ESRS XBRL · FREE RESOURCE

ESG Tagging Readiness Checklist

A practical checklist for getting your sustainability data genuinely tagging-ready — covering both ESRS/CSRD and ISSB-aligned reporting. Independent educational resource.

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1. Confirm your actual scope

[ ] Confirm whether your company meets the current CSRD thresholds (broadly 1,000+ employees and €450m+ turnover) post-Omnibus, not the original 2022 thresholds.

[ ] Separately confirm whether any ISSB-adopting jurisdiction where you operate or list requires IFRS S1/S2 disclosures from you.

[ ] Check whether digital tagging is actually mandated yet for your specific framework and jurisdiction, or still pending — don't assume based on the disclosure requirement alone.

2. Map your reporting frameworks

[ ] List every framework you need to satisfy — ESRS, ISSB, and any national variant — before starting data collection.

[ ] Identify where frameworks overlap (particularly climate/GHG emissions data) so you can collect once and tag for multiple frameworks.

[ ] Confirm your materiality approach — double materiality (ESRS) vs single/financial materiality (ISSB) — since this affects what you disclose, not just how you tag it.

3. Prepare your underlying data

[ ] Confirm Scope 1, 2, and 3 GHG emissions data is calculated and documented to a consistent methodology (e.g. GHG Protocol).

[ ] Ensure narrative disclosures (governance, strategy, risk management) are drafted in a structured way that maps cleanly to taxonomy elements, not free-form prose.

[ ] Identify which data points are genuinely material to your business — you tag what's material and applicable, not every possible taxonomy element.

4. Choose your tagging approach

[ ] Confirm whether your existing financial-reporting tagging provider also handles ESG/sustainability tagging, or whether you need a specialist.

[ ] Check whether your chosen provider tracks regulatory changes actively — this is a fast-moving area where taxonomy versions and mandates shift.

[ ] Confirm tagging output will be independently reviewed before submission, not released from automated processing alone.

5. Before you submit

[ ] Validate tagged output against the current taxonomy version before finalising.

[ ] Cross-check tagged figures against your audited/assured financial and non-financial data for consistency.

[ ] Keep a record of which taxonomy version was used — this matters if the standard is revised before your next reporting cycle.