

REVISED ESRS DRAFT XBRL TAXONOMY

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TECHNICAL EXPLANATORY NOTE



EFRAG

SUSTAINABILITY REPORTING

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List of acronyms and terms

Acronym or term ¹	Meaning
2023 ESRS	ESRS as adopted in 2023
2024 IG 3	Implementation Guidance 3 List of ESRS Set 1 Datapoints
2024 XBRL Taxonomy	ESRS Set 1 XBRL Taxonomy published in 2024
2026 Draft List	2026 Revised ESRS Draft List of Datapoints
2026 Draft Taxonomy	2026 Revised ESRS Draft XBRL Taxonomy
2026 Revised ESRS	ESRS in the Annex to the Delegated Act published by the European Commission on 3 July 2026
AR	Application Requirement
DMA	Double materiality assessment
DR	Disclosure Requirement
EC	European Commission
EFRAG	European Financial Reporting Advisory Group
ESEF	European Single Electronic Format
ESMA	European Securities and Markets Authority
ESG	Environmental, social and governance
ESRS	European Sustainability Reporting Standards
EU	European Union
FTE	Full-time equivalent
GDR	General Disclosure Requirement in the 2026 Revised ESRS
GHG	Greenhouse gas
GRI	Global Reporting Initiative
IFRS	International Financial Reporting Standards
IRO	Impact, risk or opportunity
ISSB	International Sustainability Standards Board
ITA	International Taxonomy Architecture
KH	EFRAG ESRS Knowledge Hub
MDR	Minimum Disclosure Requirement in ESRS Set 1
NACE	Statistical classification of economic activities in the European Community
NUTS	Nomenclature of territorial units for statistics
PAT	Policy, action or target
SoC	Substance of concern
SVHC	Substance of very high concern
UTR	XBRL Unit Type Registry
XBRL	Extensible Business Reporting Language
XHTML	Extensible Hypertext Markup Language
XML	Extensible Markup Language

¹ The list of terms in this table has been taken from the [2024 XBRL Taxonomy](#).

Acronym or term ¹	Meaning
Abstract element	Reportable element with the abstract attribute set to false. Abstract elements are, for instance, dimensions or elements introduced simply for grouping purposes in the presentation linkbase.
Continuation	Mechanism in Inline XBRL to continue non-numerical facts in different sections of the XHTML document
Data type	The data type assigned to each XBRL element defines the formatting of its fact values. XBRL data types are defined in the XBRL specifications and in the Data Type Registry (DTR): https://www.xbrl.org/dtr/dtr.html
Default dimension	A dimension member that provides a dimension a default value for facts where the dimension is not explicitly reported and omitted. The dimension default often represents the total of all members for that dimension. It is also referred to as a default member
Dimension	A qualifying characteristic that is used to uniquely define or further disaggregate a datapoint. For example, a fact reporting revenue may be qualified by a 'country' dimension to indicate the country to which the revenue relates. A dimension may be either a taxonomy-defined dimension with explicit dimension members or an entity-specific dimension that can be defined in the XBRL report (typed dimension). Synonym: Domain
Enumeration	An XBRL element with the enumeration or enumerationSet item type allows one to tag a value of a pre-defined list of options (drop-down menu). Enumeration elements are single choice and enumerationSet elements allow multiple-choice
ESEF	European Single Electronic Format set out in Delegated Regulation (EU) 2019/815
(Explicit) dimension member	Taxonomy-defined value for an explicit dimension, e.g., France, Germany, Italy, Spain, and Other Countries
Fact	A value being tagged and therefore reported for an XBRL element
Hypercube	Groups valid dimensions and reportable XBRL elements (line items) into a table
Inline XBRL (or iXBRL)	The Inline XBRL document (set) is set out in XHTML, which means it can be rendered in a web browser. The tagged numerical and non-numerical facts can be converted into an XBRL instance document
Label	A human readable description of a taxonomy XBRL element. XBRL labels can be defined in multiple languages and can be of multiple types, such as a 'standard label', which provides a concise name for the component, or a 'documentation label' which provides a more complete definition of the component
Linkbase	A linkbase is part of an XBRL taxonomy, providing semantic relationships between XBRL elements. A presentation linkbase groups the XBRL in a tree hierarchy using parent-child relationships, while a definition linkbase defines the dimensional relationships. Label and reference linkbases are providing additional resources for each XBRL element
Period type	The period type attribute on an XBRL element defines if the corresponding XBRL fact is reported for an instant date (e.g. 31.12.2026) or for a duration period (e.g. 1.1.2026-31.12.2026)
Preparer	An undertaking (company) preparing (digital) ESRS statements
Reference	A reference to a reporting standard, e.g. by providing section, paragraph, subparagraph and clause
Semi-narrative	The Boolean item types (yes/no) and the enumeration item types (see above) are called semi-narratives, because they can enrich the unstructured narrative disclosures. Also called categorical elements
Table	Grouping of XBRL elements and dimensions (and their members) into columns and rows
Textblock (element)	A narrative disclosure or its related XBRL element that is not restricted in any way. It can contain an unstructured sentence of formatted text, multiple paragraphs or pages, images, tables, diagrams, etc.
Typed dimension	Entity-specific value for a taxonomy-defined dimension, e.g., Cancer medication, App-based medical advice or Pharmaceutical devices for the typed dimension of 'Name of product' or 'Operating segment'

Acronym or term ¹	Meaning
Unit	XBRL unit defines the currency and/or physical unit of a XBRL fact. Complex units can not only have measures like EUR but also numerators and denominators. Units are defined in XBRL reports and linked to numerical XBRL facts
User	An analyst, data provider, investor or any other organisation or individual using (digital) ESRS disclosures
Validation rule	Technical rule or check (existence, value, or consistency assertions) defined as part of an XBRL taxonomy using the Formula 1.0 XBRL specification that can be evaluated by compliant XBRL software. Examples: Fact for element XYZ must exist in an XBRL report; The fact value for the XBRL element XYZ must be a positive number
(XBRL) Element	An XBRL taxonomy element that represents a datapoint in a reporting standard and has a number of attributes (period type, balance, abstract, ID) and a unique technical name. It can be used for tagging of a fact value. Synonym: Concept or tag
XBRL report	An XBRL instance document (XML, CSV or JSON) or Inline XBRL document (set). An XBRL report uses one or more XBRL taxonomies
xsi:nil	A fact attribute signalling that an empty fact value is valid ('not in list')

Disclaimer

1. The 2026 Draft Taxonomy and this Explanatory Note are non-authoritative supporting material. The 2026 Draft Taxonomy is based on the Revised ESRS adopted on 3 July 2026 by the European Commission (EC). The 2026 Draft Taxonomy does not replace the standards, does not constitute implementation guidance and does not introduce disclosure requirements. The standards remain the reference for preparing a sustainability statement.
2. The Draft Taxonomy must be used with the judgements underpinning materiality. Under [ESRS 1 paragraph 24](#), information prescribed by an ESRS datapoint is not disclosed if it is not material. Applicable transitional provisions must also be considered, including [ESRS 1 paragraphs 125 and 126](#) for wave-one undertakings. Disclosures about adopted policies, actions and targets apply in accordance with [ESRS 2 paragraphs 38 and 39](#) for material topics or sub-topics. [ESRS 2 BP-1](#) report information is distinguished from substantive datapoints subject to the DMA.
3. Where a material impact concerns a topic or sub-topic that ESRS do not cover, or do not cover with sufficient granularity, entity-specific disclosures are required, in the context of fair presentation under [ESRS 1 paragraphs 11, 19, 20 and 21](#). Neither the presence nor the absence of a taxonomy element determines the undertaking's disclosure obligations.
4. This draft of the Revised ESRS XBRL Taxonomy may contain errors or omissions and may be updated. EFRAG assumes no responsibility or liability for its content or for consequences arising from its use. Users must exercise their own judgement; this explanatory note or the Draft Taxonomy do not replace appropriately qualified professional advice. Publication of the draft taxonomy does not itself make digital tagging mandatory.
5. While the Draft Taxonomy can be used to create machine-readable and digital ESRS sustainability statements, EFRAG does not issue any tagging rules and instructions on how and when it should be applied. The final rule mandating companies to digitise their sustainability statements will be implemented by the European Securities and Market Authority (ESMA) as part of the European Single Electronic Format (ESEF) which will be adopted by the EC.

Introduction and questions for the public consultation

6. This explanatory note accompanies the release of the 2026 Draft Taxonomy, which is issued for public consultation, seeking input of the following matters:
 - The alignment between the 2026 XBRL Taxonomy and the Revised ESRS text as adopted on 3 July 2026, in accordance with the methodology applied;
 - The inclusion of Level-1² elements which improves the overall usability of the taxonomy and the corresponding digital reports but also provides a few drawbacks;
 - The implementation of the XBRL validation rules, which have not yet been implemented in the Draft Taxonomy.
7. EFRAG developed the 2026 Draft Taxonomy from the 2026 Draft List to represent the Revised ESRS published by the EC on 3 July 2026. It supports machine-readable sustainability statements in Inline XBRL. This note explains its methodology, changes from the 2024 XBRL Taxonomy and technical implementation.
8. EFRAG delivered the final 2024 XBRL Taxonomy in September 2023 to the European Commission (EC) and ESMA, but it never went into force, i.e. digital tagging was not made mandatory by ESMA and the EC.
9. The draft 2026 XBRL Taxonomy adds technical details needed for digital reporting, that have been omitted from the 2026 Draft List.
10. Following EFRAG's consultation, the final XBRL Taxonomy of the Revised ESRS is to be published as EFRAG technical advice. After the consultation the taxonomy will be handed over to ESMA and the EC in November 2026.
11. The 2026 Draft Taxonomy is aligned with the 2026 Draft List of Datapoints, issued for an 8-weeks call for fatal-flaw review on the 28 August 2026.

² Level 1 narrative XBRL elements (known as parent) can be used to capture the full content of a Disclosure Requirement. Level 1 XBRL element, covering the full Disclosure Requirement, has a specific and important role to play by potentially capturing entities' additions to datapoints or even entity-specific disclosures.

Methodology

Design principles and report preparation

12. The general methodology applied in the preparation of the Draft Taxonomy is in continuity with the approach used for the 2024 XBRL Taxonomy, as laid out in the Explanatory Note published for the 2024 XBRL Taxonomy³ and the Explanatory Note for the 2026 List of Datapoints⁴. This explanatory note shall be read in conjunction with those documents and only contains specific technical aspects relevant for the new digital taxonomy release. Digital information should preserve the meaning and qualitative characteristics of the human-readable disclosure. Taxonomy elements should reflect the information required by ESRS at an appropriate level of granularity. Where several technical solutions achieve this, practical simplicity, software support and tagging effort guide the choice.
13. For the digitisation of the sustainability statements an undertaking might not use all the concepts and dimensions (disaggregations), but only those relevant for their disclosures. Materiality and permitted phase-ins continue to govern the information reported. The number of taxonomy elements is consequently not a measure of reporting burden or of the number of facts in a company's report.

Definition of Datapoints

14. As more deeply explained in paragraph 19 of the draft “Explanatory Note of the 2026 Revised ESRS – Draft List of Datapoints & Draft XBRL Taxonomy”, a datapoint is a clearly separable, specific piece of information within a DR, generally identified at paragraph or subparagraph level. Two complementary tests determine separability: the meaning and structure of the text, and the type of data required. Expressions such as “shall disclose”, “shall describe” and “shall explain”, together with lettered or roman-numbered lists, help identify distinct disclosures.
15. Each datapoint, clearly identified in the 2026 Draft List, is included also in the 2026 XBRL Taxonomy through XBRL concepts (also called elements). Each taxonomy concept has been mapped to the respective datapoint through a reference containing the datapoint ID, the paragraph/subparagraph and the standard.

Data types and “Alternative presentations”

16. To ensure the highest possible level of accessibility for the 2026 Draft List, certain data types have been simplified. The table below shows what are the differences between the list of data types used in the 2026 Draft List and the 2026 XBRL Taxonomy of the Revised ESRS.

³ Link to the 2024 XBRL Taxonomy:

<https://xbrl.efrag.org/downloads/ESRS-Set1-XBRL-Taxonomy-Explanatory-Note-and-Basis-for-Conclusions.pdf>.

⁴ Link to the 2026 List of Datapoints:

<https://www.efrag.org/sites/default/files/media/document/2026-08/Explanatory%20Note%20-%20Revised%20ESRS%20-%20Draft%20List%20of%20Datapoints%20and%20Draft%20XBRL%20Taxonomy%202026.pdf>

Table 1: Datapoint classifications and XBRL representations, summarizing the mapping of the taxonomy types

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

17. Every “Alternative presentation” of datapoint of the 2026 Draft List has two corresponding concepts. Each concept has one single data type assigned. Similarly, a “whether and how” datapoint also produces distinct elements, but these represent complementary information rather than alternative ways to state the same fact.
18. While the keyword “monetary” usually indicates the creation of a separate numerical datapoint of the 2026 Draft List (and corresponding XBRL element in the taxonomy), such distinct datapoint cannot always be defined in the 2026 Draft List and 2026 Draft Taxonomy if the definition of the ‘quantitative’ is not clear. For instance, disclosures on anticipated and current financial effects ([ESRS 2 SBM-3](#)) require quantitative disclosures, but do not outline what exactly has to be expressed in single monetary numbers. Therefore, no dedicated datapoint and XBRL element have been included in those cases, and the preparers are expected to provide the details as part of their narrative disclosures, unless more specific guidance or disclosure requirements are provided. Conversely, in the 2026 Draft List each datapoint related to anticipated and current financial effects has been modelled with a “narrative, monetary”

datatype, in order to capture both the qualitative and quantitative nature of the information contained in the financial effects.

Dimensions of facts and hypercubes

19. Dimensions add a breakdown to a fact, such as a country, gas category, policy or target. An explicit dimension offers predefined members; a typed dimension accepts a value supplied by the undertaking. A hypercube defines the dimensional combinations available for a group of concepts. Abstract elements organise the presentation but do not represent reportable facts. Abstract elements can be considered as headers.
20. Aggregation and disaggregation must reflect significant variations in material IROs and the level most relevant to users. This can include a topic, group of IROs, individual IRO, type of operation, country of operation or geography. The taxonomy supports these distinctions without making every available breakdown mandatory.
21. As the XBRL Dimensions specification 1.0 does not support optional typed dimensions, it is not possible to omit a typed dimension value for a non-mandatory disaggregation in the hypercubes used in the 2026 Draft Taxonomy. As a workaround, an *xsi:nil* value can be included as a typed dimension value (see chapter A1.7 on page 56-59 of the 2024 Explanatory Note). EFRAG will include additional technical hypercubes that will reduce the need for such a workaround in the final XBRL taxonomy.
22. All dimensions and hypercubes for each disclosure requirement are provided in the presentation linkbase, except the following ones which are provided in the definition linkbase only:
 - List of Countries
 - Milestones and target members for ESRS metrics not explicitly modelled as targets.
 - Reporting errors in prior periods (for restatements)

General disclosures and entity specific information

23. The [GDRs](#) replace the former MDR terminology while retaining the general approach to policies, actions, metrics and targets. A typed identifier can be used to group the facts relating to one item or a group of items. Consistent identifiers distinguish those groups and support connections among disclosures.
24. IROs ([IRO-1](#) and [IRO-2](#)) can likewise be identified individually or in groups and linked to their related topics. The related topic selection gives their sustainability context.
25. [GDR-M](#) applies to material metrics defined in topical ESRS and to additional entity-specific metrics. Contextual information can be grouped for several ESRS metrics, while their values use the relevant topical concepts. Entity-specific numerical disclosures use a generic “Metric value” approach with appropriate identification, contextual information and units.

References and interoperability

26. Labels are concise descriptions. The reference linkbase connects concepts to the applicable ESRS, DR, paragraph and related guidance. These references must be read with the standards. The presentation linkbase supports navigation, while the definition linkbase describes dimensional and enumeration relationships.
27. Interoperability for common disclosures with the digital taxonomies from ISSB and GRI could be implemented using digital concordance mechanism. EFRAG will consider the feasibility of such a technical approach in case interoperability mapping tables are published. Detailed quantitative

cross-references between the ESRS and IFRS Accounting taxonomies for the general financial-effects disclosures have not been implemented and shall be further investigated as part of the connectivity between both pillars.

Improvements and changes in the 2026 Revised ESRS XBRL Taxonomy

Simplification and changes in modelling

28. The 2026 working draft retains the general design and architecture of the 2024 XBRL Taxonomy. Its file structure has been substantially simplified and the number of files reduced to improve processing. This technical reorganisation does not change the meaning of the elements or the tagging process.
29. The Revised ESRS largely eliminate overlapping disclosures, producing a flatter narrative tagging hierarchy in its digital representation.
30. The removal of most instances of “whether and how” from the Revised ESRS substantially reduces the number of Boolean elements. Where such wording remains, the taxonomy continues to separate the confirmation from its narrative or monetary component.
31. A further change from 2024 XBRL Taxonomy is the use of distinct concepts in S1–S4 for the remaining similar social disclosures. The former approach reused concepts with labels naming several stakeholder groups and a social-standard dimension. Now, separate concepts characterize each social section (e.g. grievance mechanisms are a specific example).
32. Topical list rows that merely flag “in accordance with GDR-” are presentation placeholders, not datapoints, and are excluded from the taxonomy. The GDR concepts (associated to role-101300, role-101400, role-101500 and role-101600) carry the disclosures themselves. [GDR-M](#) contextual information is applicable to each material metric; the taxonomy provides a metric selection mechanism even where topical standards do not repeat the [GDR-M](#) reference.

Labels and alignment with the 2026 Draft List

33. Narrative concept names start with “Disclosure” or “Description”. Qualifiers such as “Brief”, “Detailed” and “Summarised” are omitted: labels identify the information rather than prescribe its length. This standardisation follows the approach of existing taxonomies and the ITA. Boolean labels express statements to be confirmed or contradicted.
34. The 2026 Draft List uses new identifiers with the prefix “ESRS26_” and, wherever possible, maps them to 2024 IG 3. These presentation changes do not create a one-to-one mapping between list rows and XBRL concepts. Indication if the concept (associated to a datapoint) is “Conditional” or an “Alternative presentation” is not implemented yet.
35. Mapping to the EU legislation identified in [ESRS 2 Appendix A](#) is included in the taxonomy; further legislative mappings outside that appendix have not yet been carried out.

Validation and conditionality

36. **The validation approach differs from the 2024 XBRL Taxonomy.** EFRAG prepared a disclosure-existence assertion⁵ for the existence of EU datapoints, which will be provided in the final taxonomy once the set of concepts is stable. The broader 2024 Draft Taxonomy validation rules for disclosures outside materiality assessment and for absent metrics are not part of the current set of existence assertions. For example, [paragraph 29](#) and [34 b of ESRS 1](#) in 2023

⁵ In the XBRL environment, an “assertion” is a technical mechanism used to define and evaluate a validation rule.

ESRS have been erased and with its deletion also the validation rules in the Taxonomy that were related to them. Additionally, [Paragraph 35 of ESRS 1, in ESRS Set 1](#) is now [paragraph 37 g of ESRS 2 of the Revised ESRS 2026](#). The EFRAG recommends adding further rules after the first wave of companies has digitised its reports.

37. Guidance to identify conditional elements through the “Conditional” or “Alternative presentation” reference has not yet been implemented for each concept associated to a datapoint. Future development could add them to the reference linkbase and validate dependencies between disclosures or the completeness of related [GDR](#) and IRO ([IRO-1](#) and [IRO-2](#)) blocks.
38. For EU datapoints, the 2026 Draft Taxonomy modelling provides a “Not material” dimension. This is the relevant explicit semantic distinction; the 2024 XBRL Taxonomy explanation treating an `xsi:nil` fact as “not material” should not be applied on its own. A nil value is a technical absence of a fact value and does not, by itself, identify why information is absent.

Appendix 1: Specific technical implementation details

Labels provided in the digital taxonomy

39. Standard labels are used to identify a concept and its references to understand the full requirement. Where supplied, documentation and other label roles explain units, meaning or use. A short label does not replace the ESRS text and may omit conditions that must still be considered. The labels are aligned with the 2026 Draft List of Datapoints and follow the naming conventions used for the 2024 XBRL Taxonomy.

Compliance and sector identification

40. For significant sectors under [ESRS 2 paragraph 20 c](#), the Revised ESRS do not prescribe a single classification. The 2026 XBRL Taxonomy approach gives the possibility of disclosing the economic activities (sectors) of belonging using the NACE codes or other existing sectoral classification.

IROs, GDRs and identifiers

41. [ESRS 2 paragraph 37](#) a is modelled to allow individual or grouped IROs, with a narrative description and a semi-narrative selection of related topics.
42. For policies, actions and targets, the identifier axis groups the related tags using a string identifier. The technical topic selection links an individual PAT or group of PATs to its relevant topics, reflecting [ESRS 1 paragraph 54](#) and [AR 33](#) and the aggregation flexibility in [ESRS 2 AR 30](#).
43. Use identifiers consistently within disclosure groups and, where relationship elements are provided, to connect IROs, policies, actions and targets. A technical identifier can remain stable when a human-readable name changes. Identifier formats follow the taxonomy definitions; the 2026 consistency checks remain under development.

Metrics and contextual information

44. The reporting entity and period belong in the XBRL context, and a numerical fact also carries its unit. These attributes need not be duplicated as separate concepts merely to repeat the same information. Any separately required narrative about methodologies, boundaries or measurement remains part of the disclosure (in accordance with [GDR-M](#)). For this reason, datapoint 49 a has been omitted from the total list of concepts of the 2026 XBRL Taxonomy. Other built-in dimensions, like period, which are provided in the 2026 Draft List have been omitted in the digital taxonomy.

Targets and reporting periods

45. [ESRS 2 paragraph 51 b](#) and [d](#) is represented by the concept "Defined target value", which can be disaggregated by "Defined target value (absolute measure)", "Defined target value (relative measure expressed in relation to another metric)" and "Defined target value (qualitative measure)". These concepts can be further disaggregated by "Baseline year", "Milestone year" or "Target year". The selected element, fact value and unit together express the target amount and whether its quantitative presentation is absolute or relative. An absolute measure requires its precise measurement unit; a percentage target uses the corresponding percentage representation.

46. The separate list datapoint “Target is absolute or relative and its unit of measurement” is not reproduced as a separate taxonomy concept. This avoids duplicating information already carried by the target value and unit. Likewise, the years identified by [ESRS 2 paragraph 51 d](#) and [e](#) are implemented through dimensional disaggregation so that baseline, milestone and target observations can be distinguished. The actual dates must be consistent with the XBRL context.
47. Climate targets under [ESRS E1 paragraph 24 a](#) use the baseline, milestone and target breakdown. The 2026 XBRL Taxonomy also makes that breakdown available for the percentages in paragraph [24 b](#), although the 2026 Draft List shows only entity and geography for those percentage datapoints. This additional digital breakdown enables changes in the percentages over time to be tagged. The target disaggregation reference [paragraph 24 b](#) and [AR 25](#) in relation to scope.
48. The 2024 XBRL Taxonomy architecture distinguished restated numerical values from previously stated values and actual observations from baseline, milestone or target observations.

Financial effects and financial resources

49. The quantitative information required by specified [ESRS 2 SBM-3](#) disclosures does not always define a single monetary amount that can be modelled as a distinct concept. For the affected disclosures in paragraphs [26,27,28](#) and [31](#), the 2026 Draft List signals both narrative and monetary content, while the taxonomy uses textblocks containing the relevant amounts. [Paragraphs 31 b](#) and [c](#) are combined in one disclosure of qualitative and combined quantitative information about financial effects. This continues the general 2024 XBRL Taxonomy approach to financial effects whose numerical content is not precisely specified.
50. The quantitative content must still be included in the tagged narrative. A reference between an ESRS concept and IFRS Accounting Taxonomy line items could support more detailed numerical modelling, but that solution has not been implemented and requires further specification. The same narrative treatment applies to the unspecified financial effects in [ESRS E4 paragraph 14](#) and the quantitative information in [ESRS E5 paragraph 15 a](#) and [b](#); the latter is shown as “narrative/decimal” in the list and as one narrative element in the taxonomy.
51. Where Revised ESRS defines a precise monetary item, use its dedicated concept. The established architecture distinguishes current and future financial resources through a time-horizon dimension where available, while currency is carried by the unit.

EU datapoints and materiality

52. Explicit dimensions are characterized by an appropriate default member. A typed dimension has no default member.
53. In 2026 Draft Taxonomy, NUTS selections are no longer used for significant assets at material physical risk. This decision has been taken in order to improve comparability, in line with the simplification of the ESRS text.

Numerical values and units

54. Choose units compatible with the concept's type and the ESRS measurement requirement, using the UTR where applicable. For generic decimal metric and target concepts, the unit is particularly important: it supplies measurement meaning that the concept alone cannot provide. Currency, physical measure and intensity denominator must be identified accurately.

Related facts and incorporation by reference

55. XBRL relationships can connect a fact to explanatory information about estimation, measurement uncertainty, methodologies, external validation, due diligence, other reporting frameworks or financial statements. They complement centralised disclosures and can identify which particular fact values an explanation concern. The 2024 Explanatory Note paragraph 190 described dedicated arcroles for these purposes; their exact names and availability must follow the released taxonomy rather than be inferred from the earlier package. A relationship between reported facts is different from the unimplemented quantitative cross-taxonomy modelling described for financial effects. The list of arcroles will be reviewed and published with the final 2026 Taxonomy.
56. Where incorporation by reference is permitted by ESRS and the reporting framework, the incorporated disclosure must meet the applicable digital requirements, as defined in [paragraph 118 e of ESRS 1](#). In the established Inline XBRL approach, the tagged disclosures form one document set, potentially comprising several XHTML documents within one report package. A link to an untagged external PDF does not itself incorporate a tagged fact. Continuations can join narrative fragments, but their ordering and context must preserve a coherent disclosure.

Differences between Presentation and Definition linkbases

57. Some of the roles defined in the 2026 XBRL Taxonomy have been on purpose included only in definition, without any presentation tree. Particularly, the roles affected are:
- [101150] ESRS 2 IRO-2 – Appendix A: Disclosures that derive from other EU legislation;
 - [500000] ESRS 1 – 7.6. Reporting errors in prior periods;
 - [500020] Topical quantitative metrics related to a target.
58. Moreover, some DRs have been included with a role in Hierarchies (have been declared), but are used in no linkbase. The reason is that those DRs have no actual datapoints in them, but they only contain the “in accordance with GDR-” paragraphs. As previously explained, the “in accordance with GDR-” paragraphs have been included only in the 2026 List of Datapoints, but not in the XBRL Taxonomy. Those should not be considered as "datapoints, but rather placeholders to present in a more polished way the references to [ESRS 2 GDR](#)". Below the list of roles affected:
- [210400] E1-4 – Policies related to climate change mitigation and adaptation;
 - [220100] E2-1 – Policies related to pollution;
 - [220200] E2-2 – Actions and resources related to pollution;
 - [220300] E2-3 – Targets related to pollution;
 - [230300] E3-3 – Targets related to water;
 - [250200] E5-2 – Actions and resources related to resource use and circular economy;
 - [250300] E5-3 – Targets related to resource use and circular economy;
 - [310400] S1-4 – Targets related to own workforce;
 - [320400] S2-4 – Targets related to workers in the value chain;
 - [330400] S3-4 – Targets related to affected communities;
 - [340400] S4-4 – Targets related to consumers and end-users;
 - [410300] G1-3 – Targets related to business conduct.

Level-1 narrative XBRL elements

59. As already in the ESRS Set 1 XBRL Taxonomy for the 2023 ESRS released in August 2024, this Draft Taxonomy includes Level-1 elements textBlock to capture the content of entire Disclosure Requirements (DRs) as well as entity-specific additions to DRs and to facilitate navigation within the sections of a tagged report.

60. The Level-1 narrative XBRL elements covering an entire Disclosure Requirement have been included in the working draft of the 2026 Draft Taxonomy, but one of the aims of the public consultation is to understand whether the inclusion of Level-1 elements does improve the usability of the taxonomy and its corresponding digital reports.

61. The inclusion of Level-1 elements bring with themselves a series of potential benefits and drawbacks:

- **Potential benefits**

- *Capturing additional information*: Level-1 narrative elements can capture information that supplements datapoints, the objectives of Disclosure Requirements, or entity-specific disclosures. Such information is likely be useful to analysts and required as per [ESRS 1 paragraph 11](#);

- *Improved navigation*: Level-1 elements can provide a “content index” that helps users navigate the human-readable report and identify where disclosures related to a specific Disclosure Requirement are located. This could provide a more sophisticated navigation mechanism than page numbers and may also support AI-based analysis of tagged reports;

- *Entry-level tagging*: Level-1 elements could provide a relatively simple entry point for digital tagging, for example, by allowing ESMA to introduce a phased approach in which Level-1 tagging is implemented first;

- *Interaction with tag for “entity-specific” disclosures*: Level-1 narrative tags may contain entity-specific information or additions to ESRS datapoints. However, the 2026 Draft Taxonomy, in line with the ESRS Set 1 XBRL Taxonomy for the 2023 ESRS, already contains a dedicated “Entity-specific” element that can be used to tag entity-specific information and additions (in the 2023 Taxonomy this tag was identified as “Other disclosures”). This tag makes entity-specific disclosures readily identifiable to analysts. If the entire content of a Disclosure Requirement is tagged either with distinct ESRS elements or with an “Other material and/or entity-specific information” element, the additional Level-1 element could in some situations result in double tagging without adding significant information value.

- **Potential drawbacks**

- *Risk of double tagging*: Level-1 elements could result in “double tagging” when used with more granular narrative elements. A detailed tagging hierarchy could be perceived as overly complex, creating an additional burden for preparers. The extent of this issue would also depend on the tagging rules to be defined by ESMA and the European Commission;

- *Reduced relevance of phased approach*: Narrative tagging, which was considered burdensome by certain stakeholders in previous consultations, has been significantly reduced as part of the ESRS simplification. As a result, the need for a phased approach may be less relevant.

62. In the 2026 Draft Taxonomy Level-1 tagging has been ensured through the inclusion of overarching textBlock concepts with the same name as the corresponding DR.

63. When a DR contains only one concept (and therefore only one datapoint) of data type textBlock, there is no need to include an additional overarching textBlock concept, as this would result in a duplication of concepts (for instance in [GOV-3](#)).

64. Based on the above, the abstract concepts in the 2026 Draft Taxonomy have been used only:

- to introduce a table (i.e. before a Cube element); or
- when a DR contains only a single textBlock concept (e.g. [GOV-3](#)).

65. GDRs do not have any associated Level-1 elements, as dedicated Level-1 elements are already provided within each topic.
66. Entity-specific narrative disclosures and additions must retain their meaning in the digital report. Moreover, where provided, “Other material and/or entity specific information” selections to reduce the need for extensions. Finally, the 2024 XBRL Taxonomy option of capturing additions through a whole-DR Level-1 tag is available in the 2026 Draft Taxonomy, but a consultation question is added in order understand from stakeholders if those are actually needed.

Implementation of the list of Substances of Very High Concern (SVHC)

67. [Paragraph 20 of ESRS E2-5](#) requires the disclosure of the names of the SVHC. Currently, the data type is implemented as a string, which is not ideal in terms of comparability and usability of the digital disclosures. EFRAG is evaluating the feasibility of introducing a dimensional list, that could be used as enumeration item. If the inclusion will be deemed as feasible, the list will be included in the final technical advice.

Use with other taxonomies

68. The architecture should accommodate ESRS disclosures alongside financial statements tagged using the IFRS Accounting Taxonomy or an applicable local accounting taxonomy, and potentially relevant Article 8 EU Taxonomy disclosures. Dedicated entry points that will allow combined reporting arrangements will be provided in the final XBRL taxonomy.