

XBRL | EUROPE

**Unlocking the Power of XBRL
for ESG & AI**

15 April 2025

11-12:30 CET



**ESG Tagging – Way forward -Report based
on ESRS data points Vis-à-vis based on
ESRS Taxonomy**

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- **Member of XBRL Europe**

Report based on ESRS data points vis-à-vis based on ESRS Taxonomy- Comparison

ESRS Data points Based Report:

- Elaborative information
- Includes ESRS based and Industry based Data points
- Text heavy information
- Consumes time to search information for digital conversion
- Lot of information to process
- Sample fact values tagged - 415

ESRS Set 1 Taxonomy based Report:

- Very intuitive and streamlined information presentation
 - Easy to locate information for digital conversion
 - Digital conversion is very less time consuming
 - Higher data points coverage
 - Very easy to comprehend
 - Sample fact values tagged - 625
-

Sustainability Report Starts with Basis of Presentation- Taxonomy Aligned

Sustainability report

ESRS 2 General Information

3.1.1.1 [BP-1] GENERAL BASIS FOR PREPARATION

3.1.1.1.1 Scope of consolidation ^{5a*5.bi}

This sustainability statement is prepared on a consolidated basis and covers the period from January 1st to December 31st 2024. The scope of consolidation is the same as that used for the consolidated financial statements. Accordingly:

- this scope includes all fully consolidated companies, i.e. all companies directly or indirectly controlled by ELO within the meaning of Article L233-16 of the French Commercial Code. It should be noted that this sustainability statement includes indicators for companies acquired from the date on which ELO acquired control, and for companies sold up to the date on which ELO lost control;
- the scope of this sustainability statement excludes companies over which ELO directly, indirectly or jointly exercises significant influence on management and financial policies, without exercising control, (i.e. companies included in ELO's consolidated financial statements using the equity method).

3.1.1.1.2 Coverage of the value chain ^{5c}

environmental and social responsibility standards are selected. Eco-design principles are applied right from the design stage to optimise energy efficiency and reduce consumption of natural resources. Upstream waste management is also a priority, with processes that encourage reuse and recycling, and raising awareness of circular economy practices among service providers. Lastly, the environmental performance of suppliers is regularly monitored via audits or specific indicators, guaranteeing sustainable management throughout the upstream value chain.

> Downstream value chain

Auchan Retail and New Immo Holding take into account the impacts associated with their downstream activities, in particular those linked to the use of products and services by consumers and end-users and to the operation of property assets. For Auchan Retail, efforts are focused on waste management, such as processing unsold food and recycling packaging, as well as raising consumer awareness of more responsible practices. These actions include the provision of clear product information and the development of initiatives to encourage sorting and reduction of waste generated. For New



Basis of preparation

In 2024, for the first time, A.P. Moller - Maersk (Maersk) has prepared the sustainability statement in accordance with the EU Corporate Sustainability Reporting Directive (CSRD) and its underlying European Sustainability Reporting Standards (ESRS).

Sustainability Report starts with Basis of Presentation, but information is scattered

Reporting on sustainability and ESG focuses on material issues and activities and encompasses areas where we have the largest impact on people and planet through our operations, or where Maersk is exposed to the most significant risks or opportunities. The materiality of sustainability topics is determined based on the application of a double materiality assessment (DMA) principle. The results of the DMA have shaped the content of the sustainability statement.

Consolidation

As previously stated, the ESG performance data and information in the sustainability statement are reported based on the consolidation principles as the financial statements. Thus, the same data include consolidated data from the parent

working under Maersk's control. Data is collected per legal entity and per activity, and the figures are consolidated line-by-line. Consolidation of ESG performance data using financial scope implies that data from the following assets are included:

- Owned assets that Maersk financially owns and that are operated by Maersk
- Long-term leased-in assets that Maersk treats as capital assets and that are treated as such on Maersk's balance sheet in accordance with IFRS 16
- Leased-out assets that Maersk treats as wholly owned assets in financial accounting and that are treated as such on Maersk's balance sheet (i.e. short-term leased-out assets to third parties).

Operational control is defined as the situation where the parent or its subsidiaries has full authority to introduce and implement its operating policies at the entity (i.e. operating policies in e.g. associates, joint ventures or unconsolidated entities).

Operational control is determined by looking at the legal and contractual arrangements to determine whether Maersk can introduce and implement its operating policies at the entity.

Data from divestments is included until the date of divestment. Data from Svitzer, which was demerged during 2024, is included up until the demerger date of 26 April 2024.

▶ This report covers the full upstream and downstream value chain based on the outcome of the DMA.

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- **Data Standardization enabling peer to peer benchmarking**

Digital Reporting Facilitates Comparability of ESG data

Company Code	969500AS	254900BL
Company Name	ELO Group	Maersk
Market	ESG	ESG
Filing Period	FY 2024 Form:Annual	FY 2024 Form:Annual
Context (YTD/QTR)	YTD	YTD
Duration	2024-01-01 To 2024-12-31	
Label	2024 (In ktCO2e) Actual	2024 (In tCO2e) Actual
Gross Scope 1 greenhouse gas emissions	19,578,000	478,986
Gross location-based Scope 2 greenhouse gas emissions	59,610,000	568,078
Gross market-based Scope 2 greenhouse gas emissions	12,030,000	367,997
Explanation of how target is compatible with limiting of global warming to one and half degrees Celsius in line with Paris Agreement [text block]	[View Source Document]	
Explanation of how target is compatible with limiting of global warming to one and half		

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iRISiCONNECT

Overview Company Tools

Select Data options: Actuals


Reported Derived Narrow

Search Concept X


- 301020 - Disclosure - E1-2 Policies related to climate change mitigation and adaptation
- 301040 - Disclosure - E1-4 Targets related to climate change mitigation and adaptation
- 301050 - Disclosure - E1-5 Energy consumption and mix - general
- 301070 - Disclosure - E1-7 GHG removals and GHG mitigation projects financed through
- 301090 - Disclosure - E1-9 Anticipated financial effects from material physical risks - ge

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Digital Reporting Facilitates transparency ESG data

		Company Code 254900BL	969500AS
		Filing Period FY 2024	FY 2024
		2024	2024
<h2>ESG Dashboard</h2>			
	Maersk	ELO Group	
Diversity			
Percentage of employees by gender and age group, for each employee category		Data Comparison & transparency for evaluating purposes	
Female	35%	38%	
Male	65%	62%	
Percentage of directors by gender and age group			
Female	6%	46%	
Male	94%	54%	

IRIS iConnect



● Logged in as: [User]

Overview
Company
Tools ▾

Template options

Preloaded

ESGDashboard


ESG Dashboard

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THANK YOU
