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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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

[BP-1] GENERAL BASIS FOR PREPARATION 3.1.1.1

3.1.1.1.1 Scope of consolidation 5.a*5.b.i

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 L.233-16 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).

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 awarer s 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

K

3.1.1.1.2 Coverage of the value chain 5c

Positive Number Negative Number Text Data Paragraph Boolean And Fixed



Basis of preparation

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

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).

y matters and activities and encompasses areas where have the largest impact on people and planet through s, or where Maersk is exposed to the most significant cs or opportunities. The materiality of sustainability topics is determined based on the application of a criality assessment (DMA) principle. The results of the laped the content of the sustainability statement.

onsolidation

wise stated, the ESG performance data and information he sustainability statement are reported based on the idation principles as the financial statements. Thus, the

sance data include concellidated data from the parent

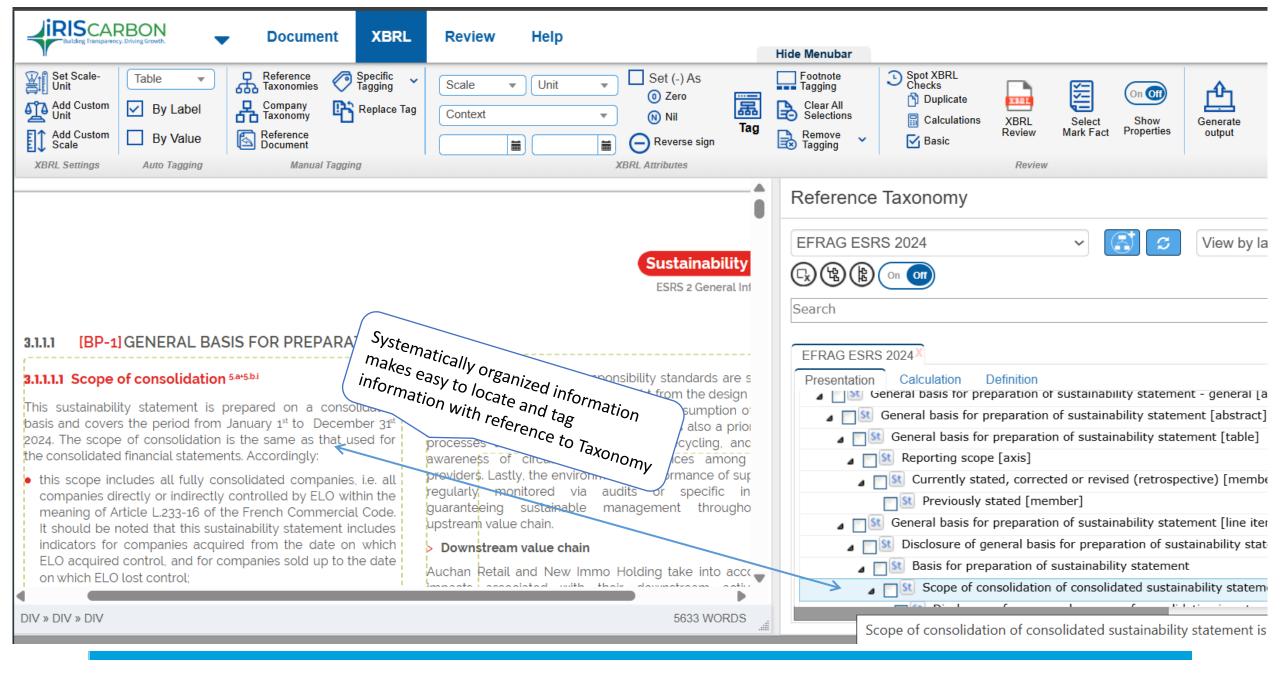
working under Maersk's control. Data is collected per legal entity and per activity, and the figures are consolidated line-by-line. Consolidation of ESG performance data using financial scope implies that data from the following assets are included:

- 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 situa of its subsidiaries has full authority to introperating policies at the entity (i.e. operation in e.g. associates, joint ventures or unconsoperational control is determined by looking arrangements to determine whether Maer introduce and implement its operating policies.

Data from divestments is included unt Data from Svitzer, which was demerged d up until the demerger date of 26 April 202 This report covers the full upstream and

This report covers the full upstream and based on the outcome of the DMA.





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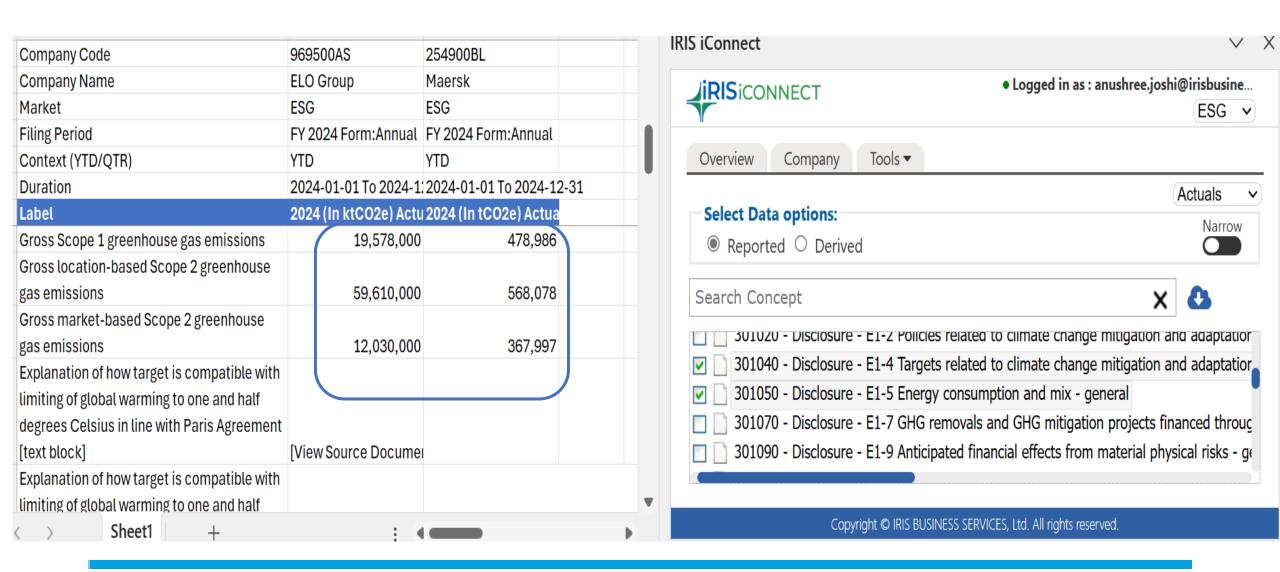
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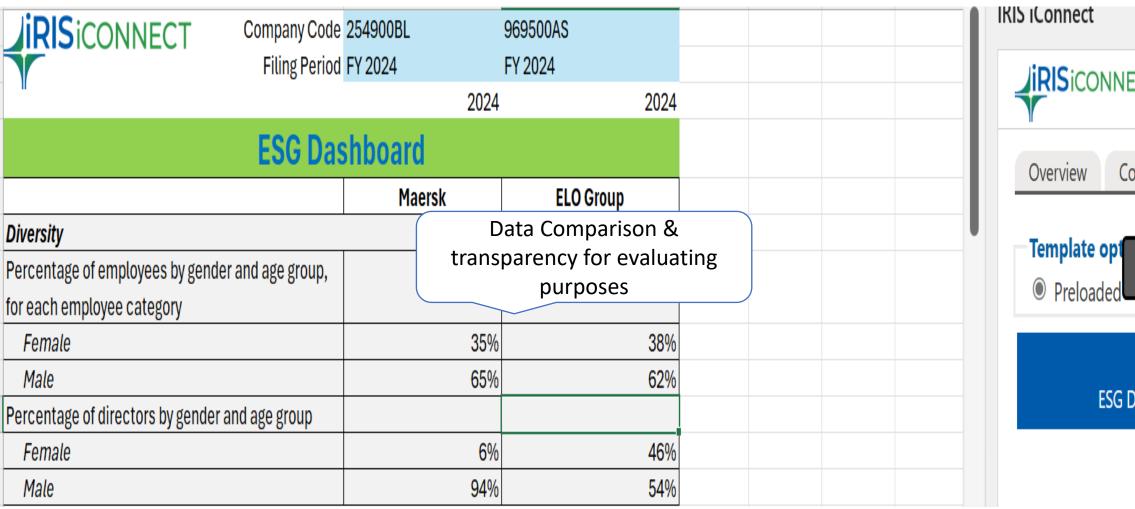
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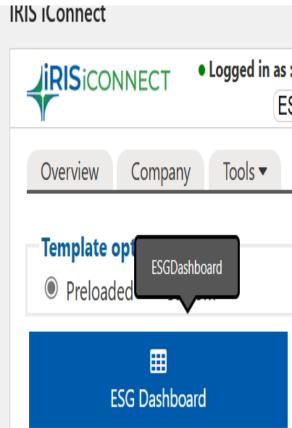
 Data Standardization enabling peer to peer benchmarking

Digital Reporting Facilitates Comparability of ESG data



Digital Reporting Facilitates transparency ESG data







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THANK YOU