



FEEDBACK STATEMENT

ESRS Set 1
XBRL Taxonomy

AUGUST 2024

Disclaimer

This Feedback Statement has been prepared by the EFRAG Secretariat to summarise the main comments received by EFRAG on its ESRS Set 1 Draft XBRL Taxonomy and explain how those comments were considered by EFRAG during its technical discussions leading to the publication of the final taxonomy.

The content of this Feedback Statement does not constitute any form of authoritative material, advice or opinion and does not represent the official views of EFRAG or any individual member of the EFRAG SRB or EFRAG SR TEG.

About EFRAG

EFRAG’s mission is to serve the European public interest in both financial and sustainability reporting by developing and promoting European views in the field of corporate reporting. EFRAG builds on and contributes to progress in corporate reporting. In its sustainability reporting activities, EFRAG provides technical advice to the European Commission in the form of draft European Sustainability Reporting Standards (ESRS) elaborated under a robust due process and supports the effective implementation of ESRS. EFRAG seeks input from all stakeholders and obtains evidence about specific European circumstances throughout the standard-setting process. Its legitimacy is built on excellence, transparency, governance, due process, public accountability and thought leadership. This enables EFRAG to speak convincingly, clearly and consistently and to be recognised as the European voice in corporate reporting and a contributor to global progress in corporate reporting.



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Introduction

Objective of this Feedback Statement

The objective of this feedback statement is to indicate how the comments received in the public feedback and the subsequent discussions in the EFRAG SR TEG and EFRAG SRB meetings have led to the final version of the ESRS Set 1 XBRL Taxonomy. This feedback statement addresses how EFRAG has implemented the changes following the public's concerns and suggestions and offers the reasons for implementing those changes.

Background

On 8 February 2024, EFRAG published the ESRS Set 1 Draft XBRL Taxonomy, with a deadline for public feedback set to 8 April 2024.

EFRAG has been tasked by the European Commission (EC) to develop the digital taxonomy for the ESRS adopted by the EC on 31 July 2023 and published in the Official Journal of the European Union (EU) on 22 December 2023 ('Set 1').

Once finalised, this taxonomy will be the basis for the European Securities and Market Authority (ESMA) to develop draft Regulatory Technical Standards (RTS) for tagging the ESRS sustainability statement. The tagging rules will finally be adopted by the EC by way of a Delegated Act (DA) amending Commission Delegated Regulation (EU) 2019/815 on the European Single Electronic Format.

The ESRS Set 1 Draft XBRL Taxonomy enables digital tagging of ESRS statements by providing XBRL elements (or 'tags') for every datapoint and dimensional disaggregation defined in the ESRS disclosure requirements.

The ESRS Set 1 Draft XBRL Taxonomy is accompanied by an explanatory note, which illustrates the basis for conclusions and the applied methodology as well as the technical options considered for the preparation of the taxonomy. Moreover, illustrative examples of Inline XBRL reports and an illustration of the XBRL taxonomy in Excel format have also been provided as part of the consultation package.

August 2024

General overview of comments received from respondents

A total of 49 responses have been provided in the course of the public consultation. Two additional comment letters have been provided after the deadline, and one was incorrectly uploaded to the Draft Article 8 XBRL Taxonomy consultation survey. All responses are available for download here:

- [Draft ESRS Set 1 XBRL Taxonomy survey comments, letters and files attached as part of the response. The response ID is used as prefix for each file \(ZIP, 48 MB\)](#)
- [Draft ESRS Set 1 XBRL Taxonomy comment letters provided after the deadline 8 April 2024 \(ZIP, 557 KB\)](#)

For more details on the public feedback, please refer to [Paper 04-01](#) of the EFRAG SRB meeting on 5 June 2024.

EFRAG identified 422 unique comments within these responses, most of them relating to the dimensional modelling, the use of seminarrative elements and the methodology behind the development of the taxonomy. Two respondents, moreover, provided very detailed feedback at the element level.

Overall, the respondents provided useful and detailed comments on specific issues and provided valuable technical and practical suggestions. The public feedback expresses support for the methodology and architecture of the XBRL taxonomy. The majority of the respondents (85%) agreed that the ESRS Set 1 Draft XBRL Taxonomy is an appropriate transposition of the ESRS. Particularly appreciated features were the reuse of XBRL elements to avoid double tagging, the implementation of semi-narrative elements to enrich narrative disclosures and the avoidance of taxonomy extensions for the tagging of 'other' disclosures (additions to ESRS datapoints, disclosures stemming from other legalisation or standards and entity-specific disclosures).

Many respondents recognised the burden that the digital tagging will represent for the preparers and stressed the importance of appropriate phase-in provisions in the tagging rule that will be developed by ESMA. Only few respondents were particularly critical with respect to the granularity of the draft XBRL taxonomy and to the general complexity thereof.

Final ESRS Set 1 XBRL Taxonomy

Following the discussions in EFRAG SR TEG and EFRAG SRB meetings, the ESRS Set 1 XBRL Taxonomy has been amended and improved. The main changes can be summarised as follows:

1. removal of overlapping elements relating to ESRS 2 MDR and MDR-related elements in the topical standards
2. enhancement of validation rules to increase the quality of the reported data
3. more specific references to each concept
4. improvements of the Boolean labels to clarify the conditions they pose
5. closed hypercubes instead of open ones
6. tagging of not material elements through explicit dimensions.

Other miscellaneous, technical and substantial improvements have also been implemented.

In the following sections, these improvements are explained in detail.

Removal of overlapping elements

Respondents' comments

One respondent provided a detailed proposal to merge or delete a significant number of elements. Among various suggestions, this proposal also identified cases of overlaps between elements related to ESRS 2 MDR and MDR-related elements in the topical standards.

While ESRS 2 sets out the MDR with regard to Policies, Actions and Targets, often the topical ESRS add onto these requirements by specifying topic-specific disclosures.

One example of such overlaps is the requirement of ESRS 2 paragraph 65(a), which requires 'a description of the key contents of the policy' for each material policy the undertaking has adopted in order to manage material sustainability matters. In addition to this, undertakings are required under ESRS E2 paragraph 15(a) to indicate how their policies address the 'mitigation of negative impacts related to pollution of air, water and soil including prevention and control'.

Since the ESRS 2 tag should always be used together with the sustainability matter enumeration element (which in this case would be assigned the values related to the pollution of air, water and soil) and with a link to the related IROs (negative impacts in this case), there is therefore certainly a clear relation between the two disclosure requirements, which could result in preparers tagging both elements with the same content.

EFRAG's final position and decision

In order to simplify the tagging of narrative disclosures, EFRAG removed those cases of overlaps between elements related to ESRS 2 MDR and MDR-related elements in the topical standards but strictly only when there is a complete overlap and no content detail would have been lost. Eliminating such details from the XBRL taxonomy elements would have been against the methodology because it would no longer fully represent the ESRS and would decrease the usability of the data.

In cases where the topical requirements referred to matters not explicitly listed in ESRS 1 paragraph AR 16 but instead used a more specific terminology, EFRAG added new enumeration members to the sustainability matters enumeration in order to grant the same semantic meaning to the tagged facts.

The topical elements that presented an overlap with other ESRS 2 elements have been either deleted when they had no elements below them in the hierarchy or made abstract. A list with these cases and how they were addressed has been provided as an appendix to the Explanatory Note and Basis for Conclusions.

The current approach simplifies the tagging of narrative information since the tagging of MDR-related information can now be implemented in a consistent manner regardless of the specific requirements stemming from ESRS 2 or from a topical standard. Moreover, this approach also facilitates the tagging since it reduces the need for having a multi-tag disclosure, both with ESRS 2 and with the topical tag.

Nonetheless, with this approach the correct application of the sustainability matter enumeration element and of the link to the related IROs by preparers becomes more crucial.

Following this simplification, the total amount of narrative elements in the final XBRL taxonomy has been reduced by about 10% compared to the Draft version.

Enhancement of validation rules

Respondents' comments

About 10% of the comments received pertained to the implementation of validation rules in the draft XBRL taxonomy.

Some of these comments provided suggestions for new validation rules to be introduced in order to ensure the consistency and accuracy of the reported data.

Some other comments provided feedback with regard to the validation rules already implemented, i.e. checking the presence of the datapoints required by other EU legislation, checking the presence of mandatory datapoints outside of the materiality assessment and informing the preparer that the undisclosed ESRS metrics are automatically deemed not material. Some respondents argued that this last validation rule would raise too many unnecessary warnings.

EFRAG's final position and decision

EFRAG enhanced the existing validation rules by considering the phase-in provisions in order not to give rise to false positives and flag omitted tags when such disclosures are subject to a phase-in period.

EFRAG implemented new validation rules for voluntary and alternative elements that do not raise any errors if omitted as well as for the expected units of certain facts.

Moreover, with the introduction of a dedicated datatype for ID elements (cf. section 'Other improvements'), a new validation rule has also been introduced to check the consistency in the values of these facts.

EFRAG also implemented a new validation rule to ensure that all the reported facts have positive values (with a few exceptions; cf. Section A1.8 of the Explanatory Note and Basis for Conclusions).

New validation rules have also been introduced to ensure that the breakdown of certain disclosures across different dimensions equal the reported total.

Furthermore, a Calculation Linkbase has been included for many tables (ESRS 2 SBM-1, E1-5, E1-6, E1-9, E2-5, S1-9, S1-14) in order to ensure the mathematical consistency of the reported data.

More specific references

Respondents' comments

Five respondents provided comments related to the Reference Linkbase, pointing out that references are 'a great tool to get additional information about the background for a tag'.

The respondents pointed out the potential for differentiating between mandatory 'shall' disclosures and voluntary 'may' disclosures, for providing references to dimensions and dimension members and not only to concepts, and for the inclusion of references to related ARs.

EFRAG's final position and decision

EFRAG included further details in the references to each concept to specify whether it relates to a mandatory disclosure requirement outside of the materiality assessment ('mandatory irrespective of MA'), to a mandatory disclosure requirement subject to the materiality assessment ('mandatory subject to MA') or to a voluntary one ('voluntary').

Furthermore, EFRAG included a reference to whether an element is only to be reported subject to certain conditions ('conditional') or whether it is an alternative to another element ('alternative'). Examples of such elements are those relating to ESRS E1 paragraph 38, which are only applicable to undertakings with operations in high-climate impact sectors. The alternative elements are provided as another reference attribute.

New attributes for related ARs, for references to the phase-in period, for the EFRAG IG 3 datapoint ID and for the identification of level 1 elements (not to be rendered in order to avoid displaying issues) are also included alongside each concept.

The Reference Linkbase further distinguishes between main, related and overlapping references, with the latter identifying the elements identified in the first section.

In addition to reference to the ESRS paragraph, the final Reference Linkbase is therefore structured as follows.

Attribute	Possible values		
ESRSRelatedAR	Reference to relevant ARs, e.g. AR 18		
ESRSReferenceType	Main	Related	Overlapping

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ESRSMandatoryDatapoint	Mandatory irrespective of MA	Mandatory subject to MA	Voluntary
ESRSConditionalDatapoint	Conditional		Alternative
ESRSDatapointID	<i>Reference to the IG 3 datapoint ID, e.g. E1-4_09</i>		
ESRSPhaseIn	1 year	3 years	Until adoption of ESRS sectors
ESRSAlternative	<i>Reference to the alternative element, e.g. MicroplasticsGeneratedOrUsed</i>		
ESRSLevel1	Yes		

Furthermore, EFRAG also included references along all dimension axes, where possible and on certain dimension members, but only in cases where such members would have a different reference than that of the given axis.

Semi-narrative elements

Respondents' comments

About 13% of the comments received pertained to the semi-narrative elements, i.e. Booleans and enumerations.

Some respondents argued that the values to be assigned to Boolean elements are often not clear and require additional documentation with regard to their meaning.

Further comments relate to the formulation of the labels, which should be amended, especially when negatively formulated. For example, in the case of the element 'Policies and (or) actions have not been adopted', both 'Yes' and 'No' values could be equally disclosed as in 'Yes, policies have not been adopted' and 'No, policies have not been adopted'.

Moreover, one respondent in particular was concerned that the use of the *ix-hidden* mechanism in the tagged illustrative reports to convey the Boolean True/False value together with a human-readable sentence could lead to differences between the machine-readable and the human-readable formats and that, according to them, this could become a potential source of error.

EFRAG's final position and decision

The labels of certain Boolean elements have been rephrased to improve the understandability of the required disclosures, especially in the cases with compounded subjects or objects. In such cases, the conjunction linking the various substantives in the relevant labels has been changed to 'and(or)' in order to clarify the meaning of the condition.

Negatively-phrased Boolean elements (e.g. 'measurable outcome-oriented targets have not been set') have not been rephrased. Instead, EFRAG suggested in its Explanatory Note and Basis for Conclusions not to think of Booleans as questions to be responded with a positive or negative, 'Yes' or 'No' answer but rather as declarative statements to be either confirmed or contradicted with 'True' or 'False' Boolean values, respectively. Following this reasoning, it was concluded that such an interpretation of Boolean values will be more straightforward.

The decision of allowing the use of the *ix-hidden* functionality to hide technical values in the human readable Inline XBRL needs to be taken by ESMA when implementing the tagging rule and it has no impact on the taxonomy itself. In any event, the use of the *ix:hidden* section and of the *fixed-true* and *fixed-false* iXBRL transformation to hide the values of semi-narrative elements is not mandatory. Preparers can always provide those values in the human readable report as well and simply tag them as with any other concepts.

Dimensional modelling

Respondents' comments

In order to allow for optional disaggregation, a very specific technical solution had to be implemented. Open hypercubes, even though still rather controversial, allow for such optional disaggregation and have therefore been implemented in the draft XBRL taxonomy.

While allowing for flexible disaggregation however, open hypercubes are not yet best practice in the development of XBRL taxonomies. Therefore, the behaviour of software solutions when tagging, extracting and rendering such hypercubes is still uncertain. Moreover, the risk of this approach is also that of having dimensions incorrectly or inconsistently applied by preparers, thereby impacting the quality of the reported data.

Respondents, while recognising the need for optional disaggregation, generally deemed this feature too complex, thereby negatively impacting the data reported in such a manner.

A proposal was made whereby closed hypercubes could be used, or an optional `Dimension ArcRole` could be used, in combination with open hypercubes as discussed in the Explanatory Note and Basis for Conclusions.

EFRAG's final position and decision

Following the concerns of the respondents to the public consultation, all hypercubes have been closed in the final XBRL taxonomy. This means that instead of allowing the preparer to disaggregate facts with freely chosen dimensions, all the prescribed disaggregations will already be provided by the taxonomy.

This is best practice in the development of XBRL taxonomies but is not as flexible as open hypercubes and will require preparers to use taxonomy extensions to tag further disaggregations not prescribed by the taxonomy, which is a drawback but still seemed to be preferred by respondents.

Moreover, certain technical hypercubes have also been added to allow certain disaggregations with dimensions.

The use of explicit topical dimensions has also been streamlined in many templates to simplify the tagging and make the architecture of the taxonomy more consistent.

Tagging of ‘not material’ elements

Respondents’ comments

The use of the *xsi:nil* attribute to identify facts as being not material seemed to be rather controversial among respondents to the public consultation.

EFRAG suggested in the Explanatory Note and Basis for Conclusions accompanying the draft XBRL taxonomy that not material facts should be tagged with the *xsi:nil* attribute set to *true*. Moreover, for technical reasons, typed dimensions that do not apply to the undertaking could also be reported with the *xsi:nil* attribute set to *true*.

Several respondents argued that this could easily be misinterpreted by both users and preparers. The use of this attribute to identify facts that are not material was in fact going beyond the intended use, which is simply to identify facts for which no value is reported.

EFRAG’s final position and decision

A new explicit dimension has been added on each element to allow for the identification of such element as ‘not material’. The dimension members allow for a distinction amongst ‘not material (below materiality threshold)’, ‘not material (not applicable)’ and ‘not stated (phase-in)’.

Therefore, the tagging of elements that are not material – which is mandatory for EU datapoints but available on a voluntary basis for other metrics – is now implemented through explicit dimensions instead of the *xsi:nil* attribute beyond its intended use. This mechanism allows for a more explicit statement on datapoints that are not material and reduces the risk of misinterpretation by both users and preparers.

The use of the *xsi:nil* attribute to identify typed dimensions that are not applicable to the undertaking could not be removed, as no other technical solution would have offered the same result.

Other improvements

Respondents' comments

Many other valuable comments with regard to various technical and content-related topics have been provided in the course of the public consultation, including the following.

1. Splitting the 'Name or identifier of' elements into one element for 'Name of related' and another for 'Identifier of related' could be done in order to allow for validation rules on the identifier.
2. Concerns were expressed on the 'Reporting Scope' dimension, which is implemented to allow for the markup of restated, target and milestone facts, in particular with regard to the labels of its dimension members.
3. One comment identified an inconsistency in the presentation of the policies, actions and targets that are not adopted: while policies and actions were grouped in a central template, targets were not.
4. Some respondents pointed out that MDR disclosures also apply to ESRS G1 and should therefore be included there as well.
5. Many respondents expressed the crucial need for interoperability with other sustainability reporting standards as well as in the digital context.
6. Some comments pointed out inconsistencies in the tagged illustrative reports and provided suggestions for additional and better explanations in the Explanatory Note and Basis for Conclusions.

EFRAG's final position and decision

The elements for 'Name or identifier of' have been split into two different elements, one for the name and one for the identifier. A dedicated item type has also been implemented for the ID elements. Furthermore, a new validation rule has been introduced to ensure that the IDs in the typed dimensions are consistent.

The 'Reporting scope' dimension has been restructured to correctly reflect whether a fact is a target or a measured value, whether it is a correction of a previously reported fact, whether it relates to the short-/medium-/long-term time horizon or whether it is related to specific milestone years.

The targets that are not adopted have been included in a central template (as currently done for policies and actions) and removed from the topical standards. An enumeration with all sustainability matters, based on ESRS 1 paragraph AR 16, has been included for each MDR-related table on policy, action and target adopted. This enumeration has also been applied in the table for policies, actions and targets not adopted.

MDR tags have been introduced also for ESRS G1. The MDRs from paragraphs 63 to 81 of ESRS 2 shall in fact be applied with respect to Policies, Actions and Targets in ESRS G1 regardless of the fact that there is no explicit cross-reference to PATs in the topical standard, as pointed out in [Q&A ID 479](#).

A few smaller changes have been implemented to enhance the interoperability with the ISSB S1 and S2 XBRL taxonomy; for example, in the ESRS 2 SBM-3 template, the new elements 'Disclosure of how and when resilience analysis has been conducted [text block]' and 'Time horizon(s) applied for resilience analysis' have been included in addition to the existing 'Information about resilience of strategy and business model regarding capacity to address material impacts and risks and to take advantage of material opportunities [text block]', which were previously only included in the topical templates.

Lastly, the Explanatory Note and Basis for Conclusion have also been amended to include new and enhanced examples, details and explanations, with respect to a number of subjects. The illustrative examples of tagged XBRL reports have been updated and fine-tuned in accordance with the final taxonomy, and tagging inconsistencies have been corrected.

Furthermore, other improvements to the XBRL taxonomy include the following.

1. A 'Topical ESRS' axis has been included in the ESRS 2 IRO-1 template, which allows preparers to distinguish amongst the different processes for identifying and assessing material impacts, risks and opportunities relating to different topics.
2. In the MDR-A templates, new elements 'Description of scope of key action in own operations [text block]', 'Description of scope of key action in upstream and (or) downstream value chain [text block]' and 'Key action coverage' have been added alongside the existing 'Description of scope of key action (coverage in terms of activities, upstream and (or) downstream value chain, geographies and affected stakeholder groups) [text block]'. A new element has also been added for 'Sustainability matter(s) addressed by action'.
3. New elements have been introduced in the MDR-T templates for 'Description of relationship of target to policy objectives [text block]', 'Sustainability matter(s) addressed by target' and 'Target coverage', while the elements for 'Baseline value of measurable target (absolute value)' and 'Baseline value of measurable target (percentage)' have been removed, as they can be tagged with the amended Reporting scope dimension.
4. The element 'Period to which target applies' has been split into 'Period to which target applies (start year)' and 'Period to which target applies (end year)'.
5. The Boolean 'Stakeholders have been involved in target setting ' and the respective textblock for the description of how they have been involved have been renamed to 'stakeholders have been involved in target setting for each material sustainability matter'.

6. In the E1-5 template, the element 'Energy consumption from activities in high climate impact sectors' has been removed as the ESRS do not actually require the disclosure of this indicator.
7. In the E2-4 template a new combined element for 'Microplastics generated or used' has been added in addition to the existing 'Microplastics generated' and 'Microplastics used'.
8. The 'Pollutant [axis]' used in ESRS E2-4 has been updated to reflect the Annex II of Regulation (EC) No 166/2006 of the European Parliament and of the Council.
9. 'Hazard classes [axis]' and 'Hazard categories [axis]' have been introduced in the E2-5 template in order to allow for disaggregation of substances of concern.
10. In the S1-6 template, a new element has been added for 'All people performing work for undertaking are employees and undertaking does not have any people in its workforce who are not employees'.
11. The elements 'Disclosure of general and specific approaches to addressing material negative impacts [text block]', 'Disclosure of initiatives aimed at contributing to additional material positive impacts [text block]', 'Disclosure of how far undertaking has progressed in efforts during reporting period [text block]' and 'Disclosure of aims for continued improvement [text block]' have been removed from the S2-4, S3-4 and S4-4 templates and are now only included in the S1-4 template.
12. In the SBM-3 templates, a new element for 'Name of impact, risk and opportunity' has been added in order to allow for the linking of the SBM-3 disclosures with a particular IRO.
13. The full lists of NACE codes, NUTS codes, SEC sectors and Countries have been included in the Presentation Linkbase.

A number of other XBRL elements have also been subject to minor changes either by enhancing the label to better reflect the ESRS text or the item type has been adjusted (e.g. enumeration set instead of single enumeration to allow for multiple-choice).

Suggestions that were not implemented

Respondents' comments

Various respondents provided further comments relating to the need for:

1. an appropriate phasing-in of the digital reporting requirements;
2. a field test to assess the suitability of the XBRL taxonomy; and
3. a more transparent communication with regard to the implementation timeline of the digital reporting obligation.

Furthermore, one respondent provided a detailed proposal for a reduction of the granularity of the draft XBRL taxonomy, suggesting to merge or delete 30-40% of the elements in the draft XBRL taxonomy.

Other respondents provided comments criticising the general technical complexity of the draft XBRL taxonomy without providing, however, concrete examples of suggested changes.

EFRAG's final position and decision

Since EFRAG's role with regard to the XBRL taxonomy is that of being a technical advisor to the European Commission (EC) regarding the most appropriate translation of the ESRS into digital format, EFRAG is not in the position to directly address the feedback requiring phase-in provisions, field-testing or anything that pertains to ESMA's or the EC's work after having received the taxonomy from EFRAG.

With regard to the detailed proposal for the aggregation of elements, EFRAG did not implement it as this suggestion deviates from the methodology adopted for the development of the XBRL taxonomy. In addition, the implementation of the suggested aggregation would have created the following issues:

- (a) issues with regard to interoperability with other XBRL standards and taxonomies such as ISSB and GRI standards;
- (b) introducing judgemental aggregation of narrative datapoints without proposing a new and clear methodology, in particular as different users may have different approaches to the separation of datapoints;
- (c) reducing usability and comparability of narrative disclosures: instead of smaller portions of text, larger sections of the report might be block-tagged;
- (d) taxonomy-centric report preparation would have been at risk;
- (e) narrative disclosures might have been aggregated and therefore diluted, which bears the risk of potentially allowing for greenwashing practices;
- (f) it would have been challenging to find adequate labels for the 'merged' XBRL elements when crossing multiple levels, as these

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aggregations are not aligned with the structure of the DRs – that is (a), (b); (i), (ii), etc.; and

- (g) implementing a phasing-in for narrative tagging might have been more complex for ESMA because the levels of the tagging hierarchy would be partially removed, which makes a phasing-in based on it impossible.

For these reasons, most of the suggestions included in this proposal could not have been implemented

Nonetheless, EFRAG identified a number of suggestions within this proposal that could indeed be implemented. In particular, in relation to certain tags – as explained in the first section – there was an overlap between the MDR tags of ESRS 2 and the MDR-related tags in the topical standards, which have been removed in order to streamline the tagging of narrative disclosures in a way that it is in line with the methodology.

With regard to the respondents criticising the general complexity of the draft XBRL taxonomy, in the absence of concrete examples EFRAG finds it hard to address this concern with possible changes to the taxonomy itself. EFRAG welcomes a proposal by XBRL International to set up an ESG reporting software certification program to ensure that software providers can effectively deal with the architecture of the taxonomy.

In any case, the separation of different requirements in separate tags in the XBRL taxonomy reflects the separation of the ESRS datapoints and is unavoidable at this stage, given EFRAG's mandate to digitally translate the standards as they were defined in the previous standard setting phase.