

TAXONOMÍAS ESRS: ESTRUCTURA Y CONTENIDO

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DIRECCIÓN GENERAL DE ESTRATEGIA, PERSONAS Y DATOS





1. Listado de indicadores a reportar
2. Características de los indicadores
3. Taxonomía ESRS XBRL
4. Conclusiones

1. LISTADO DE INDICADORES A REPORTAR

Principales características



+ 80 estándares
(12 categorías)

se traducen en

+ 1.000 DATAPPOINTS

- 25% voluntarios
- 75% obligatorios (de estos 79% sujetos a análisis de materialidad y restantes 21% no)

Taxonomía XBRL



Código ERSR/NEIS	Categoría	Subcategoría	Nº de estándares
NEIS 1	Requisitos generales		n.a.
NEIS 2	Información general		16
NEIS E1	MEDIOAMBIENTAL (E)	Cambio climático	9
NEIS E2		Contaminación	6
NEIS E3		Recursos hídricos y marinos	5
NEIS E4		Biodiversidad y ecosistemas	6
NEIS E5		Uso de los recursos y economía circular	6
NEIS S1	SOCIAL (S)	Personal propio	17
NEIS S2		Trabajadores de la cadena de valor	5
NEIS S3		Colectivos afectados	5
NEIS S4		Consumidores y usuarios finales	5
NEIS G1	GOBERNANZA (G)	Conducta empresarial	6
TOTAL			86



[Draft] List of ERSR Data Points - Implementation Guidance

05-03 EFRAG SRSB Meeting 25 October 2023
Date of last update: 25 October 2023
Date of last update: 25 October 2023

Standard (click to jump)

ESRS - General Disclosures
ESRS - Material Disclosures (MDD)

ESRS - Climate Change
ESRS - Pollution
ESRS - Water and Marine Resources
ESRS - Biodiversity and Ecosystems
ESRS - Resource Use and Circular Economy
ESRS - Workers in the Value Chain
ESRS - Affected Communities
ESRS - Governance and Ethics
ESRS - Business Conduct

Divulgación general

INDICADORES E+S+G

Requerimientos generales

Cambio climático

Polución

Agua y recursos marinos

Biodiversidad

Uso de recursos y economía circular

Trabajadores

Trabajadores en la cadena de valor

Comunidades afectadas

Consumidores y usuarios finales

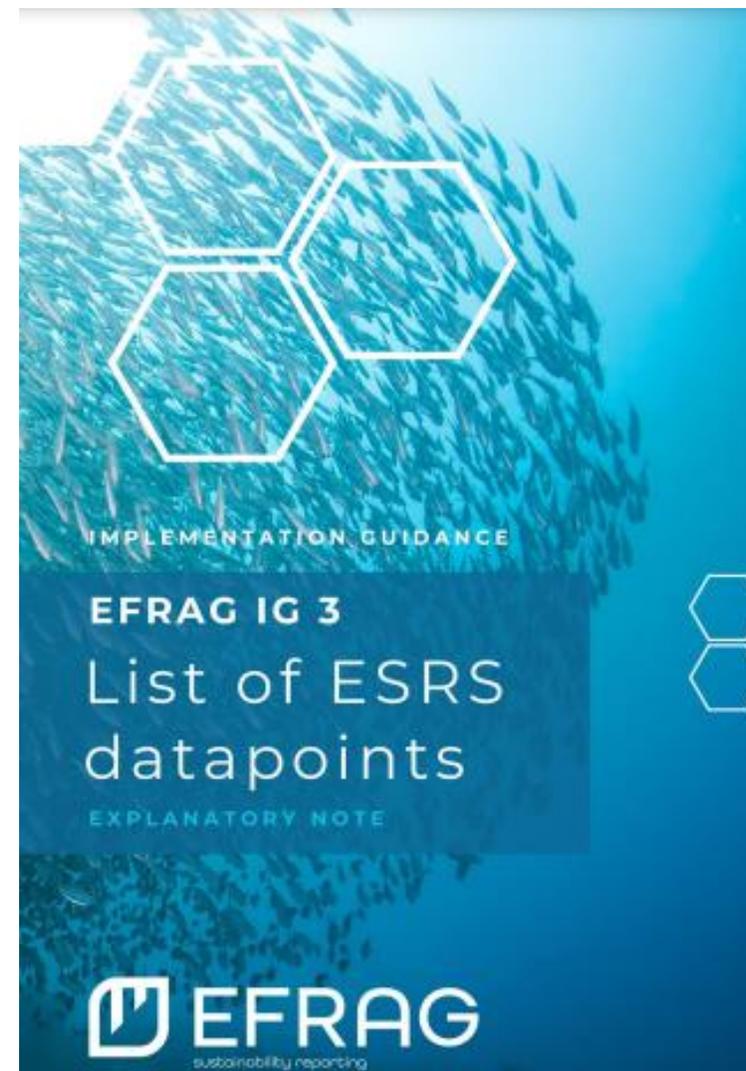
Conducta empresarial

NEIS: Normas Europeas Información Sostenibilidad (ESRS en inglés) aprobados mediante acto delegado por la Comisión Europea el 31 de julio 2023

En la [guía](#) se puede encontrar información sobre:

- ❑ **Obligatoriedad:** Qué indicadores son voluntarios y cuáles son obligatorios*
- ❑ **Tipología / Características :** El tipo de indicador, por ejemplo, monetario, narrativo, porcentaje, volumétrico, etc. Los datos incluyen descripciones, semi-descripciones, valores absolutos, porcentajes, unidades monetarias, unidades energéticas, entre otros.
- ❑ **Relación con otras regulaciones:** Qué indicadores se refieren a otras regulaciones de la UE, como SFDR (es decir, la Regulación de Divulgación de Finanzas Sostenibles de la UE), etc

* De los obligatorios el 79% están sujetos a análisis de materialidad



2. CARACTERÍSTICAS DE LOS INDICADORES

Información sobre los ESRS Data points – Obligatorios vs voluntarios

De los 783 obligatorios el 21% deberán reportarse independientemente del resultado del MA y el 79% se reportará en función del resultado del MA

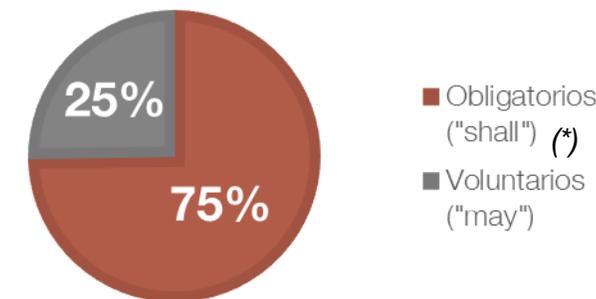
Principalmente los indicadores ESRS 2 son los que se reportarán independientemente del análisis de materialidad

ESRS - DELEGATED ACT (31 JULY 2023)				Number of "may" DPs
Number of "shall" DPs (without MDR-PAT&M)				
ESRS	Irrespective of MA	Subject to MA	Total	
ESRS 2	127		127*	12
E1	16	171	187	15
E2	3	41	44	20
E3	2	25	27	18
E4	11	43	54	65
E5	2	40	42	19
S1		127	127	55
S2		47	47	18
S3		45	45	18
S4		44	44	19
G1		39	39	10
TOTAL	161	622	783	269
TOTAL DP (%)	21%	79%	100%	

*7 DPs are excluded from the count as subject to phased in (ESRS 2 BP2 par. 17)

269 datapoints de carácter voluntario (25%) y 783 de carácter obligatorio (75%)

DAPOINTS POR OBLIGATORIEDAD



(*) Del 75% obligatorio: 79% sujetos a análisis de materialidad

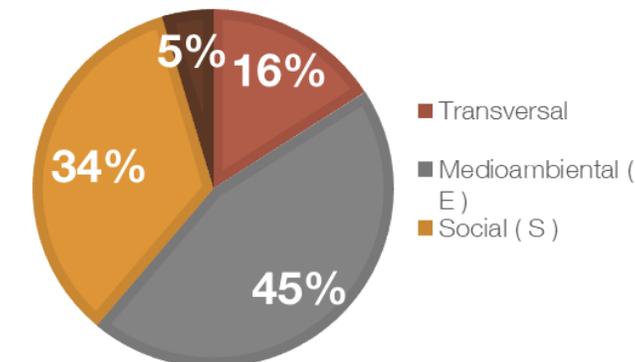
Datapoints adicionales para cuando la empresa considere algo material y desglose políticas, acciones y objetivos (PAT) específicos de acuerdo con el ESRS 2.

ESRS - DELEGATED ACT (31 JULY 2023)	
MINIMUM DISCLOSURE REQUIREMENTS (MDR-PAT&M) PER SUSTAINABILITY MATTER AND PER PAT*	
	DPs
MDR-P	6
MDR-A	12
MDR-T	13
MDR-M	3

This table illustrates the datapoints in relation with Minimum Disclosure Requirements (MDR) on Policies, Actions, Targets and Metrics (PAT&M) according to ESRS 2 Chapter 4.2. These are considered for the disclosures when the undertaking has adopted PAT related to material sustainability matters.

*Excluded DPs to be reported if the undertaking has not adopted policies and/or actions or set any measurable outcome-oriented targets (ESRS 2 chapter 4.2 MDR)

DATAPPOINTS POR TIPO ESG



+1.000 DATAPPOINTS

2. CARACTERÍSTICAS DE LOS INDICADORES

Información sobre los ESRS Data points – narrativos, semi-narrativos y numéricos

Tipos de categorías de indicadores:

- Narrativos (descripción...)
- Semi-narrativos (no numéricos pero comparables como booleanos SI/NO, lista desplegable...)
- Numéricos (cuantitativos, porcentajes, numéricos, métrica concreta...)

ESRS - DELEGATED ACT (31 JULY 2023)				
Data Type of "shall" datapoints				
ESRS	Narrative	Semi-Narrative	Numerical	Total
ESRS 2	89	14	24	127
E1	51	25	111	187
E2	18	2	24	44
E3	17	2	8	27
E4	36	14	4	54
E5	24	3	15	42
S1	61	22	44	127
S2	40	7	-	47
S3	40	5	-	45
S4	39	5	-	44
G1	25	6	8	39
TOTAL	440	105	238	783
TOTAL DP (%)	56%	13%	30%	100%

ESRS - DELEGATED ACT (31 JULY 2023)				
Data Type of "may" datapoints				
ESRS	Narrative	Semi-Narrative	Numerical	Total
ESRS 2	11	1	-	12
E1	4	1	10	15
E2	12	4	4	20
E3	5	7	6	18
E4	49	9	7	65
E5	19	-	0	19
S1	27	13	15	55
S2	13	5	-	18
S3	14	4	-	18
S4	14	4	1	19
G1	3	2	5	10
TOTAL	171	50	48	269
TOTAL DP (%)	64%	19%	18%	100%

ESRS - DELEGATED ACT (31 JULY 2023)				
Data Type of MDR-PAT&M PER SUSTAINABILITY MATTER AND PER PAT				
ESRS	Narrative	Semi-Narrative	Numerical	Total
MDR-P	6	-	-	6
MDR-A	6	1	5	12
MDR-T	6	3	4	13
MDR-M	3	-	-	3
TOTAL	21	4	9	34
TOTAL DP (%)	62%	12%	26%	100%

□ La mayoría se corresponden con datapoints narrativos (aprox 60%)



2. CARACTERÍSTICAS DE LOS INDICADORES

Información sobre los ESRS Data points – phase-in

- Existe una serie de indicadores que tienen un periodo de phase-in hasta que se exijan de manera definitiva

Number of "shall" DPs subject to phase-in for undertakings or groups with < 750 employees according to ESRS 2 BP 2 par 17				
ESRS	Subject to phase-in < 750 employees Year 1	Subject to phase-in < 750 employees Year 2	Subject to phase-in < 750 employees Year 3	Total
ESRS 2	-	-	-	127*
E1	14	-	-	187
E2	-	-	-	44
E3	-	-	-	27
E4	54	54	1	54
E5	-	-	-	42
S1	127	-	-	127
S2	47	-	-	47
S3	45	45	-	45
S4	44	44	-	44
G1	-	-	-	39
TOTAL	331	143	1	783
TOTAL %	42%	18%	0%	

- Se busca facilitar el reporte de esta información liberando los primeros años a las mismas del reporte de algunos de ellos.

- Afectará sobretodo a empresas de menos de 750 trabajadores

Number of "shall" DPs phased-in according to Appendix C - ESRS 1 (other than ESRS 2 BP 2 par. 17)					
ESRS	Subject to phase-in Year 1	Subject to phase-in Year 2	Subject to phase-in Year 3	Subject to ESRS Sectors	Total
ESRS 2	1	-	-	2	127*
E1	34	26	26		187
E2	8	4	4		44
E3	4	1	1		27
E4	3	1	1		54
E5	3	1	1		42
S1	34	-	-		127
S2	-	-	-		47
S3	-	-	-		45
S4	-	-	-		44
G1	-	-	-		39
TOTAL	87	33	33	2	783
TOTAL %	11,11%	4,21%	4,21%	0,26%	



2. CARACTERÍSTICAS DE LOS INDICADORES

Excel con información sobre los ESRS Data points publicado por EFRAG - estructura

[Draft] List of ESRS Data Points - Implementation Guidance

Pre-final draft still subject to approval and changes

03-03 EFRAG SRB Meeting 23 November 2023

This list is not intended to be used as a starting point of the materiality assessment [please refer to par. ESRS 1]. Please find instructions, explanations and a disclaimer on the content of this Workbook in the accompanying note 06-02.

- Standard (click to jump):
- [ESRS 2 - General Disclosures](#)
 - [ESRS 2 - Minimum Disclosure Requirements \(MDR\)](#)
 - [E1 - Climate Change](#)
 - [E2 - Pollution](#)
 - [E3 - Water and Marine Resources](#)
 - [E4 - Biodiversity and Ecosystems](#)
 - [E5 - Resource Use and Circular Economy](#)
 - [S1 - Own Workforce](#)
 - [S2 - Workers in the Value Chain](#)
 - [S3 - Affected Communities](#)
 - [S4 - Consumers and End-users](#)
 - [G1 - Business Conduct](#)

- En cada pestaña se encuentra el conjunto de datapoints para el estándar seleccionado
- Se reporta en la parte superior una serie de instrucciones sobre:
 - Si el datapoint está sujeto o no a análisis de materialidad
 - El periodo de phase-in
 - Clarificaciones sobre la obligatoriedad o no de reporte
 - Otros aspectos a considerar

Información sobre el estándar, párrafo y requerimiento de información asociado al datapoint especificado

Tipología del dato: narrativo, semi-narrativo o numérico...

Si el indicador está asociado a reporte bajo otros requerimientos regulatorios (SFDR, Pilar 3...)

DISCLAIMER
Prefinal Draft subject to Approval from EFRAG SRB [still subject to change]

INSTRUCTIONS

- The DPs reported in ESRS E2 are subject to Materiality Assessment.
- With the exception of DPs in IRO1 that are to be disclosed irrespective of the outcome of its materiality assessment [ESRS 1 par. 29], none of these DPs is applicable if the topic is not material.
- Not all DPs are to be reported if the undertaking has not adopted the respective policies, implemented the respective actions or set the respective targets in relation to a sustainability matter that has been assessed to be material [see ESRS 1 par. 33].
- Column I identifies DPs subject to phased-in for the first 3 years [see Appendix C of ESRS 1]

ESRS	DR	Paragraph	Related AR	Name	Data Type	Appendix B - ESRS 2 (SFDR + PILLAR 3 + Benchmark + CL)	Appendix C - ESRS 1 (DPs subject to phasing-in provisions applicable to undertakings with less than 750 employees)	Appendix C - ESRS 2 (DPs subject to phasing-in provisions applicable to all undertakings)	May [V]
E2	E2.IRO-1	11 a	AR 1- AR 8	Information about methodologies, assumptions and tools used to screen site locations and business activities	narrative				
E2	E2.IRO-1	11 b		Disclosure of whether and how consultations have been conducted (pollution)	narrative				
E2	E2.IRO-1	AR 9		Disclosure of results of materiality assessment (pollution)	narrative				
E2	E2-1	14	AR 10	Policies to manage its material impacts, risks and opportunities related to pollution [see ESRS 2 MDR-P]	MDR-P				
E2	E2-1	15 a	AR 11	Disclosure of whether and how policy addresses mitigating negative impacts related to pollution of air, water and soil	narrative				
E2	E2-1	15 b	AR 11	Disclosure of whether and how policy addresses substituting and minimising use of substances of concern and	narrative				
E2	E2-1	15 c		Disclosure of whether and how policy addresses avoiding incidents and emergency situations, and if and when	narrative				
E2	E2-1	AR 12		Disclosure of contextual information on relations between policies implemented and how policies contribute to	narrative				V
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies					

Para determinar si el indicador está sujeto a phase-in

Para diferenciar los voluntarios (V) de los obligatorios

TIPOLOGÍAS DE DATOS



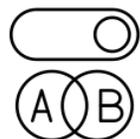
área



monetario



emisiones



Booleano



Bloque de texto



Volumen



Fecha



Porcentaje

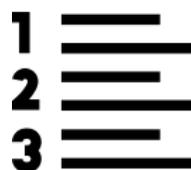
...



Decimal



Toneladas (masa)



Enumeración



Unidades de energía

Ejemplo reporte indicador numérico:

Requisito de divulgación E1-6: Emisiones de GEI brutas de alcance 1, 2 y 3 y emisiones de GEI totales

19. La empresa divulgará en toneladas métricas equivalentes de CO2 su⁴⁵:
- emisiones de GEI brutas de alcance 1;
 - emisiones de GEI brutas de alcance 2;
 - emisiones de GEI brutas de alcance 3; y
 - emisiones de GEI totales.

Ejemplo reporte indicador narrativo:

Requisito de divulgación E3-1: Políticas relacionadas con los recursos hídricos y marinos

12. La empresa indicará si sus **políticas** abordan las siguientes cuestiones, cuando sean de importancia relativa, y de qué manera:
- gestión del agua, en particular:
 - el uso y el abastecimiento de **recursos hídricos y marinos** en sus propias operaciones;
 - el tratamiento de aguas como paso hacia un abastecimiento de agua más sostenible; y
 - la prevención y la reducción de la **contaminación** del agua resultante de sus actividades.

Se reportará información numérica, semi-narrativa y textual

- La mayoría se corresponden con datapoints narrativos (aprox 60%)

Respecto a los numéricos:

Indicadores numéricos	Nº indicadores o datapoints	%
Transversal	33	11,2%
Medioambiental (E)	189	64,1%
Social (S)	60	20,3%
Governanza (G)	13	4,4%
TOTAL	295	100,0%

Indicadores numéricos	Nº indicadores o datapoints	%
Obligatorios ("shall")	247	83,7%
sujetos a análisis de materialidad	223	75,6%
NO sujetos a análisis de materialidad	24	8,1%
Voluntarios ("may")	48	16,3%
TOTAL	295	100,0%

3. TAXONOMÍA ESRS XBRL

Ejemplos ilustrativos en Excel de la taxonomía

Ejemplo taxonomía en formato XLSX:

Le	Role	Label en	Additic	Technical Name	Abstra	Type n	Peri
2	[301060] E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [abstract]	Gross Scope 1 greenhouse gas emissions		esrs:GrossScope1GreenhouseGasEmissions	False	ghgEmissi	Dur
5	[301060] E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [table]	Percentage of Scope 1 greenhouse gas emissions from regulated emission trading schemes		esrs:PercentageOfScope1GreenhouseGasEmissionsFromReg	False	percent	Dur
5	[301060] E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [abstract]	Gross location-based Scope 2 greenhouse gas emissions		esrs:GrossLocationBasedScope2GreenhouseGasEmissions	False	ghgEmissi	Dur
5	[301060] E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [abstract]	Gross market-based Scope 2 greenhouse gas emissions		esrs:GrossMarketBasedScope2GreenhouseGasEmissions	False	ghgEmissi	Dur
3	[301060] E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [abstract]	Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [abstract]		esrs:GrossScopes123AndTotalGHGEmissionsGHGEmissions	True	string	Dur
4	[301060] E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [table]	Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [table]		esrs:GrossScopes123AndTotalGHGEmissionsGHGEmissions	True	string	Dur
5	[301060] E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [abstract]	Reporting scope [axis]		esrs:ReportingScopeAxis	True	string	Dur
6	[301060] E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [abstract]	Current and retrospective [member]		esrs:CurrentAndRetrospectiveMember	True	domain	Dur

Le	Role	Label en	Additic	Technical Name	Abstra	Type n	Weight	Period	Balance	Substit	References
1	[301050] E1-5 Energy consumption and mix - Energy consumption related to own operations	Energy consumption related to own operations	The value	esrs:EnergyConsumptionRelatedToOwnOperations	False	energy		Duration	-	Item	Name: Commission Delegated Regulation (EU); Number: 2022/1288; Section: Annex 1; Su
2	[301050] E1-5 Energy consumption and mix - Energy consumption from fossil sources	Energy consumption from fossil sources	The value	esrs:EnergyConsumptionFromFossilSources	False	energy	1.0	Duration	-	Item	Name: ESRS; Number: E1; Paragraph: 37; Subparagraph: a; Section: E1-5; URI: https://xbrl
5	[301050] E1-5 Energy consumption and mix - Fuel consumption from coal and coal products	Fuel consumption from coal and coal products	The value	esrs:FuelConsumptionFromCoalAndCoalProducts	False	energy	1.0	Duration	-	Item	Name: Commission Delegated Regulation (EU); Number: 2022/1288; Section: Annex 1; Su
3	[301050] E1-5 Energy consumption and mix - Fuel consumption from crude oil and petroleum products	Fuel consumption from crude oil and petroleum products	The value	esrs:FuelConsumptionFromCrudeOilAndPetroleumProducts	False	energy	1.0	Duration	-	Item	Name: ESRS; Number: E1; Paragraph: 38; Subparagraph: b; Section: E1-5; URI: https://xbrl
3	[301050] E1-5 Energy consumption and mix - Fuel consumption from natural gas	Fuel consumption from natural gas	The value	esrs:FuelConsumptionFromNaturalGas	False	energy	1.0	Duration	-	Item	Name: Commission Delegated Regulation (EU); Number: 2022/1288; Section: Annex 1; Su
3	[301050] E1-5 Energy consumption and mix - Fuel consumption from other fossil sources	Fuel consumption from other fossil sources	The value	esrs:FuelConsumptionFromOtherFossilSources	False	energy	1.0	Duration	-	Item	Name: ESRS; Number: E1; Paragraph: 38; Subparagraph: d; Section: E1-5; URI: https://xbrl
3	[301050] E1-5 Energy consumption and mix - Consumption of purchased or acquired electricity, heat and steam	Consumption of purchased or acquired electricity, heat and steam	The value	esrs:ConsumptionOfPurchasedOrAcquiredElectricityHeat	False	energy	1.0	Duration	-	Item	Name: ESRS; Number: E1; Paragraph: 38; Subparagraph: e; Section: E1-5; URI: https://xbrl
2	[301050] E1-5 Energy consumption and mix - Energy consumption from nuclear sources	Energy consumption from nuclear sources	The value	esrs:EnergyConsumptionFromNuclearSources	False	energy	1.0	Duration	-	Item	Name: ESRS; Number: E1; Paragraph: 37; Subparagraph: b; Section: E1-5; URI: https://xbrl
2	[301050] E1-5 Energy consumption and mix - Energy consumption from renewable sources	Energy consumption from renewable sources	The value	esrs:EnergyConsumptionFromRenewableSources	False	energy	1.0	Duration	-	Item	Name: ESRS; Number: E1; Paragraph: 37; Subparagraph: c; Section: E1-5; URI: https://xbrl
6	[301050] E1-5 Energy consumption and mix - Fuel consumption from renewable sources	Fuel consumption from renewable sources	The value	esrs:FuelConsumptionFromRenewableSources	False	energy	1.0	Duration	-	Item	Name: ESRS; Number: E1; Paragraph: 37; Subparagraph: c; Section: E1-5; Clause: i; URI: ht
3	[301050] E1-5 Energy consumption and mix - Consumption of purchased or acquired electricity, heat and steam	Consumption of purchased or acquired electricity, heat and steam	The value	esrs:ConsumptionOfPurchasedOrAcquiredElectricityHeat	False	energy	1.0	Duration	-	Item	Name: ESRS; Number: E1; Paragraph: 37; Subparagraph: c; Section: E1-5; Clause: ii; URI: ht
3	[301050] E1-5 Energy consumption and mix - Consumption of self-generated non-fuel renewable energy	Consumption of self-generated non-fuel renewable energy	The value	esrs:ConsumptionOfSelfgeneratedNonfuelRenewableEnergy	False	energy	1.0	Duration	-	Item	Name: ESRS; Number: E1; Paragraph: 37; Subparagraph: c; Section: E1-5; Clause: iii; URI: ht
1	[301060] E1-6 Gross Scopes 1, 2, 3 and Total Location-based greenhouse gas emissions	Location-based greenhouse gas emissions	The value	esrs:LocationBasedGreenhouseGasEmissions	False	ghgEmissions		Duration	-	Item	Name: ESRS; Number: E1; Paragraph: 52; Subparagraph: a; Section: E1-6; URI: https://xbrl

Taxonomy Entry Point: https://xbrl.efrag.org/taxonomy/esrs/2023-12-22/esrs_all.xml
 Date: 30-ago-24

This document has been prepared by the EFRAG Secretariat, is not submitted to EFRAG's due process and is not authoritative.

Annex 1 - ESRS Set 1 XBRL Taxonomy illustrated in Excel

The presentation and definition linkbase of the ESRS Set 1 XBRL Taxonomy are provided in Excel format in order to visualise the taxonomy without an XBRL software. The XBRL Taxonomy files, the consultation and the accompanying documents are available on EFRAG's webpage at <https://www.efrag.org>

Content guide - Data types used in the ESRS Set 1 XBRL Taxonomy

The following list provides an overview of data types used the taxonomy, as indicated in column 6. The data types are defined as part of the XBRL specifications and/or in the XBRL Data Type Registry. More information on <https://specifications.xbrl.org> and <https://www.xbrl.org/dtr/dtr.html>

- area: Used to indicate that an element represents an area.
- boolean: True or false disclosure (1 or 0).
- date: Date (day, month, year).
- decimal: Numbers.
- domain: Indicates that an element is a dimension domain member.
- energy: A unit of energy.
- energyPerMonetary: A measure of energy per monetary unit.

Localización del estándar (p.e. "E1-5 sobre energía o "E1-6 sobre emisiones)

El datapoint concreto

Nombre técnico para el tagging

Tipo de dato

Localización del datapoint en la norma

❑ EJEMPLO TAGGING INDICADOR TEXTUAL

The image shows a document on the left with several paragraphs of placeholder text. One paragraph is highlighted with a blue border. An arrow points from this highlighted text to a right-hand panel. Above the panel is a document icon with the word 'TEXT' written on it. The right-hand panel displays the XBRL tagging interface for the selected text. It shows the text 'Etiam feugiat ante et felis tincidunt dapibus id eu magna. Nullam quis lorem vitae ante aliquam condimentum. Aliquam erat volutpat. Nulla eget faucibus lectus, sit amet aliquet mauris. Praesent fermentum vivamus eget eros tincidunt, vel pharetra velit egestas.' and lists various tagging options such as 'Identifier of target', 'Topical ESRS', and 'ESRS E1 Climate Change'. The interface also shows 'Date', 'Fact Value', 'Accuracy', 'Change', 'Entity', and 'Concept' fields.

- ❑ Ejemplos de ESRS XBRL informes tagging
- ❑ Permite ver un reporte digital
- ❑ Cuando se hace click en el bloque de texto o tabla se observa el correspondiente tagging en la parte derecha (identificador, valor...)
- ❑ Human-readable in-line XBRL

3. TAXONOMÍA ESRS XBRL

Ejemplos ilustrativos de informes legibles

❑ EJEMPLO TAGGING INDICADOR NUMÉRICO

	2025	2026	Milestones and target years				
			2030	2035	2040	2045	2050
GHG emissions (market-based) [tCO2]	1070	807	610	400	200	150	20
GHG Scope 1 [tCO2]			310	100	70	50	5
GHG Scope 2 location-based [tCO2]			110	80	40	20	5
GHG Scope 2 market-based [tCO2]			200	80	50	20	5
GHG Scope 3 [tCO2]			100	90	80	70	60
Energy efficiency and consumption reduction			-10	-10	-10	-10	-10
Material efficiency and consumption reduction			-5	-5	-5	-5	-5
Fuel switching			-2	-2	-2	-2	-2
Electrification			0	0	0	0	0
Use of renewable energy			-10	-10	-10	-10	-10
Phase out, substitution or modification of product			-8	-8	-8	-8	-8

Fact Properties

Disposition of climate-related targets [text block]

Gross Scope 1 greenhouse gas emissions

Concept

- (esrs) Gross Scope 1 greenhouse gas emissions

Dimensions

- Reporting scope [axis]
- 2035 [member]

Date 1 Jan 2035 to 31 Dec 2035

Fact Value 100.00 utr:tCO2e

Accuracy 2 (hundredths)

Change No prior fact in this report

Entity [LEI] efrag

Concept esrs:GrossScope1GreenhouseG...

1 of 1

No issues

❑ Ejemplos de ESRS XBRL informes tagging

❑ Permite ver un reporte digital

❑ Cuando se hace click en el bloque de texto o tabla se observa el correspondiente tagging en la parte derecha (identificador, valor...)

❑ Human-readable in-line XBRL



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- [SBM-3] Material impacts, risks and opportunities and their interaction with strategy and business model 3
- [IRO-1] Description of processes to identify and assess material climate-related impacts, risks and opportunities 4
- [E1-1] Transition plan for climate change mitigation..... 6
- [E1-2] Policies related to climate change mitigation and adaptation 8
- [E1-3] Actions and resources in relation to climate change policies..... 9
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[E1-6] Gross Scopes 1, 2, 3 and Total GHG emissions

Maecenas mauris ligula, maximus quis interdum vel, ultrices nec metus. Suspendisse aliquam varius urna, vel efficitur sem vestibulum venenatis. Sed non mattis nisi, ac convallis ante.

Table 7 GHG emissions (in tCO2)

	2025	2026	Milestones and target				Annual % target / Base year
			% N / N-1	2030	2040	2050	
Scope 1 GHG emissions							
Gross Scope 1 greenhouse gas emissions	320	300	6.25%	200	50	8	14.02%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	10%	10%		10%	10%	5%	
Scope 2 GHG emissions							
Gross location-based Scope 2 greenhouse gas emissions	210	200	4.76%	110	20	2	15.38%
Gross market-based Scope 2 greenhouse gas emissions	196	190	3.06%	104	18	8	10.14%

Reporte de indicadores de alcance 1 y 2, objetivos...



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- [E3-1] Policies related to water and marine resources 3
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Reporte de indicadores sobre consumos de agua

[E3-4] Water consumption

Donec odio augue, venenatis sit amet eros sit amet, ultrices vulputate est. Sed vitae odio non magna cursus imperdiet in at odio. Curabitur sed nibh eget eros consequat efficitur a ac nunc.

Sed non porta nibh. Quisque ut lacus vitae ligula ultricies luctus. Sed pellentesque porta. Percentage of data sourced from direct measurement (water consumption) is 85% elit, imperdiet tristique nisi. Donec semper volutpat maximus. Pellentesque sed finibus metus. Percentage of data from sampling and extrapolation (water consumption) is 76% volutpat, ligula eget elementum pharetra, eros ipsum sodales enim, quis dignissim lectus eros in neque. Pellentesque habitant morbi tristique senectus et netus et malesuada Percentage of data from best estimates (water consumption) is 70% fames ac turpis egestas. Water intensity (total water consumption per net revenue) is 0.04. Maecenas ante ipsum, ullamcorper in magna maximus, porttitor volutpat ipsum.

Table 2 Water consumption (in m3)

	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

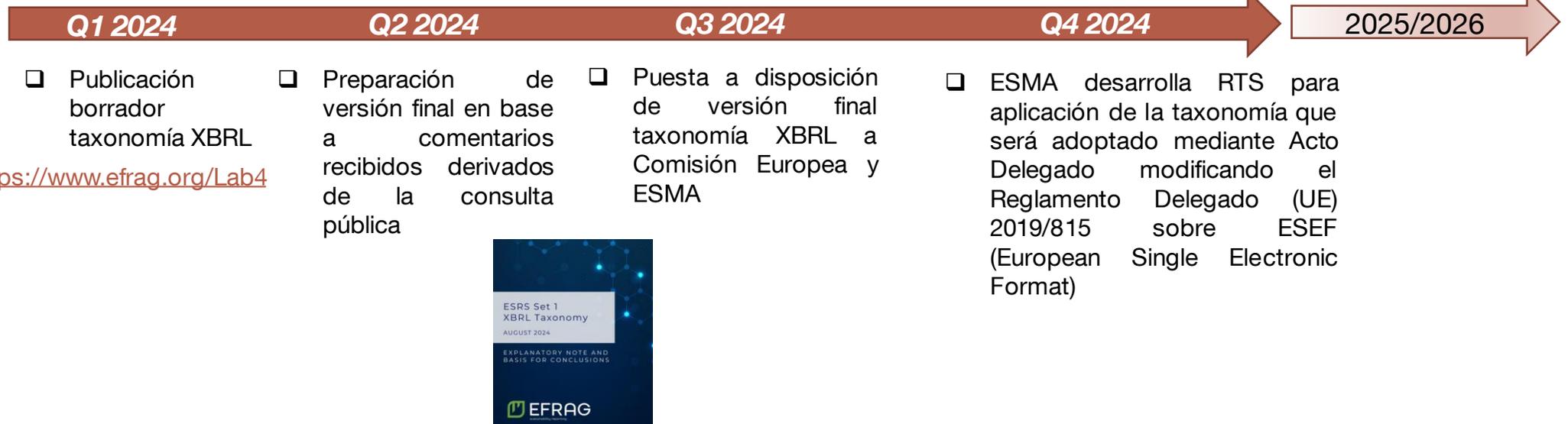


- ❑ EFRAG publicó en febrero 2024 los **borradores de taxonomía XBRL para los indicadores ESRS (NEIS) y los derivados del Article 8*** sobre elegibilidad y alineamiento de las actividades de las compañías en términos de CAPEX, OPEX y cifra de negocios.

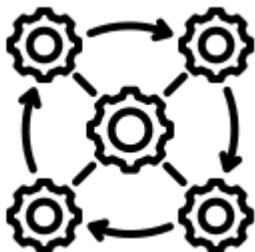
❑ Calendario tentativo:



2026 → Previsiblemente se recibirán los primeros informes en formato digital



* REGLAMENTO (UE) 2020/852 DEL PARLAMENTO EUROPEO Y DEL CONSEJO



- Se ha logrado avanzar hacia la disposición de un conjunto de **estándares homogéneos, comparables e interoperables** sobre sostenibilidad



PERO... sin una **taxonomía digital** que lo acompañe la utilidad de la misma se reduce drásticamente



Chair of the EFRAG
Sustainability Reporting
Board

*“The final XBRL taxonomy marks a **major milestone** to enable **machine-readable sustainability statements** once adopted by ESMA and the EC. The advanced approaches being implemented, especially for the **tagging of narrative disclosures**, **will increase the usability of ESRS statements as users** (analysts, investors, etc.) confirmed to EFRAG. We encourage companies to use the ESRS taxonomy for their first ESRS statements on a voluntary basis; it is a useful tool to structure disclosures and will increase their decision-usefulness. Let us not miss the opportunity to **start with digital ESG disclosures from day one** – because this is what users want.”*



AHORA el reto es implantarla con éxito

GRACIAS POR SU ATENCIÓN



area	Used to indicate that an element represents an area.
boolean	True or False disclosure (1 or 0).
date	Date (day, month, year).
decimal	Numbers.
domain	Indicates that an element is a dimension domain member.
energy	A unit of energy.
energyPerMonetary	A measure of energy per monetary unit.
enumeration	Drop-down (single choice)
enumerationSet	Drop-down (multiple-choice)
ghgEmissions	Used in preference to <i>mass</i> to measure Global Warming Potential, which is often expressed in terms of "tonnes of CO2 equivalent".
ghgEmissionsPerMonetary	A measure of GHG emissions per monetary unit.
gYear	Date (year only).
integer	Integral data type, only non-decimal positive numbers.
linkIdentifiers	Contains a list of IDs separated by comma to link group of facts.
mass	The mass of an object which can be measured.
monetary	Decimal number representing currency.
percent	Percentage.
string	Short and unformatted narrative disclosure (e.g. Name of ...)
textBlock	Used for narrative formatted disclosures, not restricted in any way of formatting, length or content (can contain images or tables); can span one sentence, one paragraph, 5 pages or 100 pages; can be "continued" in the human readable report.
volume	Used to indicate that an element represents a volume and can be used to express the volume of any substance, whether solid, liquid, or gas.
volumePerMonetary	A measure of volume per monetary unit.