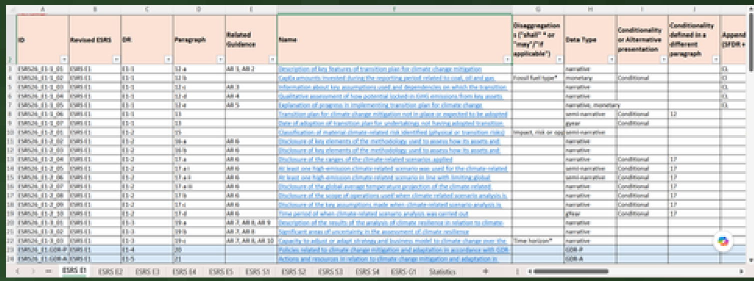
EFRAG

2026 DRAFT LIST OF DATAPOINTS FOR REVISED ESRS



2026 Draft Excel List of ESRS Datapoints: what you need to know before you dive in

EFRAG has released the 2026 Draft List of ESRS Datapoints, reflecting the revised ESRS as adopted by the European Commission in July 2026.

This resource supports companies in structuring their disclosures and understanding how each datapoint links to the upcoming XBRL taxonomy used for digital reporting. It is a structuring tool, not a checklist.

The mapping with the relevant EU legislations listed Appendix A of ESRS 2 has been included both in the 2026 Draft List and the 2026 Draft Taxonomy.

The implementation of 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.

1. What the 2026 Draft List *is*

The Draft List is non-authoritative support material issued by the EFRAG Secretariat. It lists the datapoints defined in ESRS, using a methodology consistent with the IG3 List (2024), with improvements in usability, categorisation, and hyperlinking to the interactive ESRS in the Knowledge Hub.

It will later include a version with paragraph references back to the 2023 ESRS offering users a better understanding of how individual disclosure requirements and datapoints have evolved.

It helps ESRS report preparers:

- understand the structure of each Disclosure Requirement (DR)
- identify the specific datapoints embedded in each paragraph
- prepare digital-ready disclosures aligned with the XBRL taxonomy

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 (IG).

The list may at this stage (August 2026) contain errors and may be incomplete.

Updates may be provided in the future.

Further information on the methodology applied to define datapoints is provided in the accompanying Explanatory Note.

Source: https://www.efrag.org/en/news-and-calendar/news/efrag-secretariat-releases-2026-draft-list-of-datapoints-for-revised-esrs

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A higher goal

2. What the Draft List *is not*

The Draft List does not replace the ESRS and must not be used as a checklist.

Datapoint names are short descriptions, not substitutes for the full ESRS text, which should always remain the starting point for preparers.

The list should only be used 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).

The datapoint list is to be considered as list of ESRS datapoints, not as a list of facts in a company's ESRS sustainability statement.

A "fact" is the actual piece of information the company discloses after applying the materiality filter — not the datapoint itself.

Counting datapoints in an Excel list is therefore of limited relevance.

Users of the 2026 Draft List are advised to exercise their own judgment in applying ESRS.

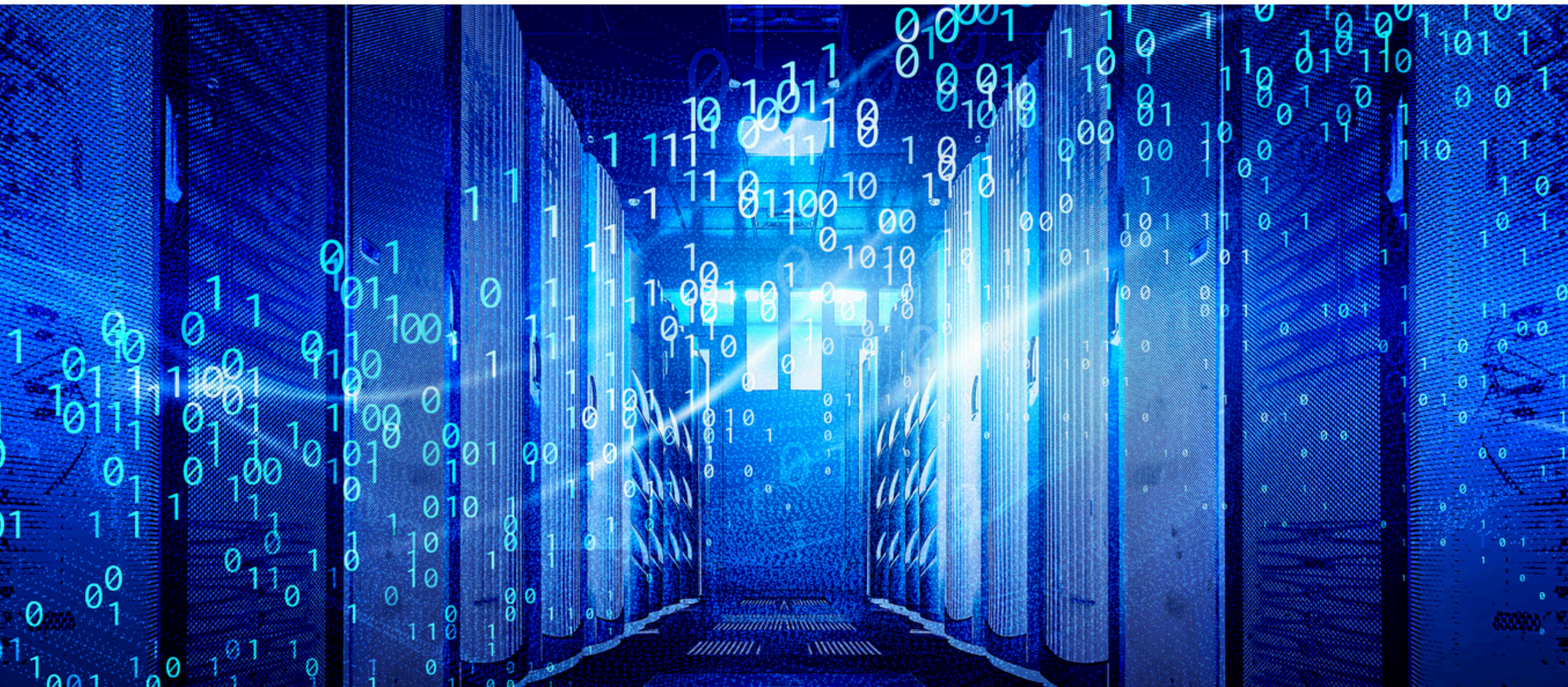
Information contained in the 2026 Draft List should not be substituted for the services provided by an appropriately qualified professional.

3. How datapoints are defined - summary of the methodology

Semantic logic

Datapoints are identified through the structure and wording of ESRS paragraphs:

- "shall disclose, describe, explain, include, provide, specify, report, disaggregate" → datapoints
- lists (a), (b), (c) → separate datapoints
- sub-lists (i), (ii), (iii) → separate datapoints
- "including:" → may or may not create a separate datapoint depending on substance (see EFRAG's Explanatory Note)
- 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
- if the term "shall include" (or similar) is used in the application requirements (ARs), it is not considered a separate datapoint in the 2026 Revised ESRS



A word on Application Requirements

Note that these ARs do not create new datapoints in the official list, but they do require additional information that must be captured and disclosed, subject to materiality and applicability:

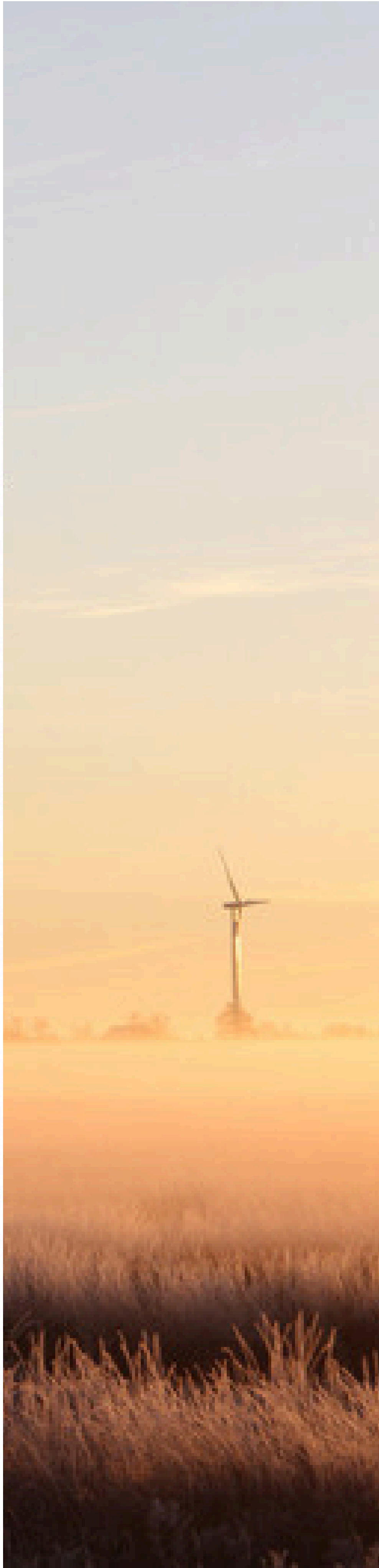
- AR 11 for para. 23 in E1 (Climate change targets): If the undertaking discloses a net-zero target separately to any GHG emission reduction targets it has set, as per ESRS 2 GDR-T, it **shall explain** how it intends to permanently neutralise any residual GHG emissions.

- AR 17 for para. 24(c) in E1 (GHG emission reduction targets compatible with 1.5°C): When disclosing the information required under paragraph 24(c), the undertaking **shall explain** how its target value(s) compare with a sector-specific (if available) or a cross-sector emission pathway compatible with limiting global warming to 1.5°C.

- AR 32 for paras. 41 in E1 (Location of assets): When disclosing the methodology applied to quantify the amounts disclosed under paragraphs 39 and 40, the undertaking **shall include** where relevant the location of its assets at material physical risks aggregated in a way that supports faithful representation of its risks.

- AR 3 for para. 12 in E4 (Policies related to biodiversity and ecosystems): When describing the content of its policies, the undertaking **shall specify**, where applicable, whether they address sustainable land or agricultural practices, sustainable oceans or seas practices, and deforestation.

- AR 9 for para. 20 in E4 (Metrics related to biodiversity and ecosystems change): When providing the description of material impacts in accordance with ESRS 2 IRO-2, the undertaking **shall indicate** which material impacts concern land degradation, desertification or soil sealing and operations that affect threatened species or ecosystems.



Data type logic

Within a single paragraph, several distinct pieces of information may appear.

These can be distinguished by their respective data types.

Every datapoint is assigned a data type based on its keywords and expected formatting.

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 = yes/no, true/false, a positive/negative confirmation) datapoint.

The higher classification of data types is:

- Narrative (textBlock)
- 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).

Numerical (quantitative) datapoints and semi-narrative datapoints (Booleans, dates, lists) are always implemented at their highest level of granularity, regardless of how the paragraph is formatted.

The only clear exception is ESRS E1 paragraph 12 a (*Description of key features of transition plan for climate change mitigation*), inserted as a unique narrative datapoint because intended as an overall description, rather than separate datapoints, and to avoid double counting.

This dual logic (Semantic + Data type) ensures datapoints are separable, taggable and digital-ready.

4. Disaggregations

Disaggregations (e.g., by country, gas type, subsidiary, geography, asset) are not counted as datapoints.

They appear in a dedicated column in the 2026 Draft List:

- "shall"* → mandatory disaggregation
- "may" / "if applicable" → optional disaggregation

Actual disaggregation items are provided in the 2026 Draft Taxonomy as XBRL dimension members.

Disaggregation must reflect:

- where significant variations of impacts, risks or opportunities arise, such as by topic, sector, subsidiary, geography, asset
- and the level that provides the most relevant information to users.

5. Conditionality and Alternative Presentation

Conditional datapoints

Keywords such as "if", "where applicable", "in case"indicate that disclosure is required only if a condition is met. These datapoints are marked as Conditional.

Alternative presentation

Some disclosures can be presented in different ways depending on the data type, for example:

- GHG targets expressed in absolute values or percentages
- Workforce metrics expressed as headcount or FTE

To avoid duplication, the Draft List includes one datapoint with multiple data types, implemented as distinct XBRL elements.

6. Technical Datapoints

Datapoints in ESRS 2 BP-1, due to their nature, are not subject to double materiality assessment (DMA). They 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. These datapoints are counted separately for statistical purposes.

7. GDR — General Disclosure Requirements (Policies, Actions, Targets, Metrics)

GDR datapoints apply across all topical standards - if policies, actions, targets, or metrics exist.

As they are cross-cutting, GDR datapoints have been included only once under a separate tab in the Excel list ("ESRS 2 GDR").

GDRs are included as virtual datapoints in the topical tabs of the Excel list (coloured in blue).

GDR-M (for metrics) applies to:

- metrics defined in topical standards,
- and entity-specific metrics.

GDR-M is not included as a virtual datapoint in topical tabs of the datapoint list, but should nevertheless be applied to each material metric datapoint.

In order to allow providing this contextual information for ESRS metrics in the digital reports, the XBRL taxonomy includes a list of metric datapoints (see below).

List of metric datapoints for GDR-M contextual information

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”.

152 datapoints are defined as metrics for which GDR-M applies in the 2026 Draft List of ESRS Datapoints (the list of metrics is in the Explanatory Note).

Note that these also include narrative and semi-narrative datapoints - for example, in E1:

“Explanation of how the undertaking has considered future developments and how these will potentially impact both its GHG emissions and emissions reductions” (row ESRS26_E1-6_18 in the Excel list).

Have your say - take EFRAG’s online survey

EFRAG Secretariat invites stakeholders to review the methodology used to compile the Draft List of ESRS Datapoints and to report any fatal flaws through the online survey by 23 October 2026.

The final resource is expected to be published by the end of 2026 following consideration of the feedback received.

Access the online survey here:

https://survey.alchemer.eu/s3/91158320/Collecting-Feedback-on-Fatal-Flaws-in-the-Draft-List-of-Datapoints

This information does not replace the information provided by EFRAG in the Explanatory note available here >>>