

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

The ESRS XBRL Taxonomy provided to SR TEG members is confidential and not published yet. The ESRS XBRL Taxonomy is for SR TEG and SRB members only and shall not be used for any other purpose than reviewing it and providing feedback to EFRAG.

## Cover Note

### Approval of the ESRS Set 1 XBRL Taxonomy

#### Objective

1. The objective of the meeting is to provide SR TEG members with an overview of the changes implemented to the ESRS Set 1 XBRL Taxonomy following the public consultation feedback and to approve the final ESRS Set 1 XBRL Taxonomy.
2. [A confidential version of the XBRL Taxonomy is provided to SR TEG members on Sharefile.](#)

#### Background

3. EFRAG published the ESRS Set 1 Draft XBRL Taxonomy on 8 February 2024 for public feedback. The public consultation lasted until 8 April 2024. An overview of the consultation responses has been presented to the EFRAG SR TEG members on 22 of April 2024.
4. A total of 49 responses were provided in the course of the public consultation. Two additional comment letters have been provided after the deadline, and one was incorrectly uploaded to the Draft Article 8 XBRL Taxonomy consultation survey. All responses are available for download here:
  - (a) [Draft ESRS Set 1 XBRL Taxonomy survey comments, letters and files attached as part of the response. The response ID used as prefix for each file \(ZIP, 48 MB\)](#)
  - (b) [Draft ESRS Set 1 XBRL Taxonomy comment letters provided after the deadline 8 April 2024 \(ZIP, 557 KB\)](#)
5. The public feedback showed a wide support for the draft XBRL Taxonomy. 85% of the respondents thought that it appropriately reflected the ESRS. Many respondents moreover, provided valuable suggestions for improvements.
6. An overview of the consultation responses has been provided to the SR TEG members in previous meetings.

### Summary of EFRAG SR TEG and EFRAG SRB meetings

7. The EFRAG Secretariat provided EFRAG SR TEG and EFRAG SRB with an overview of the consultation responses on [22 April](#) and [5 June](#) (continued on [12 June](#)) respectively.
8. EFRAG SRB, in its 12 June meeting, provided its strategic direction with regards to the changes to be implemented in the XBRL Taxonomy.
9. EFRAG SRB approved the proposal<sup>1</sup> to implement various technical improvements and to reject one proposal as it has been considered not in line with the methodology approved by the SRB in April 2023.
10. Indeed, one respondent to the public consultation provided a detailed proposal to merging and deleting 30-40% of the narrative tags in the Draft XBRL Taxonomy, mainly on the assumption that “users do not necessarily require all the detailed information made by preparers”. This proposal, in addition to coming with numerous disadvantages, was also considered too discretionary and then contrary to the approved methodology. For this reason, EFRAG SRB agreed not to implement it in its entirety.
11. Nonetheless, the EFRAG Secretariat identified a number of suggestions within this proposal that could indeed be implemented. In particular, in relation to certain tags, as explain in Appendix 1, there was an overlap between the MDR tags of ESRS 2 and the MDR-related tags in the topical standards, which could have been removed in order to streamline the tagging of narrative disclosures and be consistent, at the same time, with the approved methodology.
12. The EFRAG Secretariat provided a list of such potential overlapping elements to EFRAG SR TEG in its meeting on 1 July. EFRAG SR TEG did not have any reservations on the list and therefore the EFRAG Secretariat removes such overlaps in the taxonomy. However, the SR TEG members urged the EFRAG secretariat to issue a recommendation to ESMA and the EC for a phasing-in of the digital tagging which aims at supporting the preparers in the marking up of the sustainability reporting.

### Legal nature of the RTS implementing the taxonomy

13. The ESRS digital taxonomy will be adopted via an “RTS” (Regulatory Technical Standards) amending the ESEF Delegated Regulation (which is also an RTS). An RTS is a type of delegated act. Since this RTS will take the form of a delegated Regulation, it will be directly applicable (i.e. no transposition into national law is needed by Member States).
14. The RTS is drafted by ESMA who needs to carry out a public consultation and provide a cost-benefit analysis. Following adoption by the Commission, an RTS is subject to a 3-month objection period for the European Parliament and the Council (which may extend the objection period by another 3 months). If no objection is tabled during those 3 months, the RTS is published in the Official Journal and enters into force. It becomes applicable at the date specified in the RTS itself.

### SR TEG 1 July 2024

15. The EFRAG Secretariat updated EFRAG SR TEG on the strategic direction provided by EFRAG SRB. EFRAG SRB confirmed the implementation of many technical improvements and rejected most of the proposal for aggregation, as not compatible with the methodology. The following main points were discussed:
16. There will be no loss of detail in relation to the splitting of enumeration matters defined by ESRS 1 paragraph AR 16.

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<sup>1</sup> With one objection, and three members abstaining.

17. Concerns were expressed by two members on the granularity of the XBRL taxonomy, pointing out the costs for the implementation of the tagging. In their opinion, the cost would not be justified by a comparable level of usefulness.
18. The other members did not share these concerns. On the contrary, one member brought its experience: the burden of digital tagging that preparers face, will be justified by benefits to users of sustainability data. Another EFRAG SR TEG member agreed with the usefulness of the current granularity of the XBRL taxonomy and that this granularity will allow for interoperability with other sustainability reporting taxonomies. This member also pointed out that, depending on how companies manage their sustainability data and on how they implement the tagging, the costs are not excessive. One EFRAG SR TEG member explained that granular digital tagging will actually bring cost reductions both for companies and for financial institutions by explaining, that if standardized and structured digital reporting is not done, the data will be provided by dataproviders at a high cost.
19. The EFRAG SR TEG Chair explained that no cost-benefit analysis has been conducted as this will be run by ESMA. The EFRAG Secretariat remarked that when companies draft their report closely to the ESRS, the costs of the tagging process are certainly reasonable and lower than in cases where the disclosures are not well structured and scattered around the report. The EFRAG Secretariat is running a survey on the effective costs.
20. EFRAG is responsible to deliver the technical taxonomy to ESMA and the EC. Suggestions to recommend an appropriate phase-in, in order not to over-burden companies.
21. Questions on the usability of the narrative tagging and recommendation to run a field test based on real disclosures. The EFRAG Secretariat remarked that it conducted various interviews with users of digital sustainability data, which confirmed its usefulness. The EFRAG SR TEG Chair remarked that such disclosures are not yet available, but agreed that EFRAG could communicate the need for such a field test to ESMA and the EC.
22. Need for clarity with regards to which datapoints belong to which sub-topic. The EFRAG Secretariat explained that this mapping is not implemented in the XBRL taxonomy the taxonomy is organized in Disclosure Requirements instead.
23. One EFRAG SR TEG member expressed concerns regarding the removal of overlapping elements, arguing that some details could be missed when analysing this information in an automated manner. Furthermore, this EFRAG SR TEG member, pointed out that the availability of tagging software is crucial, and that, according to them, this is currently not available. The EFRAG Secretariat pointed out that tagging software is indeed available, and that it has been used to tag the illustrative examples of tagged reports published as part of the consultation package. Moreover, the EFRAG Secretariat explained that XBRL International is setting planning to set up a certification program to guarantee the ability of software solutions to technically deal with the ESRS Set 1 XBRL Taxonomy.
24. One EFRAG SR TEG member asked for a comparison of the granularity of different XBRL taxonomies. The EFRAG Secretariat showed a slide comparing the number of non-abstract XBRL elements of the ESRS Taxonomy, the GRI taxonomy, the IFRS sustainability reporting taxonomy, and the IFRS accounting taxonomy. Two EFRAG SR TEG members pointed out the relationship between the number of tags in the ESRS taxonomy and the IFRS accounting taxonomy. The EFRAG SR TEG Chair remarked that the current ESRS Set 1 XBRL Taxonomy provides the full universe of tags, but companies will only need to use the ones material and relevant for them. She also pointed out the differences between sustainability reporting and financial reporting, and thereby the difference in the number of tags. One SR TEG member remarked, that the number of elements in the GRI taxonomy, which covers impact materiality, plus the number of the ISSB S1 and S2 elements which covers financial materiality is close to the number of ESRS elements, which covers double materiality.

## Main improvements to the XBRL Taxonomy

25. After having analysed in detail the comments received, the EFRAG Secretariat implemented the following changes to the XBRL Taxonomy, besides smaller editorial changes and corrections.

- (a) **Further details have been included** alongside each XBRL element to specify whether it is a mandatory ('shall') or voluntary ('may') disclosure, whether it is subject to the phase-in provisions, whether its applicability is dependent on certain conditions (e.g. if the undertaking is active in high climate impact sectors).
- (b) Furthermore, a **Calculation Linkbase has been included** for many tables (ESRS 2 SBM-1, E1-5, E1-6, E1-9, E2-5, S1-9, S1-14) to ensure the mathematical consistency of the reported data.
- (c) **The names of some Boolean elements have been rephrased** to facilitate the understandability of the required disclosures, especially in the cases with compounded subjects or objects. In such cases, the conjunction relating the various substantives has been changed to 'and/or', in order to clarify the meaning of the condition.
- (d) Following the comments provided by the consultation respondents, **the hypercubes have been closed**. This means that instead of allowing the preparer to disaggregate facts with freely chosen dimensions, all the prescribed disaggregations will already be provided by the taxonomy. This is best-practice in the development of XBRL taxonomies, but is not as flexible as open hypercubes and will require preparers to use taxonomy extensions to tag further disaggregations, which is a drawback but still seems to be preferred by respondents.
- (e) **The elements for "Name or identifier of related [...]" have been split** into two different elements, one for the name and one for the identifier. A dedicated datatype could also be implemented for the ID elements. By splitting this element, additional validation rules could be introduced to ensure that the IDs in the typed dimensions are consistent.
- (f) **The Reporting Scope dimension has been split** to reflect whether the fact is a target or measured value, whether it is a correction of a previously reported tag, whether it relates to short/medium/long term time horizon, and whether it is related to specific pre-defined milestone years.
- (g) **The targets not adopted have been included in a central** template (as currently done for policies and actions) and removed from the topical standards. An enumeration with all the sustainability matters will be included for each policy, action and target adopted and not.
- (h) **MDR tags have been introduced also for ESRS G1**. The MDRs from paragraphs 63 to 81 of ESRS 2 shall in fact be applied with respect to Policies, Actions and Targets in ESRS G1, irrespective of the fact that there is no explicit cross-reference in the topical standard, as pointed out in [Q&A ID 479](#).
- (i) A number of **XBRL elements are being re-used** across the environmental standards.
- (j) A number of XBRL elements have been changed. Either by **enhancing the label to better reflect the ESRS text or the item type has been adjusted** (e.g. enumeration set instead of single enumeration to allow multiple-choice).
- (k) A few smaller changes have also been implemented to enhance the **interoperability with ISSB S1 and S2 XBRL taxonomy**, for example, in the ESRS 2 SBM-3 template, the new elements 'Disclosure of how resilience analysis has been conducted' and 'Time horizons applied for resilience analysis' have been added in addition to the existing 'Information about resilience of strategy and business model regarding capacity to address material

impacts and risks and to take advantage of material opportunities', which were previously only included in the topical templates.

26. **The tagging of narrative information about Policies, Targets and Actions will be simplified** by removing the overlapping elements between ESRS 2 MDR and the topical standards, in a way consistent with the approved methodology. These changes have been implemented on an exceptional basis, when (see more information in Appendix 1):

- (a) no content detail is lost;
- (b) the change does not complicate interoperability with other XBRL taxonomies; and
- (c) following an approval from EFRAG SR TEG.

A list of the affected elements is provided in Appendix 2.

27. Furthermore, additional improvements and corrections to the XBRL taxonomy include:

- (a) The addition of the 'Topical ESRS' axis in the ESRS 2 IRO-1 template, which allows preparers to distinguish between the processes to identify and assess material impacts, risks and opportunities relating to different topics.
- (b) In the MDR-A templates, the new elements 'Description of scope of key action in own operations', 'Description of scope of key action in upstream and (or) downstream value chain' and 'Key action coverage' have been added alongside the existing 'Description of scope of key action'. A new element has also been added for 'Sustainability matter(s) addressed by action'.
- (c) New elements have been introduced in the MDR-T templates for 'Relationship of target to policy objectives', 'Sustainability matter addressed by target' and 'Target coverage', while the elements for 'Baseline value of measurable target (absolute value)' and 'Baseline value of measurable target (percentage)' have been removed, as they can be tagged with the new Reporting Scope dimension.
- (d) The element 'Period to which target applies', has been split in 'Period to which target applies (start year)' and 'Period to which target applies (end year)'.
- (e) The Boolean 'Stakeholders have been involved in target setting', and the respective textblock for the description of how they have been involved, have been renamed to 'stakeholders have been involved in target setting for each material sustainability matter'.
- (f) In the MDR templates, a new element for 'Sustainability matter addressed by [...]' has been added also for actions, targets and metrics, as already present for policies.
- (g) In the E1-5 template, the element 'Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)' has been removed as the ESRS do not actually require the disclosure of this indicator.
- (h) In the E2-4 template a new combined element for 'Microplastics generated or used' has been added in addition to the existing 'Microplastics generated' and 'Microplastics used'.
- (i) The 'Pollutants' axis used in ESRS E2-4 has been updated to reflect the Annex II of Regulation (EC) No 166/2006 of the European Parliament and of the Council.
- (j) The axes 'Hazard classes' and 'Hazard categories' have been introduced in the E2-5 template in order to allow for disaggregations based on them.

### *ESRS Set 1 XBRL Taxonomy – Changes compared to the draft version*

- (k) In the S1-6 template, a new element has been added for ‘All people performing work for undertaking are employees and undertaking does not have any people in its workforce who are not employees’.
  - (l) The elements ‘Disclosure of general and specific approaches to addressing material negative impacts’, ‘Disclosure of initiatives aimed at contributing to additional material positive impacts’, ‘Disclosure of how far undertaking has progressed in efforts during reporting period’, ‘Disclosure of aims for continued improvement’ have been removed from the S2-4, S3-4 and S4-4 templates and are now only included in S1-4.
  - (m) In the SBM-3 templates, a new element for ‘Name of impact, risk and opportunity’ has been added in order to identify which disclosures pertain which IRO.
  - (n) The full lists of NACE codes, NUTS codes, SEC sectors and Countries have been included in the Presentation Linkbase.
28. Lastly, the **Explanatory Note and Basis for Conclusion** will also be amended to include enhanced and new examples, details and explanations with respect to a number of subjects. The **examples of illustrative tagged XBRL reports** will be updated and finetuned with the final taxonomy and inconsistencies will be corrected.
29. The following changes have not yet been implemented in the internal working draft, and will be implemented during the next weeks:
- a) **Validation rules have been enhanced** to consider phase-in provisions, in order not to flag omitted tags when such disclosures are subject to phase-in. Further additional validation rules are to be implemented, for example for voluntary or alternative tags, or for the expected units of certain facts.
  - b) A **dedicated item type** will be implemented for the “Identifier of related Impact, Risk and Opportunity/Policy/Action”, allowing a better tooling support for building relationships.

### Question to the EFRAG SR TEG members

**Question to the EFRAG SR TEG members:**

Do you approve the final ESRS Set 1 XBRL Taxonomy?

### Next steps

- 30. The final taxonomy will be submitted for EFRAG SRB approval 17 July respectively.
- 31. The Explanatory Note and the tagged illustrative example reports will be submitted to DRCF, SR TEG and SRB members for written input.
- 32. The publication is scheduled for the second half of August. In the meantime, only editorial or technical changes will be implemented in the XBRL taxonomy, no XBRL elements will be added or removed.

## Appendix 1: Simplification of narrative tagging of Policies, Actions and Targets

1. In order to implement the changes in paragraph 14, their feasibility has been assessed in order to verify that not content is lost in this simplification. This Appendix illustrate the technical issues that this entailed.
2. While ESRS 2 sets out the MDR with regards to Policies, Actions and Targets, often the topical ESRS add onto these requirements by specifying topic-specific disclosures.
3. One example is the requirement of ESRS 2 paragraph 65 a, which requires ‘a description of the key contents of the policy’, for each material policy the undertaking has adopted in order to manage material sustainability matters. In addition to this, undertakings are required under ESRS E2 paragraph 15 a to indicate how its policies address the ‘mitigation of negative impacts related to pollution of air, water and soil including prevention and control’. There is therefore certainly a clear relation between the two disclosure requirements, which could result in prepares tagging both elements with the same content. The diagram below depicts the potential overlap presented in this example.

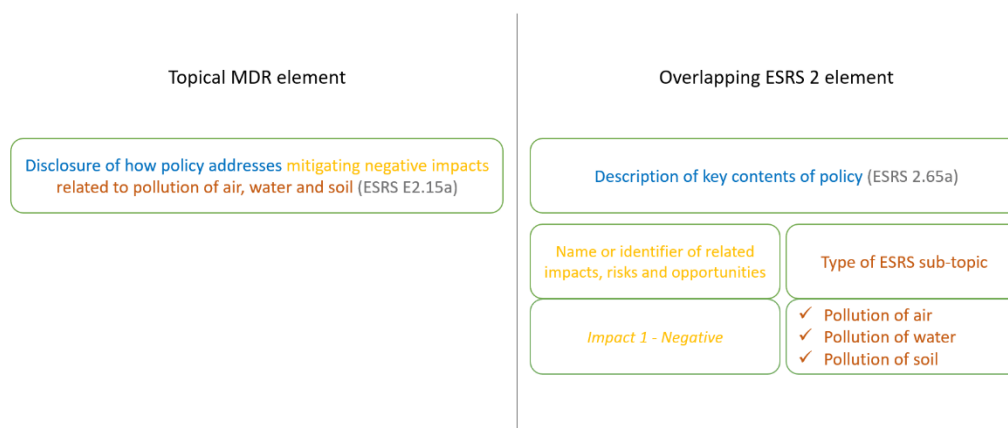


Figure 1 In this example, the topical disclosure of ESRS E2.15a on the left can be modelled with the generic ESRS 2 element, which is used in combination with an enumeration on the sustainability matters and a link to the impact. The EFRAG Secretariat proposes to remove the element for E2.15a and keep the MDR elements on the right.

4. The EFRAG Secretariat eliminated such overlaps by replacing the topical element with the corresponding ESRS 2 one, but strictly only when there is a complete overlap, and no detail was lost. If by removing (or replacing) such elements, some degree of detail would be lost, the EFRAG Secretariat kept both elements. Eliminating such details from the XBRL taxonomy elements would have been against the methodology, because it would no longer fully represent the ESRS and would decrease the usability of the data.
5. Nevertheless, a disadvantage of this change even in cases of complete overlap is, that dedicated elements representing ESRS datapoints will be lost (as despite having two datapoints in ESRS there would be only one tag) and the correct application of the enumeration element and the link to the IROs by preparers is now more crucial. A user might not find the elements presenting a dedicate paragraph in the ESRS text and in the IG3 in the taxonomy anymore. This could negatively affect understandability and usability of the digitally tagged data.

### Technical approach: Data modelling for MDR and related topical elements

6. While the topical elements linked to MDR (hereinafter ‘topical MDR elements’) often provide detailed indications with regards to the required facts, the MDR elements (included in ESRS

- 2) are more general. The MDR elements are expected to be used in conjunction with an enumeration (multi-choice selection menu) including the sustainability matters listed in ESRS 1 paragraph AR 16, and with a link to a defined Impact, Risk or Opportunity. Additionally, a reference to the related IROs can be provided for each policy ('Name/identifier of the related IROs').
7. In cases where the topical MDR elements refers to a specific aspect of a sustainability matter in ESRS 1 paragraph AR 16 (therefore not explicitly included in the list of sustainability matters used for enumeration), the EFRAG Secretariat proposes to add such matters in the enumeration as well. For example, ESRS E5 paragraph 24 requires the disclosure of 'how target relates to increase of circular material use rate'. Since the enumeration with the sustainability matters currently only includes 'Resource inflows', 'Resource outflows' and 'Waste' for ESRS E5, as per ESRS 1 paragraph AR 16. By including a more specific enumeration menu item for 'circular material use', it will be possible to tag such information, using that enumeration value in conjunction with the ESRS 2 element 'Description of scope of target' and achieve the same semantic meaning (i.e. allow to specifically tag the topical MDR element). In some other cases, it was also necessary to split some menu items in the enumeration of sustainability matters as of ESRS 1 paragraph 16 (e.g. splitting 'management of relationships with suppliers' and 'payment practices', previously included as a combined item, to achieve a higher level of detail).
  8. When such overlaps have been identified, in cases where the topical element had no children in the hierarchy, it has been deleted. If the element instead had children elements below it in the hierarchy, it has then been made abstract. The references of the deleted elements have been added to the overlapping ESRS 2 element.



**Appendix 2: Elements removed or made abstract following the removal of overlaps**

PAT	Topical element		Overlapping ESRS 2 element		Decision	New element in enumeration Sustainability matters
	Label en	References	Label en	Paragraph		
Policies	Disclosure of how policy addresses mitigating negative impacts related to pollution of air, water and soil [text block]	ESRS E2.15 a	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed
Policies	Disclosure of how policy either addresses substituting or minimising use of substances of concern and (or) phasing out substances of very high concern [text block]	ESRS E2.15 b	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed
Policies	Disclosure of how policy addresses water management [text block]	ESRS E3 .12 a	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed
Policies	Disclosure of how policy relates to sustainability matters for biodiversity and ecosystems [text block]	ESRS E4.23 a	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed
Policies	Disclosure of how policy refers to production, sourcing or consumption of raw materials [text block]	ESRS E4 AR 12	Description of key contents of policy [text block]	ESRS 2.65 a	Make abstract, keep references.	Production, sourcing or consumption of raw materials', on level 1
Policies	Disclosure of how policy enables to mitigate contribution to material biodiversity loss drivers [text block]	ESRS E4 AR 16 d	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed
Policies	Description of relevant human rights policy commitments [text block]	ESRS S4.16, ESRS S2.17, ESRS S3.16, ESRS S1.20, Commission Delegated Regulation (EU)	Description of key contents of policy [text block]	ESRS 2.65 a	Make abstract, keep references.	No new sustainability matter needed, it would be less granular than the ones already mentioned in AR 16 and would therefore not fit in the hierarchy

ESRS Set 1 XBRL Taxonomy – Changes compared to the draft version

		2022/1288 Indicator 9 Lack of a human rights policy, Annex 1 Table 3				
Policies	Description of policy provisions for preventing and addressing impacts on indigenous peoples [text block]	ESRS S3.15	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	'Impacts of indigeneous people', on level 1 in sustainability matters enumeration.
Policies	Disclosure of how corporate culture is established, developed, promoted and evaluated [text block]	ESRS G1.9	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed
Policies	Disclosure of how whistleblowers are protected [text block]	ESRS G1.10 c	Description of key contents of policy [text block]	ESRS 2.65 a	Make abstract, keep references.	No new sustainability matter needed
Actions	Information about action plans that have been implemented at site-level [text block]	ESRS E2 AR 15	Disclosure of key action [text block]	ESRS 2.68 a	Change into boolean, 'Action plan has been identified at site level' and introduce in MDR-A template of E2.	
Actions	Disclosure of how action covers higher levels of resource efficiency in use of technical and biological materials and (or) water [text block]	ESRS E5.20 a	Disclosure of key action [text block]	ESRS 2.68 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Actions	Disclosure of how action covers higher rates of use of secondary raw materials (recyclates) [text block]	ESRS E5.20 b	Disclosure of key action [text block]	ESRS 2.68 a	Remove	No new sustainability matter needed, use of Boolean is sufficient

ESRS Set 1 XBRL Taxonomy – Changes compared to the draft version

Actions	Disclosure of how action covers application of circular design and (or) higher rates of either Reuse, Repair, Refurbishing, Remanufacture, Repurposing or Recycling [text block]	ESRS E5.20 c	Disclosure of key action [text block]	ESRS 2.68 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Actions	Disclosure of how action covers application of circular business practices [text block]	ESRS E5.20 d	Disclosure of key action [text block]	ESRS 2.68 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Actions	Disclosure of how action covers actions taken to prevent waste generation in upstream and downstream value chain [text block]	ESRS E5.20 e	Disclosure of key action [text block]	ESRS 2.68 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Actions	Disclosure of how action covers optimisation of waste management in line with waste hierarchy [text block]	ESRS E5.20 f	Disclosure of key action [text block]	ESRS 2.68 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Actions	Disclosure of how resources cover higher levels of resource efficiency in use of technical and biological materials and water [text block]	ESRS E5.20 a	Description of type of current and future financial and other resources allocated to action plan [text block]	ESRS 2.69 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Actions	Disclosure of how resources cover higher rates of use of secondary raw materials (recyclates) [text block]	ESRS E5.20 b	Description of type of current and future financial and other resources allocated to action plan [text block]	ESRS 2.69 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Actions	Disclosure of how resources cover application of circular design and higher rates of Reuse, Repair, Refurbishing, Remanufacture, Repurposing and Recycling [text block]	ESRS E5.20 c	Description of type of current and future financial and other resources allocated to action plan [text block]	ESRS 2.69 a	Remove	No new sustainability matter needed, use of Boolean is sufficient

ESRS Set 1 XBRL Taxonomy – Changes compared to the draft version

Actions	Disclosure of how resources cover application of circular business practices [text block]	ESRS E5.20 d	Description of type of current and future financial and other resources allocated to action plan [text block]	ESRS 2.69 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Actions	Disclosure of how resources cover actions taken to prevent waste generation in upstream and downstream value chain [text block]	ESRS E5.20 e	Description of type of current and future financial and other resources allocated to action plan [text block]	ESRS 2.69 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Actions	Disclosure of how resources cover optimisation of waste management in line with waste hierarchy [text block]	ESRS E5.20 f	Description of type of current and future financial and other resources allocated to action plan [text block]	ESRS 2.69 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Actions	Description of actions taken, planned or underway to prevent or mitigate material negative impacts on own workforce / value chain workers / affected communities [text block]	ESRS S1.38 a, ESRS S2.32 a, ESRS S3.32 a	Disclosure of key action [text block]	ESRS 2.68 a	Make abstract, keep references.	No new sustainability matter needed
Actions	Description of actions taken, planned or underway to prevent, mitigate or remediate material negative impacts on consumers and end-users [text block]	ESRS S4.31 a	Disclosure of key action [text block]	ESRS 2.68 a	Make abstract, keep references.	
Targets	Disclosure of how target relates to prevention and control of air pollutants and respective specific loads [text block]	ESRS E2.23 a	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Targets	Disclosure of how target relates to prevention and control of emissions to	ESRS E2.23 b	Description of relationship of target to	ESRS 2.80 a	Remove	No new sustainability matter needed, use of Boolean is sufficient

ESRS Set 1 XBRL Taxonomy – Changes compared to the draft version

	water and respective specific loads [text block]		policy objectives [text block]			
Targets	Disclosure of how target relates to prevention and control of pollution to soil and respective specific loads [text block]	ESRS E2.23 c	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Targets	Information about targets that have been implemented at site-level (pollution) [text block]	ESRS E2 AR 18	Description of scope of target [text block]	ESRS 2.80 c	Remove	Add 'site-level' to enumeration Target coverage.
Targets	Disclosure of how target relates to biodiversity and ecosystem impacts, dependencies, risks and opportunities identified in relation to own operations and upstream and downstream value chain [text block]	ESRS E4.32 c	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Remove	Enumeration member 'geographies' should be used in the enumeration for target coverage
Targets	Disclosure of geographical scope of target [text block]	ESRS E4.32 d	Description of scope of target [text block]	ESRS 2.80 c	Remove	No new sustainability matter needed
Targets	Disclosure of how target relates to resource inflows [text block]	ESRS E5.24	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Remove	No new sustainability matter needed
Targets	Disclosure of how target relates to resource outflows [text block]	ESRS E5.24	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Remove	No new sustainability matter needed
Targets	Disclosure of how target relates to increase of circular product design [text block]	ESRS E5.24 a	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Make abstract	No new sustainability matter needed
Targets	Disclosure of how target relates to increase of circular material use rate [text block]	ESRS E5.24 b	Description of relationship of target to	ESRS 2.80 a	Make abstract	No new sustainability matter needed

ESRS Set 1 XBRL Taxonomy – Changes compared to the draft version

			policy objectives [text block]			
Targets	Disclosure of how target relates to minimisation of primary raw material [text block]	ESRS E5.24 c	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Make abstract	No new sustainability matter needed
Targets	Disclosure of how target relates to sustainable sourcing and use of renewable resources [text block]	ESRS E5.24 d	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Make abstract	No new sustainability matter needed
Targets	Disclosure of how target relates to waste management [text block]	ESRS E5.24 e	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Remove	No new sustainability matter needed
Targets	Disclosure of how target relates to other matters related to resource use or circular economy [text block]	ESRS E5.24 f	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Remove	No new sustainability matter needed
Targets	Disclosure of time-bound and outcome-oriented targets [text block]	ESRS S4.38, ESRS S2.39, ESRS S3.39, ESRS S1.44	Disclosure of measurable outcome-oriented and time-bound target [text block]	ESRS 2.80	Change label to include 'related to ...'. We keep this element because it is level 1, even if there is a clear overlap	
Policies	Disclosure of how policy addresses either product or service design in view of addressing water-related issues and (or) preserving marine resources [text block]	ESRS E3.12 b	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed, use of Boolean is sufficient

ESRS Set 1 XBRL Taxonomy – Changes compared to the draft version

Policies	Disclosure of how policy addresses commitment to reducing material water consumption in areas at water risk in own operations and (or) along upstream and downstream value chain [text block]	ESRS E3.12 c	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Policies	Disclosure of how policy addresses avoiding incidents and (or) emergency situations, and if (when) they occur, it either controls or limits their impact on people and environment [text block]	ESRS E2.15 c	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Targets	Disclosure of how target relates to management of material impacts, risks and opportunities related to areas at water risk, including improvement of water quality [text block]	ESRS E3.23 a	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Targets	Disclosure of how target relates to responsible management of marine resources impacts, risks and opportunities, including nature and (or) quantity of marine resources-related commodities used by undertaking [text block]	ESRS E3.23 b	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Targets	Disclosure of how target relates to reduction of water consumption, including in areas at water risk and (or) in areas of high water-stress [text block]	ESRS E3.23 c	Description of relationship of target to policy objectives [text block]	ESRS 2.80 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Policies	Disclosure of how biodiversity and ecosystems-related policy relates to material biodiversity and (or) ecosystems-related impacts [text block]	ESRS E4.23 b	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed, use of Boolean is sufficient

ESRS Set 1 XBRL Taxonomy – Changes compared to the draft version

Policies	Disclosure of how biodiversity and ecosystems-related policy relates to either material dependencies or material physical and (or) transition risks and opportunities [text block]	ESRS E4.23 c	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Policies	Disclosure of how biodiversity and ecosystems-related policy supports traceability of products, components and raw materials with material actual or potential impacts on biodiversity and ecosystems along value chain [text block]	ESRS E4.23 d	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Policies	Disclosure of how biodiversity and ecosystems-related policy addresses either production, sourcing or consumption from ecosystems that are managed to maintain and (or) enhance conditions for biodiversity [text block]	ESRS E4.23 e	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Policies	Disclosure of how biodiversity and ecosystems-related policy addresses social consequences of biodiversity and (or) ecosystems-related impacts [text block]	ESRS E4.23 f	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Actions	Description of how local and indigenous knowledge and (or) nature-based solutions have been incorporated into biodiversity and ecosystems-related action [text block]	ESRS E4.28 c	Disclosure of key action [text block]	ESRS 2.68 a	Remove	'Impacts of indigneous people', on level 1 in sustainability enumeration
Policies	Disclosure of how policy addresses transitioning away from use of virgin resources [text block]	ESRS E5.15 a	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Policies	Disclosure of how policy addresses sustainable sourcing and (or) use of renewable resources [text block]	ESRS E5.15 b	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed, use of Boolean is sufficient



ESRS Set 1 XBRL Taxonomy – Changes compared to the draft version

Actions	Disclosure of actions taken to engage with upstream and downstream value chain and (or) local network on development of collaborations or initiatives increasing circularity of products and materials [text block]	ESRS E5.AR 11	Disclosure of key action [text block]	ESRS 2.68 a	Remove	'Circularity of products and materials', on level 1
Policies	Disclosure of specific policy commitments related to inclusion or positive action for people from groups at particular risk of vulnerability in own workforce [text block]	ESRS S1.24 c	Description of key contents of policy [text block]	ESRS 2.65 a	Remove	No new sustainability matter needed, use of Boolean is sufficient
Actions	Disclosure of how action to provide and (or) enable remedy in relation to actual material impact on own workforce / value chain workers / affected communities / consumers and end-users has been taken [text block]	ESRS S1.38 b, ESRS S2.32 b, ESRS S3.32 b, ESRS S4.31 b	Disclosure of key action [text block]	ESRS 2.68 a	Remove	No new sustainability matter needed, use of Boolean is sufficient