Key Considerations to Simplify the Digitalisation of Sustainability Reports

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Key Considerations to Simplify the Digitalisation of Sustainability Reports

- Most 2025 CSRD reports were not designed for digital tagging. This is due to the **absence of final regulation** on sustainability digital taxonomy and the ongoing evolution of **ESRS standards** under the Omnibus package. Future tagging may therefore be **costly and complex**.
- Based on a review of **5 sustainability statements**, ESG/Sustainability WG of XBRL France identified **recurring difficulties** where the alignment between standard data points and published sustainability information is not straightforward (For example, when it is difficult to determine whether a section corresponds to a standard data point or is entity-specific, or when the level of granularity in disclosures makes alignment with standard data points difficult).
- ***The purpose is not to comment on the content, except in cases of significant deviation that could create tagging issues. The observations relate exclusively to clarity, presentation, readability, and tagging experience. They do not constitute an assessment or opinion on compliance with CSRD, ESRS, or any other regulatory requirement.***

Examples of Key Tagging Challenges

- **Information embedded in images**: Numerical data are often presented in charts imported as images within the report. Text may also appear as images. Any information contained in images cannot be selected for XBRL tagging.
- **Clarifying estimates and scope** of data points
- **Specifying units or currency**: Data points are often presented without units or currency, which are essential attributes for XBRL tagging.
- **Defining time horizons and dates**: Targets must have a clear future time horizon that can be tagged.
- **Defining indicators according to ESRS standards as transcribed in XBRL**: Information is often expressed as percentages or ratios; both numerator and denominator must match standard definitions.
- **Identifying indicators that differ** from expected definitions
- **Clearly distinguishing entity-specific** quantitative indicators and qualitative information
- **Ensuring consistency of information disclosed in multiple locations**: Values presented in tables and narrative sections must be tagged; the same tag can only be applied to strictly identical values.
- **Avoiding numerical indicators embedded in narrative text**: Tags can apply to values in tables or text, but clarity is essential.
- For year 2 and beyond, indicating whether the **scope of indicators has changed**
- **Improving the linkage** between policies, actions, targets, indicators and their related impacts, risks, and opportunities (IROs)
- **Clearly presenting cross-references and links** to financial statements in both directions

Examples of Key Tagging Challenges

Most frequent cases:

- Tables with a unit, ratio, or intensive data point with another unspecified unit
- Company-specific indicators without a displayed unit
- Ratios such as accident rates where the denominator (number of hours) is unclear

TOTAL GHG EMISSIONS

In tonnes of CO_2 equivalent (tCO_2e), unless otherwise stated

	2020	2025	2024	2030 Target
Gross Scope 1 emissions	845,200	685,300	723,500	422,600
Gross Scope 2 emissions – location-based	312,400	251,700	268,100	156,200
Gross Scope 2 emissions – market-based	287,600	172,400	198,300	86,300
Gross Scope 3 emissions	3,215,800	2,754,600	2,891,400	1,607,900
Total emissions – location-based	**4,373,400**	**3,691,600**	**3,883,000**	2,186,700
Total emissions – market-based	**4,348,600**	**3,612,300**	**3,813,200**	2,116,800
Total emissions location-based per net revenue	*245.7*	*182.8*	*198.1*	*97.2*
Total emissions market-based per net revenue	*244.3*	*178.8*	*194.6*	*94.1*

Examples of Key Tagging Challenges

Percentage calculated via (Preparation for reuse + Recycling) / Total

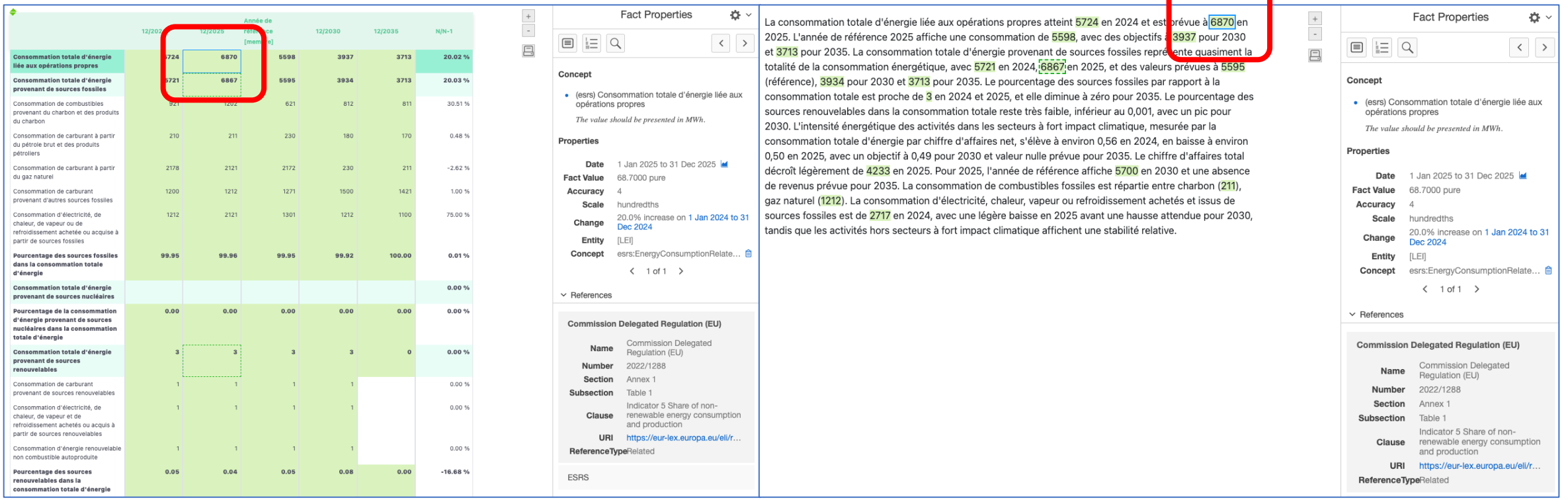
WASTE METRICS

In metric tonnes unless otherwise stated

	2025	2024
Preparation for reuse	72,800	66,200
Recycling	145,600	132,300
Other recovery operations	28,900	26,100
Total diverted from disposal	**247,300**	**224,600**
Incineration	34,200	38,500
Landfill	52,800	61,700
Other disposal operations	8,100	9,600
Total directed to disposal	**95,100**	**109,800**
Total waste generated	**342,400**	**334,400**
Percentage of non-recycled waste	**63.8%**	**59.4%**

Examples of Key Tagging Challenges

Content collected according to the taxonomy allows to choose its representation (table, text, graph).



	12/202	12/2025	Année de référence [membre]	12/2030	12/2035	N/N-1
Consommation totale d'énergie liée aux opérations propres	5724	6870	5598	3937	3713	20.02 %
Consommation totale d'énergie provenant de sources fossiles	5721	6867	5595	3934	3713	20.03 %
Consommation de combustibles provenant du charbon et des produits du charbon	921	1202	621	812	811	30.51 %
Consommation de carburant à partir du pétrole brut et des produits pétroliers	210	211	230	180	170	0.48 %
Consommation de carburant à partir du gaz naturel	2178	2121	2172	230	211	-2.62 %
Consommation de carburant provenant d'autres sources fossiles	1200	1212	1271	1500	1421	1.00 %
Consommation d'électricité, de chaleur, de vapeur ou de refroidissement achetée ou acquise à partir de sources fossiles	1212	2121	1301	1212	1100	75.00 %
Pourcentage des sources fossiles dans la consommation totale d'énergie	99.95	99.96	99.95	99.92	100.00	0.01 %
Consommation totale d'énergie provenant de sources nucléaires						0.00 %
Pourcentage de la consommation d'énergie provenant de sources nucléaires dans la consommation totale d'énergie	0.00	0.00	0.00	0.00	0.00	0.00 %
Consommation totale d'énergie provenant de sources renouvelables	3	3	3	3	0	0.00 %
Consommation de carburant provenant de sources renouvelables	1	1	1	1		0.00 %
Consommation d'électricité, de chaleur, de vapeur et de refroidissement achetés ou acquis à partir de sources renouvelables	1	1	1	1		0.00 %
Consommation d'énergie renouvelable non combustible autoproduite	1	1	1	1		0.00 %
Pourcentage des sources renouvelables dans la consommation totale d'énergie	0.05	0.04	0.05	0.08	0.00	-16.68 %

Fact Properties

Concept

- (esrs) Consommation totale d'énergie liée aux opérations propres

The value should be presented in MWh.

Properties

Date	1 Jan 2025 to 31 Dec 2025
Fact Value	68.7000 pure
Accuracy	4
Scale	hundredths
Change	20.0% increase on 1 Jan 2024 to 31 Dec 2024
Entity	[LEI]
Concept	esrs:EnergyConsumptionRelate…

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References

Commission Delegated Regulation (EU)

Name	Commission Delegated Regulation (EU)
Number	2022/1288
Section	Annex 1
Subsection	Table 1
Clause	Indicator 5 Share of non-renewable energy consumption and production
URI	https://eur-lex.europa.eu/eli/r…
ReferenceType	Related

ESRS

La consommation totale d'énergie liée aux opérations propres atteint 5724 en 2024 et est prévue à 6870 en 2025. L'année de référence 2025 affiche une consommation de 5598, avec des objectifs à 3937 pour 2030 et 3713 pour 2035. La consommation totale d'énergie provenant de sources fossiles représente quasiment la totalité de la consommation énergétique, avec 5721 en 2024, 6867 en 2025, et des valeurs prévues à 5595 (référence), 3934 pour 2030 et 3713 pour 2035. Le pourcentage des sources fossiles par rapport à la consommation totale est proche de 3 en 2024 et 2025, et elle diminue à zéro pour 2035. Le pourcentage des sources renouvelables dans la consommation totale reste très faible, inférieur au 0,001, avec un pic pour 2030. L'intensité énergétique des activités dans les secteurs à fort impact climatique, mesurée par la consommation totale d'énergie par chiffre d'affaires net, s'élève à environ 0,56 en 2024, en baisse à environ 0,50 en 2025, avec un objectif à 0,49 pour 2030 et valeur nulle prévue pour 2035. Le chiffre d'affaires total décroît légèrement de 4233 en 2025. Pour 2025, l'année de référence affiche 5700 en 2030 et une absence de revenus prévue pour 2035. La consommation de combustibles fossiles est répartie entre charbon (211), gaz naturel (1212). La consommation d'électricité, chaleur, vapeur ou refroidissement achetés et issus de sources fossiles est de 2717 en 2024, avec une légère baisse en 2025 avant une hausse attendue pour 2030, tandis que les activités hors secteurs à fort impact climatique affichent une stabilité relative.

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Key Recommendations for Companies

- **Ensure overall compliance** with the standard and reflect this in the structure of the sustainability report: reference the data points required by the standard directly in the report.
- **Consider the digital taxonomy from the report design stage**: adopting both ESRS standards and the XBRL taxonomy from the outset ensures future compatibility.
- **Promote anticipation** as a sign of **transparency** to investors and stakeholders.
- **Train teams** on taxonomy and digital tools.
- **Collaborate** with software providers and auditors.
- **Assess digitalisation techniques and their impact on presentation**: the same taxonomy element may be presented in a table or in narrative form
- **Ensure that data is available in a format compatible with tagging**: provide text in addition to images and ensure data presentation is tag-ready
- **Monitor European regulatory developments**: ESMA publishes RTS and a reporting manual annually.