: urban and suburban passenger land transport, taxi operation + other passenger land transport not classified elsewhere~~

~~Operation of passenger land transport: For motor vehicles, operation of vehicles designated as category M2 or M3, in accordance with Article 4(1) of Regulation (EU) 2018/858, for the provision of passenger transport. The economic activities in this category may include operation of different modes of land transport, such as by motor bus, trolley bus. The economic activities in this category also include taxi operation, scheduled long distance bus services, charters, excursions and other occasional coach services, airport shuttles (including within airports), operation of school buses and buses for the transport.~~

~~Operation of vehicles designated as category N1, N2 or N3 falling under the scope of EURO VI, step E or its successor, for freight transport services by road.~~The Road Transport sector is comprised of undertakings that provide urban, suburban or long-distance road transport passengers services, freight transport operations by road and postal services operating under or outside the scope of universal service obligation. More in detail, this sector is divided in three sub-sectors: passenger land transport, freight transport services by road and postal activities. The passenger land transport sub-sector includes urban, suburban or long-distance road transport of passengers by bus, coach, trolley bus or minibus, taxi, bike taxis, private hire vehicles with driver and motorbike taxi. The freight transport services by road subsector includes all freight transport operations by road, including removal services. The postal activities subsector includes delivery of letters, postcards, printed papers, small packets, goods and home delivery services and delivery of packages or parcels.

~~More detail on the activities included in the three subsectors are provided below:~~

~~Passenger land transport~~

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The economic activities in this group include scheduled urban, suburban or long-distance road transport of passengers. This group also includes operation of school buses and buses for transport of employees. In addition, this group also includes non-scheduled urban, interurban and long-distance road transport of passengers in vehicles of 10 or more people and this may include transport by bus, coach, trolley bus or minibus. The economic activities in this group also include on-demand transportation of passengers in vehicles with driver, for transport of 9 or less people such as taxi services, bike taxis and private hire vehicles with driver and motorbike taxi services.

This group also includes on-demand transport services, such as ride-hailing platforms, car sharing platforms and other digital service platforms which intermediate between passengers and local car/bus operators.

Freight transport services by road

The economic activities in this group include all freight transport operations by road such as logging haulage, livestock haulage, refrigerated haulage, heavy haulage, bulk haulage, including haulage in tanker trucks, haulage of automobiles, transport of waste and waste materials, without collection or disposal, road transportation of freight on behalf of postal or courier units, without carrying out any other post or courier activities, road transportation of objects between different units (e.g. buildings, storage units..). This group of activities also include removal services to businesses and households by road transport.

Postal activities

The economic activities in this group include postal services operating under a universal service obligation by one or more designated universal service providers, for delivery of letters, postcards, printed papers, small packets, goods or documents are also included. This group includes also home delivery services and delivery of packages or parcels by firms operating outside the scope of the universal service obligation.

Utilities sector group

The Energy sector group includes the activities of producing and distributing various types of energy and utility services. This includes providing electric power, oil, natural gas, heat, steam, water, waste services and the like through a permanent infrastructure (network) of lines, mains and pipes. Distribution to industrial parks and residential buildings are included.

Power production and Energy Utilities sector

The Power Production and Energy Utilities sector is comprised of undertakings that provide production, transmission, distribution, storage of and trade in electricity and related services. It also includes production, distribution, storage and trade of gas, as well the provision of steam and air-conditioning supply. All types of electric power producers are included, for example, utilities that generate from solar, wind, hydro, geothermal, nuclear, biomass and thermal (coal, fuel oil and gas) fuels.

Combined heat and power (CHP) is also included, independently if the power and heat are provided exclusively to a nearby facility or to the grid. Provision of thermal energy through heat and steam for city dwellings and industry is also included. The sector also includes production of gas, such as biogas, from by-products of agriculture or from waste.

Production of clean hydrogen from electricity and renewable energy sources, as well as hydrogen, electricity and heat storage are also included. Water and wastewater utilities as well as waste-related services are excluded from this sector. The sector also excludes the (typically long distance) transport of the gas through pipelines

Water and Waste Services sector

The Water and Waste Services sector includes activities related to the management (including collection, treatment disposal and recovery) of various forms of waste, such as solid or non-solid industrial or household waste, as well as contaminated sites. The output of the waste or sewage treatment process can either be disposed of or become an input into other production processes. It also includes the remediation and other waste management services. Activities of water supply and wastewater are also included in this sector. The types of water supply services include the sourcing, treatment, and distribution of water to residences, businesses, and other undertakings such as governments. Wastewater systems collect and treat wastewater, including sewage, graywater, industrial waste fluids, and stormwater runoff, before discharging the resulting effluent back into the environment.

Appendix A:

ANNEX [it will be moved to basis for conclusions]: Reconciliation of ESRS sector mapping with other classification systems

~~1720 This appendix has an illustrative non-authoritative nature. It~~This annex 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

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

ESRS Sector	Pillar III ESG
Agriculture, Farming and Fishing	A. Agriculture, forestry and fishing <u>Wholesale and retail trade</u> <u>Exposures to other sectors (NACE codes K, N - V)</u>
<u>Forestry and Wood products</u>	A. Agriculture, forestry and fishing <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>
Construction and Engineering	F.41 - Construction of <u>residential and non-residential</u> buildings F.42 - Civil engineering F.43 - Specialised construction activities
Power Production and Energy Utilities	D35.1 - Electric power generation, transmission and distribution D35.11 - Production of electricity ⁹

⁹ 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

	D35.2 - Manufacture of gas; distribution of gaseous fuels through mains D35.3 - Steam and air conditioning supply
Water and Waste Services	<u>D35.3 - Steam and air conditioning supply</u> E - Water supply; sewerage, waste management and remediation activities
Gaming	Exposures to other sectors (NACE codes J, M - U)
Recreation and Leisure	<u>Wholesale and retail trade</u> Exposures to other sectors (NACE codes J, M - UK, N - V)
Capital Markets	KL - Financial and insurance activities
Credit Institutions	KL - Financial and insurance activities
Insurance	KL - Financial and insurance activities
Health Care and Services	Exposures to other sectors (NACE codes J, M - UK, N - V)
Accommodations	I - Accommodation and food service activities
Food and Beverage Services	I - Accommodation and food service activities
Construction Materials	C.23 - Manufacture of other non-metallic mineral products
Chemical Products	C.20 - Production of chemicals C.18 - Printing and service activities related to printing C.22 - Manufacture of rubber products C.32 - Other manufacturing
Construction and Furnishing <u>Household durables n.e.c.</u>	C.22 - 15 - Manufacture of rubber, leather and related products of other materials C.31 - Manufacture of furniture C.23 - Manufacture of other non-metallic mineral products <u>C.25 - Manufacture of other fabricated metal products, except machinery and equipment</u> <u>C.26 - Manufacture of computer, electronic and optical products</u> <u>C.27 - Manufacture of electrical equipment</u> <u>C.28 - Manufacture of machinery and equipment n.e.c.</u> <u>C.30 - Manufacture of other transport equipment</u> <u>C.31 - Manufacture of furniture</u> <u>C.32 - Other manufacturing</u> <u>Wholesale and retail trade</u> <u>Exposures to other sectors (NACE codes K, N - V)</u>

ESRS SEC 1 Sector Classification

<p><u>Defence Aerospace, defence and services</u></p>	<p><u>C.20 – Production of chemicals</u></p> <p>C.25 – Manufacture of <u>other</u> fabricated metal products, except machinery and equipment</p> <p><u>C.26 – Manufacture of computer, electronic and optical products</u></p> <p>C.30 - Manufacture of other transport equipment</p> <p>C.33 – Repair, <u>maintenance</u> and installation of machinery and equipment</p> <p><u>H. 51 Air transport</u></p> <p><u>Exposures to other sectors (NACE codes K, N - V)</u></p>
<p><u>Chemicals and polymers</u></p>	<p><u>C.20 - Production of chemicals and chemical products</u></p> <p><u>C.22 - Manufacture of rubber and plastic products</u></p> <p><u>C.27 – Manufacture of electrical equipment</u></p> <p><u>C.32 - Other manufacturing</u></p>
<p><u>Bioenergy</u></p>	<p><u>A. Agriculture, forestry and fishing</u></p> <p><u>C.16 - Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials</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>D35.1 - Electric power generation, transmission and distribution</u></p> <p><u>D35.2 - Manufacture of gas; distribution of gaseous fuels through mains</u></p> <p><u>Wholesale and retail trade</u></p>
<p><u>Construction Materials</u></p>	<p><u>C.23 - Manufacture of other non-metallic mineral products</u></p> <p><u>C.25 - Manufacture of fabricated metal products, except machinery and equipment</u></p> <p><u>Wholesale and retail trade</u></p>
<p><u>Electronics and electrical equipment</u></p>	<p>C.26 - Manufacture of computer, electronic and optical products</p> <p>C.27 - Manufacture of electrical equipment</p> <p>C.29 - Manufacture of motor vehicles, trailers and semi-trailers</p> <p>C.33 – Repair, <u>maintenance</u> and installation of machinery and equipment</p> <p><u>Wholesale and retail sale</u></p> <p><u>Exposures to other sectors (NACE codes J, M – UK, N - V)</u></p>

ESRS SEC 1 Sector Classification

Food and Beverages	<p>C.10 - Manufacture of food products</p> <p>C.11 - Manufacture of beverages</p> <p><u>C.12 - Manufacture of tobacco products</u></p> <p><u>C.32 – Other manufacturing n.e.c.</u></p> <p><u>Wholesale and retail trade</u></p>
Machinery and Equipment	<p><u>C.23 – Manufacture of other non-metallic mineral products</u></p> <p>C.28 - Manufacture of machinery and equipment n.e.c.</p> <p>C.30 - Manufacture of other transport equipment</p> <p><u>C.32 – Other manufacturing</u></p> <p>C.33 – Repair, <u>maintenance</u> and installation of machinery and equipment</p> <p><u>Wholesale and retail trade</u></p> <p><u>Exposures to other sectors (NACE codes K, N – V)</u></p>
Medical Instruments	<p>C.26 – Manufacture of computer, electronic and optical products</p> <p><u>C.30 – Manufacture of other transport equipment</u></p> <p>C.32 – Other manufacturing</p> <p><u>Wholesale and retail trade</u></p> <p><u>Exposures to other sectors (NACE codes K, N – V)</u></p>
Metal Processing	<p>C.24 – Manufacture of basic metals</p> <p>C.25 – Manufacture of fabricated metal products, except machinery and equipment</p> <p>C.32 – Other manufacturing</p> <p>C.33 – Repair, <u>maintenance</u> and installation of machinery and equipment</p> <p><u>Wholesale and retail trade</u></p>
Motor Vehicles	<p>C.22 - Manufacture of rubber <u>and plastic</u> products</p> <p><u>C.27 – Manufacture of electrical equipment</u></p> <p><u>C.28 – Manufacture of machinery and equipment</u></p> <p>C.29 - Manufacture of motor vehicles, trailers and semi-trailers</p> <p>C.30 - Manufacture of other transport equipment</p> <p><u>Wholesale and retail trade</u></p> <p><u>Exposures to other sectors (NACE codes K, N - V)</u></p>
Paper and Wood Products	<p>C.16 – Manufacture of wood and of products of wood and cork, except furniture; manufacture of articles of straw and plaiting materials</p>

ESRS SEC 1 Sector Classification

	C.17 – Manufacture of pulp, paper and paperboard
Pharma and Biotechnology	C.21 - Manufacture of <u>basic pharmaceutical products and pharmaceutical preparations</u> <u>Wholesale and retail trade</u> Exposures to other sectors (NACE codes J, M – UK, N - V)
Sporting Equipment and Toys	C.30 – Manufacture of other transport equipment C.32 – Other manufacturing
Textiles, Accessories, Footwear and Jewelleries	C.13 - Manufacture of textiles C.14 - Manufacture of wearing apparel C.15 - Manufacture of leather and related products <u>of other materials</u> C.32 - Other manufacturing <u>Wholesale and retail trade</u> <u>Exposures to other sectors (NACE codes K, N - V)</u>
Tobacco	C.12 – Manufacture of tobacco products
Mining, Quarrying and Coal	B.05 - Mining of coal and lignite B.07 - Mining of metal ores B.08 - Other mining and quarrying B.09 - Mining support service activities C.19 - Manufacture of coke even <u>and refined petroleum products</u> <u>C.20 – Production of chemicals and chemical products</u> <u>E.38 – Waste collection, recovery and disposal activities</u> <u>F. 43 – Specialised construction activities</u> <u>Wholesale and retail trade</u>
Oil and Gas	B.06 - Extraction of crude petroleum and natural gas <u>B.09 – Mining support service activities</u> <u>C.19 – Manufacture of coke and refined petroleum products</u> H.49 - Land transport and transport via pipelines <u>Wholesale and retail trade</u>
Real Estate and Services	F.41 – Construction of residential and non-residential buildings <u>F.42 – Civil engineering</u> <u>F.43 – Specialised construction activities</u> <u>M - Real estate activities</u> Exposures to other sectors (NACE codes J, M – UK, N - V)

ESRS SEC 1 Sector Classification

Sales and Trade	G - Wholesale and retail trade; repair of motor vehicles and motorcycles Exposures to other sectors (NACE codes J, M - UK, N - V)
Education	Exposures to other sectors (NACE codes J, M - UK, N - V)
Marketing	Exposures to other sectors (NACE codes J, M - U)
Professional Services	C.32 - Other manufacturing Exposures to other sectors (NACE codes J, M - UK, N - V)
Information Technology	C.26 - Manufacture of computer, electronic and optical products C.33 - Repair, maintenance and installation of machinery and equipment Wholesale and retail trade J. Publishing, broadcasting and content production and distribution activities Exposures to other sectors (NACE codes J, M - UK, N - V)
Media and Communication	C.18 - Printing and reproduction of recorded media J. Publishing, broadcasting and content production and distribution activities related to printing Wholesale and retail trade Exposures to other sectors (NACE codes J, M - UK, N - V)
Other Transportation	C.33 - Repair, maintenance and installation of machinery and equipment H.49 - Land transport and transport via pipelines H.50 - Water transport H.51 - Air transport H.52 - Warehousing, storage and support activities for transportation Exposures to other sectors (NACE codes K, N - V)
Road Transport	H.49 - Land transport and transport via pipelines H.52 - Warehousing, storage and support activities for transportation H.53 - Postal and courier activities Exposures to other sectors (NACE codes K, N - V)

ESRS SEC 1 Sector Classification

ESRS sector – SASB industry mapping¹⁰

ESRS Sector	SASB industries
Agriculture, Farming and Fishing	Agricultural products Meat, poultry and dairy <u>Tobacco (partly)</u>
Forestry <u>and Wood products</u>	Forestry management <u>Pulp and paper products</u> <u>Containers and packaging</u>
Construction <u>Materials and Engineering</u>	Engineering and construction services Home builders
Power production and Energy Utilities	Electric utilities and power generators Gas utilities and distributors Solar technology and project developers Wind technology and project developers
Water and Waste Services	Water utilities and services Waste management
<u>Gaming</u>	<u>Casinos and gaming</u>
Recreation and Leisure	Leisure facilities Media and entertainment <u>Casinos and Gaming</u>
Capital Markets	Asset management and custody activities Investment banking and brokerage Security and commodity exchanges
Credit Institutions	Commercial banks Mortgage finance Consumer finance
Insurance	Insurance Managed care
Health Care and Services	Health care delivery Health care distributors
Accommodations	Hotels and lodging

¹⁰ 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

Food and Beverage Services	Restaurants
Household durables n.e.c.	Appliance manufacturing Electrical and electronic equipment Building products and Furnishing (partly) Toys and sporting goods
Aerospace, defence and services	Aerospace and defence
Bioenergy	Biofuels
Chemicals and polymers	Chemicals Household and personal products Fuel cells and industrial batteries
Construction Materials	Construction materials Engineering and construction services Home builders Building products and Furnishing (partly)
Electronics and electrical equipment	Electrical and electronic equipment Electronic manufacturing services and original design manufacturing Fuel cells and industrial batteries Hardware Semiconductors
Food and Beverages	Alcoholic beverages Non-alcoholic beverages Processed foods Tobacco (partly) Food retailers and distributors

ESRS SEC 1 Sector Classification

Chemicals	Chemicals Household and personal products Biofuels
Construction and Furnishing	Building products and Furnishing
Defence	Aerospace and defence
Electronics and electrical equipment	Appliance manufacturing Electrical and electronic equipment Electronic manufacturing services and original design manufacturing Fuel cells and industrial batteries Hardware Semiconductors
Food and Beverages	Alcoholic beverages Non-alcoholic beverages Processed foods
Machinery and Equipment	Industrial machinery and goods
Medical Instruments	Medical equipment and supplies
Metal Processing	Iron and steel producers
Motor Vehicles	Automobiles Auto parts <u>Car rental and leasing</u> Fuel cells and industrial batteries
Paper and Wood Products	Pulp and paper products Containers and packaging
Pharma and Biotechnology	Biotechnology and pharmaceuticals Drug retailers
Sporting, Equipment and Toys	Toys and sporting goods
Textiles, Accessories, Footwear and Jewelleries	Apparel, Accessories and Footwear
Tobacco	Tobacco
Mining, Quarrying and Coal	Metals and mining Coal operations
Oil and Gas	Oil and gas – exploration and production Oil and gas – midstream Oil and gas – refining and marketing

ESRS SEC 1 Sector Classification

	Oil and gas services
Real Estate and Services	Real estate Real estate and services
Sales and Trade	[E-commerce] ¹¹ Agricultural products Automobiles Auto parts Professional and commercial services Alcoholic beverages Non-alcoholic beverages Apparel, accessories and footwear Appliance manufacturing Electrical and electronic equipment Electronic manufacturing services and original design manufacturing Hardware Building products and furnishings Chemicals Industrial machinery and goods Metals and mining Pulp and paper products Food retailers and distributors Multiline and specialty retailers and distributors
Education	Education
Marketing	Advertising and marketing
Professional Services	Professional and commercial services Advertising and marketing
Information Technology	Software and IT services Internet media and services
Media and Communication	Telecommunication services Media and entertainment

¹¹ 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.

ESRS SEC 1 Sector Classification

	<p>Pulp and paper products</p> <p>Internet media and services</p>
Other Transportation	<p>Air freight and logistics</p> <p>Airlines</p> <p>Cruise lines</p> <p>Marine transportation</p> <p>Rail transportation</p>
Road Transport	<p>Road transportation</p> <p>Car rental and leasing</p>

ESRS SEC 1 Sector Classification

ESRS sector – GRI mapping

22 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.

[draft] ESRS sector	GRI sectors	
Agriculture, Farming and Fishing	Agriculture, aquaculture and fishing	
Forestry and Wood products	Forestry	
Construction and Engineering	Construction	
Power Production and Energy Utilities	Utilities Renewable energy	
Water and Waste Services	Utilities	
Gaming		
Recreation and Leisure	n/a	
Capital Markets	Capital Markets	
Credit Institutions	Banking	
Insurance	Insurance	
Health Care and Services	Managed healthcare	
Accommodations	Hotels Non-profit (hotels of)	
Food and Beverage Services	Restaurants	
Household durables n.e.c.	Household durables	
Aerospace, defence and services	Aerospace and defence	
Bioenergy		
Chemicals and polymers	Chemicals	
Construction Materials	Construction materials	
Constructions and Furnishing	Household durables	
Defence	Aerospace and defence	Yes
Electronics and electrical equipment	Electronics	
Food and Beverages	Food and Beverages	
Machinery and Equipment	Machinery and Equipment	
Medical Instruments	Medical equipment and services	
Metal Processing	Metal processing	
Motor Vehicles	Automotive	
Paper and Wood Products	Forestry	
Pharma and Biotechnology	Pharmaceuticals	
Sporting Equipment and Toys	Household durables	
Textiles, Accessories, Footwear and Jewelleries	Textiles and apparel	
Tobacco	Food and Beverages	
Mining, Coal and Quarrying	Coal Mining	
Oil and Gas	Oil and Gas	
Real Estate and Services	Real estate	
Sales and Trade	Retail Commercial services	

ESRS SEC 1 Sector Classification

Education	Educational services
Marketing	Commercial services
Professional Services	Packaging Commercial services Security services and correctional facilities
Information Technology	Software
Media and Communication	Media and communication
Other Transportation	Transportation infrastructure Shipping Airlines Trading, distribution and logistics
Road Transport	Trucking Trading, distribution and logistics
	Renewable energy
	Non-profit

ESRS SECTOR– FINREP mapping

1823 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 ~~breakdown~~breakdowns by residence of the counterparty of loans and advances other than held for trading to non-financial corporations by NACE codes.

24 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.

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

ESRS Sector standards	FINREP – table 6/table 20
Agriculture, Farming and Fishing Forestry and Wood products Tobacco <u>Bioenergy</u>	Agriculture, forestry and fishing
Mining, coal and quarrying Oil and gas	Mining and Quarrying
<u>Aerospace, defence and services</u> Construction materials (a) —Chemicals Construction and furnishings <u>polymers</u>	Manufacturing

ESRS SEC 1 Sector Classification

<p>(b) — Defence</p> <p>Electronics and electrical equipment</p> <p>Food and beverages</p> <p><u>Forestry and Wood products</u></p> <p><u>Household durables</u></p> <p>Machinery and equipment</p> <p>Medical instruments</p> <p>Metal processing</p> <p>Motor vehicles</p> <p>(c) — Paper and wood products</p> <p>Pharma and biotech</p> <p>(d) — Sporting equipment and toys</p> <p>Textiles, Accessories, Footwear and Jewelleries</p> <p>(e) — Tobacco</p> <p>Mining, coal and quarrying</p> <p>Media and communication</p> <p><u>Information technology</u></p> <p>Other transportation</p> <p><u>Bioenergy</u></p>	
<p>Power production and Energy utilities</p> <p>Water and waste</p> <p><u>Bioenergy</u></p>	<p>Electricity, gas, steam and air conditioning supply</p>
<p>Power production and Energy utilities</p> <p>Construction and engineering</p> <p>Water and waste</p> <p><u>Mining, Quarrying and Coal</u></p>	<p>Water supply</p>
<p>Construction and engineering</p> <p><u>Real estate</u></p>	<p>Construction</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>Wholesale and retail trade</p>

ESRS SEC 1 Sector Classification

<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>Pharma and biotech</p> <p><u>Textiles</u></p> <p><u>Mining, Quarrying and Coal</u></p> <p>Oil and gas</p> <p><u>Information technology</u></p> <p><u>Media and communication</u></p> <p>Sales and trade</p> <p><u>Bioenergy</u></p>	
<p>(f) — <u>Defence</u></p> <p><u>Aerospace, defence and services</u></p> <p>Other transportation</p> <p>Road transport</p>	Transport and storage
<p>Accommodations</p> <p>Food and beverages services</p>	Accommodation and food service activities
<p>Recreation and leisure</p> <p>Information technology</p> <p>Media and communication</p>	Information and communication
<p>Capital markets</p> <p>Credit institutions</p> <p>Insurance</p>	Financial and insurance activities
<p>Real estate and services</p>	Real estate services
<p><u>Recreation and Leisure</u></p> <p>Health care and services</p> <p>Pharma and biotech</p> <p>Education</p> <p>(g) — <u>Marketing</u></p> <p><u>Real estate</u></p> <p><u>Education</u></p> <p>Professional services</p>	Professional, scientific and technical activities

ESRS SEC 1 Sector Classification

<p><u>Agriculture, Farming and Fishing</u></p> <p><u>Recreation and Leisure</u></p> <p><u>Household durables n.e.c.</u></p> <p><u>Electronics and electrical equipment</u></p> <p><u>Machinery and Equipment</u></p> <p><u>Medical instruments</u></p> <p><u>Motor vehicles</u></p> <p>Real estate and services</p> <p>Sales and trade</p> <p><u>Information technology</u></p> <p><u>Media and communication</u></p> <p>Professional services</p> <p><u>Other transportation</u></p> <p><u>Road transport</u></p>	Administrative and support service activities
n/a	Public administration and defence, compulsory social security
Education	Education
Health care and services	Human health services and social work activities
<p>(h) Gaming</p> <p>Recreation and leisure</p>	Arts, entertainment and recreation
<p><u>Recreation and Leisure</u></p> <p>Electronics and electrical equipment</p> <p>(i) Sales and trade</p> <p><u>Education</u></p> <p>Professional services</p> <p><u>Media and communication</u></p>	Other services