

# **EFRAG-Konsultation der XBRL-Taxonomien (Teil 1)**

## **Draft ESRS Set 1 XBRL Taxonomy Draft Article 8 XBRL Taxonomy**

Gemeinsame Öffentliche Diskussionsveranstaltung von DRSC und XBRL  
Deutschland  
(Videokonferenz)

19. Februar 2024

## Agenda

1. Begrüßung
2. Die Vorschriften der CSRD zur digitalen Nachhaltigkeitsberichterstattung
3. Lessons learned aus ESEF
4. Die EFRAG-Konsultation der XBRL-Taxonomien
5. Schlusswort

# 1. Begrüßung

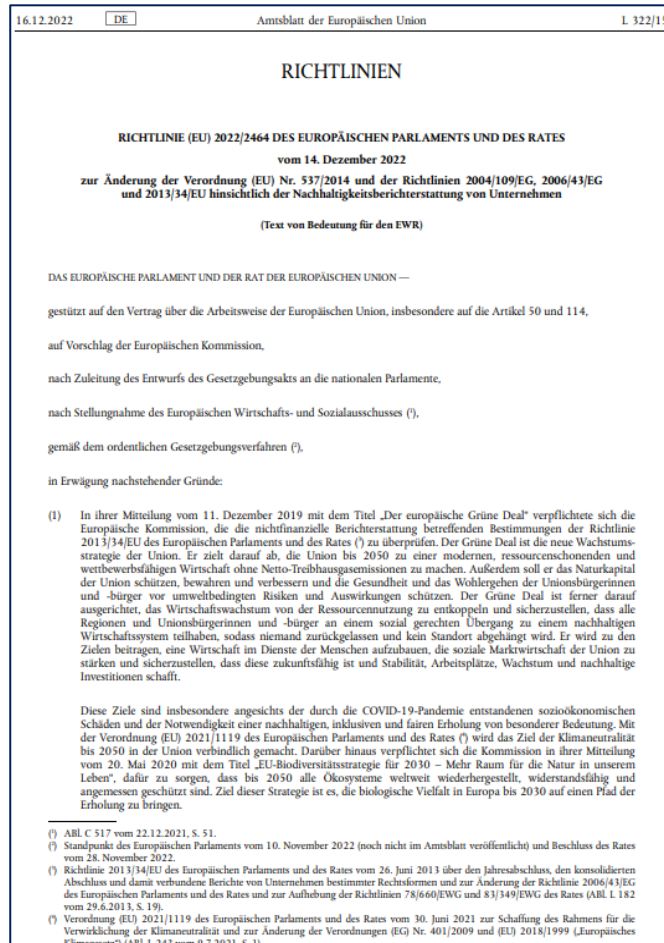
## Organisatorische Hinweise

**Hinweis:** Diese Unterlage wird den Teilnehmern dieser Öffentlichen Diskussion **im Nachgang** zur Verfügung gestellt.

EFRAG-Konsultation der XBRL-Taxonomien (Teil 1)	EFRAG-Konsultation der XBRL-Taxonomien (Teil 2)
<ul style="list-style-type: none"> <li>• 19. Februar 2024, 14 bis 16 Uhr</li> <li>• Webinar (Einwahldaten werden im Vorfeld versandt)</li> <li>• Fokus:               <ul style="list-style-type: none"> <li>• Vorstellung des regulatorischen Umfeldes zur elektronischen Nachhaltigkeitsberichterstattung und der bisherigen Erfahrungen zur elektronischen Finanzberichterstattung (DRSC)</li> <li>• Vorstellung der Konsultation zwei XBRL-Taxonomien (EFRAG)</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• 11. März 2024, 14 bis 16 Uhr</li> <li>• Webinar (Einwahldaten werden im Vorfeld versandt)</li> <li>• Fokus:               <ul style="list-style-type: none"> <li>• Panel zur Konsultation (DRSC und XBRL Deutschland)</li> <li>• Diskussion der Konsultationsfragen (Teilnehmende)</li> </ul> </li> </ul>

# 2. CSRD-Vorschriften zur digitalen Nachhaltigkeitsberichterstattung

## Neue Anforderungen durch die CSRD

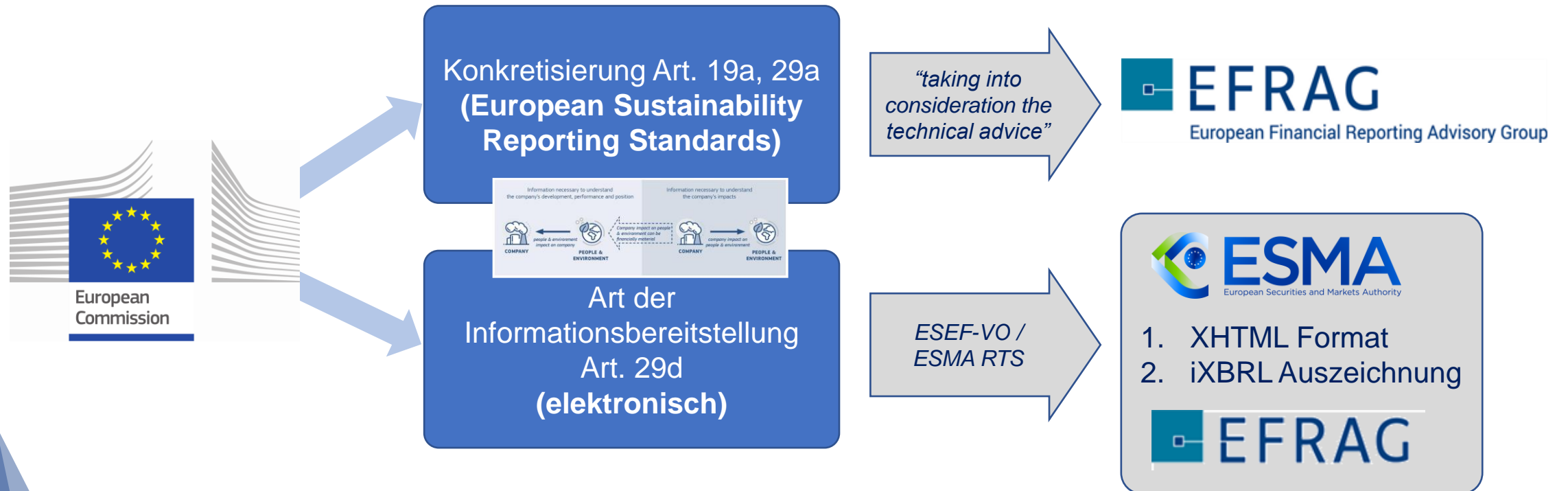


- Nachhaltigkeit soll in Berichterstattung integral behandelt und finanziellen Themen schrittweise gleichgestellt werden.
- Anwenderkreis wird erheblich vergrößert.
- Durch einheitliche EU-Berichtsstandards (European Sustainability Reporting Standards, ESRS) werden die Berichtsinhalte deutlich ausgeweitet und präzisiert.
- Bereitstellung in gesondertem Abschnitt des (Konzern-) Lageberichts.
- Prüfung „mit begrenzter Sicherheit“; geplante Anhebung der Prüfungstiefe hin zu „hinreichender Sicherheit“
- Erstellung des (Konzern-)Lageberichts im elektronischen Berichtsformat (inkl. taxonomischer Auszeichnung)

## 2. CSRD-Vorschriften zur digitalen Nachhaltigkeitsberichterstattung

### Ermächtigungen in der CSRD zum Erlass delegierter Rechtsakte

(Art. 19b, Art. 19c B-RL)



## 2. CSRD-Vorschriften zur digitalen Nachhaltigkeitsberichterstattung

### Digitalisierung der Nachhaltigkeitsberichterstattung

#### Artikel 29d BilanzRL (Einheitliches elektronisches Berichtsformat)

- (1) Unternehmen, die den Anforderungen von Artikel 19a dieser Richtlinie unterliegen, **stellen ihren Lagebericht im in Artikel 3 der Delegierten Verordnung (EU) 2019/815 der Kommission dargelegten einheitlichen elektronischen Berichtsformat auf und zeichnen ihre Nachhaltigkeitsberichterstattung**, einschließlich der Angaben nach Artikel 8 der Verordnung (EU) 2020/852, gemäß dem in jener Delegierten Verordnung dargelegten elektronischen Berichtsformat **aus**.
- (2) Mutterunternehmen, die den Anforderungen von Artikel 29a unterliegen, **stellen ihren konsolidierten Lagebericht im in Artikel 3 der Delegierten Verordnung (EU) 2019/815 dargelegten elektronischen Berichtsformat auf und zeichnen die Nachhaltigkeitsberichterstattung**, einschließlich der Angaben nach Artikel 8 der Verordnung (EU) 2020/852, gemäß dem in jener Delegierten Verordnung dargelegten elektronischen Berichtsformat **aus**.

## 2. CSRD-Vorschriften zur digitalen Nachhaltigkeitsberichterstattung

### Digitalisierung der Nachhaltigkeitsberichterstattung

#### Artikel 30 BilanzRL (Allgemeine Offenlegungspflicht)

(1) Die Mitgliedstaaten sorgen dafür, dass Unternehmen innerhalb einer angemessenen Frist, die zwölf Monate nach dem Bilanzstichtag nicht überschreiten darf, den ordnungsgemäß gebilligten Jahresabschluss und den Lagebericht gegebenenfalls in dem in Artikel 29d dieser Richtlinie genannten elektronischen Berichtsformat zusammen mit den Urteilen und der Erklärung des Abschlussprüfers oder der Prüfungsgesellschaft gemäß Artikel 34 dieser Richtlinie nach den Rechtsvorschriften der einzelnen Mitgliedstaaten im Einklang mit Titel 1 Kapitel III der Richtlinie (EU) 2017/1132 des Europäischen Parlaments und des Rates offenlegen.

[...]

## 2. CSRD-Vorschriften zur digitalen Nachhaltigkeitsberichterstattung

### Digitalisierung der Nachhaltigkeitsberichterstattung

#### Artikel 34 BilanzRL (Allgemeine Anforderungen an die Abschlussprüfung und Bestätigung der Nachhaltigkeitsberichterstattung)

(1) [...] Der/die Abschlussprüfer bzw. die Prüfungsgesellschaft(en) hat/haben ferner gegebenenfalls ein Urteil auf der Grundlage eines Auftrags zur Erlangung begrenzter Prüfungssicherheit darüber abzugeben, ob die Nachhaltigkeitsberichterstattung mit den Anforderungen dieser Richtlinie übereinstimmt, einschließlich der Frage, ob die Nachhaltigkeitsberichterstattung mit den nach Artikel 29b oder Artikel 29c angenommenen Standards für die Berichterstattung übereinstimmt, und über das vom Unternehmen durchgeführte Verfahren zur Ermittlung von Informationen, über die nach diesen Standards für die Berichterstattung Bericht zu erstatten ist, ob die Anforderung zur Auszeichnung der Nachhaltigkeitsberichterstattung im Einklang mit Artikel 29d eingehalten wird und ob die Anforderungen an die Berichterstattung nach Artikel 8 der Verordnung (EU) 2020/852 eingehalten werden;



## 2. CSRD-Vorschriften zur digitalen Nachhaltigkeitsberichterstattung

### Persönlicher Anwendungsbereich

- EU: Ausweitung von ca. 11.600 Unternehmen auf 49.000 ([Folgenabschätzung](#) der Europäischen Kommission)
- Deutschland: Ausweitung von ca. 500 auf 15.000 Unternehmen (vorläufige Schätzung lt. [CSR-Studie](#) des DRSC)

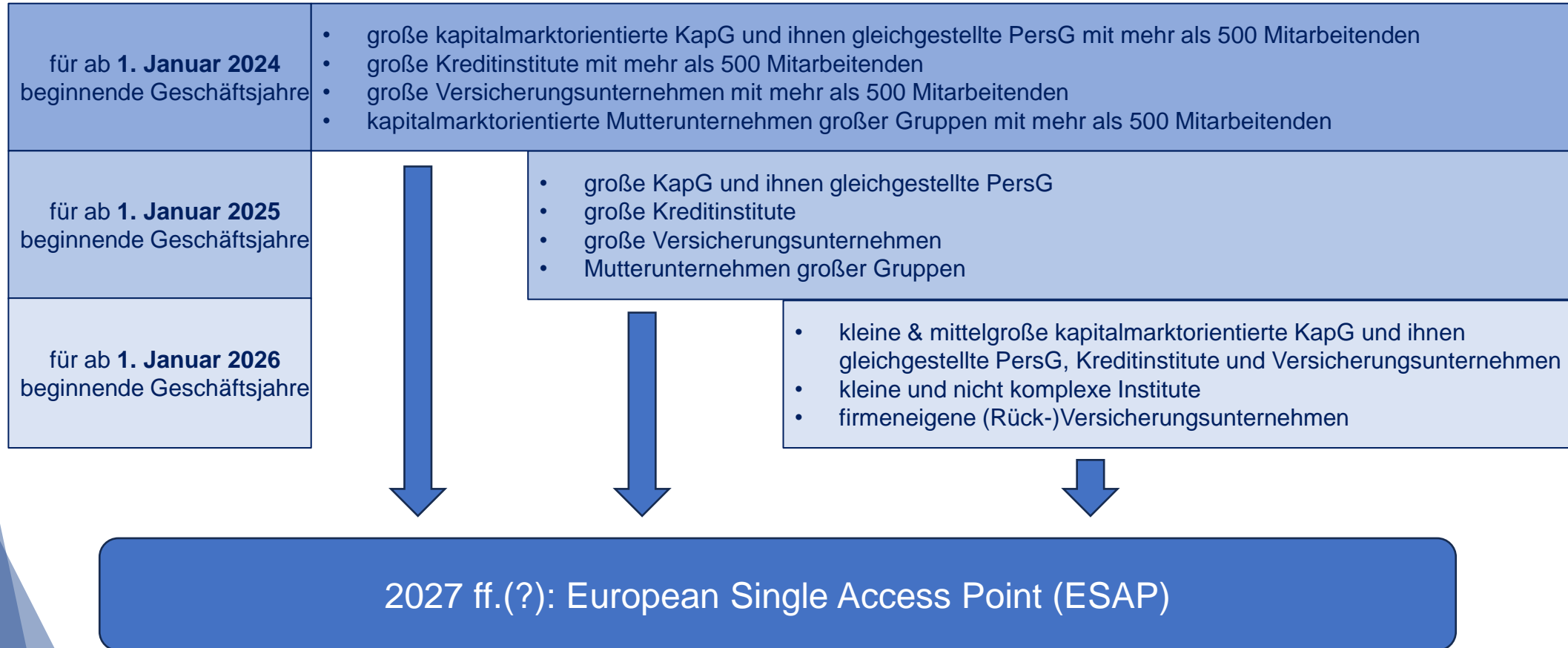
Art. 1 Abs. 1, 3 und 5 BilanzRI	
<b>KapG, KapG gleichgestellte PersG, Kreditinstitute, Versicherungsunternehmen (Unternehmen)</b>	
Art. 19a BilanzRL	
<b>Große Unternehmen</b> Bilanz/Umsatz/MA (25 Mio./50 Mio./250)	<b>KMU*</b>
Art. 29a BilanzRL	
<b>Mutterunternehmen großer Konzerne</b> Bilanz/Umsatz/MA (25 Mio./50 Mio./250)	
Art. 4 TransparenzRI	
<b>Emittenten im Anwendungsbereich der TransparenzRI</b>	
Art. 40a BilanzRI	
<b>Drittstaatenunternehmen</b>	

\* - kleine und mittelgroße kapitalmarktorientierte Unternehmen  
 - kleine und nicht komplexe Institute  
 - firmeneigene (Rück-)Versicherungsunternehmen

## 2. CSRD-Vorschriften zur digitalen Nachhaltigkeitsberichterstattung

### Zeitlicher Anwendungsbereich

- zeitlich gestaffelt (Artt. 1 Nr. 9 i.V.m. 5 Abs. 2 [CSRD](#))



## 2. CSRD-Vorschriften zur digitalen Nachhaltigkeitsberichterstattung

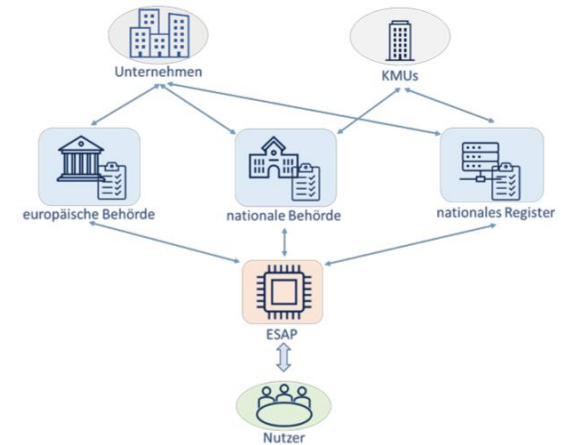
### European Single Access Point (ESAP)

#### EU: Einrichtung eines zentralen europäischen Zugangsportals

- **Ziel:** zentralisierter Zugriff auf öffentlich verfügbare, für Finanzdienstleistungen, Kapitalmärkte und Nachhaltigkeit relevante Informationen
- **Veröffentlichte Rechtsakte (EU-Amtsblatt vom 20. Dezember 2023):**
  - [Verordnung \(EU\) 2023/2859](#) zur Einrichtung des ESAP,
  - eine Änderungsverordnung ([Verordnung \(EU\) 2023/2869](#)) und
  - eine Änderungsrichtlinie ([Richtlinie \(EU\) 2023/2864](#))
- **Umfang:** Berichte/Informationen gem. 34 EU-Rechtsakten
- **Einrichtung und Inbetriebnahme** des ESAP durch die ESMA bis zum Sommer 2027

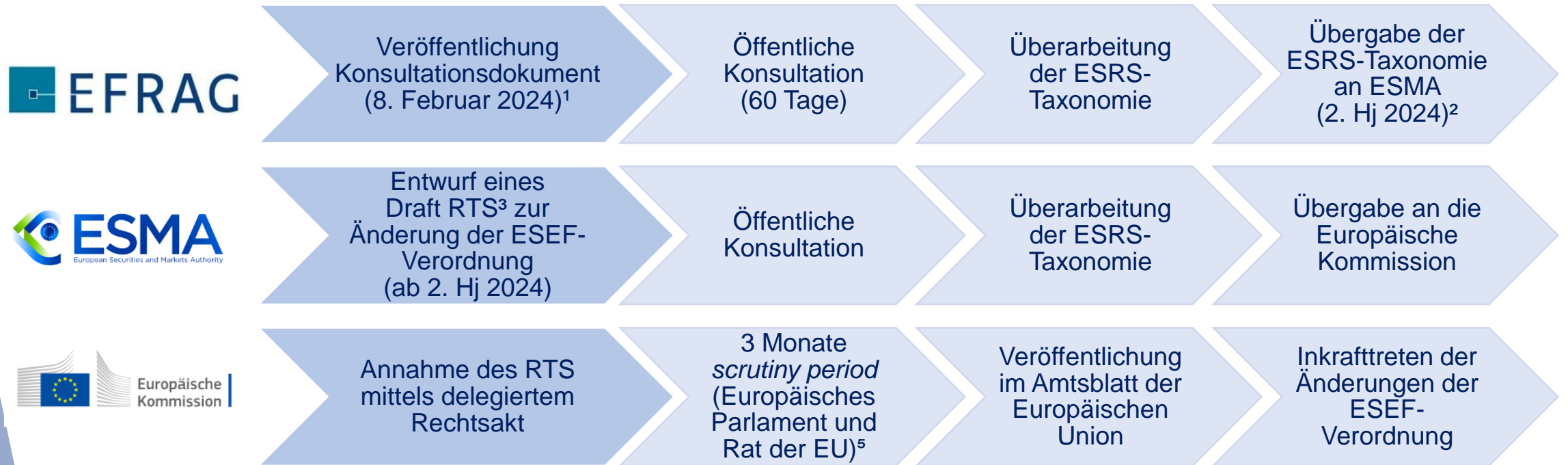
#### ESMA: Veröffentlichung des Entwurfs von technischen Durchführungsstandards (Draft Implementing Technical Standards, Draft ITS) am 8. Januar 2024

- **Gegenstand:** Festlegung bestimmter Aufgaben der sog. Sammelstellen und bestimmter Funktionalitäten des ESAP
- **Kommentierungsfrist:** bis zum 8. März 2024



## 2. CSRD-Vorschriften zur digitalen Nachhaltigkeitsberichterstattung

### Indikativer Zeitplan zur ESRS-Taxonomie



➤ fortlaufende Änderungen der ESRS-Taxonomie als Reaktion auf Änderungen der ESRS oder der UmwelttaxonomyVO

<sup>1</sup> [Sustainability Reporting XBRL Taxonomies – EFRAG](#)

<sup>2</sup> [EFRAG Sustainability reporting Work programme for 2024](#), Tz. 27 ff.

<sup>3</sup> Regulatory Technical Standards

<sup>4</sup> [Delegierte Verordnung \(EU\) 2018/815](#)

<sup>5</sup> Art. 13 [Verordnung \(EU\) Nr. 1095/2010](#)

### 3. ESEF: Lessons learned

#### Fachliche Herausforderungen

Herausforderungen	Lessons learned
<ul style="list-style-type: none"> <li>• Interpretation der Taxonomieelemente (insb. „common practice“-Elemente)</li> <li>• fehlende Hierarchie der Blocktagging-Elemente</li> <li>• vollständige und richtige Zuordnung der Taxonomieelemente</li> <li>• Umfang von Erweiterungen aufgrund fehlender Vorgabe fester Mindestgliederungsschemata in den IFRS</li> <li>• Auszeichnung von „Null-Angaben“ in den primären Abschlussbestandteilen</li> <li>• Mehrfachauszeichnung</li> <li>• Know How (IFRS, XBRL-Standards, ESEF-Basistaxonomie)</li> </ul>	<ul style="list-style-type: none"> <li>• genaue Beschreibung der Taxonomieelemente inkl. Referenzierung</li> <li>• Definition von Beziehungen (Hierarchie) zwischen den Taxonomieelementen direkt in der Taxonomie</li> <li>• Begleitende Dokumentation zur Taxonomie (Basis for Conclusions, Beispielberichte, Handbuch für Ersteller etc.)</li> </ul>

### 3. ESEF: Lessons learned

#### Technische Herausforderungen

Herausforderungen	Lessons learned
<ul style="list-style-type: none"> <li>• generische / unklare Vorgaben der ESEF-Verordnung (z.B. Anchoring, semantische Auszeichnung)</li> <li>• Mehrfachauszeichnung</li> <li>• Fehler in der Taxonomie (z.B. fehlerhafte Soll-/Haben-Attribute)</li> <li>• Inhaltsgleichheit der elektronischen Wiedergabe zum aufgestellten Abschluss</li> <li>• Reifegrad der Softwarelösungen</li> <li>• Wahl der Softwarelösung (built-in, bolt-on, Outsourcing)</li> <li>• technische Validierungen bei der Einreichung</li> <li>• Strukturierung des ESEF-Berichtspakets</li> </ul>	<ul style="list-style-type: none"> <li>• Klare und präzise Vorgaben sind essenziell (ESEF-Verordnung, ESEF Reporting Manual der ESMA, ESEF-Basistaxonomie)</li> <li>• Definition von Beziehungen (Hierarchie) zwischen den Taxonomieelementen direkt in der Taxonomie</li> <li>• Best practice: Mitdenken der taxonomischen Auszeichnung bei der Erstellung des Berichts</li> </ul>

### 3. ESEF: Lessons learned

#### Prozessuale Herausforderungen

Herausforderungen	Lessons learned
<ul style="list-style-type: none"><li>• zeitliche Enge bis zum Testatstermin</li><li>• Einbettung der Auszeichnung (und Prüfung durch den Abschlussprüfer) in den laufenden Abschlussprozess</li><li>• Verantwortungsmanagement, interne Kontrollen</li></ul>	<ul style="list-style-type: none"><li>• Einplanung der Erstellung des ESEF in den Erstellungs- und Prüfungsprozess</li><li>• Einplanung von Zeitpuffern</li><li>• Best practice: Begrenzung des am Tagging beteiligten Personenkreises</li></ul>

## 4. Die EFRAG-Konsultation der XBRL-Taxonomien

### Sustainability Reporting XBRL Taxonomies



**Richard Bössen**  
**(EFRAG Senior Manager Digital Reporting)**





## 5. Schlusswort

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### Kontakt



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# The Draft ESRS Set 1 XBRL Taxonomy

Presentation of the public consultation  
DRSC Meeting, 19 February 2024



## About the ESRS XBRL Taxonomy

EFRAG, under the mandate of the EC, developed the ESRS XBRL Taxonomy, which will be part of ESEF

The ESRS XBRL Taxonomy is a digital transposition of the human-readable ESRS

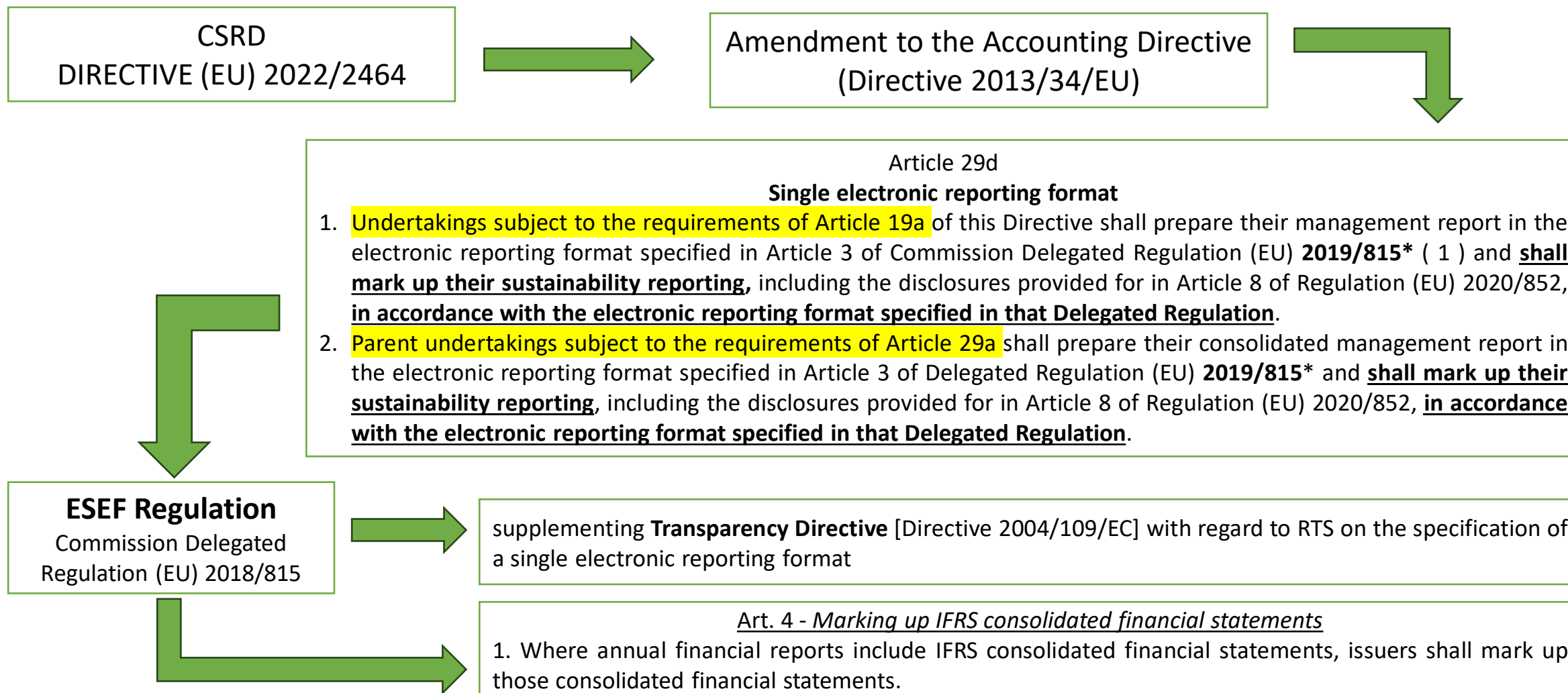
*‘Digitalisation creates opportunities to exploit information more efficiently and holds the potential for significant cost savings for both users and undertakings. Digitalisation also enables the centralisation at Union and Member State level of data in an open and accessible format that facilitates reading and allows for the comparison of data’<sup>1</sup>*

**Preparers** can use the ESRS XBRL Taxonomy to better structure their sustainability statements

**Users** benefit from the digital tagging as they will be able to use ESRS data more easily

<sup>1</sup> Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022, Recital 55

# CSRD & ESEF Regulation: Machine-readable format



\*wrong reference to the ESEF Regulation

# The Draft ESRS Set 1 XBRL Taxonomy

**Properties**

- label: Water consumption
- namespace: https://xbrl.efrag.org/taxonomy/draft-esrs/2023-07
- name: WaterConsumption
- QName: esrs:WaterConsumption
- id: esrs:WaterConsumption
- abstract: false
- type: dtr-types:volumeItem
- subst: xbrl:item
- period: duration
- references: ESRS E3 28 a E3-4
- arcrole: http://www.xbrl.org/2003/arcrole/parent-child
- preferred: http://www.xbrl.org/2003/role/totalLabel
- order: 10.0
- priority: 0
- from: esrs:WaterConsumptionAdditionalBreakdownsLine

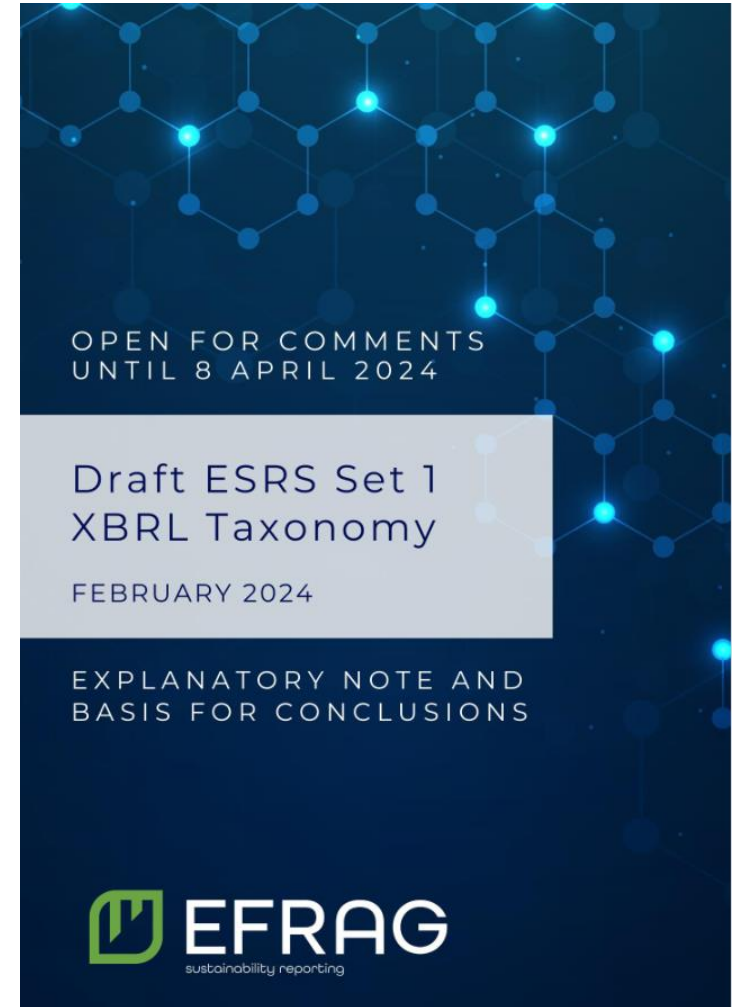
**Presentation Relationships**

Presentation Relationships	Pref. Label	Type	References
[302810] E2.IRO-1 Description of processes to identify and assess material pollution-related im			
[303010] E3-1 Policies related to water and marine resources			
[303020] E3-2 Actions and resources related to water and marine resources			
[303030] E3-3 Targets related to water and marine resources			
[303040] E3-4 Water consumption			
Disclosure of information about water consumption performance related to material impa		TextBlock	ESRS E3 26 E3-4
Total water consumption	totalLabel	Volume	ESRS E3 28 a E3-4
Total water recycled and reused	totalLabel	Volume	ESRS E3 28 c E3-4, Commission Del
Total water stored	totalLabel	Volume	ESRS E3 28 d E3-4
Changes in water storage		Volume	ESRS E3 28 d E3-4
Disclosure of contextual information related to water consumption, water recycled and		TextBlock	ESRS E3 28 e E3-4
Data sources (water consumption)		EnumerationSet	ESRS E3 28 e E3-4
Data sources (water recycled and reused)		EnumerationSet	ESRS E3 28 e E3-4
Data sources (water stored)		EnumerationSet	ESRS E3 28 e E3-4
Percentage of data sourced from direct measurement (water consumption)		Percent	ESRS E3 29 E3-4
Percentage of data from sampling and extrapolation (water consumption)		Percent	ESRS E3 29 E3-4
Percentage of data from best estimates (water consumption)		Percent	ESRS E3 29 E3-4
Water intensity (total water consumption per net revenue)		Decimal	ESRS E3 29 E3-4, Commission Deleg
Disclosure of additional water intensity ratio [text block]		TextBlock	ESRS E3 AR 31 E3-4
Water withdrawals		Volume	ESRS E3 AR 32 E3-4
Water discharges		Volume	ESRS E3 AR 32 E3-4
Water consumption - additional breakdowns [abstract]		String	
Water consumption - additional breakdowns [table]		Table	
Operating segment [typed axis]		Axis	
Sectors and economic activities [axis]		Axis	
Total sectors and economic activities / NA [member]		verbose:La	Domain
Water consumption - additional breakdowns [line items]		String	
Total water consumption	totalLabel	Volume	ESRS E3 28 a E3-4
Total water recycled and reused	totalLabel	Volume	ESRS E3 28 c E3-4, Commission Del
Total water stored	totalLabel	Volume	ESRS E3 28 d E3-4
Changes in water storage		Volume	ESRS E3 28 d E3-4
Water intensity (total water consumption per net revenue)		Decimal	ESRS E3 29 E3-4, Commission Deleg
Disclosure of additional water intensity ratio [text block]		TextBlock	ESRS E3 AR 31 E3-4
Water withdrawals		Volume	ESRS E3 AR 32 E3-4
Water discharges		Volume	ESRS E3 AR 32 E3-4

Line	Role	Label	Technical Name	Abstract	Type	Period	Substit	References
1917	[303040] E3-4 Water consumption	Disclosure of information about water consumpt	esrs:DisclosureOfInfor	False	textBlock	Duration	Item	Name: ESRS; Number: E3; Paragraph: 26; Section
1918	[303040] E3-4 Water consumption	Total water consumption	esrs:WaterConsumptio	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1919	[303040] E3-4 Water consumption	Total water consumption in areas of high-we	esrs:WaterConsumptio	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1920	[303040] E3-4 Water consumption	Total water consumption in areas of high-we	esrs:WaterConsumptio	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1921	[303040] E3-4 Water consumption	Total water recycled and reused	esrs:WaterRecycledAnc	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1922	[303040] E3-4 Water consumption	Total water stored	esrs:WaterStored	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1923	[303040] E3-4 Water consumption	Changes in water storage	esrs:ChangesInWaterSt	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1924	[303040] E3-4 Water consumption	Disclosure of contextual information related to	esrs:DisclosureOfConte	False	textBlock	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1925	[303040] E3-4 Water consumption	Data sources (water consumption)	esrs:DataSourcesWater	False	enumerat	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1926	[303040] E3-4 Water consumption	Data sources (water recycled and reused)	esrs:DataSourcesWater	False	enumerat	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1927	[303040] E3-4 Water consumption	Data sources (water stored)	esrs:DataSourcesWater	False	enumerat	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1928	[303040] E3-4 Water consumption	Percentage of data sourced from direct meas	esrs:PercentageOfData	False	percent	Duration	Item	Name: ESRS; Number: E3; Paragraph: 29; Section
1929	[303040] E3-4 Water consumption	Percentage of data from sampling and extrap	esrs:PercentageOfData	False	percent	Duration	Item	Name: ESRS; Number: E3; Paragraph: 29; Section
1930	[303040] E3-4 Water consumption	Percentage of data from best estimates (wate	esrs:PercentageOfData	False	percent	Duration	Item	Name: ESRS; Number: E3; Paragraph: 29; Section
1931	[303040] E3-4 Water consumption	Water intensity (total water consumption per	esrs:WaterIntensityTot	False	decimal	Duration	Item	Name: ESRS; Number: E3; Paragraph: 29; Section
1932	[303040] E3-4 Water consumption	Disclosure of additional water intensity ratio	esrs:DisclosureOfAddit	False	textBlock	Duration	Item	Name: ESRS; Number: E3; Paragraph: AR 31; Sect
1933	[303040] E3-4 Water consumption	Water withdrawals	esrs:WaterWithdrawals	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: AR 32; Sect
1934	[303040] E3-4 Water consumption	Water discharges	esrs:WaterDischarges	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: AR 32; Sect
1935	[303040] E3-4 Water consumption	Water consumption - additional breakdowns	esrs:WaterConsumptio	True	string	Duration	Item	
1936	[303040] E3-4 Water consumption	Water consumption - additional breakdowns	esrs:WaterConsumptio	True	string	Duration	Hypercube	
1937	[303040] E3-4 Water consumption	Operating segment [typed axis]	esrs:OperatingSegment	True	string	Duration	Dimension	
1938	[303040] E3-4 Water consumption	Sectors and economic activities [axis]	esrs:SectorsAndEconon	True	string	Duration	Dimension	
1939	[303040] E3-4 Water consumption	Total sectors and economic activities / NA	esrs:SectorsAndEconon	True	domain	Duration	Item	
1940	[303040] E3-4 Water consumption	Water consumption - additional breakdowns	esrs:WaterConsumptio	True	string	Duration	Item	
1941	[303040] E3-4 Water consumption	Total water consumption	esrs:WaterConsumptio	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1942	[303040] E3-4 Water consumption	Total water consumption in areas of water	esrs:WaterConsumptio	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1943	[303040] E3-4 Water consumption	Total water consumption in areas of high-we	esrs:WaterConsumptio	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1944	[303040] E3-4 Water consumption	Total water recycled and reused	esrs:WaterRecycledAnc	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1945	[303040] E3-4 Water consumption	Total water stored	esrs:WaterStored	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1946	[303040] E3-4 Water consumption	Changes in water storage	esrs:ChangesInWaterSt	False	volume	Duration	Item	Name: ESRS; Number: E3; Paragraph: 28; Subpara
1947	[303040] E3-4 Water consumption	Water intensity (total water consumption pe	esrs:WaterIntensityTot	False	decimal	Duration	Item	Name: ESRS; Number: E3; Paragraph: 29; Section
1948	[303040] E3-4 Water consumption	Disclosure of additional water intensity ratio	esrs:DisclosureOfAddit	False	textBlock	Duration	Item	Name: ESRS; Number: E3; Paragraph: AR 31; Sect

## Public consultation launched: Invitation to comment until 8 April 2024 EFRAG

- The ESRS Set 1 Draft XBRL Taxonomy has been issued on the 8 February 2024 on EFRAGs webpage.
- Additionally, a Draft XBRL Taxonomy for Article 8 disclosures has been issued for consultation as well.
- The consultation on the taxonomy itself is accompanied by an “Explanatory Note & Basis for Conclusions” document, including *illustrations of application instructions (IAI)*.
- Two non-authoritative accompanying documents have been provided as appendices to the consultation:
  - The XBRL taxonomy illustrated in Excel
  - Illustrative Examples of tagged ESRS reports.
- The consultation closes on the 8 April 2024 and the final taxonomy is expected to be handed over to ESMA and EC in Q3 2024.



## Technical and implementation details of the methodology and architecture

- Basic principles: *Description of the general principles and assumptions in line with the methodology that has been applied when developing the XBRL taxonomy.*
- Relation between the taxonomy and ESRS statements: *Explanation of the assumption, that existence of an XBRL taxonomy element itself does not necessarily require a report to have that corresponding disclosure.*
- General granularity of the elements in the taxonomy: *Basis for conclusions on the granularity provided in the Draft ESRS XBRL taxonomy.*
- Elements created for flexibility purposes: *Explanation of why some XBRL elements might be used alternatively.*
- Implementation of the narrative tagging hierarchy: *Description and discussion of the three levels of narrative XBRL elements provided in the hierarchy of the XBRL taxonomy.*
- Validation rules implemented: *Description and discussion of the three validation rules implemented and their severity levels.*
- Entity-specific and additional digital disclosures ('Other', MDR-M and additions): *Implementation of entity-specific disclosure aspects and implementation of the technical approach for entities additions to ESRS data points ('Other').*
- Connectivity with financial reporting: *Discussion on potential connectivity.*
- Interoperability: *Description of the role of digital XBRL taxonomies and how interoperability can be achieved.*

# Detailed Information in the Explanatory Note & Basis for Conclusions

- Semi-narrative elements (Boolean and enumeration elements): *Explanation and discussion about Boolean and enumeration elements, tagging illustrations. Discussion on conditional Booleans (including consultation question).*
- Paragraphs not implemented as reportable XBRL elements in the XBRL taxonomy: *Explanation of the difference between mandatory ('shall disclose') and voluntary ('may disclose') datapoints and why certain paragraphs (like objectives or methodological aspects) are not implemented as XBRL elements.*
- Avoidance of overlapping narrative elements and re-usage across DRs: *Description of the approach applied in order to reduce the number of overlapping narrative elements and re-using of XBRL elements for cross-cutting and social standards.*
- Technical implementation of optional disaggregation (typed dimensions in open & closed hypercubes): *Description and discussion for XBRL experts on the use of open hypercubes for disaggregation purposes by country, site location and significant assets (ESRS 1).*
- Using fact-to-fact relationships for ESRS 2 GOV-4 and BP-2 as well as ESRS 1: *Description of a XBRL report-based mechanism to digitally tag ESRS 1 and ESRS 2 BP-2 related disclosures using fact-to-fact relationships, e.g. for value chain estimation.*
- Positive and negative fact values and balance attributes: *Specific guidance on how negative and positive values shall be digitally tagged (XBRL elements have a specific label to indicate possible negative values, while most of the numerical values are expected to be positive).*
- Tagging of numerical and intensity values in particular: *Guidelines on tagging of numerical and intensity-based XBRL elements with the correct units in order to enable users to extract comparable and usable numbers.*
- Implementation of the disaggregation by ESRS Sectors and economic activities: *Disclaimer that sectors and economic activities are not final yet and will be further developed by EFRAG. The Draft ESRS XBRL Taxonomy has implemented the SEC1 working draft.*



## DR specific methodology and preparers guidelines:

- ESRS 2 MDR, technical relationship between SBM-3 material IROs, Policies, Targets (including Metrics) and Actions (including Resources): *Description of the implementation of relationships between IROs, Policies, Targets and Actions in the ESRS XBRL taxonomy, using explicit (link between IROs and topics) and typed dimensions (link between IROs and Policies, Targets, Actions and Metrics).*
- ESRS 2 SBM-3 ‘List of IROs’: *Description of the implementation of the ‘list of IROs’ as per ESRS 2, SBM-3 with a typed dimension, which allows to digitally disaggregate the single IROs and to link Policies, Actions, Targets. A multiple-choice enumeration with the sustainability matters (topics, sub-topics, and sub-sub-topics) has been implemented that allows linking the IRO to one or more sustainability matters.*
- ESRS E1-9 Disclosure of the location of assets at material physical risks: *Guidance on the digitisation of AR 70 c) of ESRS E1-9, which requires a disaggregation of the assets at material physical risks with NUTS codes. The XBRL taxonomy has a string element ‘NUTS codes for location of significant assets at material physical risk’ to cover this requirement.*
- Implementation of current and anticipated financial effects: *Explanation of why textblocks have been introduced for ESRS 2 SMB-3 paragraph 48 d) as well as other environmental standards.*
- Incorporation by reference: *Explanation and considerations for using incorporation by reference in digital reporting, including the use of human-readable content indexes.*

# Illustrative Examples of Tagged ESRS XBRL Reports

Inline Viewer - Report

file:///C:/Users/richard.boessen/Downloads/Annex-2-Draft-ESRS-Set1 90%

Inline Viewer Report Highlight ? XBRL Elements

Fact Properties ?

Concept

- (esrs) Energy consumption from fossil sources

Dimensions

Date 1 Jan 2025 to 31 Dec 2025

Fact Value 3,300,000.00 utr.MWh

Accuracy 2 (hundredths)

Change No prior fact in this report

Entity [LEI] efrag

Concept esrs:Energy...

< 1 of 1 >

Validation

No issues

References

ESRS

Name	ESRS
Number	E1
Paragraph	37
Subparagraph	a
Section	E1-5

Commission Delegated Regulation (EU)

Commission Delegated Regulation (EU)

Calculations

[E1-5] Energy consumption and mix  
Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia curae; Quisque vehicula in massa quis convallis. In hac habitasse platea dictumst.

Table 1 Energy consumption and mix (in BOE)

	2025	2026
Total energy consumption	5100	4850
<b>Total fossil energy consumption</b>	<b>3300</b>	<b>3000</b>
Fuel consumption from coal and coal products	850	550
Fuel consumption from crude oil and petroleum products	360	320
Fuel consumption from natural gas	900	760
Fuel consumption from other fossil sources	540	540
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	850	830
Share of fossil sources in total energy consumption	64.71%	61.86%
<b>Consumption from nuclear sources</b>	<b>600</b>	<b>550</b>
Share of consumption from nuclear sources in total energy consumption	11.76%	11.34%
<b>Total renewable energy consumption</b>	<b>1200</b>	<b>1300</b>
Fuel consumption from renewable sources	200	250
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	450	450
Consumption of self-generated non-fuel renewable energy	550	600
Share of renewable sources in total energy consumption	23.57%	26.8%
Non-renewable energy production	2400	2250
Renewable energy production	1000	1100
Total energy consumption from activities in high climate impact sectors	1300	1200
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors	5.26	5.11

Ut vel cursus ex. Ut ipsum metus, rutrum nec dui sit amet, pellentesque hendrerit ipsum. Suspendisse tristique vestibulum enim, sit amet interdum lacus tincidunt id. Nulla condimentum aliquam elit pretium rhoncus.

Pellentesque egestas, metus vitae hendrerit dapibus, turpis odio condimentum metus, eu vulputate augue arcu et eros. Fusce sit amet facilisis nibb. Etiam in aliquam libero. Quisque at interdum justo, et dictum

Inline Viewer - Report

file:///C:/Users/richard.boessen/Downloads/Annex-2-Draft-ESRS-Set1-illustrative 90%

Inline Viewer Report Highlight ? XBRL Elements

Fact Properties ?

Concept

- (esrs) Number of employees in countries with 50 or more employees representing at least 10% of total number of employees, at end of period

Dimensions

Country [axis]

Andorra

Date 31 Dec 2025

Fact Value € 110.0000

Accuracy 4

Change No prior fact in this report

Entity [LEI] efrag

Concept esrs:Nu...

< 1 of 1 >

Validation

No issues

[S1-6] Characteristics of undertaking's employees  
Total number of employees (head count), at end of period is 250. Total number of employees (head count), during period is 260. Total number of employees who have left undertaking is 10. Percentage of employee turnover is 4%. Etiam eleifend ante eros, non rhoncus elit sagittis eget. Vestibulum tincidunt du lorem, vel pharetra nunc ultrices eget. Integer lectus orci, lobortis ut feugiat viverra, ornare eget ex. Suspendisse eleifend nisl vel neque tincidunt tempus. Interdum et malesuada fames ac ante ipsum primis in faucibus.

Nunc non ullamcorper enim. Vestibulum venenatis pretium nisi at cursus. Nam a turpis non leo convallis maximus id quis magna. Praesent eget maximus lacus. Nullam sodales libero sed urna tincidunt, ut iaculis sem finibus. Phasellus at tristique tellus, eget gravida sem. Donec et feugiat arcu.

Table 2

Gender	2025	2026
Female	85	95
Male	108	110
Other	22	25
Not reported	15	20
Total	230	250

Suspendisse pellentesque consectetur sem eget scelerisque. Maecenas commodo tellus enim. Cras pretium ex eget turpis euismod cursus. Aliquam euismod viverra ex nec mattis. Praesent consectetur est id dolor luctus lacore. Nunc ornare eget quam et egestas.

Table 3

Country	2025	2026
Country A	110	115
Country B	60	70

Vivamus lacinia faucibus risus, nec semper urna pulvinar vel. Fusce vitae orci orci. Morbi sit amet purus quis lacus dignissim tempor. Pellentesque est lectus, mollis vitae gravida eget, ullamcorper a ipsum.

Table 4

	Female		Male		Other		Not disclosed		Total	
	2025	2026	2025	2026	2025	2026	2025	2026	2025	2026
Number of employees	87	95	102	110	23	25	18	20	230	250
Number of permanent employees	65	70	57	60	20	20	14	14	156	164
Number of temporary employees	33	35	30	30	3	5	4	6	70	76
Number of non-guaranteed hours employees	10	10	14	18	0	0	0	0	24	28
Number of full-time employees	63	65	67	70	18	18	12	12	160	165

# Draft Article 8 XBRL Taxonomy provided as a separate consultation

- The Draft Article 8 (“EU Taxonomy Regulation”) XBRL Taxonomy has been developed by EFRAG based on reporting templates provided as part of the regulation.
- It includes the “Taxo 4”, new objectives added by the EC in June 2023.
- EFRAG bears no responsibility for the structure and content of the Article 8 disclosure requirements and Acts, as EFRAG serves merely as a digital and technical support for the EC, transposing the Article 8 disclosure requirements into machine-readable format. The Draft Article 8 XBRL Taxonomy is not subject to the due process from SR TEG and SRB.
- A similar methodology has been applied, differences result from the different nature of disclosure requirements.
- No entity-specific extensions foreseen.

Inline Viewer

file:///C:/Users/RICHAR-1.BOE/AppData/Local/Temp/7zO4A740330/efrag-2026-12-31-en\_preview.xhtml#f-fact-94

Highlight ? XBRL Elements

Fact Properties

Concept

- (art8) CapEx

Dimensions

- EU Taxonomy objectives [axis]
- Climate change mitigation, Climate change adaptation [member]
- Economic activities pursuant to EU Taxonomy [axis]
- Environmentally sustainable activities (Taxonomy-aligned) [member]
- Economic activities [axis]
- Manufacture of energy efficiency equipment for buildings [member]

Date 1 Jan 2026 to 31 Dec 2026

Fact Value € 500

Accuracy 0 (ones)

Change No prior fact in this report

Entity [LEI] efrag

Concept art8:CapEx

< 1 of 1 >

Validation

No issues

Template: Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities – disclosure covering year N

Financial year N	Year		Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm') (h)										Proportion of Taxonomy aligned (A.1) or eligible (A.2) CapEx, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
	Code (a) (2)	CapEx (3)	Proportion of CapEx, year N (4)	Climate Change Mitigation (5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)	Minimum (17)					
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>																					
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																					
Manufacture of energy efficiency equipment for buildings	CCM 3.5/ CCA 3.5	500	%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%	E		
Manufacture of low carbon technologies for transport	CCM3.3/ CCA 3.3	30	%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%	E		
Infrastructure enabling low-carbon road transport and public transport	CCM 6.15/ CCA 6.15	5	%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%	E		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4/ CCA 7.4	5	%	Y	N	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	Y	0%	E		
<b>CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>540</b>	<b>67.5%</b>	<b>67.5%</b>	<b>0%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>0%</b>	<b>E</b>		
<b>Of which Enabling</b>		<b>540</b>	<b>67.5%</b>	<b>67.5%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>%</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>0%</b>	<b>E</b>		
<b>Of which Transitional</b>		<b>0</b>	<b>0%</b>	<b>0%</b>						<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>Y</b>	<b>0%</b>			

EN 5 EN



## How to use the Draft ESRS Set 1 XBRL Taxonomy

# How to Tag Narrative Elements

! Element successfully tagged!

**[E3-1] Policies related to water and marine resources**

Name of the policy is policy1. Donec fermentum pulvinar blandit. In nisl nulla, suscipit sit amet viverra eu, fringilla vel mauris. Name or related impact is impact1. Vestibulum eu consectetur eros. Donec ornare dui rutrum velit convallis, nec malesuada libero aliquet. Vivamus interdum laoreet purus, ut tempus odio congue nec. Donec in dui vel est suscipit tempor. Nulla cursus risus et maximus iaculis. Duis pulvinar eros vitae fringilla ultrices. Pellentesque commodo finibus massa, ut convallis dui imperdiet euismod. Proin lacinia nibh condimentum, tempor augue molestie, iaculis purus. Etiam vehicula metus aliquet ipsum sollicitudin, sed consectetur eros faucibus. Mauris blandit mauris sed cursus tincidunt. Morbi quis nisl eu turpis molestie porttitor.

Curabitur dignissim eros vitae tincidunt condimentum. Donec ornare auctor ex vel elementum. Maecenas vel mattis arcu, eu rutrum magna. In laoreet est et felis consequat, et rhoncus orci mollis. Pellentesque et ullamcorper urna. Vestibulum tincidunt, risus quis accumsan rutrum, mi justo dignissim turpis, vitae fermentum libero lorem ac felis. Integer malesuada leo eu blandit tempor. Nunc ornare tellus in erat interdum blandit. Morbi at eleifend quam. Donec maximus, dolor a maximus tincidunt, mi dolor euismod arcu, imperdiet fringilla sapien nunc sed sem. Aenean odio sapien, volutpat at dui vel, feugiat egestas ex. Phasellus ac varius mi. In leo sapien, semper nec tellus vehicula, commodo tempor massa. Sed consequat bibendum dapibus. Mauris mollis luctus enim eu imperdiet. Proin vestibulum, dolor eget imperdiet cursus, ex urna faucibus sapien, eu sollicitudin est enim non quam

- Name
- + [302060] E2-6 Anticipated financial effects...
  - + [302810] E2.IRO-1 Description of processes...
  - + [303010] E3-1 Policies related to water and...
  - + [303020] E3-2 Actions and resources relate...
  - + [303030] E3-3 Targets related to water and...
  - + [303040] E3-4 Water consumption
  - + [303050] E3-5 Anticipated financial effects...
  - + [303810] E3.IRO-1 Description of processes...
  - + [304010] E4-1 Transition plan and consider...
- Disclosure of policies adopted to manage...

# How to Tag Numerical Elements

! Elements successfully tagged!

E3-4 Water consumption Company D 31.12. m <sup>3</sup>	2025	2026	2050
Water consumption	5200	4200	1800
Water consumption in areas at material water risk	780	430	220
Water consumption in areas of high-water stress	550	320	150
Water recycled and reused	960	450	210
Water stored	440	350	180
Changes in water storage	-150	+100	-30
Water intensity ratio (m3/MEUR)	4,8	4	3,2

- Name
- + [302060] E2-6 Anticipated financial effects...
  - + [302810] E2.IRO-1 Description of processes...
  - + [303010] E3-1 Policies related to water and...
  - + [303020] E3-2 Actions and resources relate...
  - + [303030] E3-3 Targets related to water and...
  - + [303040] E3-4 Water consumption
    - + Disclosure of information about water co...
    - + Total water consumption**
  - + [303810] E3.IRO-1 Description of processes...
  - + [304010] E4-1 Transition plan and consider...

# How to Tag Boolean Elements

! Element successfully tagged!

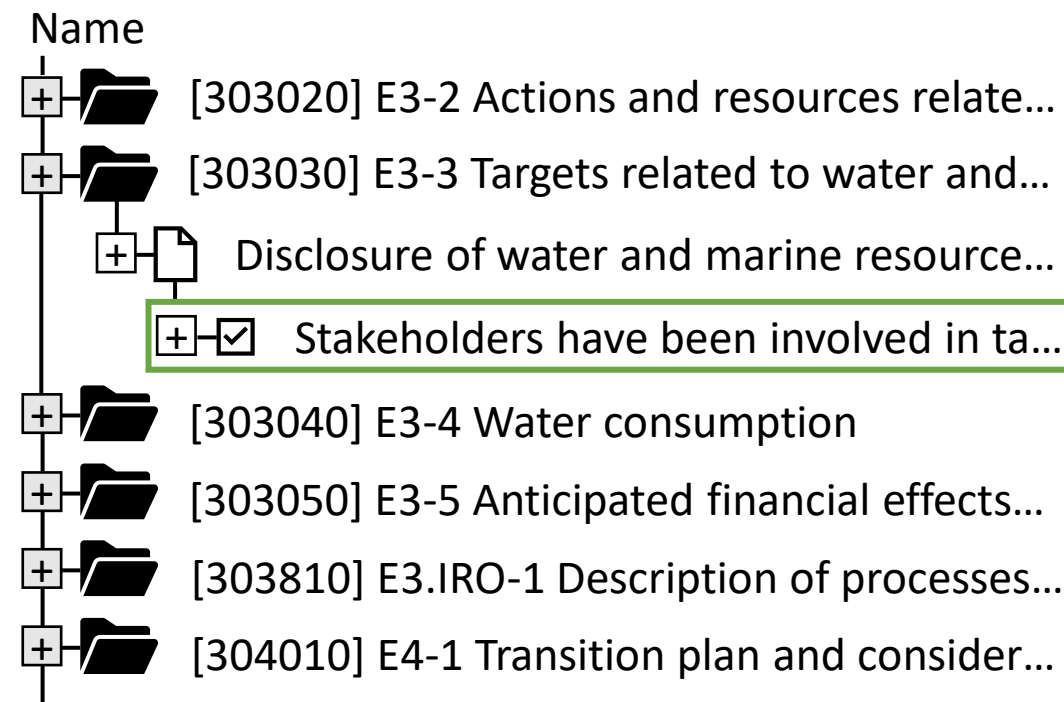
### [E3-3] Targets related to water and marine resources

Name of the target is target1. Name of related impact is impact1. Name of the related policy is policy1. The measurable target is set to 330 or 20%. Proin suscipit arcu sem, vitae venenatis ex placerat eu. Aenean ac ligula quis risus condimentum mattis. Nullam facilisis rutrum nisi, a consectetur urna scelerisque at. Nunc id volutpat eros. Integer sodales urna in metus dapibus gravida. The baseline value is 250 or 10%. The b

Value	
<input checked="" type="checkbox"/>	True
<input type="checkbox"/>	False

Orci varius natoque penatibus et magnis dis parturient montes, nascetur ridiculus mus. Ut rhoncus odio a nunc porta, a feugiat urna vehicula. Lorem ipsum dolor sit amet, consectetur adipiscing elit. Aenean fringilla, turpis non scelerisque lobortis, nibh nisl venenatis massa, non sodales ligula est ac sapien. Suspendisse ut mauris a eros ultrices efficitur. Vivamus gravida metus nunc, et maximus leo pharetra vel.

In eu nisl ac erat rutrum aliquam sed eu leo. Praesent lacinia elit ipsum, quis sollicitudin diam volutpat quis. Fusce lobortis ipsum quis metus auctor, et porta libero tristique. Sed feugiat posuere nibh, sed ultricies tellus rutrum nec.



# Taxonomy-Centric Report Preparation

E3-4 Water consumption Company D 31.12. m <sup>3</sup>	2025	2026	2050
	Current		Target
Water consumption	5200	4200	1800
Water consumption in areas at material water risk	780	430	220
Water consumption in areas of high-water stress	550	320	150
Water recycled and reused	960	450	210
Water stored	440	350	180
Changes in water storage	-150	+100	-30
Water intensity ratio (m3/MEUR)	4,8	4	3,2

## [E3-1] Policies related to water and marine resources

Name of the policy is policy1. Donec fermentum pulvinar blandit. In nisl nulla, suscipit sit amet viverra eu, fringilla vel mauris. Name or related impact is impact1. Vestibulum eu consectetur eros. Donec ornare dui rutrum velit convallis, nec malesuada libero aliquet. Vivamus interdum laoreet purus, ut tempus odio congue nec. Donec in dui vel est suscipit tempor.



2

Preparers will just have to fill in the appropriate information

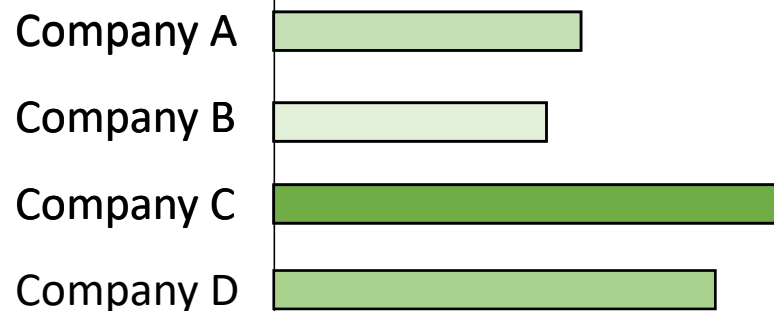
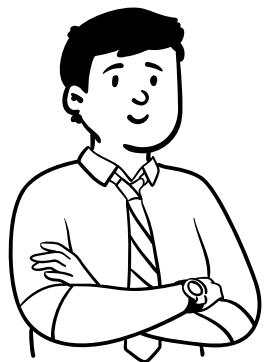


# How to Use Digitally-Tagged Data

```

<xbli:xbli>
  <link:schemaRef xlink:href="https://xbli.efrag.org/taxonomy/draft-esrs/2023-07-31/esrs_all.xsd" />
  <xbli:context id="c-1">
    <xbli:entity>
      <xbli:identifier scheme="http://standards.iso.org/iso/17442">LEI</xbli:identifier>
    </xbli:entity>
    <xbli:period>
      <xbli:startDate>2025-01-01</xbli:startDate>
      <xbli:endDate>2025-12-31</xbli:endDate>
    </xbli:period>
  </xbli:context>
  <xbli:unit id="u-1">
    <xbli:measure>utr:m3</xbli:measure>
  </xbli:unit>
  <esrs:WaterConsumption contextRef="c-1" unitRef="u-1" id="fact-1" decimals="4">5800</esrs:WaterConsumption>
  <esrs:StakeholdersHaveBeenInvolvedInTargetSetting contextRef="c-1" id="fact-2">true</esrs:StakeholdersHaveBeenInvolvedInTargetSetting >
  <esrs:DisclosureOfPoliciesAdoptedToManageMaterialImpactsRisksAndOpportunitiesRelatedToWaterAndMarineResourcesExplanatory contextRef="c-1" unitRef="u-1" id="fact-3">When managing our material...</esrs:DisclosureOfPoliciesAdoptedToManageMaterialImpactsRisksAndOpportunitiesRelatedToWaterAndMarineResourcesExplanatory >
</xbli:xbli>
  
```

	Company A	Company B	Company C	Company D
Water consumption	5200	5000	6500	5800
Stakeholders have been involved in target setting	true	True	false	true
Disclosure of policies adopted to manage material impacts, risks, and opportunities related to water and marine resources	"In order to manage..."	"Company B decided to ..."	"Company C manages its..."	"When managing our material..."



- Richtet sich der zeitliche Anwendungsbereich zur elektronischen Nachhaltigkeitsberichterstattung nach dem gestaffelten zeitlichen Anwendungsbereich der CSRD?
- Müssen Unternehmen ihre (Konzern-)Lageberichte inkl. der Nachhaltigkeitsberichte bereits nach dem XHTML-Format erstellen, auch wenn die digitalen Taxonomien noch nicht verabschiedet sind?
- Werden Unternehmen mehrere Dateien im Unternehmensregister offenlegen müssen ?



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