2026 Revised ESRS – Draft List of Datapoints & Draft XBRL Taxonomy

Explanatory Note

Contents

List of acronyms

2026 Draft List	2026 Draft List of Datapoints
2024 IG 3	Implementation Guidance 3 List of ESRS (Set 1) Datapoints
EFRAG	European Financial Reporting Advisory Group
ESRS	European Sustainability Reporting Standards
2023 ESRS	2023 ESRS Set 1
XBRL	Extensible Business Reporting Language
2024 XBRL Taxonomy	2024 ESRS XBRL Taxonomy
2026 Draft Taxonomy	2026 Revised ESRS Draft XBRL Taxonomy
ARs	Application Requirements
DRs	Disclosure Requirements
GDRs	General Disclosure Requirements (2026 Revised ESRS)
MDRs	Minimum Disclosure Requirements (ESRS Set 1)
2026 Revised ESRS	Annex to the 3rd July Delegated Act (published by EU Commission)
ISSB	International Sustainability Standards Board
GRI	Global Reporting Initiative
ITA	International Taxonomy Architecture
KH	Knowledge Hub
IFRS	International Financial Reporting Standards

Disclaimer

1. The 2026 Draft List of Datapoints (2026 Draft List) is non-authoritative supporting material issued by the EFRAG Secretariat. The 2026 Draft List must not be used to substitute the revised European Sustainability Reporting Standards (ESRS) adopted in 2026 (2026 Revised ESRS). It lists all the datapoints defined in ESRS but does not constitute implementation guidance. It must not be used as a checklist and should be used only in conjunction with the exercise of judgement underpinning materiality considerations (e.g. only after having reached a conclusion regarding the materiality of a given topic or sub-topic).
2. Please note that the provisions of ESRS 1, paragraph 24, apply: an undertaking shall not disclose information prescribed by an ESRS datapoint if that information is not material. The transitional provisions set out in ESRS 1, paragraphs 125 and 126, apply to 'wave-one' undertakings and the corresponding datapoints.
3. Disclosures relating to GDR policies, actions and targets are required only where the undertaking has adopted such policies, actions or targets (ESRS 2, paragraphs 38 and 39) in relation to the topics (or sub-topics) it has assessed as material.
4. If the undertaking concludes that a topic or sub-topic related to a material impact is not covered, or not covered with sufficient granularity, by an ESRS, it must provide entity-specific disclosures taking into account the provisions on fair presentation (see ESRS 1, paragraphs 11, 19, 20 and 21).
5. The 2026 Draft List has been issued for a fatal flaw consultation. Comments may be provided via a public survey by 23 October 2026, 23:59 CET. The 2026 Draft List may at this stage contain errors and may be incomplete. Updates of it might be provided in the future.
6. The 2026 Draft List as well as this document are confidential; it represents preparatory work and should not be used for any other purpose than to review it and provide feedback to the EFRAG Secretariat on it.
7. EFRAG assumes no responsibility or liability whatsoever for this content or for any consequences or damages directly, indirectly or incidentally arising from following the advice or guidance contained in the 2026 Draft List. Users of the 2026 Draft List are advised to exercise their own judgment in applying ESRS. Information contained in the 2026 Draft List should not be substituted for the services provided by an appropriately qualified professional.
8. The 2026 Draft List and corresponding XBRL taxonomy (2026 Draft Taxonomy) has been prepared based on the 2026 Revised ESRS Delegated Act as published by the European Commission on 3 July 2026.

Background

9. In May 2024 EFRAG released the IG 3. *List of ESRS Datapoints* (2024 IG 3) as part of its implementation supporting activities, which consisted of issuing non-authoritative implementation guidance and other related material to support the application of ESRS.
10. Like the 2024 IG 3, the 2026 Draft List is a list of all ESRS datapoints aimed at supporting undertakings in the preparation of their sustainability statement in accordance with ESRS. The use of the 2024 IG 3 was envisaged first to provide a link between the revised ESRS and the corresponding XBRL taxonomy and, secondly, to serve as a guide for structuring reporting, making it easier to identify and distinguish between the different disclosures. Moreover, for undertakings that already report under the original ESRS Set 1 from 2023 (2023 ESRS) or other ESG data, the list can be used as a basis to perform a data gap analysis and to amend the sustainability statements.
11. The 2026 Draft List provides, wherever possible, a mapping to the 2024 IG 3, linking each new datapoint to its corresponding datapoint in the 2024 IG 3. The EFRAG Secretariat will release

two versions of the 2026 Draft List: one clean version without the mapping, and another version including the mapping.

12. The 2024 IG 3 was mostly aligned with the digital ESRS Set 1 XBRL Taxonomy (2024 XBRL Taxonomy), forming a simplified Excel version of it to be used by humans. While the 2026 Draft List will again be used by humans[1], the corresponding XBRL taxonomy is mainly designed for producing machine-readable digital reports. Therefore, several technical details are again only provided in the XBRL Taxonomy. More information on the relationship between the Draft List and the XBRL Taxonomy can be found in the chapter below.

13. EFRAG delivered the final 2024 XBRL Taxonomy in September 2023 to the European Commission (EC) and ESMA, but it never went into force, i.e. digital tagging was not made mandatory by ESMA and the EC.

14. The 2026 Draft Taxonomy will be issued shortly after the release of the 2026 Draft List together with a formal public consultation.

Objective of this document

15. This document describes the methodology applied and the observations and decisions made to implement the 2026 Draft List as well the 2026 Draft Taxonomy. Implementation details on specific paragraphs and datapoints are provided in the final chapter of this document.

16. Following a public call for the identification of fatal flaws, the final version of the 2026 Draft List will be published as EFRAG Secretariat supporting material rather than official implementation guidance.

17. The 2026 Draft Taxonomy reflecting the revised ESRS will be issued for public consultation before its being handed over to ESMA and the EC in November 2026.

Methodology applied: What is a Datapoint?

18. In general, the methodology applied is mostly aligned to the one described in the Explanatory Note[2] of the 2024 IG3 and 2024 XBRL Taxonomy[3]. This chapter summarises the updated methodology and definitions. A few simplifications and improvements have been implemented and are described below.

19. ESRS Standards structure the information to be disclosed under Disclosure Requirements (DRs). As ESRS 1 paragraph 17 remarks, ‘each Disclosure Requirement consists of one or more distinct datapoints’. According to the approved methodology, a datapoint encompasses a clearly separable and specific piece of information required by the ESRS DRs, generally at the level of each paragraph and/or subparagraph.

20. The definition of a datapoint follows two main logics: the first based on semantic and formatting (“Level of separability”[4]) and the second one based on the data type. The two logics are not opposed but complementary. Both have been consistently applied in the definition of all datapoints.

Semantic logic for the definition of datapoints

21. The word “shall” has been used throughout the 2026 Revised ESRS to flag the information undertakings must include in their disclosures, and multiple “shall” can be found even within

[1] For more information on the relationships and differences between IG 3 and the ESRS Taxonomy, see Section 2 paragraphs 13-17 in the Explanatory Note for the 2024 IG 3.
[2] EFRAG IG 3 List of ESRS Datapoints Explanatory Note.
[3] Draft ESRS XBRL Taxonomy Methodology and Architecture, as approved by the SRB on 26 April 2023.
[4] “Level of separability” intends to capture/identify individual elements to be separately tagged within the same text because of their potential usability as separate datapoints.

one DR. The datapoints are often indicated by terms equal or similar to "shall disclose", "shall describe" or "shall explain"[5].

22. When the term "shall include" is used inside a paragraph representing a narrative datapoint, the phrase after the "shall include" is not considered a separate datapoint, but rather part of the overall datapoint reflecting this paragraph. An example is paragraph 33 of ESRS 2 SBM-3.

23. A different case is when the verb "include" is used to introduce lists of subparagraphs (e.g. (a), (b), (c) or (i), (ii), (iii)). In this case each "include" (or "including") is used to introduce separate datapoints (an example is paragraph 14 of ESRS 2 GOV-2). If the term "shall include" (or similar) is used in the application requirements (ARs), it is not considered a separate datapoint.

24. Where a paragraph is structured around the keyword "including:", followed by a list of subparagraphs, the paragraph itself has been included as a separate datapoint on a case-by-case basis. In particular, where the content of the subparagraphs was considered to already capture and fulfil the substance of the paragraph (i.e. the text preceding "including:"), the paragraph itself was not included as a separate datapoint, in order to avoid overlap and duplication.

25. This has been also reflected in the Delegated Act of the simplified ESRS text, where the term "shall include" has been removed from the list of terms used to indicate a datapoint (in paragraph 17 of ESRS 1).

26. Every paragraph in the DRs has its own semantic elements: a list (a), (b) (c), for example, not only better structures the text of the paragraph, but is also a semantic indication that all the multiple list items should be considered as separate datapoints. Sub-lists, denominated with the roman numbers, (i), (ii), (iii) and so on, are also an indication of separate datapoints to be disclosed.

27. Whenever multiple aspects of a narrative datapoint are contained in a single paragraph without line breaks, they have been considered as one single narrative datapoint[6]. One example is the paragraph 19 a on climate resilience.

28. All paragraphs of ESRS 1, few specific paragraphs of the other topical ESRS and all the "Objective"[7], "Interaction with other topical ESRS" and "Application Requirement" sections provide objectives, methodological instructions or other guidance and references to disclosures with ESRS 2 that are to be considered when preparing or disclosing sustainability statements according to 2026 Revised ESRS, but do not contain separate datapoints.

29. Datapoints stemming from Application Requirements (ARs) have been purposely deleted in the 2026 Revised ESRS or transformed in guidance for the DRs, which means no AR is considered to contain separate datapoint in the 2026 Draft List. However, some ARs provide semantic meaning when they contain keywords like "disaggregated by" / "broken down by" or "either ... or …" that help to identify data types (for example tables or units of measurements – see data types below) of datapoints from the main body text[8].

30. In the 2026 Draft List disaggregations (like breakdown by country, gas-type, etc.) are not included/counted as datapoints, but rather included in a separate column ('Disaggregations ("shall" * or "may"/"if applicable")') dedicated to disaggregations. Disaggregations of

[5] All the 'shall' keywords; "*shall disclose*", "*shall describe*", "*shall explain*", "*shall include*", "*shall provide*", "*shall disaggregate*", "*shall specify*", "*shall report*", "*shall state*".

[6] The reformulation of multiple former datapoints into one paragraph (corresponding to one narrative datapoint) has been the product of the simplification objective set for EFRAG. In the statistics provided in the Simplified ESRS Basis for Conclusions on reductions, the merged datapoints were not counted as deleted in the statistics. That is one of the reasons why the number of datapoints is now smaller than estimated in the Basis for Conclusion.

[7] However, for the purpose of digital tagging principle-based and entity-specific disclosures under this disclosure requirements, the ESRS XBRL Taxonomy contains a level 1 XBRL narrative element that covers the full disclosure requirement.

[8] For further information related to datapoints and their nature, see EFRAG's Q&A document.

datapoints in the ESRS can be non-mandatory (undertaking *may* disaggregate or should disaggregate *if applicable*) or mandatory (undertaking *shall* disaggregate/break down); when the latter is the case, they are indicated by an asterisk (*). The disaggregation items, if any, are not provided in the 2026 Draft List, but are provided in the 2026 Draft Taxonomy as XBRL dimension members.

31. The disaggregation column in the "ESRS 2 GDR" sheet might be extended according to chapter 3.3.2 of ESRS 1 on the level of aggregation and disaggregation. In particular, the undertaking shall aggregate or disaggregate the information in a way that reflects the level at which significant variations of material impacts, risks or opportunities arise, such as by topic, sector, subsidiary, geography, asset. Moreover, the disaggregation shall reflect the level that provides the most relevant information to users, i.e. grouping by topic, group of impacts, risks or opportunities, or even individual impact, risk or opportunity.

Data type logic for the definition of datapoints

32. Datapoints usually are representing data types. The data type can be understood reading the disclosure and, in many cases, specific keywords in the text help understanding the data type. The keyword "shall describe" indicates a narrative disclosure, while keyword "whether", for example, signals that the portion of text coming after should be considered a semi-narrative (Boolean) datapoint. The higher classification of data types is:

    - Narrative
    - Semi-Narrative (which can include enumeration lists and Boolean datapoints), often part of a narrative disclosure;
    - Numerical Elements (all the data types different from narrative and semi-narrative, see below for comprehensive list).

33. Next to the role of semantics in defining the datapoints, the datatype is the other important aspect to consider. In fact, within the same paragraph we might have two or more separable and specific pieces of information, that can easily be detected thanks to their data type.

34. A clear example is ESRS 2 GOV-1 paragraph 12 a: the disclosure has been split into several datapoints, each of them defining a precise piece of information with a specific data type. In this specific case the datapoints are:
    - Semi-narrative data type: Undertaking's employees are paid an adequate wage;
    - Narrative data type: Disclosure of benchmarks undertaking uses to determine adequate wages with an indication of the countries for which a given benchmark is used;
    - Percent data type: Disclosure of the percentages of employees not paid an adequate wagear.

35. The only clear exception is ESRS E1 paragraph 12 a, inserted as a unique narrative datapoint because intended as an overall description, rather than separate datapoints, and to avoid double counting.

36. Numerical (quantitative) datapoints and semi-narrative datapoints Booleans, dates and lists are always implemented with the highest granularity, irrespective of formatting of the paragraph.

37. Unlike the 2024 IG 3, "technical" Boolean[9] elements have been omitted to avoid making the document overly technical.

38. The double-asterisk (**) has been used as placeholder data type for the datapoints on target and metric values associated with ESRS 2 GDR-M paragraph 48 and 51 b, d and ESRS E4

[9] Technical Booleans are all those datapoints that do not convey a standalone positive or negative conformation (e.g. "shall state this fact"), but are rather elements able to connect different pieces of information connected to the existence of another fact. An example is paragraph 13 of ESRS E3.

paragraph 20. Such datapoints can take on all the data types, according to the specific disclosure made by the undertaking.

39. Below is the table with all the data types used in the 2026 Draft List of Datapoints with their related keywords, definitions and taxonomy data types. Corresponding taxonomy units can be found in the XBRL Unit Type Registry. Using a datatype in the XBRL taxonomy restricts the corresponding units that can be used when digitising a fact for a datapoint.

40. When a disclosure is classified as 'Alternative presentation' or 'Whether and how', in the 2026 Draft List just one datapoint with two different data type has been included. Such datapoints are implemented as distinct XBRL elements, and labels have been rephrased to reflect their specific meaning.

2026 Draft List of Datapoints data types	**Sample Keywords**	**Definitions**	**XBRL Taxonomy data types**
narrative	how, describe	Used for narrative-formatted disclosures (textblocks) not restricted in any way in formatting, length or content	textBlock
semi-narrative	whether, state this fact, list	Yes/no, true/false, a positive/negative confirmation (Booleans); dropdowns, lists, etc. (enumerations) and to define a time-horizon (short-, medium- or long-term) for dates	boolean, enumeration, enumerationSet
integer	number of	Only non-decimal positive numbers (for example headcount), also used to define a number of years for dates	integer
decimal	amount	Decimal numbers and intensities (namely GHG intensity)	decimal
percent	share, rate	Percentage (number between 0 and 1, or with the symbol %)	percent
monetary	monetary amount, financial resources, assets, revenue, etc.	Decimal number representing a currency	monetary
semi-narrative, narrative semi-narrative, monetary	Whether and how	Represents a narrative disclosure, including a positive/negative confirmation	textBlock & boolean textblock & monetary
narrative, monetary narrative, decimal	Qualitative or quantitative information	Represents information that can be disclosed in a qualitative or quantitative information, without a specification of what are the exact quantitative items. Preparers are expected to provide numbers as part of the narrative textblock in the digital report.	textBlock
mass	weight	Represents the mass of an object that can be measured	mass
volume	m^3	Represents a volume and can be used to express the volume of any substance, be it solid, liquid or gas	volume
energy		Represents a unit of energy, e.g. MWh	energy
ghgemissions	GHG, emissions	Decimal number representing ghg emissions	ghgEmissions
date	Date	E.g. 31.12.2025	date
gyear	Year	Year only, like 2025	gYear

Table 1: Complete list of data types used for the datapoints in 2026 Draft List of Datapoints.

41. Each time in the text there is a conjunction ("and/or"), the paragraph has not been automatically separated in multiple datapoints. Even if, as aforementioned, numerical and semi-narrative (including dates) disclosures are always implemented with the highest separability, irrespective of their formatting and location in the 2026 Revised ESRS text. If it is unclear if a single number (total) is expected, or multiple numbers, both options should be implemented.

42. The keywords "if", "where applicable", "in case" and other similar expressions have been interpreted as existence of a condition, meaning that the datapoint needs to be disclosed *if*

something is the case or is verified and/or satisfied for the undertaking. Whenever a datapoint is dependent on a condition, it has been classified as "Conditional".

43. The term "whether" does not reflect a condition, but rather a positive or negative confirmation that is expected as part of the disclosure. This is why, in line with methodology, semi-narrative (Boolean) datatypes have been used, in association to the "whether" keyword.

44. Datapoints related to General Disclosure Requirements (GDRs) for policies, actions, and targets, by default, shall be disclosed only when an undertaking has implemented a policy, action, or target. This applies independently of the "Conditional" classification defined in the paragraph above.

45. When a single disclosure can be presented in *alternative ways* depending on the data type, for example a GHG emissions target expressed either in absolute values or percentages, it has been classified as "Alternative presentation" in the "Conditionality or Alternative presentation" column. The "Alternative presentation" mark therefore gives the undertaking the possibility to disclose the same information while choosing between two different approaches. Including "Alternative presentation" datapoints in our list avoids double counting and duplication of datapoints within the 2026 Draft List, while accurately reflecting the contents of the standard. The new "Alternative presentation" classification replaces the "Alternative" classification in 2024 IG3.

46. A simple example of an "Alternative presentation" datapoint is paragraph 20 c i of ESRS S1 concerning the total number of permanent employees. The standard does not prescribe a specific counting methodology; instead, it allows the undertaking to choose between headcount and full-time equivalent (FTE). In the 2026 Draft List, this has been implemented as a single "Alternative presentation" datapoint that can take either an integer data type (for headcount) or a decimal data type (for full-time equivalent), and the data type column has been populated with both types ('integer/decimal') accordingly.

47. While the keyword "monetary" usually indicates the creation of a separate, numerical datapoint (and corresponding XBRL element), such distinct datapoint cannot always be defined in the 2026 Draft List and 2026 Draft Taxonomy if the definition of the 'quantitative' is not clear. For instance, disclosures on anticipated and current financial effects (ESRS 2 SBM-3) require quantitative disclosures, but do not outline what exactly has to be expressed in single monetary numbers. Therefore, no dedicated datapoint and XBRL element have been included in those cases, and the prepares are expected to provide the details as part of their narrative disclosures, unless more specific guidance or disclosure requirements are provided. Conversely, in the 2026 Draft List each datapoint related to anticipated and current financial effects has been modelled with a "narrative, monetary" datatype, in order to capture both the qualitative and quantitative nature of the information contained in the financial effects.

48. Finally, it is important to note that interoperability aspects with other standards (like International Sustainability Standards Board (ISSB) and Global Reporting Initiative (GRI)) have been considered as well in modelling decisions. An example is paragraph 17 a in ESRS E1, for which the wording is aligned to the IFRS S2 disclosure requirements.

Improvements and changes in 2026 Draft List

49. In this chapter we have documented all the improvements and changes implemented compared to the 2024 IG3 in the updated 2026 Draft List.

50. For each datapoint in the 2026 Draft List extracted from the 2026 Revised ESRS, the following attributes (columns) have been included:
    - Mapping with 2024 IG 3 (2023 ESRS ID);
    - 2023 ESRS;
    - 2023 ESRS DR;
    - 2023 ESRS Paragraph;

- 2023 ESRS related AR;
- ID;
- Revised ESRS;
- DR;
- Paragraph;
- Related Guidance;
- Name [including a link to the paragraph in the ESRS Knowledge Hub];
- Disaggregations ("shall" * or "may"/"if applicable");
- Data Type;
- Conditionality or Alternative presentation;
- Conditionality defined in a different paragraph;
- Appendix A - ESRS 2 (SFDR + PILLAR 3 + BENCHMARK + CL);
- Phase-ins applicable to 'Wave-one' undertakings exceeding 450 millions of net turnover and an average number of 1000 employees during the financial year (ESRS 1 paragraph 125);
- Phase-ins applicable to 'Wave-one' undertakings NOT exceeding 450 millions of net turnover and an average number of 1000 employees during the financial year (ESRS 1 paragraph 126);
- Phase-ins applicable to 'Other undertakings' (ESRS 1 paragraph 127).

51. A mapping with the 2024 IG3 has been provided for every datapoint whenever possible in the column named “Mapping with 2024 IG 3”. Each datapoint is mapped thanks to a specific ID in the related column. Moreover, each datapoint in the 2026 Draft List has been given a new ID to avoid confusion since many 2024 IG3 elements have been renumbered after the simplification. The new ID of the 2026 Draft List is characterised by “ESRS26_” as prefix, to ensure uniqueness of each ID and no overlapping with the IDs in the 2024 IG3.

52. The name of the datapoint is a short resuming description of the datapoint, not reflecting the full ESRS text. The datapoint name is not a substitute of the 2026 Revised ESRS text, which should always remain the starting point for preparers. The following rules apply:

    - For each semi-narrative datapoint of type “yes/no” (Booleans), the name is self-explanatory, so the “whether” in front of it has always been omitted (e.g. “GHGs covered by the target” instead of “Disclosure of whether GHGs are covered by the target”);

    - Names do not include conditions that relate to the datapoint, even if the condition is stated in the same paragraph of the datapoint. When the datapoint is conditional, a preparer is expected to read the full ESRS text to understand the related conditionality;

    - Whenever the complete specification of a name is too long, the name of the datapoint has been shortened, focusing on the general indications within the disclosure (for example ESRS E1 paragraph 12 a).

53. To ensure a certain degree of standardisation for narrative datapoints, the datapoints’ names start with “Disclosure” or “Description”, without any specification about the length and the level of detail of the disclosure. This approach is aligned to existing XBRL taxonomies and to the guidelines contained within the International Taxonomy Architecture (ITA) by XBRL International. Moreover, adjectives like "Brief", "Detailed" or "Summarised" are not part of the datapoint name, also because they should be considered from the perspective of users.

54. Datapoints contained in ESRS 2 BP-1, due to their nature, are not subject to the double materiality assessment (DMA). In fact, those datapoints do not require new reporting information, but rather meta-data about the report itself. For this reason, these datapoints can be defined as “Technical datapoints” and within the 2026 Draft List they have been coloured in grey. For statistical purposes, technical datapoints have been calculated separately.

55. The GDRs, former Minimum Disclosure Requirements (MDRs), are implemented in a similar fashion compared to the 2024 IG3. As in the 2026 Draft List GDRs apply to all the topical standards (if any policies/actions/targets/metrics have been set), their corresponding datapoints have been included only once in a separate sheet ("ESRS 2 GDR").

56. Specific line items have been included within the topical sheets in 2026 Draft List when topical standards prescribe to disclose "in accordance with GDR-". These elements are not datapoints, but rather *placeholders* to present in a more polished way the references to ESRS 2 GDR. For this reason, no mapping between these placeholders and the MDR virtual datapoints contained in the 2024 IG3 has been included within the 2026 Draft List.

57. Datapoints in GDR-M are to be applied for both metrics defined by topical standards and additional entity-specific metrics. Since references to GDR-M have not been included consistently throughout the topical standards of the 2026 Revised ESRS, GDR-M has not the been included as a virtual datapoint in the 2026 Draft List topical worksheets, but it is rather expected to be applied *for each material metric datapoint*. In order to allow providing the contextual information for ESRS metrics in the digital reports, a list of metrics needs to be provided in the XBRL taxonomy, which is included in Appendix 2 of this document.

58. Datapoint blocks related to GDR-P, GDR-A, GDR-T and GDR-M have been marked by cell borders in 2026 Draft List for presentation purposes, to highlight that, if materials, PATMs are to be disclosed in accordance with those datapoints.

59. Disaggregations for GDRs, e.g. 'Policy(ies)' in the 2026 Draft List, are translated in the 2026 Draft Taxonomy as dimensions with an *identifier* axis, e.g. 'Identifier for policy(ies)', and a 'string'[10] data type. Identifiers' typed members are supposed to serve as IDs for the block of tags related to that policy/action/metric/target.

60. The column "Conditionality defined in a different paragraph" points to related paragraphs where a condition is explicitly expressed for the datapoint in question, or to paragraphs whose disclosure will determine whether the datapoint in question becomes mandatory (if material). Not all conditional datapoints depend on other datapoints/paragraphs and this is why the column "Conditionality defined in a different paragraph" is not filled in for each conditional datapoint. When a condition is mentioned in the same paragraph where the datapoint is expressed*, no reference is included* in the column "Conditionality defined in a different paragraph", hence such cells are often empty.

61. Here below two examples of conditional datapoints which rely on other paragraphs:
    (a) ESRS 2 paragraph 27: this datapoint depends on the content of paragraph 28 and 29;
    (b) ESRS E1 paragraph 13: the information within this paragraph should be disclosed only when the undertaking does not disclose what is in 12.

62. Whenever a datapoint can be disaggregated (breakdown), such indication is included with the specific disaggregation/breakdown specified in a dedicated column. This was done in order to improve the clarity and readability of the 2026 Draft List, eliminating the "Table" virtual datapoints that were used in 2024 IG3 for disaggregations.

63. Disclosures characterised by the "Whether and how" keywords have been included as just one datapoint of data type "semi-narrative, narrative" and with "Conditional" as attribute. The full name (e.g. E1-10 paragraph 37 a: "Disclose whether and how the undertaking applies carbon prices…") now better reflects the presence of a semi-narrative confirmation plus a narrative explanation/description. This choice represents an improvement from 2024 IG3, since the "whether and how" datapoints could not simply be recognised by the data type.

[10] 'String' data type is used in XBRL to represent textual information consisting of a sequence of characters. It is typically used for short facts such as labels and names.

64. Datapoints categorised as “Alternative presentation” are characterised by two (or more) data types, because the same disclosure can be presented in alternative ways. In the 2026 Draft List, this possibility of having more than one single data type has been implemented through the “Data Type” column, where each user can now directly understand which are the possible data types (separated by the slash symbol ‘/’). Moreover, these datapoints are always labelled as “Alternative presentation” in the dedicated column. An example is paragraph 13 c of ESRS E5 on the breakdown of each key material as part of the undertaking’s resource inflows.

65. Whenever a datapoint contains aspects for which some condition applies and, at the same time, other parts with no condition, it could be considered as a “Partially-conditional” datapoint. For example, the datapoint contained ESRS 2 BP-1 paragraph 6 is about disclosure of ‘any relief, option or other specific provision prescribed in ESRS 1 that applies’, with some of these provisions being conditional upon use (such as reliefs) and some other mandatory to disclose (changes in preparation or presentation). Since very few datapoints showed this feature, the category “Partially-conditional” was discarded after discussions. For the sake of simplicity and consistency, these datapoints were classified as “Conditional” in the 2026 Draft List.

66. The mapping with the relevant EU legislations contained Appendix A of ESRS 2 has been included both in the 2026 Draft List and the 2026 Draft Taxonomy. The implementation of some further mapping with other relevant EU legislations (e.g. CSDDD) not included in Appendix A has not been carried out by the EFRAG Secretariat yet.

Statistics and counting methodology

67. The 2026 Draft List contains a “Statistics” worksheet that calculates the number of datapoints using formulas. Virtual datapoints, like the references to GDRs are not counted, which is in line with the counting methodology used for the 2024 IG3. Moreover, the datapoints not subject to materiality (ESRS 2 BP-1), due to their nature, have been counted separately.

68. Notably, the number of datapoints does not represent the number of “facts” being disclosed in a report. Undertakings can assess single datapoints or even entire topics to be not material for them, which means they will not report on those. In contrast to the 2023 ESRS, the 2026 Revised ESRS have no mandatory datapoints that are to be reported irrespective of materiality assessment[11]. Therefore, the datapoint list is supposed to be considered as list of all ESRS datapoints, not as a list of facts in an ESRS sustainability statement of a company.

69. Entity-specific disclosures or disaggregations (e.g. by country), being *entity-specific*, cannot be included in the statistics.

70. Figure 1 shows the detailed statistics on the datapoints, while Figure 2 shows the evolution of the total number of datapoints across the various simplification steps.

71. The datapoint list is supposed to be considered as list of all ESRS datapoints, not as a list of facts in an ESRS sustainability statement of a company.

[11] In the 2024 IG3 there were some datapoints in the ESRS 2 and Environmental standards that were considered as mandatory datapoints to be reported irrespective of the MA assessment. Please see more at this link to the 2024 IG3 Explanatory Note.

ESRS - REVISED ESRS Delegated Act		
Number of "shall" DPs (without GDR-PAT & M)		
ESRS	Related to EU legislation	Total
ESRS 2	8	57
E1	40	84
E2	3	17
E3	3	8
E4	4	9
E5	3	15
S1	9	49
S2	4	12
S3	2	12
S4	2	9
G1	5	20
TOTAL	83	292
TOTAL (%)	28%	100%

+

TECHNICAL DATAPOINTS (NOT REQUIRING NEW INFORMATION, BUT META-DATA ABOUT THE REPORT ITSELF)	
ESRS 2	Number of DPs
BP-1	6

+

GENERAL DISCLOSURE REQUIREMENTS (GDR-PAT & M) PER POLICY(S), ACTION(S), TARGET(S) and METRIC(S)	
ESRS 2	Number of DPs
PAT not implemented	1
GDR-P	6
GDR-A	8
GDR-T	11
GDR-M	5
This table illustrates the datapoints in relation with General Disclosure Requirements (GDR) on Policies, Actions, Targets, Metrics (PAT&M) according to ESRS 2 paragraph 38, These are considered for the disclosure when the undertaking has adopted PAT releted to topics or IROs.	

Figure 1: Total number of 2026 Revised ESRS datapoints

Comparison between "shall" datapoints of ESRS Delegated Act, Technical Advice and Draft Simplified ESRS BfC (excluding GDR)				
ESRS	ESRS - DELEGATED ACT (JULY 2023)	ESRS - TECHNICAL ADVICE (BfC December 2025)	DELEGATED ACT REVISED ESRS (July 2026)	DELEGATED ACT REVISED ESRS (July 2026) - Net of conditional datapoints
ESRS 2	127	63	57	27
E1	187	85	84	47
E2	44	16	17	5
E3	27	8	8	7
E4	54	12	9	5
E5	42	15	15	14
S1	127	57	49	48
S2	47	15	12	9
S3	45	13	12	8
S4	44	12	9	7
G1	39	18	20	18
TOTAL	783	314	292	195

Figure 2: Comparison between the final total number of 2026 Revised ESRS datapoints and the in-between steps

Improvements and changes in the 2026 Revised ESRS XBRL Taxonomy

72. This chapter documents all the improvements and changes implemented in the XBRL Taxonomy compared to the 2024 XBRL Taxonomy.

73. A working draft XBRL taxonomy (2026 Draft Taxonomy) has been developed by the EFRAG Secretariat, based on the list of datapoints.

74. Overall, the general design and architecture of the 2026 Draft Taxonomy remain similar to the one described in the 2024 Explanatory Note[12], but a few simplifications and improvements have been made:

[12] The Explanatory Note for the 2024 XBRL Taxonomy can be found here: ESRS-Set1-XBRL-Taxonomy-Explanatory-Note-and-Basis-for-Conclusions.pdf

(a) The file structure of the 2026 Draft Taxonomy has been considerably simplified, and the number of files has been reduced. This will make processing of the 2026 Draft Taxonomy easier and more performant and has no impact on the actual XBRL elements and the tagging process.

(b) Validation rules regarding the existing of disclosures have not yet been implemented except for the existence assertion on EU datapoints. The EFRAG Secretariat recommends adding validation rules after the first wave of companies have digitised their reports.

(c) Following EFRAG Secretariat attempts to remove overlapping datapoints in the 2023 ESRS, in the 2026 Revised ESRS these overlaps have been largely eliminated. This results in more flat narrative tagging hierarchy. The level 1 narrative XBRL elements[13], covering an entire DR, have not yet been included and will be implemented pending a discussion with the DRCF.

(d) The term “whether and how” hast been removed (except few cases) in the 2026 Revised ESRS, leading to a much reduced number of Booleans.

(e) The 2024 XBRL Taxonomy re-used a number of XBRL elements across the social standard, repeating in the name the different stakeholder groups addressed by the topical standard. Since very few of those similar elements are left in the 2026 Revised ESRS, and in order to reduce the use of dimensions, those elements have been modelled as distinct elements in in S1-S4.

(f) Finally, line items have included within the topical sheets in 2026 Draft List (“in accordance with GDR-”), conceived to flag GDR references in the topical standard worksheets, are not included in the 2026 Draft Taxonomy.

75. While all XBRL elements and labels, references, presentation linkbases have been prepared in the 2026 Draft Taxonomy, a number of technical details are still work in progress and will be finalised for the exposure draft:

(a) The list of Substances of Very High Concern has not been implemented because a decision needs to be taken on which list to use. For now, the XBRL element datatype is set to string as placeholder. String values are obviously not ideal in terms of comparability of the resulting data.

(b) Validation rules on data types and consistent use of identifiers.

(c) Finetuning the modelling of interoperable disclosures (e.g. with ISSB).

76. Currently, no indication related to the “Conditionality” of datapoints and their disaggregations has been included in the 2026 Draft Taxonomy. “Conditionality” attributes could be included in the reference linkbase in the future, as additional metadata. Moreover, further XBRL *validation rules* could also be applied to check cases when a disclosure of a conditional datapoint depends on *something else being disclosed*, or when a group of datapoints is supposed to be disclosed as a block (namely, the GDRs and the IROs).

[13] The 2024 XBRL Taxonomy contained level 1 elements to capture entity specific additions to DRs and to facilitate navigation within the sections of a tagged report.

Implementation details and observations by topic

ESRS 2 General Requirements

77. **Paragraph 5** is supposed to require two pieces of information: a statement of compliance with the ESRS (similar to what is asked by ISSB) and the version of the ESRS used. This, in the 2026 Draft List, has been modelled with a semi-narrative (enumeration), that within the XBRL taxonomy can assume three values:
- ESRS Set 1;
- 2026 Revised ESRS;
- Not (fully) compliant to any adopted version of ESRS / Voluntary use of ESRS.

78. **Paragraph 8** should refer to IROs and topics assessed to be material for which phase-ins have been used. Moreover, the first part of **paragraph 9 a** is a repetition of paragraph 8, making them overlap, with no need for two distinct datapoints.

79. After discussing with ESRS 1 Team**,** **paragraph 10** has been modelled as a semi-narrative (Boolean) datapoint, given the wording of the text 'if …., it shall disclose this fact'.

80. The disaggregation by "other aspects of diversity" in **paragraph 12 a** has been considered as a separate datapoint, after discussions with the Governance Team. This is an exception to the methodology.

81. **Paragraph 12 e** of **ESRS 2** has been modelled as a typical "whether and how", due to the content of the sub-paragraph.

82. **Paragraph 14 b** requires a direct link from sustainability-related incentive schemes to related targets and metrics. Comparing the wording with the 2023 ESRS Set 1, the keyword "whether" was dropped, thus changing the interpretation of the data type. After discussion and looking at how undertakings have presented the same information within their sustainability reports, the best way of presenting this disclosure is as a narrative datapoint.

83. The significant sectors to be disclosed as part of **paragraph 20 c** are not defined in the 2026 Revised ESRS, but AR 13 provides examples. The 2026 Draft List provides two datapoints: one semi-narrative referring to the suggested lists of significant sectors (NACE, IFRS 8 Operating Segments, IFRS industry-based guidance and GRI) and another narrative about disclosure of *activities*, encapsulating the narrative element mentioned in the text. In the XBRL Taxonomy, the semi-narrative datapoint will be split into 4 enumeration sets, one for each list suggested by the text.

84. **Paragraphs 20 d i**, **ii**, **iii** and **iv** have been defined as "whether and how". The reason is that the information to disclose is a statement indicating both the revenues and whether the undertaking is active in the sector. Of course, the "how" in this context is considered as a monetary measure, not a narrative, since the information asked is revenue, and, accordingly, the data type has been set to "semi-narrative, monetary".

85. Even though **paragraph 22 a** could require a link or disaggregation of the description by stakeholder group (as defined in AR 23 of ESRS 1), after discussion with ESRS2 Team a disaggregation seems here redundant.

86. While **paragraphs 26-28** as well as **paragraph 31 c** require qualitative and quantitative amounts in relation to anticipated financial effects on financial statements, it is unclear how exactly those are to be presented. The data type, for those datapoints which can present information both in qualitative and/or quantitative form, is set accordingly to

"narrative/monetary", which cannot be implemented in the XBRL taxonomy[14], but will provide an indication to users of 2026 Draft List that quantitative values are expected as well.

87. For **paragraphs 25**, **26**, **27**, **31 b** and **31 c** a disaggregation by 'single amounts or ranges' has been included to reflect the potential disclosures of the datapoints in accordance with paragraph 32. However, such distinction is not reflected in the draft of the XBRL Taxonomy, as its inclusion would only make sense if dedicated monetary elements would exist for financial effects.

88. **Since paragraph 31 b** indicates to: "...provide qualitative information about those financial effects, including identifying line items, totals and subtotals within the related financial statements that are likely to be affected, or have been affected, by that risk or opportunity", the datapoint has been modelled with a non-mandatory disaggregation by risk or opportunity. Moreover, from an interoperable point of view, the disaggregation by risk or opportunity ensure alignment with IFRS's XBRL Taxonomy for S1 and S2.

89. **Paragraph 31 b and c**, after discussing with ESRS 2 Team, has been included as a single datapoint in the 2026 Draft List and 2026 Draft Taxonomy. The wording of this disclosure requirement is aligned to the IFRS S1 & S2 standard ("Disclosure of qualitative and combined quantitative information about financial effects"). In the list the datapoint is marked as "Conditional", since it is expected to be disclosed if 25 and 27 are not. Moreover, as explained before in paragraph 47 of this document, it is technically not possible to include a dedicated "quantitative" item for financial effects.

90. The two datapoints in **paragraph 35 b** have been put together in one paragraph. The ESRS 2 Team remarks that the second part of the paragraph "qualifies" the first, so no need for a separate datapoint.

91. The disclosure of material impact, risks and opportunities as per **paragraph 37 a** is modelled to enable a disaggregation by single or group of IROs. Additionally, to the narrative description representing paragraph 37 a, a semi-narrative datapoint for the related topics has been added.

92. **Paragraph 37 g** requires a table of EU datapoints with their location in the report. While this is certainly important for human-readable reports, in terms of digital reporting such an index is not necessary: Assuming that all EU datapoints are digitally tagged, an EU datapoint fact can be found directly in the report using Inline XBRL viewer tools. The tagging of "not material" datapoints is ensured through a "Not material" dimension.

93. The second datapoint related to ESRS 2 GDR-P **paragraph 43** presents a disaggregation per 'Policy(ies)' to align it with the rest of the GDR-P disclosures, as the (Boolean) information about 'Affected social stakeholder groups covered by the human-rights policy that are covered by the overarching human rights policy identified' is required per each policy/group of policies disclosed.

94. The ESRS 2 Team confirms that in **paragraph 45 a** scope and timeframes (equivalent to time horizons per AR 38) for actions are two separate datapoints. The disclosure about the scope has indeed been split into a separate paragraph in the 2026 Revised ESRS.

95. **Paragraph 48** requires reporting according to two cases, which are correspondingly modelled in the XBRL taxonomy:

[14] As monetary datapoints for financial effects are often to be linked to (IFRS) financial statement line items, a technical solution to model the quantitative tags would be a cross reference between two different Taxonomies (ESRS and IFRS Accounting Taxonomy). For now, such modelling has not been implemented in the 2026 Draft Taxonomy as it requires more detailed specification and guidance.

(a) Providing contextual information on ESRS metrics

(b) Reporting of entity-specific metrics, including contextual information.

96. For (a), a way to group contextual information for multiple metrics has been implemented covering **paragraph 49 b-d** while for (b) a generic approach enables tagging of entity-specific numerical disclosure without challenging technical taxonomy extensions by providing a generic "Metric value", reflecting **paragraph 49 a**. Units, period and entity information are mandatory attributes that need to be provided to any XBRL fact automatically and therefore do not need specific modelling in the XBRL taxonomy.

97. For **paragraph 51 b**, it is not clear a priori what the data type of the "target value" should be (a target can be a general number, but can also be expressed in terms of emissions, volume, mass, area, etc.). The same consideration is true for the baseline target value. For this reason, it has been presented with the double-asterisk (**) as placeholder for the data type.

98. The second datapoint related to **paragraph 51 b** points to the fact that the information that needs to be disclosed (whether a target is absolute or relative) either defines a percentage (relative target) or a specific unit of measurement (absolute target). In practice, during the tagging phase, preparers are expected to choose the exact unit from the XBRL Unit Registry if the target is an absolute value.

99. Datapoints related to defined target value and to the years to which baseline, milestones or interim targets and target apply have been included with a double reference, respectively **paragraph** "**51 b, d**" and "**51 d, e**". This approach was adopted to ensure that all relevant information is fully covered and easily identifiable for users of the report, and derives entirely from how the ESRS text in paragraph 51 has been structured.

100. The datapoint related to **paragraph 51 d, e** in the XBRL taxonomy has been included as disaggregation (dimension), to ensure that each defined target could be disaggregated by baseline year, milestone year and target year.

101. In relation to the datapoints of **GDR for policies, action and targets**, the disclosures can be disaggregated or aggregated as described in AR 30. However, the disaggregation by single policy, action and target, IROs or topics might appear confusing for users of the 2026 Draft List. Therefore, the presentation of the disaggregation column has been optimized for GDR datapoints (including just "Policy(ies)", Action(s) or "Target(s)" for GDR-P datapoints[15]). While the disaggregation into groups or individual PATs provides a flexible approach, the XBRL taxonomy implements a technical element to select the topics related to a (group of) PATs, which is in line with ESRS 1 paragraph 54 and AR 33.

E1 Climate Change

102. For **paragraph 12 a**, modelled as one narrative datapoint, the actions mentioned and their resources are not implemented as separate datapoint because they are already part of E1-5, which refers to GDR-A. The E1 Team confirms the paragraph is intended as one narrative datapoint.

103. Even if the content of **paragraph 12 b** in the 2026 Revised ESRS did not change from what we had in the 2023 ESRS, the presentation within 2026 Draft List is slightly different, to increase the flexibility for the undertakings. This new presentation presents the disaggregation by fossil fuel within the disaggregation column, instead of creating separate datapoints.

[15] The disaggregation name of 'Policy(ies)' instead of 'Policy' (and related others for actions and targets) was chosen because it conveys more the idea that the GDR-P datapoints could be disclosed for a policy or a group of policies.

104. **Paragraph 13** in 2026 Draft List has been implemented as two separate datapoints. The first one is the status of adoption of the transition (conditional on paragraph 12), that is a semi-narrative datapoint (enumeration) composed by:

(a) Transition plan not in place;

(b) Transition plan not in place but expected to be adopted.

The second datapoint instead is the future expected date for the adoption of the transition plan.

105. The semi-narrative datapoint related to **paragraph 15**, about classifying climate-related risks, is disaggregated by 'impacts, risks and opportunities' to remind preparers that, when they disclose IROs in accordance with IRO-2 paragraph 37 a, they can specify whether each climate-related risk identified with the materiality assessment and disclosed in accordance with IRO-2 paragraph 37 a is a physical or a transition risk.

106. **Paragraph 19 a** has a list of multiple elements and sub-elements [(a), (b), (c), (d) and i., ii., iii.] not separated by line-breaks could be misleading and does not follow the overall methodology of lists. For this reason, also following discussions with E1 Team, the paragraph has been presented as a single narrative datapoint containing the information required after the "shall explain".

107. The requirement in **paragraph 24 a** to disclose the share of each scope of GHG emissions when using combined targets, will reveal automatically which scopes are covered, so there is no need to implement a dedicated separate datapoint for the "scopes covered".

108. Moreover, for **paragraph 24 a** disaggregation by "Year(Baseline,Milestone,Target)" has been implemented, in line with paragraph 51 d-e of ESRS 2 GDR-T. Datapoints in paragraph 24 are the only ones characterised by such disaggregation, because E1 is the only standard that explicitly defines topic-specific targets (namely "E1-6 – Targets related to climate change"). To facilitate understanding of the disaggregation, the dimension members (Baseline, Milestone, Target) have been exceptionally included in the 2026 Draft List.

109. For **paragraph 24 b**, in the 2026 Draft List, the percentage datapoints for each scope have not been disaggregated by "Year(Baseline,Milestone,Target)", but only by "Entity" and "Geography". However, in order to ensure the possibility of tagging the changes over time of the percentages, in the XBRL taxonomy these datapoints can be disaggregated by baseline year, milestone year and target year.

110. For **paragraph 24 a and 24 b** we have included disaggregations by entity and geography to reflect what is mentioned in 24 b ("If the scope (geography, GHGs covered, entities included) of the GHG …"). These disaggregations could be changed to provide more alignment to AR 25 of ESRS E1, which defines disaggregations for the emission inventory. The reference in the 2026 Draft Taxonomy for this disaggregation is, for this reason, both in paragraph 24 b and in AR 25.

111. **Paragraph 24 b** related to targets that have a limited scope (i.e. entity, geography and gas types) requires the breakdown of the target to emission scopes with distinct percentage datapoints. The usage of the term "scope", which either refers to the emission scope, or to the limit of the entities or geographies included. In the 2026 Draft List five separate datapoints have nevertheless been included to follow the standard.

112. The two semi-narrative disclosures of **paragraph 24 c**, indicated by the keyword "whether", could be considered as two separate Boolean datapoints. Initially, after consulting with the E1 Team, a single semi-narrative seemed to be more appropriate. However, after receiving technical feedback from SRB, TEG and DRCF members, Digital Reporting Team has assessed as misleading to model paragraph 24 c through a single semi-narrative. Hereafter the modelling explanation:

- Statement on whether the GHG emission reduction targets are science-based and compatible with limiting global warming to 1.5°C → Boolean [semi-narrative];
- The undertaking shall state which framework and methodology has been used to determine these targets and the underlying climate and policy scenarios → already covered by GDR-A and GDR-P;
- Framework and methodology used to determine targets are derived using a sectoral decarbonisation pathway → Boolean [semi-narrative];
- As part of the critical assumptions used for setting GHG emission reduction targets, the undertaking shall briefly explain how it has considered future developments(e.g. changes in sales volumes, shifts in customer preferences and demand, regulatory factors, and new technologies) and how these will potentially impact both its GHG emissions and emissions reductions → Text block [narrative].

113. The non-mandatory disaggregations of **paragraph 30 a** have been implemented to better reflect the content of AR 25, giving more flexibility for preparers in the disclosure of the GHG emissions inventory.

114. The datapoint including a reference to GDR-M in **paragraph 30 b** has been introduced by the European Commission in the "Have-Your-Say" public feedback on draft final versions of the 2026 Revised ESRS. This datapoint is redundant to those in ESRS 2 GDR-M. For this reason the final decision has been to not include it in the 2026 Draft List.

115. **Paragraph 30 a iii** requires the disclosure of the relevant Scope 3 emissions and the total Scope 3 emissions. Even though only one datapoint with "Relevant Scope 3 category" disaggregation has been included in the 2026 Draft List, the 2026 Draft Taxonomy allows for tagging totals with default dimension members.

116. **Paragraph 30 c** has been modelled through a disaggregation for paragraphs 30 a i and 30 a ii. This modelling decision has been discussed with and approved by E1 Team.

117. **Paragraph 33 b** ("the amount of GHG removals and storage resulting from each project") is intended to be a disaggregated by project, as confirmed by E1 Team.

118. The first lines of the text of **paragraph 39 and 40** of E1-11 could be considered as narrative datapoints that wrap the more granular ones contained in the respective subparagraphs. After careful consideration, it was decided to not include them as datapoints as they do not seem to add enough meaningful information to climate-related anticipated financial effects, already covered in 39-40-41 and in SBM-3 paragraph 27 more generally.

119. For **paragraphs 40 and 42**, the disaggregation by time horizons are indications that the undertaking should disclose, if any are available, multiple values (for short-, medium- and long-term horizons) per each datapoint.

120. An additional datapoint has been included for **paragraph 40 e**, related to the 'net revenue from undertaking's customers operating in coal-, oil- and gas-related activities', as it reflects a distinct quantitative piece of information.

E2 Pollution

121. After discussions with the E2 Team, the disaggregations per 'Hazard class' for datapoints related to SoC (Substances of Concern) in E2 have been taken out and kept only for SVHC (Substances of Very High Concern), reflecting the prescription defined in **AR 5**.

122. Datapoints related to **paragraphs 18 b and 19 a** have been conceptually split to account for the difference between (what is asked to) manufacturers and users.

E3 Water

123. Paragraph 13 has been modelled including a semi-narrative that allows indicating per action if it is related to areas with water stress. This semi-narrative datapoint asking for confirmation includes a disaggregation by "Action(s)" to signal that it is expected to be disclosed by action/group of actions, and so with each GDR-A block of datapoints expected for water-related actions. The modelling choice is equal to other social datapoints mentioned below.

E4 Biodiversity and Ecosystems

124. The Digital Reporting Team acknowledges that the drafting is not ideal, but **AR 4** of E4 refers to policies actions and targets, and thus has been included in the related guidance column for paragraph 12, 14 and 16.

125. The financial effects mentioned in **paragraph 14** cannot be modelled as a dedicated datapoint with monetary item type, since it has no clear definition of the numbers to be disclosed. Instead, the datatype is set to "narrative/monetary" in the 2026 Draft List only, to indicate that the narrative disclosure should contain quantitative measures.

126. After discussing with E4 Team, the best solution for modelling the **paragraph 19** is to have a double non-mandatory disaggregation by "Impact, risk or opportunity" and "Location". This is to better reflect the flexibility given by ESRS E4 AR 8, that allows the undertaking to decide how to disaggregate the information disclosed with paragraph 19.

127. The Digital Team tends to interpret the metrics in **paragraph 20** as entity-specific metrics, as there is no metric with its related data type mentioned in the paragraph.

128. No datapoint with an "Area" data type is required in the metrics section of E4-5, in contrast to the 2023 ESRS Set 1. Undertakings are still required to disclose entity-specific metrics according to **paragraph 20**.

129. The information contained in **AR 9** are defined using the keywords "shall indicate", not part of the signalling terms defined in paragraph 17 of ESRS 1 . Nevertheless, such requirement is mentioned in an AR, not in the main body of the text. For the reasons just explained, it has not been included as a datapoint in the 2026 Draft List.

E5 Resource Use & Circular Economy

130. The quantitative information of **paragraph 15 a and b** cannot be implemented in 2026 Draft List and the XBRL Taxonomy. Therefore, the datatype is set to "narrative/decimal", and only one narrative XBRL element is included in the Taxonomy, similarly to the SBM-3 datapoints about financial effects.

131. The metrics of **paragraph 15** are supposed to be provided separately per key product. Therefore, the disaggregation in 2026 Draft List and the 2026 Draft Taxonomy is considered non-mandatory.

Social standards S1, S2, S3 and S4

132. The first policy datapoints in each social standard (specifically: **paragraph 10 and 11** of **S1, paragraph 10 and 11** of **S2, paragraph 8 and 9** of **S3 and paragraph 9** of **S4**) have been modelled with the same disaggregation of GDR-P ("Policy(ies)"), to signal that are expected to be disclosed per each policy/group of policy, similarly to the equivalent water action semi-narrative paragraph 13 of ESRS E3.

133. **Paragraph 14** of **S1** is considered as two datapoints, one narrative for the description of the channels available and one semi-narrative for the grievance mechanism in place.

134. **Paragraph 17 a** in **S1** has been implemented as a separate datapoint, for consistency with the other social standards. Anyway, this datapoint might be seen as part of ESRS 2 GDR-A.

135. The wording of **paragraph 29** in **S1** might be confused with a "whether and how", but to give the best representation within 2026 Draft List of this paragraph, it is appropriate to have two separate datapoints (one semi-narrative and one narrative) for the first proposition and one third conditional datapoint (percent) for the last proposition.

136. The "ghost" **paragraph below 37** in **S1** does not have a paragraph number, even if it contains an important disaggregation. For this reason, in the XBRL Taxonomy the disaggregation reference included is to the entire paragraph 37.

137. Grievance mechanisms are meant to be separate disclosures for S1 (own workers), S2 (workers in the value chain), S3 (affected communities) and S4 (consumers and end-users), as modelled both in the 2026 Draft List and the XBRL Taxonomy (differently from the 2024 XBRL Taxonomy, which included just one Boolean concept disaggregated by Social standards).

138.

G1 Business Conduct

139. It is unclear if the "intermediate" and principle-based datapoints for **paragraph 9 a and b** in G1-2 should be implemented separately to the sub-items. Those would form a hierarchy with the datapoints and XBRL elements of GDR-A. The G1 Team confirms that paragraph 9 a is an additional datapoint. This case represents an opposite choice in comparison with the "intermediate" wrappers in E1-11 paragraphs 39 and 40.

140. **Paragraph 9 a ii** is intended as a semi-narrative (Boolean; if there is any "...ESG training provided"), after discussion with the G1 Team.

141. In **paragraph 14**, financial and in-kind political contributions are to be disclosed as a single total datapoint, so sum of both in-kind and financial. Optionally, a company can disaggregate the value by type of political contributions (in-kind and financial) but also by the other dimensions (for example geographical areas) mentioned in the paragraph. This outcome comes from research of the G1 Team which found that, even though within the EU having just one total is more appropriate, companies donate also outside the EU, where distinctions between the type of contributions are important to disclose.

142. **Paragraph 15** of G1-5 can be modelled in two ways: either as a narrative and a semi-narrative element with the list of topics, or a single narrative with the possibility of having the topics as dimensions. The first approach is easier to tag, the second approach allows tagging and analysis of positions separately. Currently, in 2026 Draft List, the first of these two options has been chosen.

Appendix 1: List of metric datapoints to be used in the XBRL taxonomy for GDR-M

143. According to the 2026 Revised ESRS Glossary metrics are defined as all the “qualitative and quantitative indicators that the undertaking uses to measure and report on the effectiveness of the delivery of its sustainability-related policies and against its targets over time”. In order to define the list and include it in the 2026 Draft Taxonomy in GDR-M, the EFRAG Secretariat proposes to use all datapoints in the “Metrics and targets” section of each DR. Accordingly, for the datapoints listed below the disclosures of GDR-M can be provided in the digital reports.

Datapoint ID	Simplified ESRS	DR	Paragraph	Data type
ESRS26_E1-6_01	ESRS E1	E1-6	24 a	ghgemissions/percent
ESRS26_E1-6_02	ESRS E1	E1-6	24 a	ghgemissions/percent
ESRS26_E1-6_03	ESRS E1	E1-6	24 a	ghgemissions/percent
ESRS26_E1-6_04	ESRS E1	E1-6	24 a	ghgemissions/percent
ESRS26_E1-6_05	ESRS E1	E1-6	24 a	ghgemissions
ESRS26_E1-6_06	ESRS E1	E1-6	24 a	decimal
ESRS26_E1-6_07	ESRS E1	E1-6	24 a	decimal
ESRS26_E1-6_08	ESRS E1	E1-6	24 a	decimal
ESRS26_E1-6_09	ESRS E1	E1-6	24 a	decimal
ESRS26_E1-6_10	ESRS E1	E1-6	24 a	decimal
ESRS26_E1-6_11	ESRS E1	E1-6	24 b	percent
ESRS26_E1-6_12	ESRS E1	E1-6	24 b	percent
ESRS26_E1-6_13	ESRS E1	E1-6	24 b	percent
ESRS26_E1-6_14	ESRS E1	E1-6	24 b	percent
ESRS26_E1-6_15	ESRS E1	E1-6	24 b	semi-narrative
ESRS26_E1-6_16	ESRS E1	E1-6	24 c	semi-narrative
ESRS26_E1-6_17	ESRS E1	E1-6	24 c	semi-narrative
ESRS26_E1-6_18	ESRS E1	E1-6	24 c	narrative
ESRS26_E1-7_01	ESRS E1	E1-7	26	energy
ESRS26_E1-7_02	ESRS E1	E1-7	26 a	energy
ESRS26_E1-7_03	ESRS E1	E1-7	26 b	energy
ESRS26_E1-7_04	ESRS E1	E1-7	26 c	energy
ESRS26_E1-7_05	ESRS E1	E1-7	27 a	energy
ESRS26_E1-7_06	ESRS E1	E1-7	27 b	energy
ESRS26_E1-7_07	ESRS E1	E1-7	27 c	energy
ESRS26_E1-7_08	ESRS E1	E1-7	27 d	energy
ESRS26_E1-7_09	ESRS E1	E1-7	27 e	energy
ESRS26_E1-7_10	ESRS E1	E1-7	28	energy
ESRS26_E1-7_11	ESRS E1	E1-7	28	energy
ESRS26_E1-8_01	ESRS E1	E1-8	30 a i	ghgemissions
ESRS26_E1-8_02	ESRS E1	E1-8	30 a i	percent
ESRS26_E1-8_03	ESRS E1	E1-8	30 a ii	ghgemissions
ESRS26_E1-8_04	ESRS E1	E1-8	30 a ii	ghgemissions
ESRS26_E1-8_05	ESRS E1	E1-8	30 a iii	ghgemissions
ESRS26_E1-8_06	ESRS E1	E1-8	31	ghgemissions
ESRS26_E1-9_01	ESRS E1	E1-9	33 a	narrative
ESRS26_E1-9_02	ESRS E1	E1-9	33 b	ghgemissions
ESRS26_E1-9_03	ESRS E1	E1-9	33 c	narrative
ESRS26_E1-9_04	ESRS E1	E1-9	33 d	ghgemissions
ESRS26_E1-9_05	ESRS E1	E1-9	34 a	ghgemissions
ESRS26_E1-9_06	ESRS E1	E1-9	34 b	ghgemissions
ESRS26_E1-9_07	ESRS E1	E1-9	34 c	percent
ESRS26_E1-9_08	ESRS E1	E1-9	34 c	narrative
ESRS26_E1-9_09	ESRS E1	E1-9	35 a	semi-narrative, narrative
ESRS26_E1-9_10	ESRS E1	E1-9	35 b	narrative
ESRS26_E1-10_01	ESRS E1	E1-10	37 a	semi-narrative, narrative
ESRS26_E1-10_02	ESRS E1	E1-10	37 b	monetary
ESRS26_E1-11_01	ESRS E1	E1-11	39 a	monetary
ESRS26_E1-11_02	ESRS E1	E1-11	39 b	percent
ESRS26_E1-11_03	ESRS E1	E1-11	39 c	monetary
ESRS26_E1-11_04	ESRS E1	E1-11	40 a	monetary
ESRS26_E1-11_05	ESRS E1	E1-11	40 a	monetary
ESRS26_E1-11_06	ESRS E1	E1-11	40 b	percent
ESRS26_E1-11_07	ESRS E1	E1-11	40 c	monetary
ESRS26_E1-11_08	ESRS E1	E1-11	40 d	monetary
ESRS26_E1-11_09	ESRS E1	E1-11	40 e	monetary
ESRS26_E1-11_10	ESRS E1	E1-11	40 e	monetary
ESRS26_E1-11_11	ESRS E1	E1-11	41	narrative

ESRS26_E1-11_12	ESRS E1	E1-11	41	semi-narrative
ESRS26_E1-11_13	ESRS E1	E1-11	42	monetary
ESRS26_E1-11_14	ESRS E1	E1-11	42	monetary
ESRS26_E2-4_01	ESRS E2	E2-4	15	mass
ESRS26_E2-4_02	ESRS E2	E2-4	15	mass
ESRS26_E2-4_03	ESRS E2	E2-4	15	mass
ESRS26_E2-4_04	ESRS E2	E2-4	16	mass
ESRS26_E2-4_05	ESRS E2	E2-4	16	mass
ESRS26_E2-5_01	ESRS E2	E2-5	18 a	mass
ESRS26_E2-5_02	ESRS E2	E2-5	18 b	mass
ESRS26_E2-5_03	ESRS E2	E2-5	18 c	mass
ESRS26_E2-5_04	ESRS E2	E2-5	18 d	mass
ESRS26_E2-5_05	ESRS E2	E2-5	18 a	mass
ESRS26_E2-5_06	ESRS E2	E2-5	18 b	mass
ESRS26_E2-5_07	ESRS E2	E2-5	18 c	mass
ESRS26_E2-5_08	ESRS E2	E2-5	18 d	mass
ESRS26_E2-5_09	ESRS E2	E2-5	19 a	mass
ESRS26_E2-5_10	ESRS E2	E2-5	19 b	mass
ESRS26_E2-5_11	ESRS E2	E2-5	20 a	narrative
ESRS26_E2-5_12	ESRS E2	E2-5	20 b	narrative
ESRS26_E3-4_01	ESRS E3	E3-4	16 a	volume
ESRS26_E3-4_02	ESRS E3	E3-4	16 b	volume
ESRS26_E3-4_03	ESRS E3	E3-4	16 c	volume
ESRS26_E3-4_04	ESRS E3	E3-4	16 d	volume
ESRS26_E3-4_05	ESRS E3	E3-4	16 e	volume
ESRS26_E3-4_06	ESRS E3	E3-4	16 f	volume
ESRS26_E4-4_01	ESRS E4	E4-4	17	narrative
ESRS26_E4-5_01	ESRS E4	E4-5	19 a	narrative
ESRS26_E4-5_02	ESRS E4	E4-5	19 b	narrative
ESRS26_E4-5_03	ESRS E4	E4-5	19 c	narrative
ESRS26_E4-5_04	ESRS E4	E4-5	20	**
ESRS26_E5-4_01	ESRS E5	E5-4	13 a	narrative
ESRS26_E5-4_02	ESRS E5	E5-4	13 b	mass
ESRS26_E5-4_03	ESRS E5	E5-4	13 c	mass/percent
ESRS26_E5-4_04	ESRS E5	E5-4	13 d	mass/percent
ESRS26_E5-5_01	ESRS E5	E5-5	15 a	narrative, decimal
ESRS26_E5-5_02	ESRS E5	E5-5	15 b	narrative, decimal
ESRS26_E5-5_03	ESRS E5	E5-5	15 c	percent
ESRS26_E5-5_04	ESRS E5	E5-5	15 c	percent
ESRS26_E5-5_05	ESRS E5	E5-5	16 a	narrative
ESRS26_E5-5_06	ESRS E5	E5-5	16 b	mass
ESRS26_E5-5_07	ESRS E5	E5-5	16 c	percent
ESRS26_E5-5_08	ESRS E5	E5-5	16 d	percent
ESRS26_E5-5_09	ESRS E5	E5-5	16 e	percent
ESRS26_E5-5_10	ESRS E5	E5-5	17	mass
ESRS26_S1-5_01	ESRS S1	S1-5	20 a	integer
ESRS26_S1-5_02	ESRS S1	S1-5	20 b	integer
ESRS26_S1-5_03	ESRS S1	S1-5	20 c i	integer/decimal
ESRS26_S1-5_04	ESRS S1	S1-5	20 c ii	integer/decimal
ESRS26_S1-5_05	ESRS S1	S1-5	20 c iii	integer/decimal
ESRS26_S1-5_06	ESRS S1	S1-5	20 d	percent
ESRS26_S1-5_07	ESRS S1	S1-5	20 e	narrative
ESRS26_S1-6_01	ESRS S1	S1-6	22	integer/decimal
ESRS26_S1-7_01	ESRS S1	S1-7	24 a	percent
ESRS26_S1-7_02	ESRS S1	S1-7	24 b	semi-narrative
ESRS26_S1-7_03	ESRS S1	S1-7	24 b	percent
ESRS26_S1-7_04	ESRS S1	S1-7	24 c	percent
ESRS26_S1-7_05	ESRS S1	S1-7	25 a	percent
ESRS26_S1-7_06	ESRS S1	S1-7	25 b	semi-narrative
ESRS26_S1-8_01	ESRS S1	S1-8	27	decimal
ESRS26_S1-8_02	ESRS S1	S1-8	27	percent
ESRS26_S1-9_01	ESRS S1	S1-9	29	semi-narrative
ESRS26_S1-9_02	ESRS S1	S1-9	29	narrative
ESRS26_S1-9_03	ESRS S1	S1-9	29	percent
ESRS26_S1-10_01	ESRS S1	S1-10	31 a	semi-narrative
ESRS26_S1-10_02	ESRS S1	S1-10	31 b	semi-narrative
ESRS26_S1-10_03	ESRS S1	S1-10	31 c	semi-narrative
ESRS26_S1-10_04	ESRS S1	S1-10	31 d	semi-narrative
ESRS26_S1-11_01	ESRS S1	S1-11	33	percent
ESRS26_S1-12_01	ESRS S1	S1-12	35 a	percent

ESRS26_S1-12_02	ESRS S1	S1-12	35 b	decimal
ESRS26_S1-13_01	ESRS S1	S1-13	37 a	percent
ESRS26_S1-13_02	ESRS S1	S1-13	37 b i	integer
ESRS26_S1-13_03	ESRS S1	S1-13	37 b ii	integer
ESRS26_S1-13_04	ESRS S1	S1-13	37 c	integer
ESRS26_S1-13_05	ESRS S1	S1-13	37 c	percent
ESRS26_S1-13_06	ESRS S1	S1-13	37 d	integer
ESRS26_S1-13_07	ESRS S1	S1-13	37 e	integer
ESRS26_S1-14_01	ESRS S1	S1-14	39	percent
ESRS26_S1-15_01	ESRS S1	S1-15	41 a	percent
ESRS26_S1-15_02	ESRS S1	S1-15	41 b	percent
ESRS26_S1-16_01	ESRS S1	S1-16	43 a	integer
ESRS26_S1-16_02	ESRS S1	S1-16	43 b	integer
ESRS26_S1-16_03	ESRS S1	S1-16	43 c	monetary
ESRS26_G1-4_01	ESRS G1	G1-4	12	integer
ESRS26_G1-4_02	ESRS G1	G1-4	12	monetary
ESRS26_G1-5_01	ESRS G1	G1-5	14	monetary
ESRS26_G1-5_02	ESRS G1	G1-5	15	narrative
ESRS26_G1-5_03	ESRS G1	G1-5	16	narrative
ESRS26_G1-6_01	ESRS G1	G1-6	18 a	narrative
ESRS26_G1-6_02	ESRS G1	G1-6	18 a	integer
ESRS26_G1-6_03	ESRS G1	G1-6	18 a	integer
ESRS26_G1-6_04	ESRS G1	G1-6	18 b	percent
ESRS26_G1-6_05	ESRS G1	G1-6	18 c	integer

Table 2: List of “metric” datapoints