Deutsches Rechnungslegungs Standards Committee e.V.

Accounting Standards Committee of Germany

DRSC

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INTERNE Unterlage
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FA NB – öffentliche SITZUNGSUNTERLAGE

Sitzung:	53. FA NB / 17.09.2026 / 10:00 – 11:00 Uhr
TOP:	09 – List of ESRS Datapoints
Thema:	EFRAG‘s Draft List of Datapoints for Simplified ESRS – Auszüge
Unterlage:	53_09a_FA-NB_LoD_Präs

EFRAG Draft List of Datapoints

Disclaimer

Disclaimer:

* This document is non-authoritative supporting material issued by the EFRAG Secretariat. This document must not be used to substitute the adopted ESRS text. It lists all datapoints defined in the 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 the materiality considerations (e.g. only after having concluded on the materiality of a given topic or sub-topic).
* 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, paragraph 125 and 126, apply to "wave-one" undertakings and the corresponding datapoints.
* 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 to be material.
* 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 shall provide entity-specific disclosures taking account of the provisions on fair presentation (see ESRS 1, paragraphs 11, 19, 20, and 21).
* This document may at this stage contain errors and may be incomplete. Updates of this file might be provided in the future. Further information on the methodology applied is provided in the accompanying Explanatory Note. For questions or to report fatal flaws, please contact the EFRAG Secretariat at digital-reporting@efrag.org.

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Statistik

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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

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Ausgewählte Aspekte zur Methode – Beschreibung (Name) der Datenpunkte

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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.

Konzept des **„Namen des Datenpunkts“** – kein Anspruch der inhaltlichen Abbildung der ESRS

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Ausgewählte Aspekte zur Methode – Beispiel ESRS 2.GOV-1

12. The undertaking shall disclose:

    (a) with respect to the composition of its ***administrative, management and supervisory bodies***, the percentage of ***independent board members***[1], the representation of ***employees*** and other workers, if present, and the percentage by gender and by other aspects of diversity that the undertaking takes into account;

ESRS 2	GOV-1	12 a		Percentage of independent board members		percent		„bodies“
ESRS 2	GOV-1	12 a		Disclosure of information about representation of employees and other workers		narrative	Conditional	
ESRS 2	GOV-1	12 a	AR 6	Percentage of members of administrative management and supervisory board as average ratio of female to male board members		percent		„bodies“?
ESRS 2	GOV-1	12 a		Disclosure of other aspects of diversity of administrative management and supervisory board		narrative		Conditional?

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Ausgewählte Aspekte zur Methode – Beispiel ESRS 2.SBM-3, AFE

Revised	DR	Paragraph	Related Guidance	Name	Disaggregations ("shall"* or "may"/"if applicable	Data Type	Conditionality or Alternative presentation	Conditionality defined in a different paragraph
ESRS 2	SBM-3	27	AR 17, AR 18, AR 19, AR 20, AR 21	Disclosure of qualitative and quantitative information on how the undertaking expects its financial position, financial performance and cash flows to change, given to its strategy to manage material risks and opportunities (anticipated financial effects)	Risk or opportunity / Single amounts or ranges	narrative, monetary	Conditional	28, 29
ESRS 2	SBM-3	27	AR 17, AR 18, AR 19, AR 20	Time horizons for the expected changes in undertaking's financial position financial performance and cash flows (anticipated financial effect)	Risk or opportunity	semi-narrative		

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Ausgewählte Aspekte zur Methode – Beispiel ESRS E1-1, Transition Plan

Strategy

Disclosure Requirement E1-1 – *Transition plan for climate change mitigation*

11. The objective of this DR is to enable an understanding of the undertaking's past, current and future mitigation efforts to ensure that its strategy and ***business model*** are compatible with the transition to a sustainable economy and with limiting global warming to 1.5°C in line with the Paris Agreement and the objectives of the European Climate Law (Regulation (EU) 2021/1119), including achieving climate neutrality by 2050.

12. The information about the ***transition plan for climate change mitigation***[1] shall include:

    (a) a description of its key features. This includes ***GHG emission reduction targets***, the ***decarbonisation levers***, key ***actions***, investments and funding needed to support the

13. If the undertaking does not have in place a ***transition plan for climate change mitigation*** which includes the key features listed in paragraph 12(a), it shall disclose this fact and indicate whether and, if so, when it expects to adopt one.

All of par. 12 = conditional (b/c of par 13)?

ESRS E1	E1-1	12 a	AR 1, AR 2	Description of key features of transition plan for climate change mitigation		narrative			
ESRS E1	E1-1	12 b		CapEx amounts invested during the reporting period related to coal, oil and gas	Fossil fuel type*	monetary	Conditional		
ESRS E1	E1-1	12 c	AR 3	Information about key assumptions used and dependencies on which the		narrative			
ESRS E1	E1-1	12 d	AR 4	Qualitative assessment of how potential locked-in GHG emissions from key assets		narrative			
ESRS E1	E1-1	12 e	AR 5	Explanation of progress in implementing transition plan for climate change		narrative, monetary			
ESRS E1	E1-1	13		Transition plan for climate change mitigation not in place or expected to be		semi-narrative	Conditional	12	
ESRS E1	E1-1	13		Date of adoption of transition plan for undertakings not having adopted transition		gyear	Conditional		

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Ausgewählte Aspekte zur Methode – Beispiel ESRS E1-6, Targets

(c) a statement on whether the GHG emission reduction targets are science-based and compatible with limiting global warming to 1.5°C. The undertaking shall state which framework and methodology has been used to determine these targets, including whether they are derived using a sectoral decarbonisation pathway, and the underlying climate and policy scenarios. 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.

whether = conditional?

ESRS E1	E1-6	24 b	AR 12, AR 13, AR 14	Greenhouse gas types covered by the reduction target	Year(Baseline,Mil	semi-narrative	Conditional
ESRS E1	E1-6	24 c	AR 12, AR 13, AR 14	GHG emission reduction targets are science-based and compatible with limiting global warming to 1.5ºC		semi-narrative	

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Ausgewählte Aspekte zur Methode – Beispiel ESRS 2.GOV-2

14. If the undertaking has incentive schemes for members of the ***administrative, management and supervisory bodies*** that are linked to sustainability ***topics***, it shall disclose how members' remuneration is linked to sustainability topics**,** including:

    (a) a description of the key characteristics of the incentive schemes;

    (b) ***targets*** or ***metrics*** used if the performance is assessed against specific sustainability-related targets or metrics; and

    (c) the proportion of variable remuneration dependent on sustainability-related targets or metrics.

ESRS 2	GOV-2	14 c		Proportion of variable remuneration dependent on sustainability-related targets or metrics		percent	Conditional

Conditional?

EFRAG Draft List of Datapoints

Ausgewählte Aspekte zur Methode – Beispiel ESRS 2.GOV-1

(c) the identity and responsibilities of the individuals, board committee or similar body within the administrative, management and supervisory bodies, which are responsible for the management or oversight of material impacts, risks and opportunities, with an indication of any impacts, risks and opportunities that are directly addressed by the administrative, management and supervisory bodies without delegating key decision to other bodies or to management;

ESRS 2	GOV-1	12 c	AR 5, AR 8	Disclosure of the identity and responsibilities of the individuals, board committee, or similar body within the administrative, management and supervisory bodies, with an indication of those impacts, risks or opportunities addressed without delegation		narrative

Zu starke Verkürzung? Verständlich?

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Ausgewählte Aspekte zur Methode – Beispiel ESRS 2.GOV-3

16. The undertaking shall explain where its application of the main aspects and steps of the due diligence process are reflected in its ***sustainability statement***[3].

APPLICATION REQUIREMENTS FOR GOV-3

AR 9 for para. 16	The undertaking may present the information required in paragraph 16 in the form of a table, cross-referencing the main steps of its due diligence process to the relevant disclosures in its ***sustainability statement***.

ESRS 2	GOV-3	16	AR 9	Explanation of where the application of the main aspects and steps of the due diligence process is reflected in the sustainability statement		narrative

„table“ = narrative

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Ausgewählte Aspekte zur Methode – Beispiel ESRS 2.SBM-1

20. The undertaking shall disclose the following information about the key elements of its general strategy and ***business model*** that relate to, or affect, the ***topics*** associated with its ***material impacts***, ***risks*** and ***opportunities***:

(a) a description of its business model, its upstream and downstream ***value chain*** and its position in that value chain;

(b) a description of:

i. the significant groups of ***products*** and services offered, significant markets or customer groups served, and their relevance in contributing to the undertaking`s overall sustainability-related objectives, including significant changes in the reporting period (e.g. new/removed products, services, markets or customer groups);

ii. where applicable and significant, products and ***services banned*** in certain markets;

ESRS 2	SBM-1	20 b ii	AR 13	Description of products and services that are banned in certain markets		narrative	Conditional

„where applicable and significant“

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Ausgewählte Aspekte zur Methode – Beispiel ESRS 2.SBM-1

(c) the significant sectors in which it operates, including activities that are internal to the group if those activities are significant or are connected or may be connected to material impacts, risks and opportunities;

ESRS 2	SBM-1	20 c	AR 11, AR 12, AR 13	List of significant sectors (NACE, IFRS 8 Operating Segments, IFRS industry-based guidance and GRI) for the undertaking		semi-narrative	Conditional
ESRS 2	SBM-1	20 c	AR 11, AR 12, AR 13	Disclosure of activities that are internal to the group if those activities are significant or are connected or may be connected to material impacts, risks and opportunities		narrative	

Aufspaltung von Angabe zu Segmenten / Sektoren und internen Aktivitäten?

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Ausgewählte Aspekte zur Methode – Beispiel ESRS 2.SBM-3

25. The undertaking shall disclose qualitative and quantitative information about how material ***risks*** and ***opportunities*** have affected its financial position, financial performance and cash flows for the reporting period (***current financial effects***).

26. The undertaking shall disclose qualitative and quantitative information about the material ***risks*** and ***opportunities*** identified in paragraph 25 for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements.

ESRS 2	SBM-3	26	AR 16	Disclosure of qualitative and quantitative information about the material risks and opportunities identified for which there is a significant risk of a material adjustment within the next annual reporting period to the carrying amounts of assets and liabilities reported in the related financial statements (current financial effects)	Risk or opportunity / Single amounts or ranges	narrative, monetary	Conditional	28

Verbindung zu Tz. 25 (CFE identified)? Anderenfalls Berichterstattung über alle „material RO“

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Ausgewählte Aspekte zur Methode – Beispiel ESRS 2.SBM-3

31. If the undertaking determines that it need not provide quantitative information about the ***current financial effects*** or ***anticipated financial effects*** of a ***risk*** or ***opportunity*** for any of the reasons specified in paragraphs 28 and 29, it shall:

(a) explain why it has not provided quantitative information;

(b) 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; and

(c) provide quantitative information about the combined financial effects of that risk or opportunity with other risks or opportunities and other factors, unless the undertaking determines that quantitative information about the combined financial effects would not be useful.

ESRS 2	SBM-3	31 b, c		Disclosure of qualitative and combined quantitative information about financial effects	Risk or opportunity / Single amounts or ranges	narrative, monetary	Conditional	28, 29

Conditional = being useful?

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Ausgewählte Aspekte zur Methode – Beispiel ESRS 2.IRO-1

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Disclosure Requirement IRO-1 – *Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported*

(c) whether the assessment is informed by the undertaking's sustainability due diligence process, and, if it consults with affected ***stakeholders*** and external experts to understand its impacts, how such consultations inform the assessment;

ESRS 2	IRO-1	35 c	AR 24	The assessment of material impacts, risks and opportunities is informed by the undertaking's sustainability due diligence process		semi-narrative		Whether?
ESRS 2	IRO-1	35 c	AR 24	Disclosure of how consultations with affected stakeholders and external experts inform materiality assessment		narrative	Conditional	

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Ausgewählte Aspekte zur Methode – Beispiel ESRS 2.IRO-2

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37. The undertaking shall disclose:

    (a) a concise description of its ***actual*** and ***potential***, positive and negative material ***impacts***, including how they affect or are likely to affect people or the environment, and its ***material risks*** and ***opportunities***, specifying the related ***topics*** and how and where impacts, risks and opportunities are connected to its own operations and its upstream and downstream ***value chain***;

ESRS 2	IRO-2	37 a	AR 27, AR 28	Description of undertaking's actual and potential, positive and negative material impacts and how they affect or are likely to affect people or the environment, as well as its material risks and opportunities, and how and where impacts, risks and opportunities are connected to its own operations and its upstream and downstream value chain	Impact, risk or opportunity	narrative
ESRS 2	IRO-2	37 a	AR 27, AR 28	Related topics of the impact, risk or opportunity	Impact, risk or opportunity	semi-narrative

deutlich, dass es nicht „je IRO = one topic"?

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Weitere Beispiele zur Diskussion?