



**Sustainability
Reporting
Navigator**



SFB/Transregio 266

**ACCOUNTING FOR
TRANSPARENCY**

ESRS Revision Impact Analysis

Based on SRN Datapoint List and
2024 Reporting Data for 700+ Firms
Sustainability Reporting Navigator

February 2026

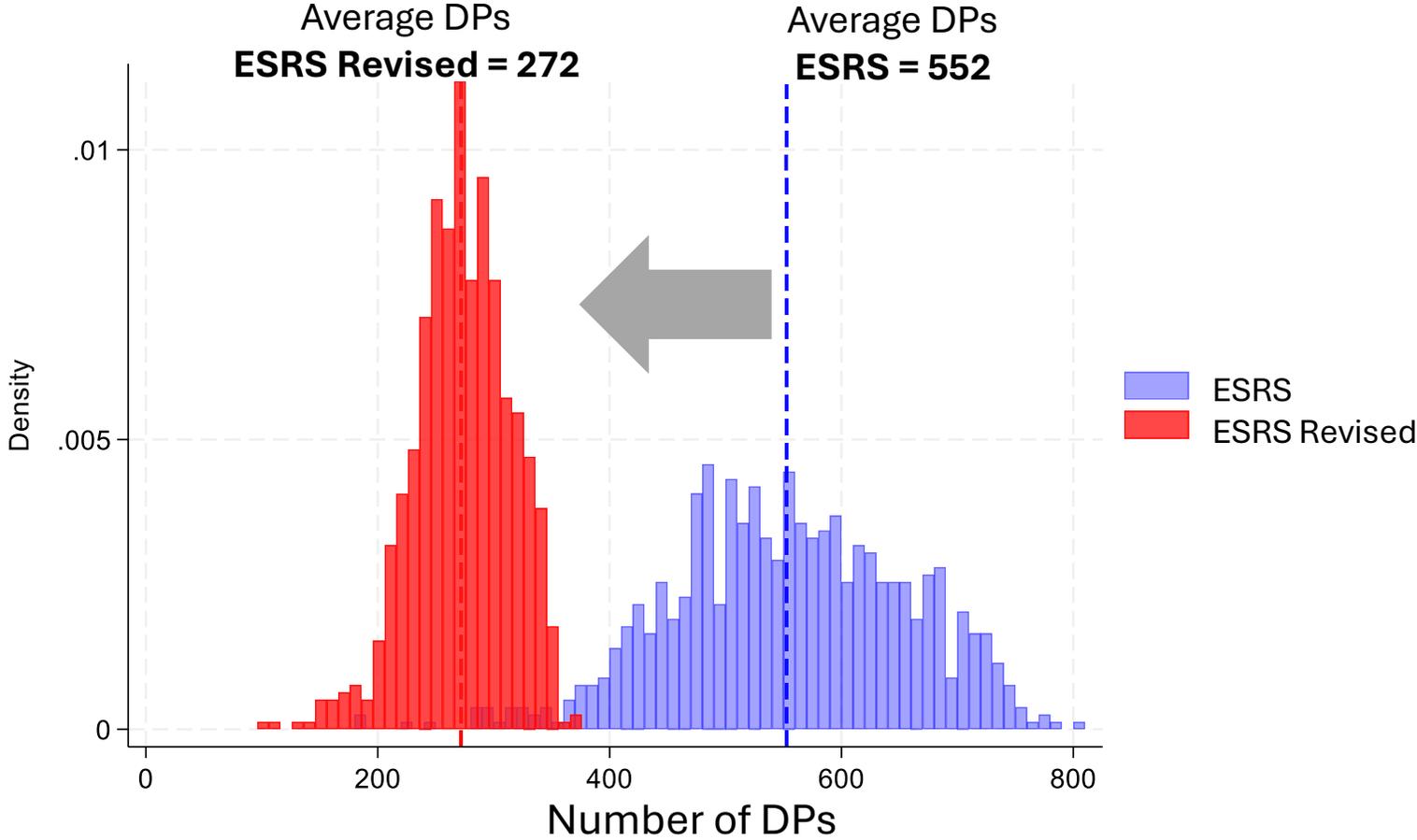
Methodology

- We created a revised [IG3 datapoint list](#) that indicates changes by datapoint (DP) according to EFRAG's revised ESRS.
- We collected material Disclosure Requirements (DRs) from 700+ European firms' 2024 CSRD reports, based on ESRS IRO-2. We report the ESRS revision impact *for the average company*.
- We calculated DP counts for the original ESRS and revised ESRS, assuming companies disclose all DPs related to a material DR.
- We estimate the ESRS revision impact on the number of DPs by comparing DP counts of the original vis-à-vis revised ESRS.
- We define *qualitative* DPs as any type of *narrative* DP.

Executive Summary

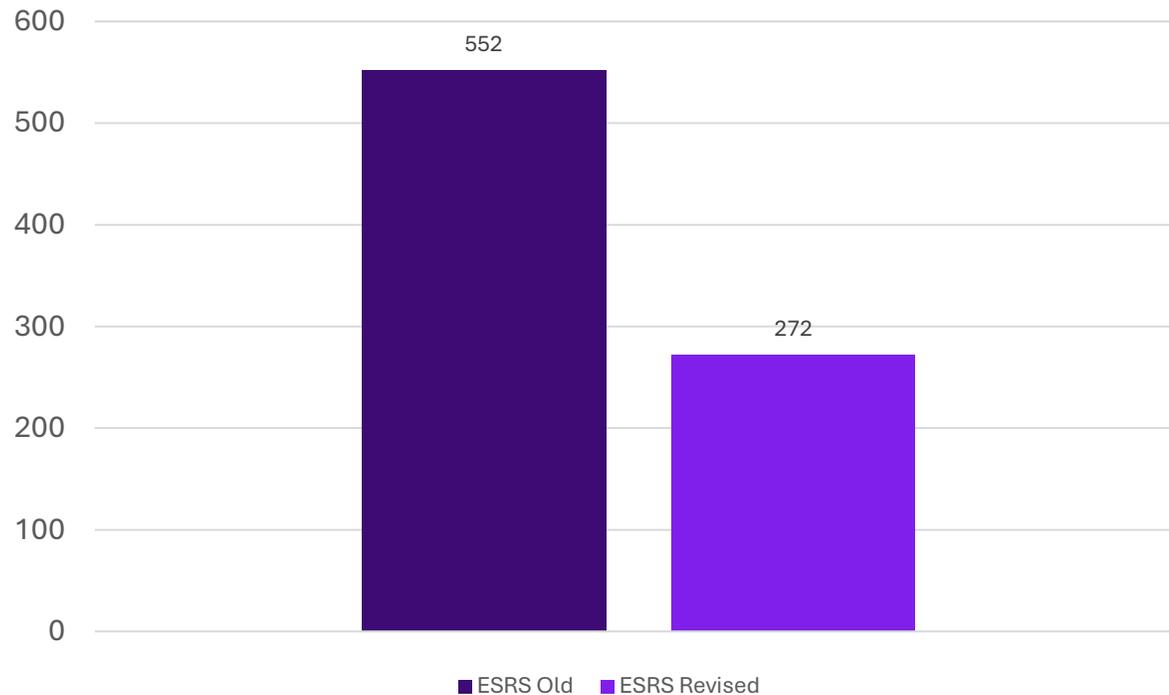
- Based on companies' current reporting, we estimate that the ESRS revision reduces the number of mandatory datapoints by 51% from 552 to 272 datapoints.
- Revision impacts are higher for qualitative datapoints (58%); quantitative datapoints drop only by 30%.
- Of the datapoints retained in the revised ESRS, only 41% are legacy datapoints. The remaining 59% are new or amended datapoints, which may trigger transition cost.

Revisions reduce DPs across the board

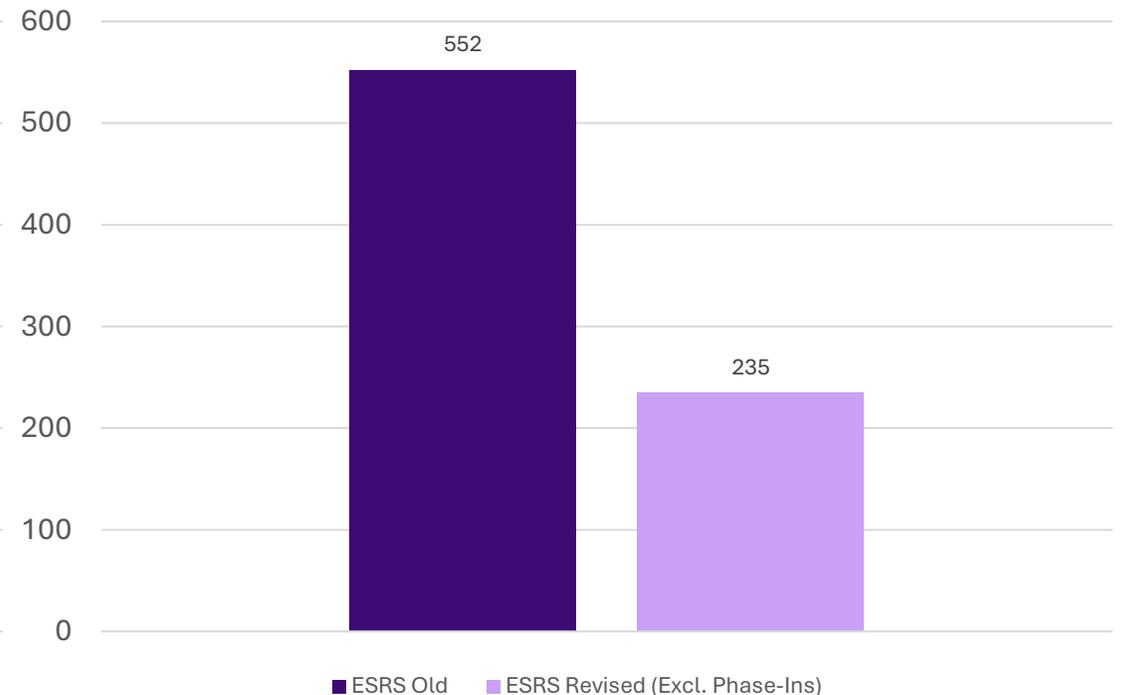


On average, revisions reduce DPs by 51%; possibly higher reductions due to phase-ins

Average Number of Datapoints per Company



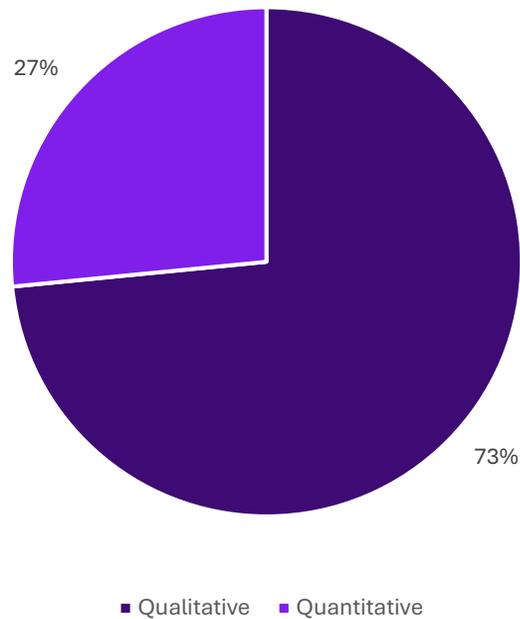
Average Number of Datapoints per Company (Excl. Phased-In DPs)



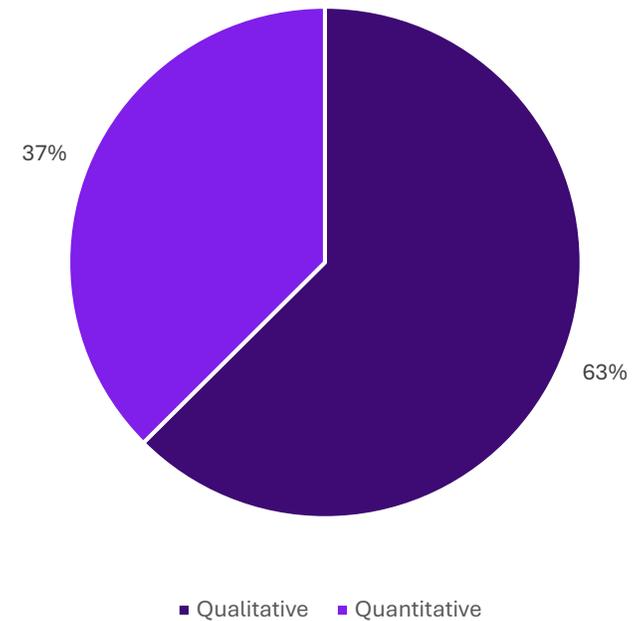
Phase-Ins refer to those for companies with more than 750 employees as per the “Quick-Fix” Delegated Act.

Stronger reductions for qualitative DPs, leading to stronger focus on quantitative DPs

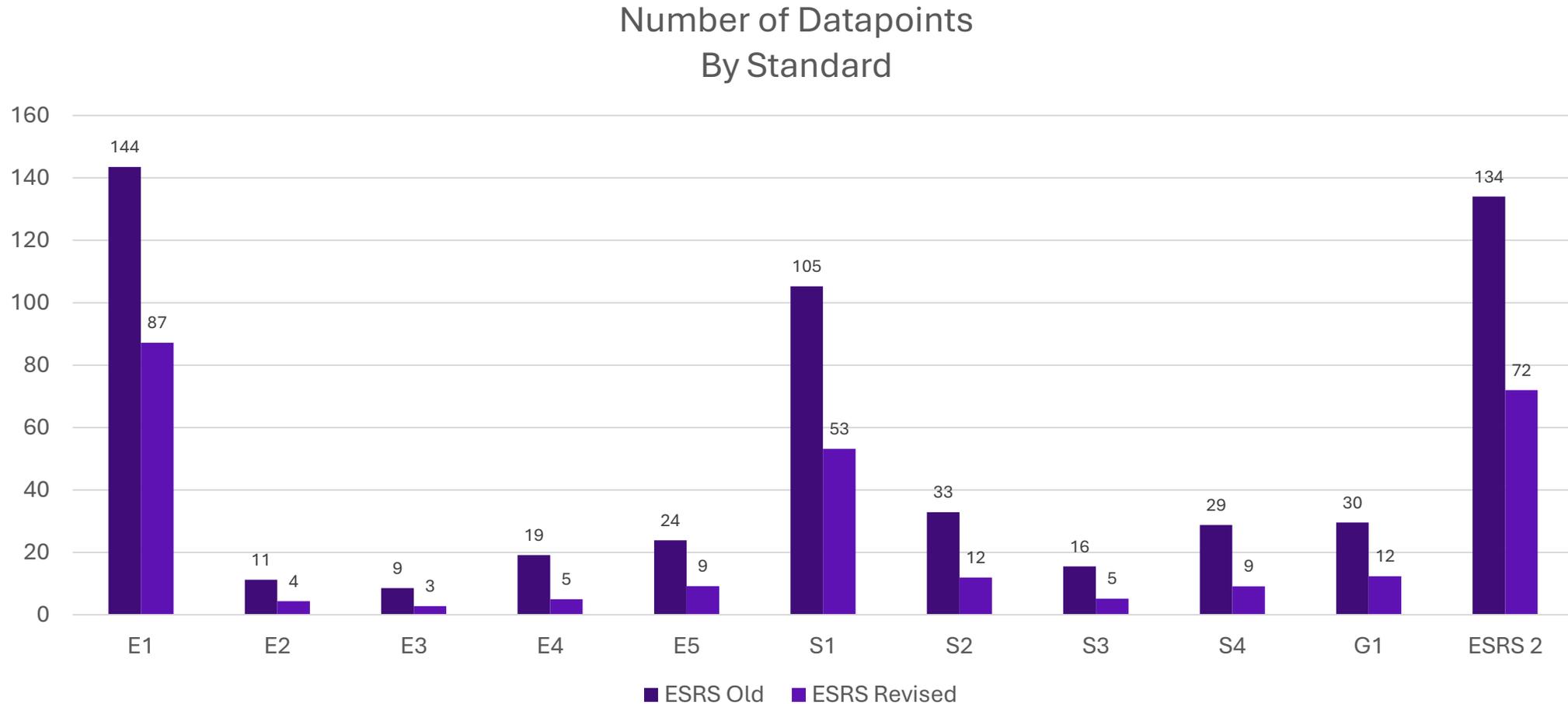
Qual versus Quant. Datapoints
ESRS Old



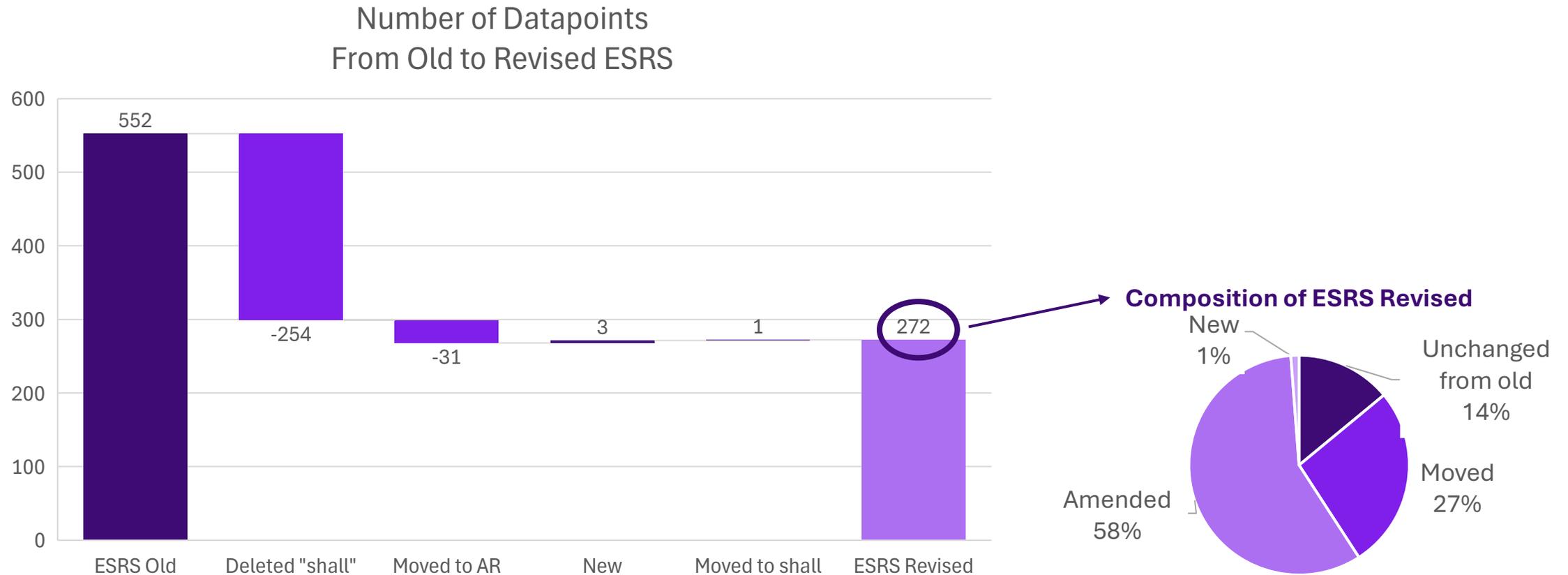
Qual versus Quant. Datapoints
ESRS Revised



Standards with high disclosure rates drive revision impacts



For the average company, 59% of the datapoints in the revised ESRS are new or amended





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Get in touch!

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