

IFRS 永續揭露準則 XBRL 分類標準版次結構比較

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比較版本：

- **IFRS-SDT 2022-05-25 草案版(exposure draft)**：根據 2022/3 公布之 IFRS S1 及 S2 準則草案制定。
- **IFRS-SDT 2023-07-27 提案版(proposed)**：根據 2023/6/26 公布之 IFRS S1 及 S2 正式準則制定。

一、基本結構數據比較

Item 元素：(IFRS-SDT 不用 tuple)

2022-05-25：2,883 個。

2023-07-27：2,681 個。

Definition link：(用來產生維度表格)

2022-05-25：358 個角色(role, 以下同)。

2023-07-27：331 個角色。

Presentation link：

2022-05-25：78 個角色。

2023-07-27：78 個角色。

註：

1. **Presentation link** 內包含以 **Definition link** 定義的維度表格的完整內容，以及未能以維度表格表達的其他永續相關內容。
2. 一個 **presentation link** 角色可以包含多個維度表格內容，而每一個維度表格都是一個獨立的 **definition link** 角色，因此 **presentation link** 雖然只有 78 個角色，卻能涵蓋三百多個維度表格的角色。
3. 例如：**Presentation link** 的[200000]這個單一角色，涵蓋 **Definition link** 的 [200000a]到[200000j]共 10 個維度表格角色。
4. 兩個版本雖然都有 78 個角色，但內涵不同。詳後述。

Calculation link：

IFRS-SDT 沒有計算連結庫。

Reference link：

IFRS-SDT 內每一個可填值元素都有參考連結，指向 IFRS S1 或 S2 的原始規範章

節。但抽象元素就不會設定參考連結。

Label link 內用到的角色類型：

2022-05-25：

- label, (標準標籤，每個 item 元素都有)
- terseLabel, (短標籤，多數 item 元素有)
- commentaryGuidance, (1 個 item 元素有)

2023-07-27：

















- label, (標準標籤，每個 item 元素都有)
- terseLabel, (短標籤，多數 item 元素有)
- commentaryGuidance, (48 個 item 元素有),
- measurementGuidance, (很多 item 元素有)

註：

1. label 及 terseLabel 是大多數 XBRL 分類標準都會使用的標籤角色。
2. IFRS-SDT 分類標準使用的 commentaryGuidance 及 measurementGuidance 這兩個 label role 是 XBRL 2.1 規格書 Table 8 中提供的 23 個角色中的兩個。

二、Presentation link 內涵比較

2022-05-25 版的 Presentation link 畫面：

Element
P Presentation Link
 [200000] General Requirements for Disclosure of Sustainability-related Financial Information
 [210000] Climate-related disclosures
 [700000] Governance
 [710000] Strategy
 [720000] Risk management
 [730000] Metrics and targets
 [805100] Industry Metrics - Consumer Goods - Apparel, Accessories & Footwear (CG-AA)
 [805200] Industry Metrics - Consumer Goods - Appliance Manufacturing (CG-AM)
 [805300] Industry Metrics - Consumer Goods - Building Products & Furnishings (CG-BF)
 [805400] Industry Metrics - Consumer Goods - E-Commerce (CG-EC)
 [805500] Industry Metrics - Consumer Goods - Household & Personal Products (CG-HP)
 [805600] Industry Metrics - Consumer Goods - Multiline and Specialty Retailers & Distributors (CG-MR)
 [810100] Industry Metrics - Extractives & Minerals Processing - Coal Operations (EM-CO)
 [810200] Industry Metrics - Extractives & Minerals Processing - Construction Materials (EM-CM)
 [810300] Industry Metrics - Extractives & Minerals Processing - Iron & Steel Producers (EM-IS)
 [810400] Industry Metrics - Extractives & Minerals Processing - Metals & Mining (EM-MM)
 [810500] Industry Metrics - Extractives & Minerals Processing - Oil & Gas - Exploration & Production (EM-EP)
 [810600] Industry Metrics - Extractives & Minerals Processing - Oil & Gas - Midstream (EM-MD)
 [810700] Industry Metrics - Extractives & Minerals Processing - Oil & Gas - Refining & Marketing (EM-RM)
 [810800] Industry Metrics - Extractives & Minerals Processing - Oil & Gas - Services (EM-SV)
 [815100] Industry Metrics - Financials - Asset Management & Custody Activities (FN-AC)
 [815200] Industry Metrics - Financials - Commercial Banks (FN-CB)
 [815400] Industry Metrics - Financials - Insurance (FN-IN)
 [815500] Industry Metrics - Financials - Investment Banking & Brokerage (FN-IB)
 [815600] Industry Metrics - Financials - Mortgage Finance (FN-MF)
 [820100] Industry Metrics - Food & Beverage - Agricultural Products (FB-AG)
 [820200] Industry Metrics - Food & Beverage - Alcoholic Beverages (FB-AB)
 [820300] Industry Metrics - Food & Beverage - Food Retailers & Distributors (FB-FR)
 [820400] Industry Metrics - Food & Beverage - Meat, Poultry & Dairy (FB-MP)
 [820500] Industry Metrics - Food & Beverage - Non-Alcoholic Beverages (FB-NB)
 [820600] Industry Metrics - Food & Beverage - Processed Foods (FB-PF)
XLink Role: 78

2023-07-27 版的 Presentation link 畫面：

Element
P Presentation Link
◆ [200000] General requirements for disclosure of sustainability-related financial information
◆ [210000] Climate-related disclosures
◆ [211100] Climate-related disclosures - Financed emissions - Asset management
◆ [211200] Climate-related disclosures - Financed emissions - Commercial banks
◆ [211300] Climate-related disclosures - Financed emissions - Insurance
◆ [219000] Climate-related disclosures - Illustrative examples
◆ [805100] Industry Metrics - Consumer Goods - Apparel, Accessories & Footwear (CG-AA)
◆ [805200] Industry Metrics - Consumer Goods - Appliance Manufacturing (CG-AM)
◆ [805300] Industry Metrics - Consumer Goods - Building Products & Furnishings (CG-BF)
◆ [805400] Industry Metrics - Consumer Goods - E-Commerce (CG-EC)
◆ [805500] Industry Metrics - Consumer Goods - Household & Personal Products (CG-HP)
◆ [805600] Industry Metrics - Consumer Goods - Multiline and Specialty Retailers & Distributors (CG-MR)
◆ [810100] Industry Metrics - Extractives & Minerals Processing - Coal Operations (EM-CO)
◆ [810200] Industry Metrics - Extractives & Minerals Processing - Construction Materials (EM-CM)
◆ [810300] Industry Metrics - Extractives & Minerals Processing - Iron & Steel Producers (EM-IS)
◆ [810400] Industry Metrics - Extractives & Minerals Processing - Metals & Mining (EM-MM)
◆ [810500] Industry Metrics - Extractives & Minerals Processing - Oil & Gas - Exploration & Production (EM-EP)
◆ [810600] Industry Metrics - Extractives & Minerals Processing - Oil & Gas - Midstream (EM-MD)
◆ [810700] Industry Metrics - Extractives & Minerals Processing - Oil & Gas - Refining & Marketing (EM-RM)
◆ [810800] Industry Metrics - Extractives & Minerals Processing - Oil & Gas - Services (EM-SV)
◆ [815100] Industry Metrics - Financials - Asset Management & Custody Activities (FN-AC)
◆ [815200] Industry Metrics - Financials - Commercial Banks (FN-CE)
◆ [815400] Industry Metrics - Financials - Insurance (FN-IN)
◆ [815500] Industry Metrics - Financials - Investment Banking & Brokerage (FN-IB)
◆ [815600] Industry Metrics - Financials - Mortgage Finance (FN-MF)
◆ [820100] Industry Metrics - Food & Beverage - Agricultural Products (FB-AG)
◆ [820200] Industry Metrics - Food & Beverage - Alcoholic Beverages (FB-AB)
◆ [820300] Industry Metrics - Food & Beverage - Food Retailers & Distributors (FB-FR)
◆ [820400] Industry Metrics - Food & Beverage - Meat, Poultry & Dairy (FB-MP)
◆ [820500] Industry Metrics - Food & Beverage - Non-Alcoholic Beverages (FB-NB)
◆ [820600] Industry Metrics - Food & Beverage - Processed Foods (FB-PF)

XLink Role: 78

差異分析：

比較兩個版本的 Presentation link 畫面，可知以 8 字頭開始的 70 個產業別指標 (Industry Metrics) 角色及最後以 9 字頭開始的 4 個角色維持不變，但最前面以 2 字頭(及 7 字頭)開始的角色有重大變化。2023-07-27 版本在[210000]這個角色之後，增加了[211100]、[211200]、[211300]及[219000]這 4 個與氣候相關揭露攸關的角色，並刪除了[700000]、[710000]、[720000]及[730000]這 4 個原本存在於 2022-05-25 版本中的角色。

三、Definition link 內涵比較

2023-07-27 版的 Definition link 角色比 2022-05-25 版少了 27 個，其差異分析如下：

- 2022-05-25 版有 6 個僅有角色名稱、沒有實質表格結構的 link，在 2023-07-27 版中已刪除。參閱次頁對照圖中的[200000]、[210000]、[700000]、[710000]，及未在畫面中的[720000]、[730000]。
- 在 2023-07-27 版新增的[211200]、[211300]及[211900]角色中增加 8 個維度表格角色。另外也在原有的[210000]系列中新增[210000j]這個角色。
- 2022-05-25 版 7 字頭開始的 15 個維度表格角色，在 2023-07-27 版中已

删除。

- 在 8 字頭開始的產業別角色中，2023-07-27 版有新增維度表格、也有減少維度表格。整體而言減少的數量略大於新增的數量。
- 2022-05-25 版中維度表格編號常有跳號情況，例如[805100]系列的表格編號是[805100a]及[805100c]兩個，[805200]系列的表格編號是[805200c]及[805200d]兩個，這是因為原始版本經過討論後許多維度表格被刪除，2022-05-25 版是草案版，就未再做重新編號的處理。
- 2023-07-27 版中的維度表格編號已重新編排，沒有跳號情況。

2022-05-25 版 Definition link 畫面	2023-07-27 版 Definition link 畫面
<p>Element</p> <p>D Definition Link</p> <ul style="list-style-type: none"> [200000] General Requirements for Disclosure of Sustainability-related Financial Information [200000a] General Requirements for Disclosure of Sustainability-related Financial Information - Definition of time horizons [200000b] Climate-related disclosures - Disclosure of significant climate-related risks and opportunities [200000c] Climate-related disclosures - Disclosure of current and anticipated financial effects of climate-related risks and opportunities [200000d] Climate-related disclosures - Disclosure of extent to which climate-related targets relate to business strategy [200000e] Climate-related disclosures - Disclosure of financial effects for reporting period of significant climate-related risks and opportunities [200000f] Climate-related disclosures - Disclosure of anticipated financial effects of significant climate-related risks and opportunities [200000g] Climate-related disclosures - Scope 1 and 2 greenhouse gas emissions [200000h] Climate-related disclosures - Disclosure of climate-related targets [200000i] Climate-related disclosures - Disclosure of early application of new climate-related standards [700000] Governance [710000] Strategy [710000a] Strategy - Definition of time horizons [710000b] Strategy - Disclosure of significant sustainability-related risks and opportunities [710000c] Strategy - Disclosure of significant climate-related risks and opportunities [710000d] Strategy - Disclosure of current and anticipated effects of significant climate-related risks and opportunities [710000e] Strategy - Disclosure of extent to which climate-related targets relate to business strategy [710000f] Strategy - Disclosure of financial effects for reporting period of significant climate-related risks and opportunities [710000g] Strategy - Disclosure of anticipated financial effects of significant climate-related risks and opportunities [710000h] Strategy - Disclosure of financial effects for reporting period of significant climate-related risks and opportunities [710000i] Strategy - Disclosure of anticipated financial effects of significant climate-related risks and opportunities 	<p>Element</p> <p>D Definition Link</p> <ul style="list-style-type: none"> [200000a] General requirements for disclosure of sustainability-related financial information [200000b] General requirements for disclosure of sustainability-related financial information - Definition of time horizons [200000c] General requirements for disclosure of sustainability-related financial information - Climate-related disclosures - Disclosure of governance processes [200000d] General requirements for disclosure of sustainability-related financial information - Climate-related disclosures - Disclosure of climate-related risks [200000e] General requirements for disclosure of sustainability-related financial information - Climate-related disclosures - Disclosure of definition of time horizons [200000f] General requirements for disclosure of sustainability-related financial information - Climate-related disclosures - Disclosure of current and anticipated financial effects [200000g] General requirements for disclosure of sustainability-related financial information - Climate-related disclosures - Disclosure of current financial effects [200000h] General requirements for disclosure of sustainability-related financial information - Climate-related disclosures - Disclosure of anticipated financial effects [200000i] General requirements for disclosure of sustainability-related financial information - Climate-related disclosures - Scope 1 and 2 greenhouse gas emissions [200000j] General requirements for disclosure of sustainability-related financial information - Climate-related disclosures - Disclosure of climate-related targets [200000k] General requirements for disclosure of sustainability-related financial information - Climate-related disclosures - Disclosure of planned use of carbon [200000l] General requirements for disclosure of sustainability-related financial information - Climate-related disclosures - Disclosure of early application of new climate-related standards [700000a] Governance - Financial emissions - Commercial [700000b] Governance - Financial emissions - Commercial [700000c] Governance - Financial emissions - Insurance - D [700000d] Governance - Financial emissions - Insurance - I [700000e] Governance - Illustrative examples - Disaggregated [700000f] Governance - Illustrative examples - Disaggregated [700000g] Governance - Illustrative examples - Disaggregated [700000h] Governance - Illustrative examples - Disaggregated [805100a] Industry Metrics - Consumer Goods - Apparel, Accessories & Footwear [805100b] Industry Metrics - Consumer Goods - Apparel, Accessories & Footwear [805100c] Industry Metrics - Consumer Goods - Apparel, Accessories & Footwear [805100d] Industry Metrics - Consumer Goods - Apparel, Accessories & Footwear