



**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

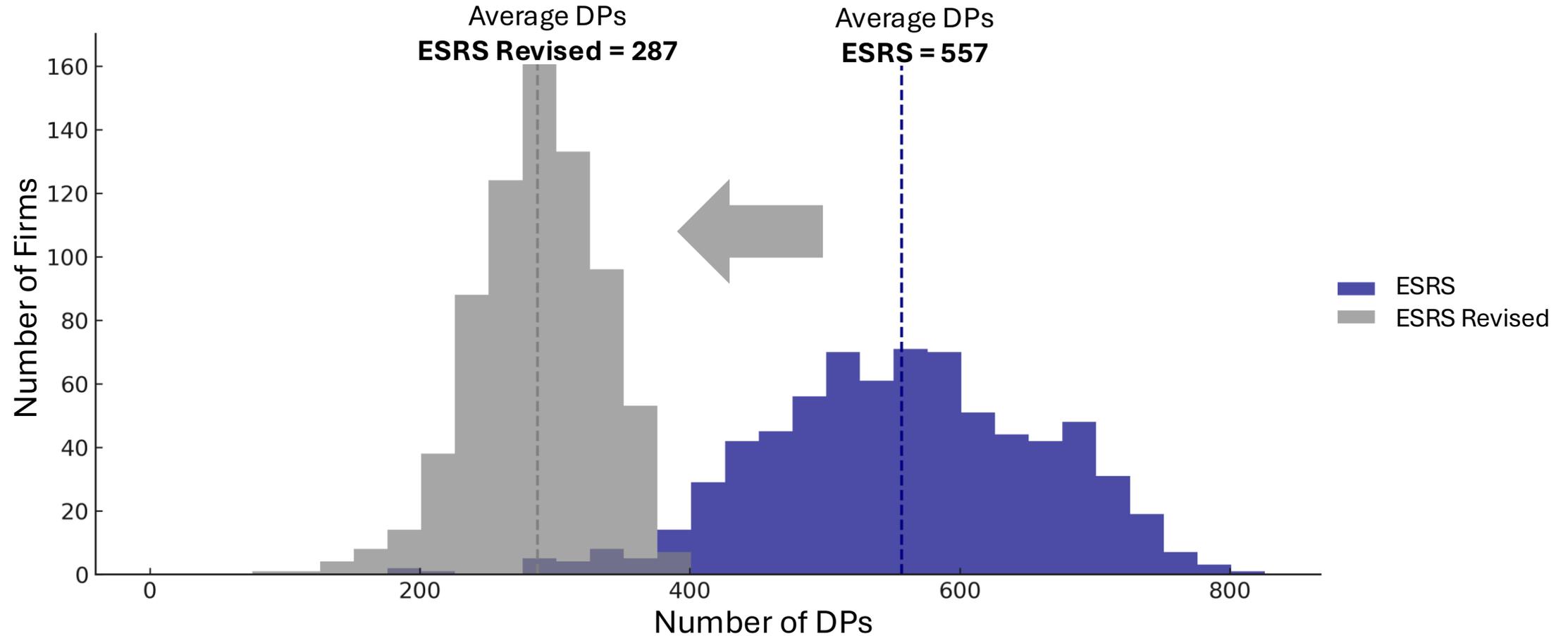
Methodology

- We created a revised [IG3 datapoint list](#) that indicates changes by datapoint (DP) according to [EFRAG's proposed amendments](#).
- 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.

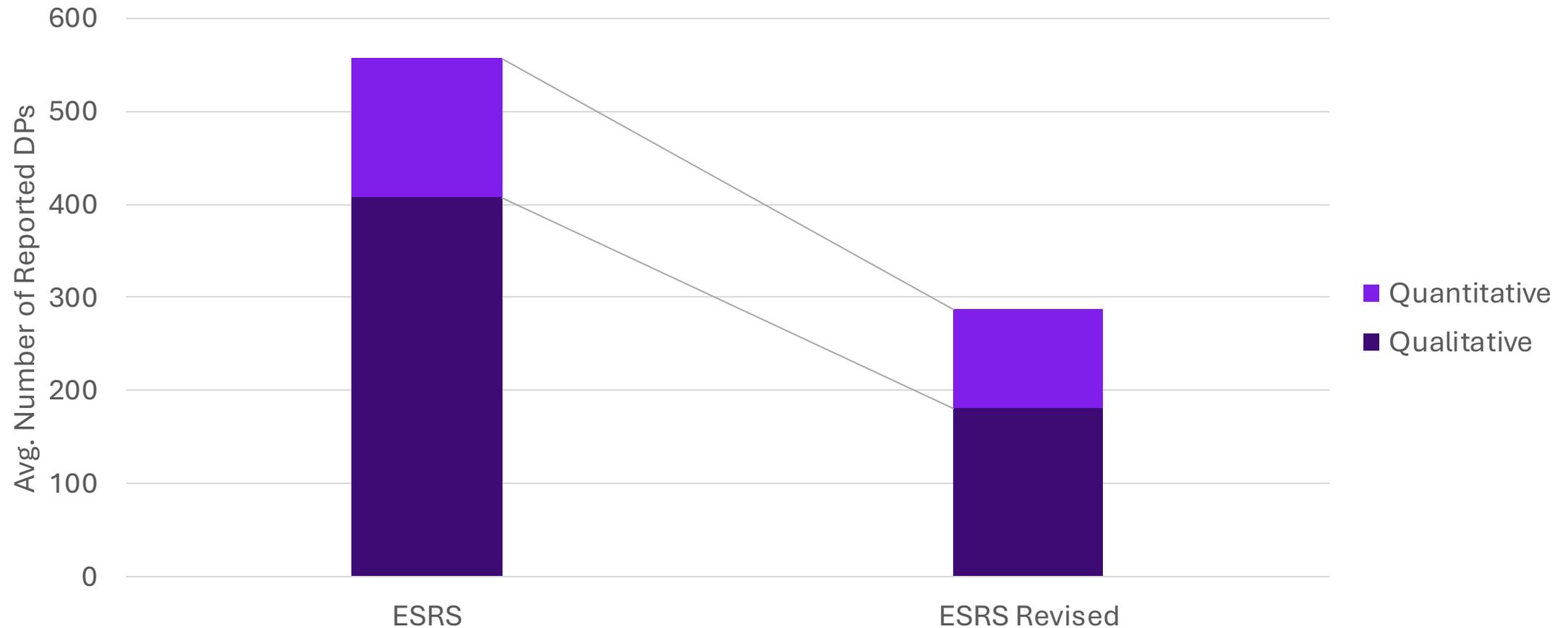
Executive Summary

- Based on companies' current reporting, we estimate that the ESRS revision reduces the number of mandatory datapoints by 49% from 557 to 287 datapoints.
- Revision impacts are higher for qualitative datapoints (56%); quantitative datapoints drop only by 29%.
- Of the datapoints retained in the revised ESRS, only 33% are legacy datapoints. The remaining 67% are new or amended datapoints, which may trigger transition cost.
- Estimated revision impacts are similar across companies, sectors, and countries. Companies with more *qualitative* legacy datapoints see higher reduction rates.

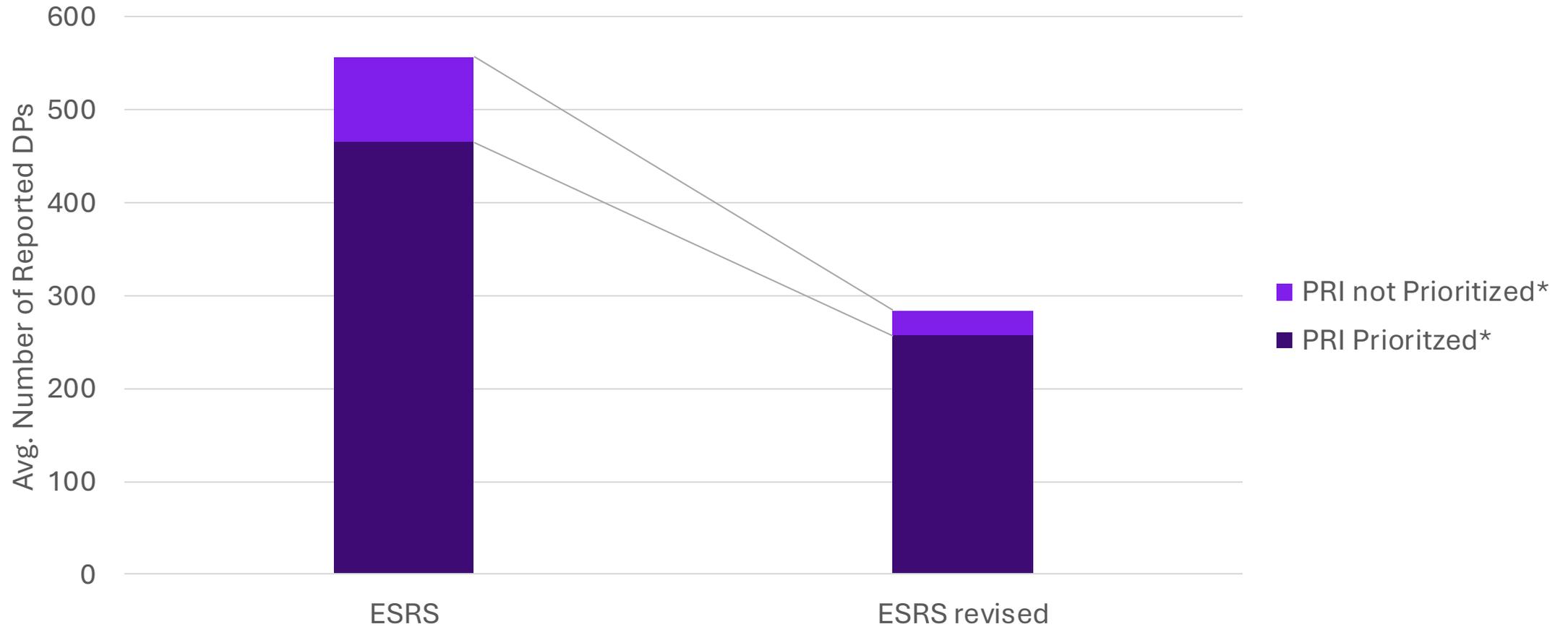
Revisions reduce DPs across the board



On average, revisions reduce DPs by 49%, mostly for qualitative information...

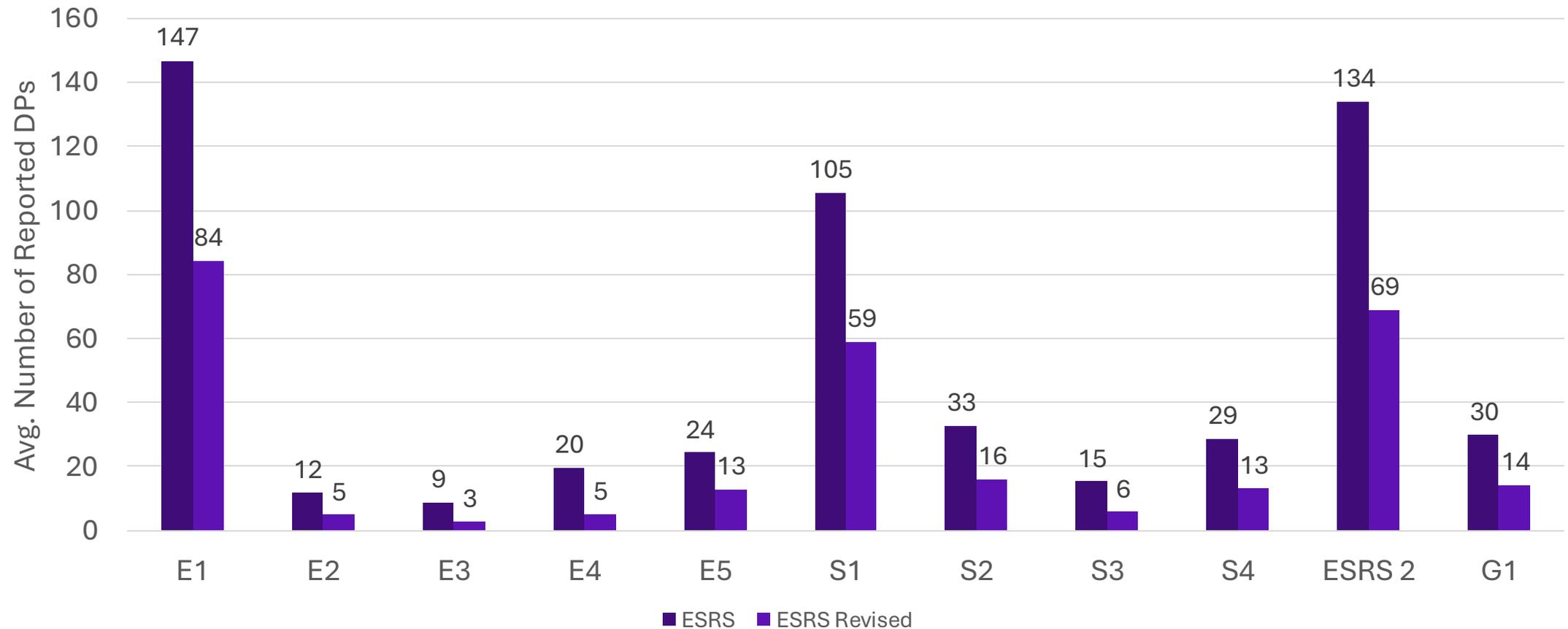


... and information with less investor demand

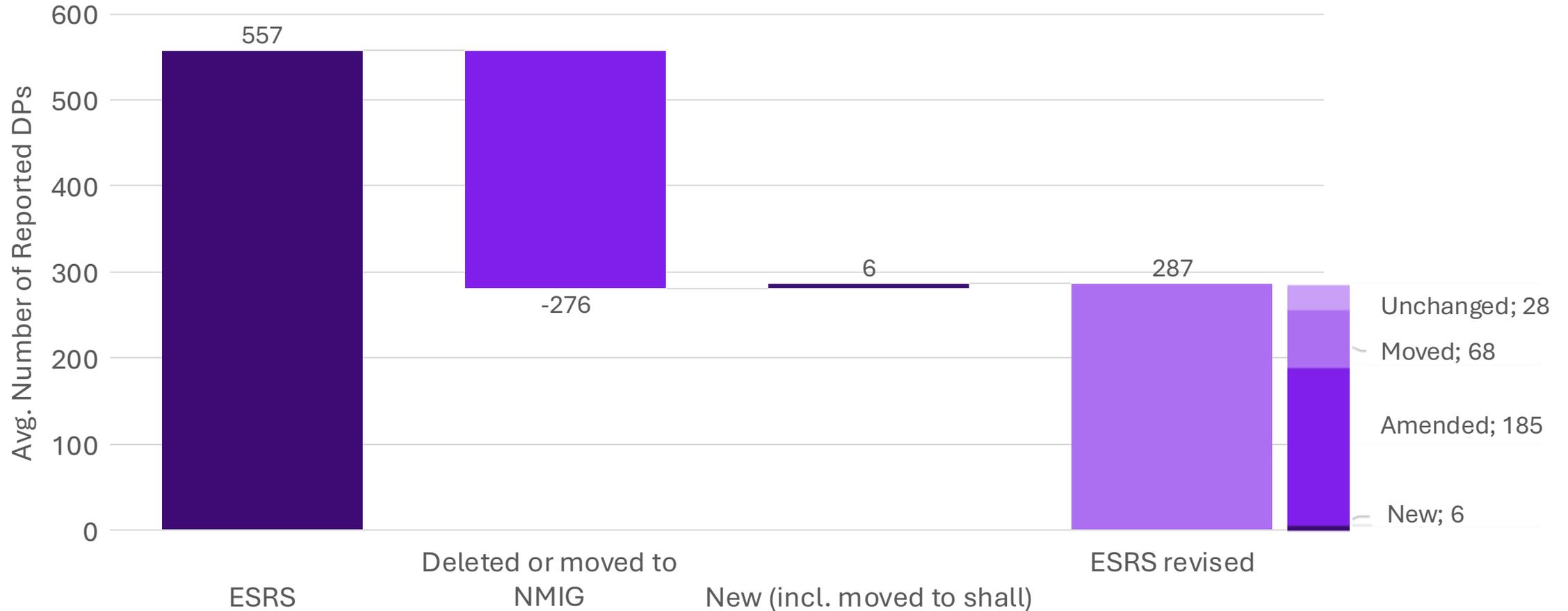


* Prioritization according to datapoint list by [Principles for Responsible Investments](#)

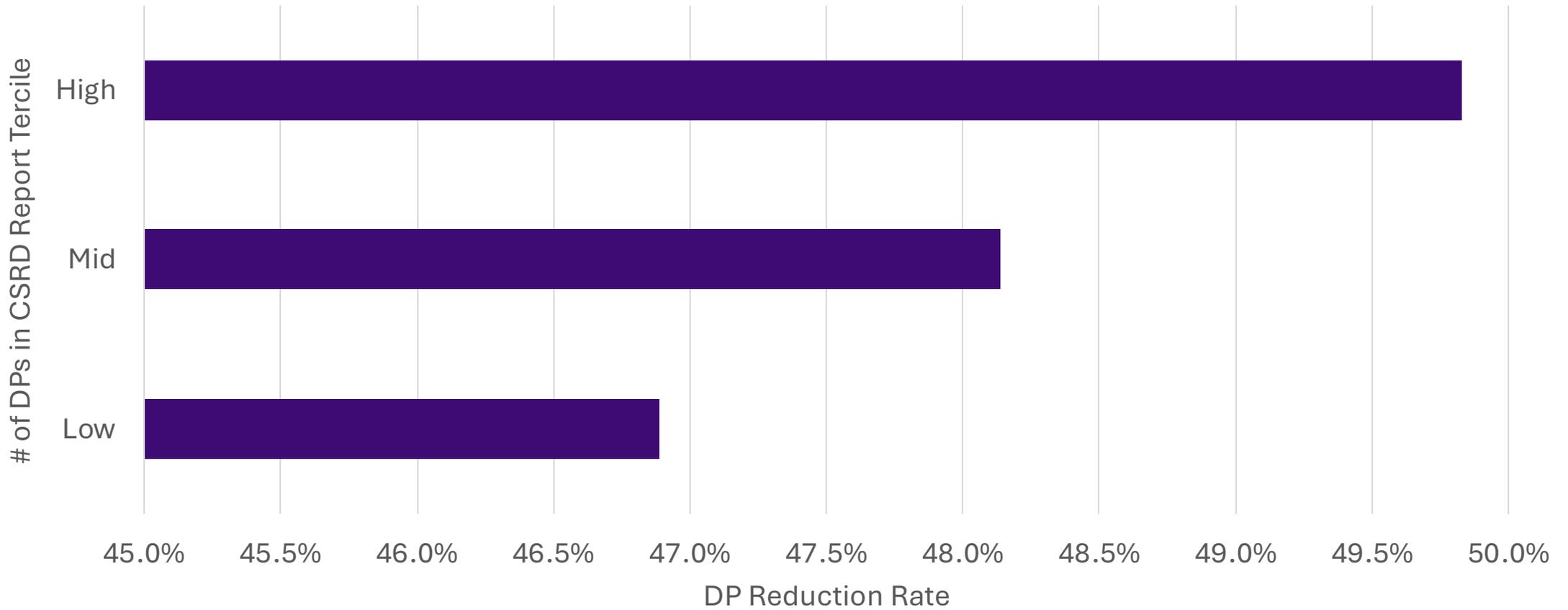
Standards with high disclosure rates drive revision impacts



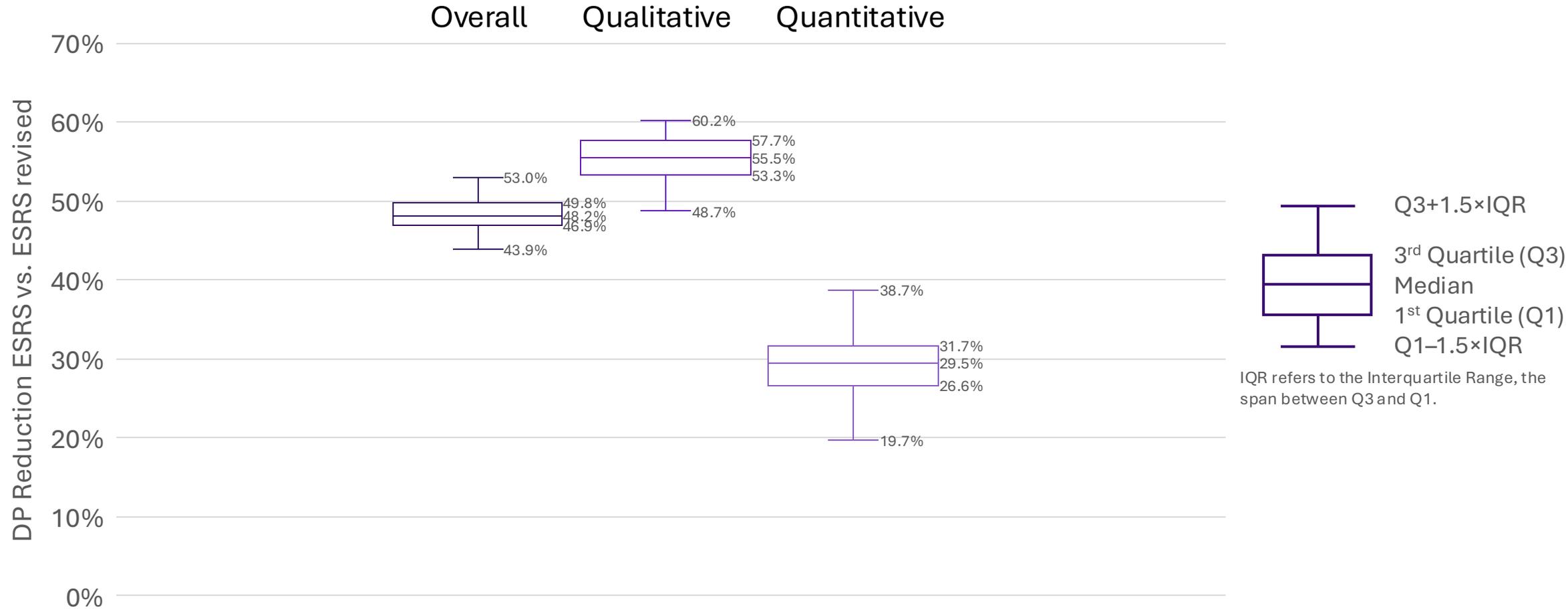
For the average company, 67% of the datapoints in the revised ESRS are new or amended



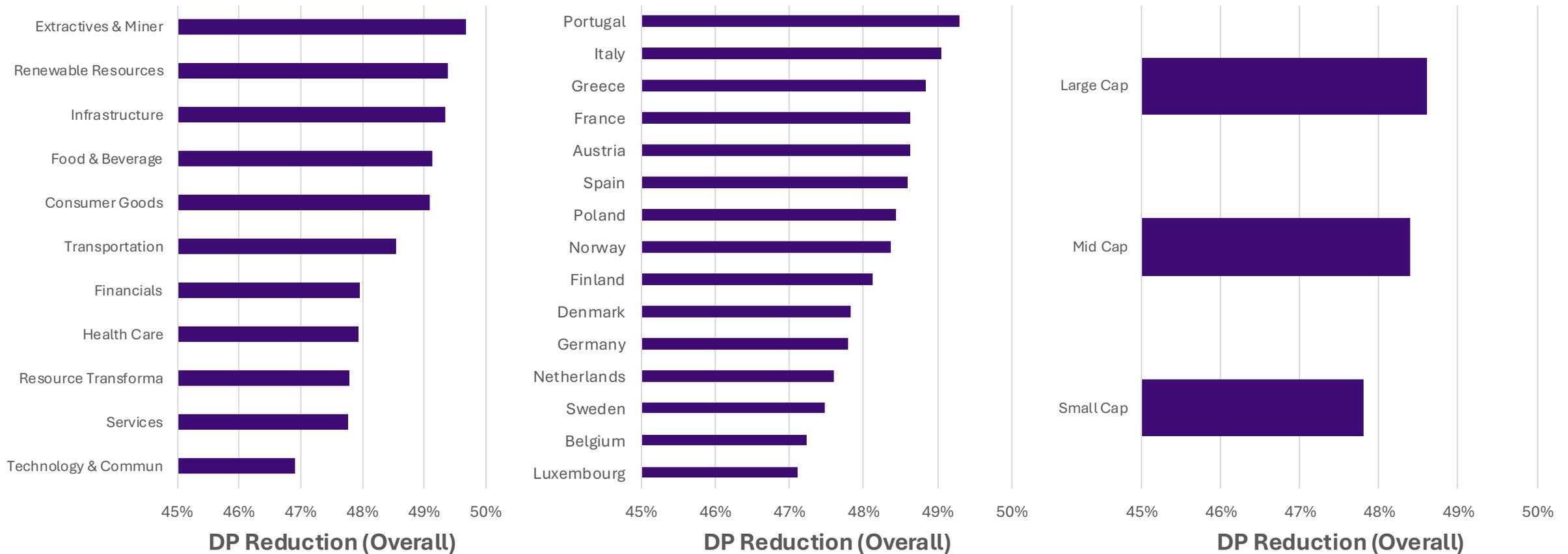
Revision impact is stronger for companies with more datapoints



Impact relatively similar across companies, with more variation for quantitative DPs



Revisions have consistent impact across sectors, countries and size groups



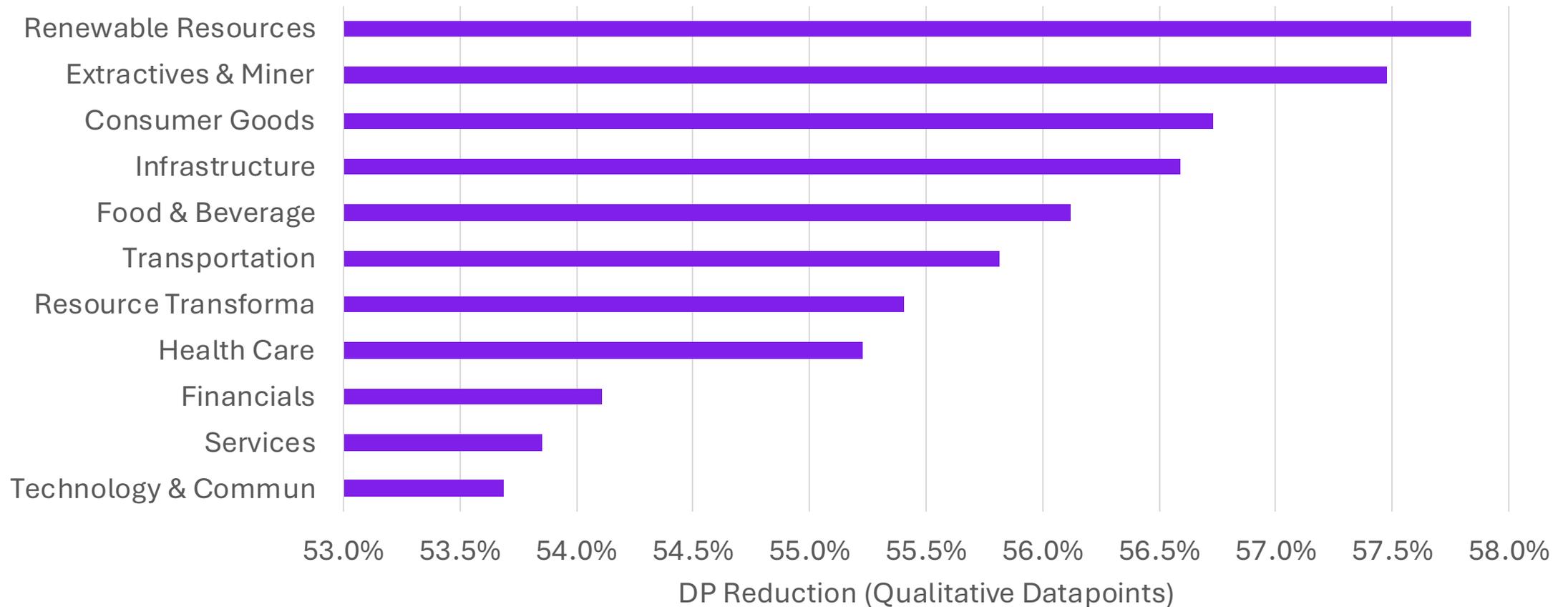
Get in touch!

For any questions or remarks, feel free to reach us at

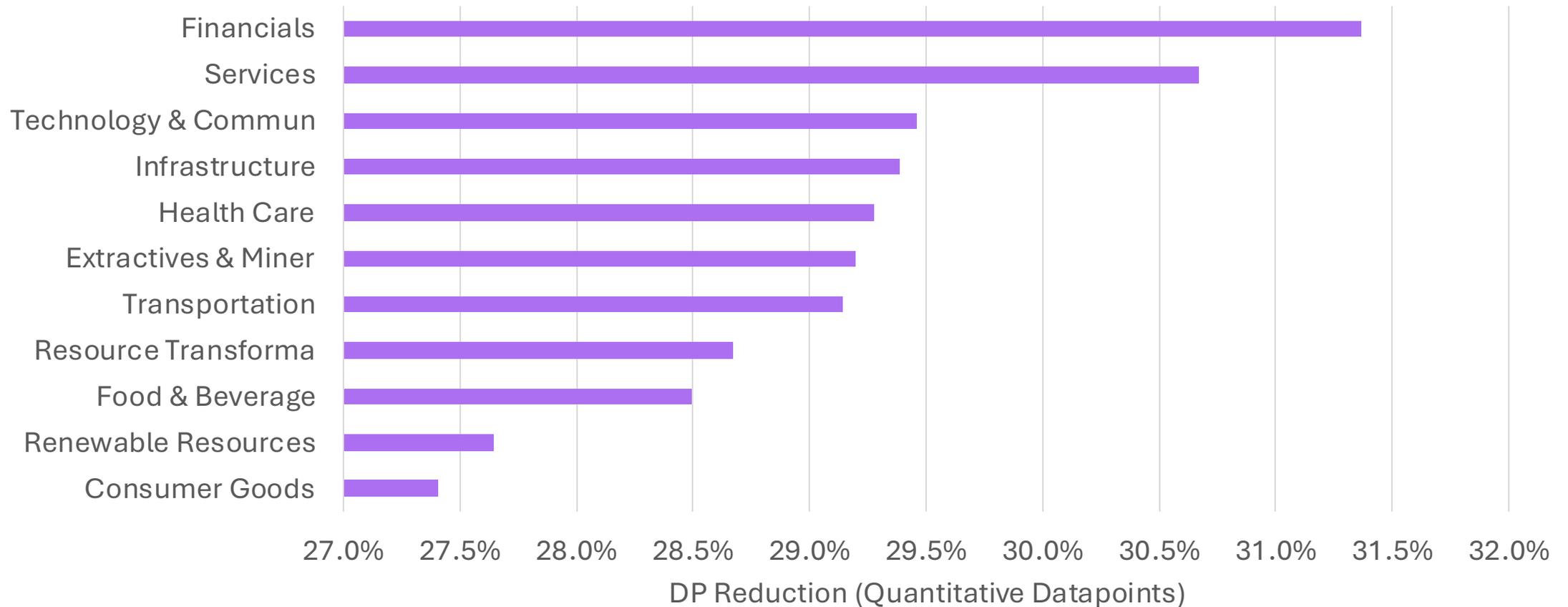
hello@srnv.com

or visit our website at <https://srnav.com>

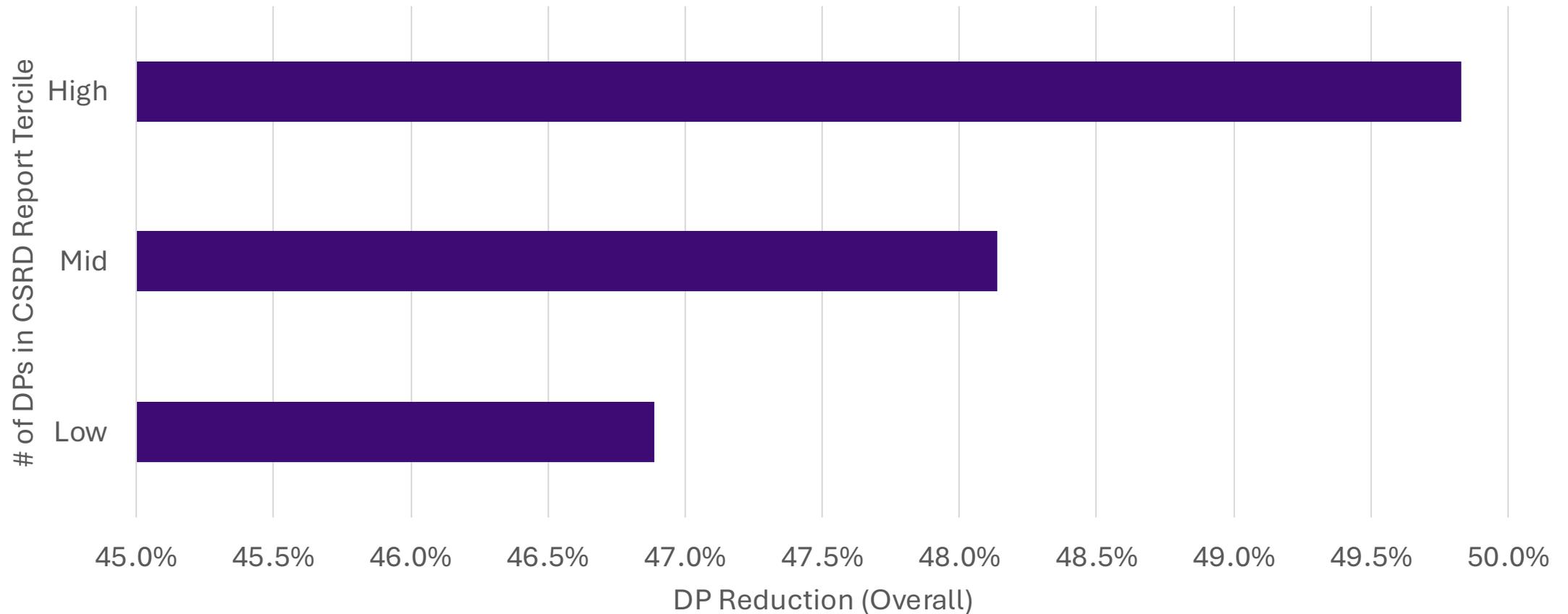
How do the reductions differ between sectors? – Qualitative datapoints



How do the reductions differ between sectors? – Quantitative datapoints

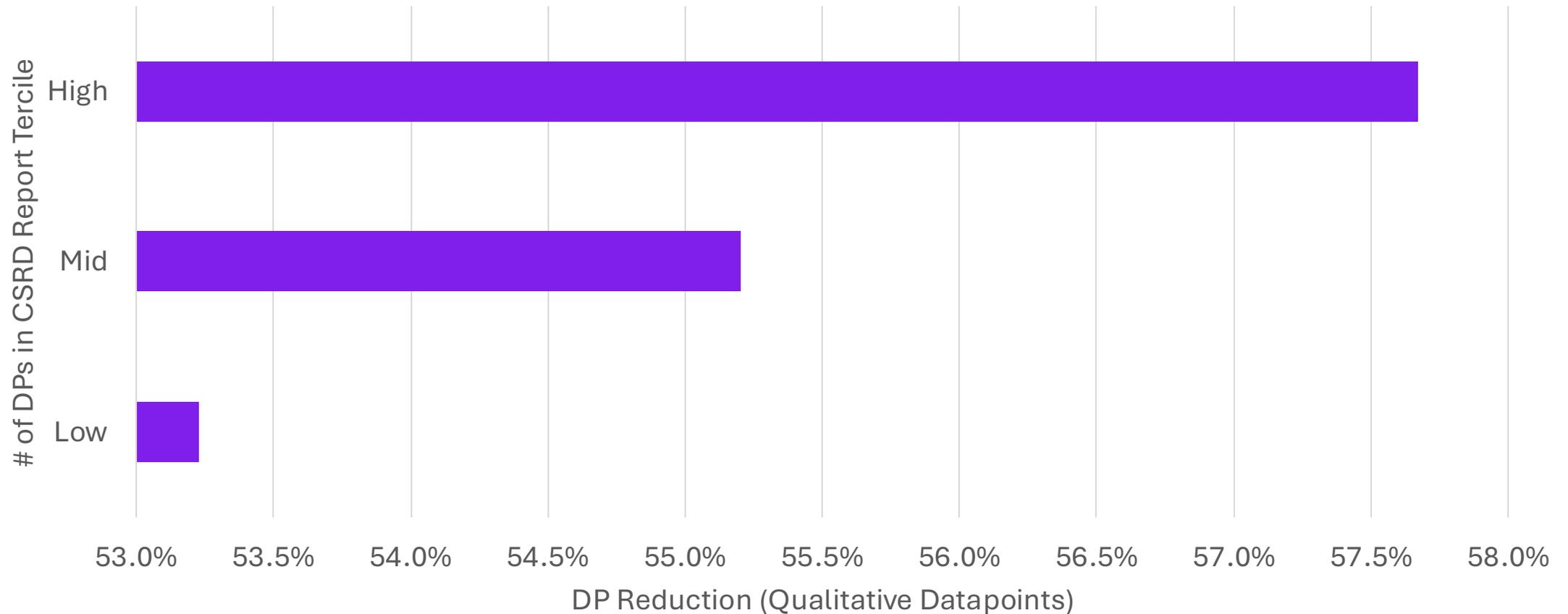


How do the reductions differ by reporting length?

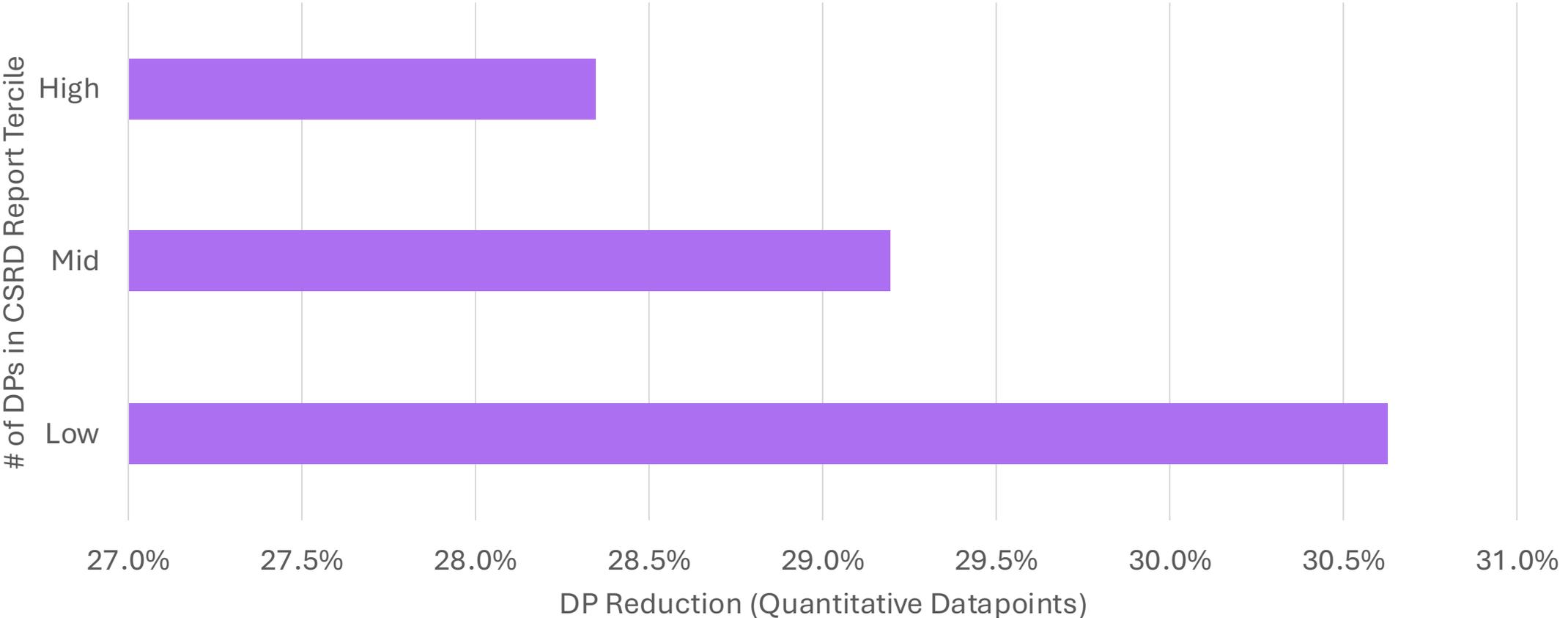


How do the reductions differ by reporting length?

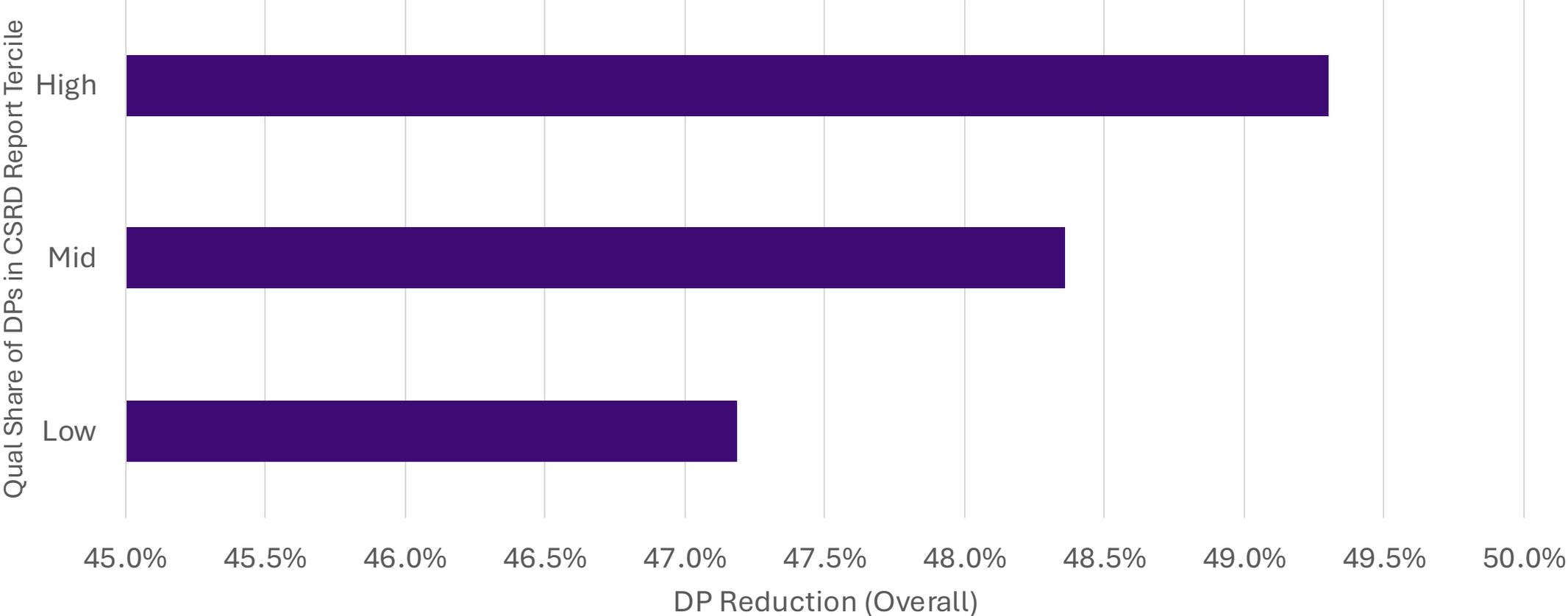
– Qualitative datapoints



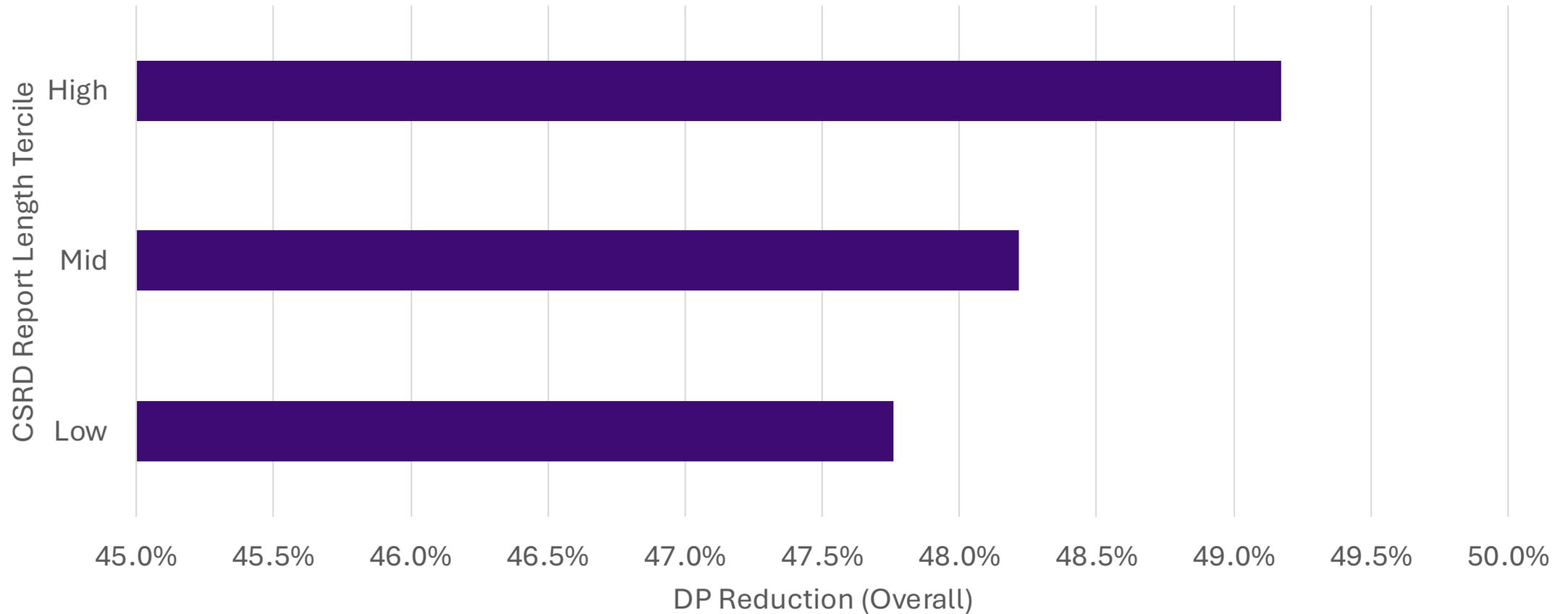
How do the reductions differ by reporting length? – Quantitative datapoints



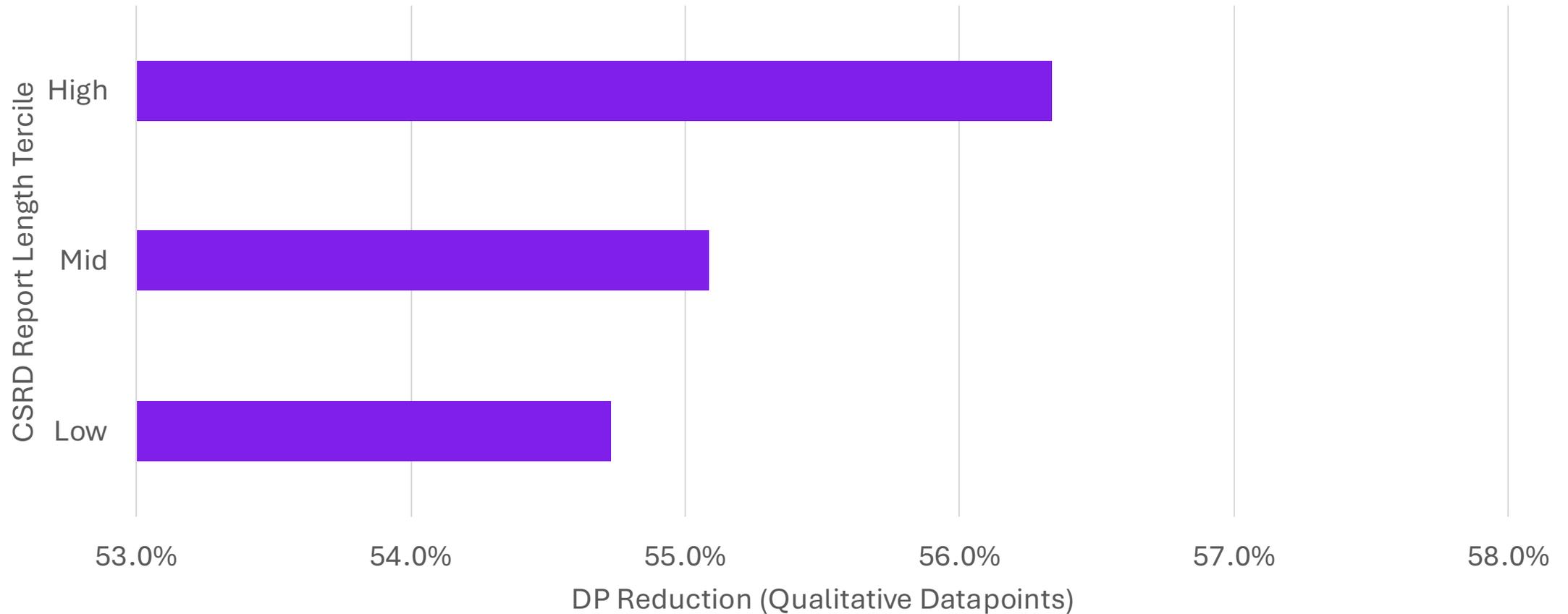
DP Reduction by Qual Share of DPs in CSRD Report



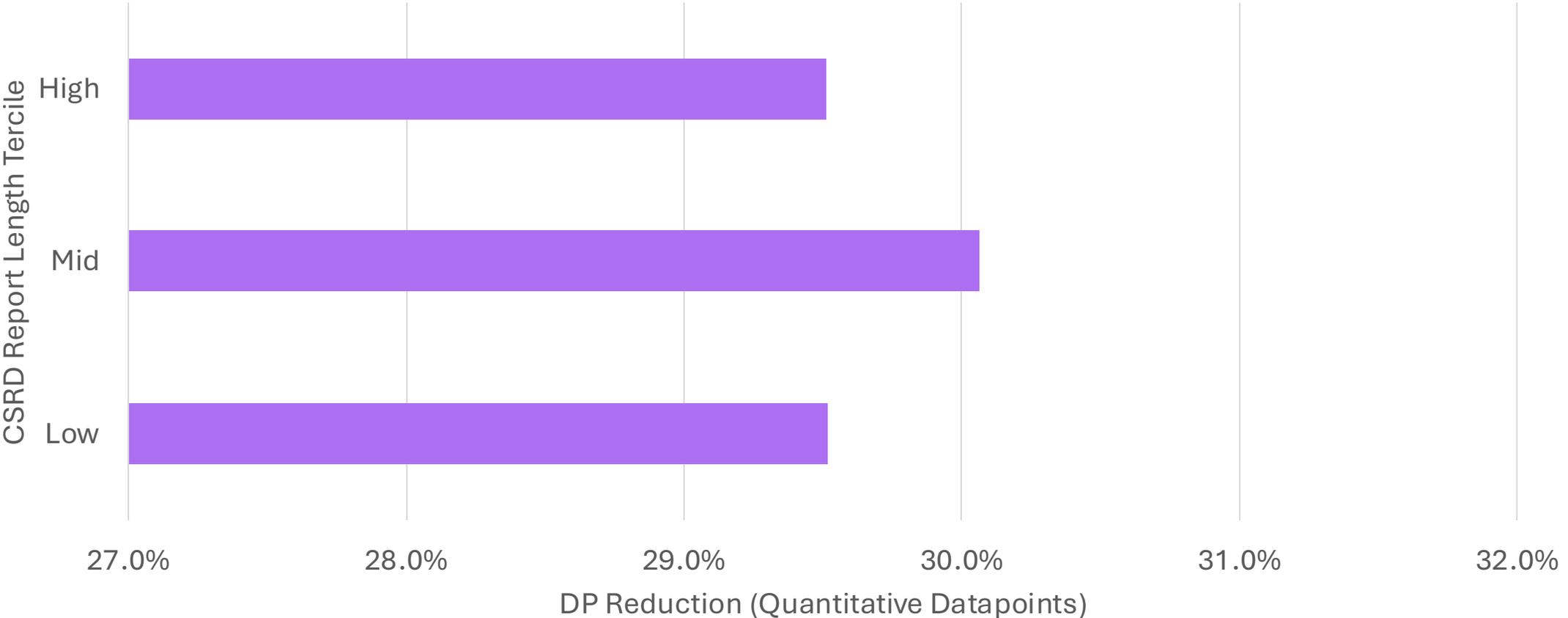
DP Reduction by CSRD Report Length



DP Reduction by CSRD Report Length: Qual

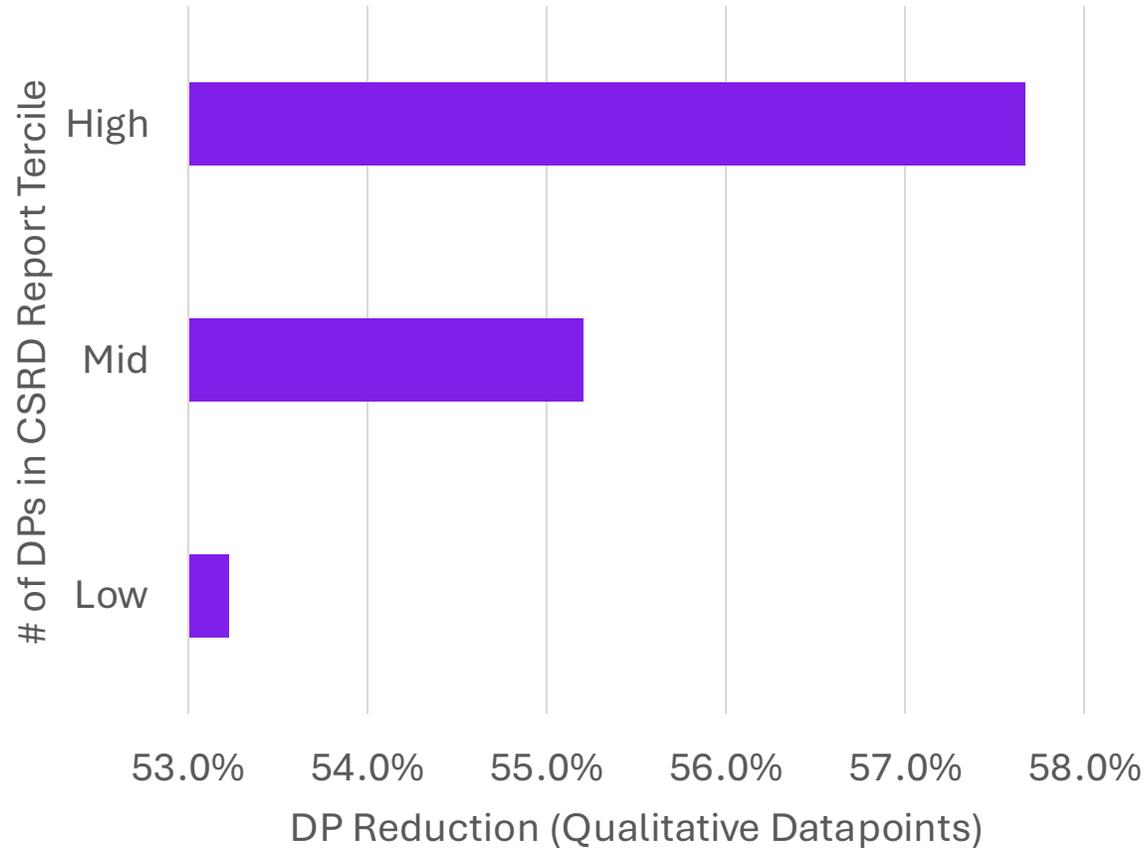


DP Reduction by CSRD Report: Quant



Revision impact is stronger for companies with more qualitative legacy DPs

Qualitative



Quantitative

