

Implementation Guidance 3 - List of ESRS Data Points

This list is not intended to be used as a starting point of the materiality assessment [please refer to ESRS 1]

Please find instructions, explanations and a disclaimer on the content of this Workbook in the accompanying explanatory note.

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](#)

Legend of colours used	
	Identification of MDR DPs in the topical ESRS.
	Identification of Voluntary DPs

	Blue colour used to identify TABLES in case DR and AR requires that some requirements can be broken down in several dimensions [i.e. by countries, region..]. The presentation in an ESRS statement does not necessarily need to be in tabular format, unless ESRS requires it.
XXXXXXXXXX	Line items related to the tables are also highlighted in blue [i.e. ESRS E1-4_04 - E1-4_18]



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