

GT ESG/Durabilité

Groupe de travail XBRL France

20 Février 2024



Agenda de la réunion

1/ Tour de table

2/ Présentation de la charte et des objectifs du groupe de travail

3/ Présentation de la taxonomie ESRS

4/ Exemples

5/ Ressources

1/ Tour de table



2/ Charte et objectifs du groupe de travail

Le groupe de travail ESRS a été formé pour rassembler toutes les parties prenantes (émetteurs, auditeurs, utilisateurs et éditeurs) autour des sujets d'implémentation en XBRL de rapports utilisant la taxonomie XBRL ESRS, qui contient la représentation numérique des normes ESRS et de l'Article 8 de la Réglementation Taxonomie.

Les premiers objectifs du groupe seront :

- d'assister ces parties prenantes à se familiariser avec cette taxonomie :
 - Ceux qui sont déjà familiers avec le reporting financier au format ESEF et souhaitent découvrir les différences
 - Ceux qui sont entièrement novices avec le reporting en XBRL
- de discuter de l'applicabilité du tagging aux différentes formes de rédaction du rapport qui seront suggérées par les membres,
- de familiariser les participants avec la taxonomie ESRS,
- et d'organiser une réponse à la consultation sur cette taxonomie.

Le groupe se réunira chaque mois.

3/ Présentation de la taxonomie ESRS

[E1-5] Energy consumption and mix

Vestibulum ante ipsum primis in faucibus orci luctus et ultrices posuere cubilia curae; Quisque vehicula in massa quis convallis. In hac habitasse platea dictumst.

Table 5 Energy consumption and mix (in BOE)

	2025	2026
Total energy consumption	5100	4850
Total fossil energy consumption	3300	3000
Fuel consumption from coal and coal products	650	550
Fuel consumption from crude oil and petroleum products	360	320
Fuel consumption from natural gas	900	760
Fuel consumption from other fossil sources	540	540
Consumption of purchased or acquired electricity, heat, steam	850	830

☰ 🔍

Concept

- (esrs) Energy consumption related to own operations

Dimensions

Date 1 Jan 2026 to 31 Dec 2026 📅

Fact Value 4,850,000.00 utr:MWh

Accuracy 2 (hundredths)

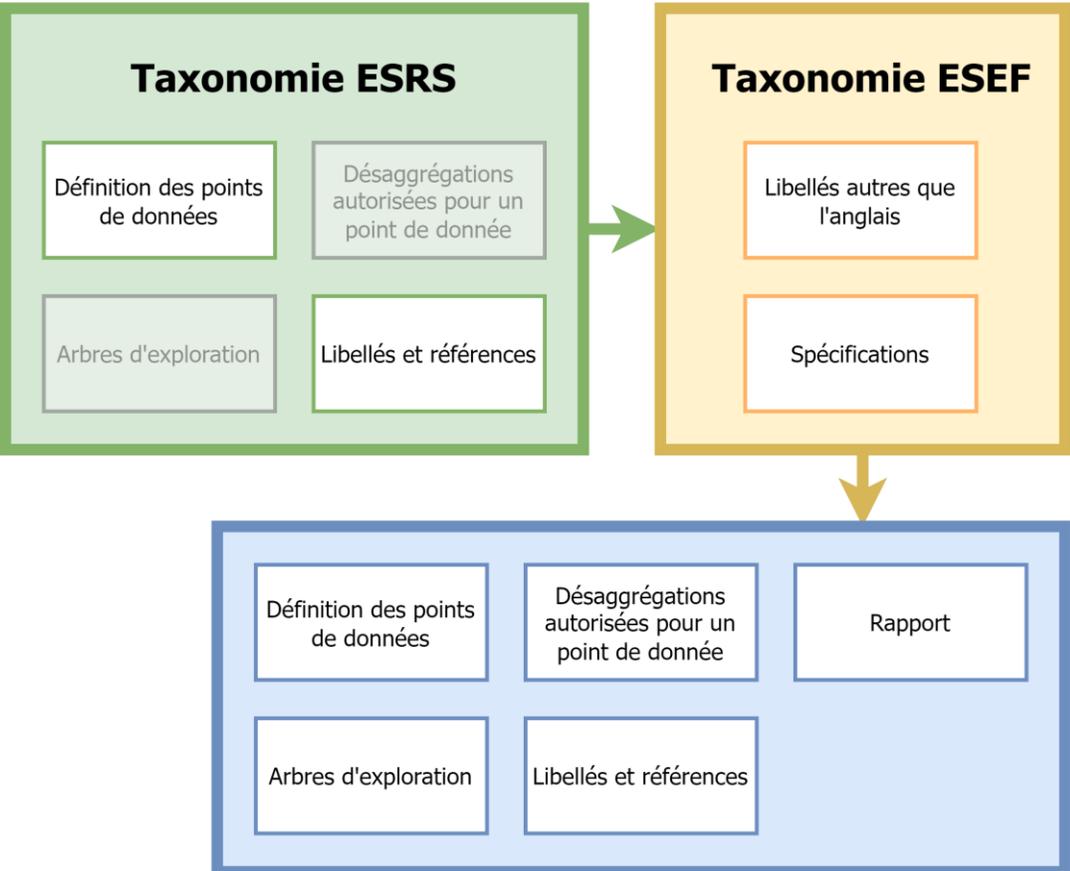
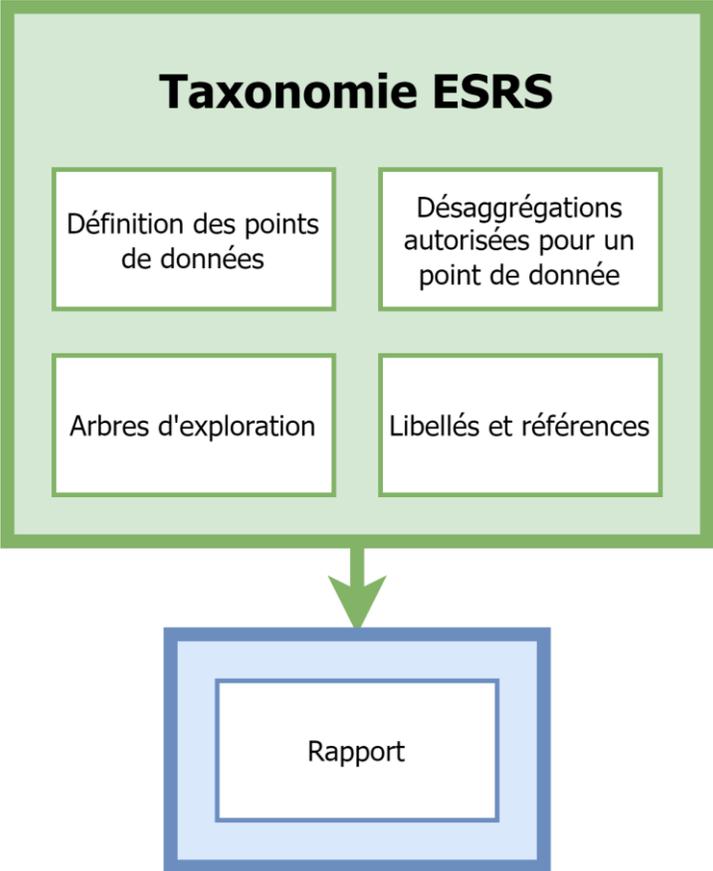
Change 4.9% decrease on 1 Jan 2025 to 31 Dec 2025

Entity [LEI] efrag

Concept esrs:EnergyConsumptionRelatedToOwnOperations 📄

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3/ Présentation de la taxonomie ESRS



4/ Exemples (E3)

12. The undertaking shall indicate whether and how its **policies** address the following matters where material:
- (a) water management including:
- i. the use and sourcing of water and **marine resources** in its own operations;
 - ii. water treatment as a step towards more sustainable sourcing of water; and
 - iii. the prevention and abatement of water **pollution** resulting from its activities.

*For a policy : **Policy addresses water management***

*For a policy : **Policy addresses use and sourcing of water and marine resources in own operations***

4/ Exemples (E3, obsolète, pour illustration)

AR 27. The undertaking may specify whether the **target** addresses shortcomings related to the Substantial Contribution criteria for Water and Marine Resources as defined in the Commission delegated acts adopted pursuant to Article 12(2) of Regulation (EU) 2020/852. Where the Do No Significant Harm (DNSH) criteria for Water and Marine Resources as defined in delegated acts adopted pursuant to Article 10(3), Article 11(3), Article 13(2), Article 14(2), and Article 15(2) of Regulation (EU) 2020/852 are not met, the undertaking may specify whether the target addresses shortcomings related those DNSH criteria.

*Generally or for a policy : **Do No Significant Harm criteria for Water and Marine Resources are not met***

4/ Exemples (E3)

13. If at least one of the **sites** of the undertaking is located in an area of high-water stress and it is not covered by a **policy**, the undertaking shall state this to be the case and provide reasons for not having adopted such a policy. The undertaking may disclose a timeframe in which it aims to adopt such a policy.⁶

For a policy : Disclosure of reasons for not having adopted policy in areas of high-water stress

4/ Exemples (E3)

23. The disclosure required by paragraph 20 shall indicate whether and how its **targets** relate to:
- (a) the management of material **impacts, risks** and **opportunities** related to **areas at water risk**, including improvement of the water quality;
 - (b) the responsible management of **marine resources** impacts, risks and opportunities including the nature and quantity of marine resources-related commodities (such as gravels, deep-sea minerals, seafood) used by the undertaking; and
 - (c) the reduction of **water consumption**, including an explanation of how those targets relate to areas at water risk, including areas of high water-stress.

« Disclosure of how target relates to management of material impacts, risks and opportunities related to areas at water risk, including improvement of water quality »

« Disclosure of how target relates to reduction of water consumption, including in areas at water risk and in areas of high water-stress »

4/ Exemples (E3, obsolète, pour illustration)

29. The undertaking shall provide information on its **water intensity**: total **water consumption** in its own operations in m³ per million EUR net revenue⁷⁶.

Percentage of data sourced from direct measurement (water consumption)

4/ Exemples (E1, semi-obsolète)

AR 77. The reconciliation of the significant amount of assets, liabilities, and net revenue (vulnerable to either material **physical risks** or **transition risks**) to the relevant line item or disclosure (e.g., in segment reporting) in the financial statements (as required by paragraph 68) may be presented by the undertaking as follows:

- (a) as a cross-reference to the related line item or disclosure in the financial statements if these amounts are identifiable in the financial statements; or
- (b) If these cannot be directly cross-referenced, as a quantitative reconciliation of each to the relevant line item or disclosure in the financial statement using the below tabular format:

Carrying amount of assets or liabilities or net revenue vulnerable to either material physical or transition risks	
Adjusting items	
Assets or liabilities or net revenue in the financial statements	

Adjusting items to liabilities at material transition risk (and variants)

“This XBRL element requires the use of positive/negative fact values to indicate if the amount is increased (+) or decreased (-).”

4/ Exemples (ESRS 2, obsolète, pour illustration)

68. Where the implementation of a **policy** requires **actions**, or a comprehensive action plan, to achieve its objectives, as well as when actions are implemented without a specific policy, the undertaking shall disclose the following information:
- (c) the time horizons under which the undertaking intends to complete each key action;

Time horizons under which key action is to be completed (enumeration set)

5/ Ressources

Directive CSRD : <https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=CELEX:32022L2464>

Normes ESRS : https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=OJ:L_202302772

Règlement Taxonomie : <https://eur-lex.europa.eu/legal-content/FR/TXT/PDF/?uri=CELEX:32020R0852>

Consultation Taxonomie ESRS : <https://www.efrag.org/News/Public-486/Public-consultation-on-the-Draft-XBRL-Taxonomy-for-ESRS-Set-1->

Version Excel « coloriée » de la taxonomie ESRS : [Draft-ESRS-XBRL-Taxonomy-Colored.xlsx](#)

Répartition des revues et template de commentaires : [Relecture ESRS GT XBRL France.xlsx](#)