

xBRL | EUROPE

Unlocking the Power of XBRL
for ESG & AI

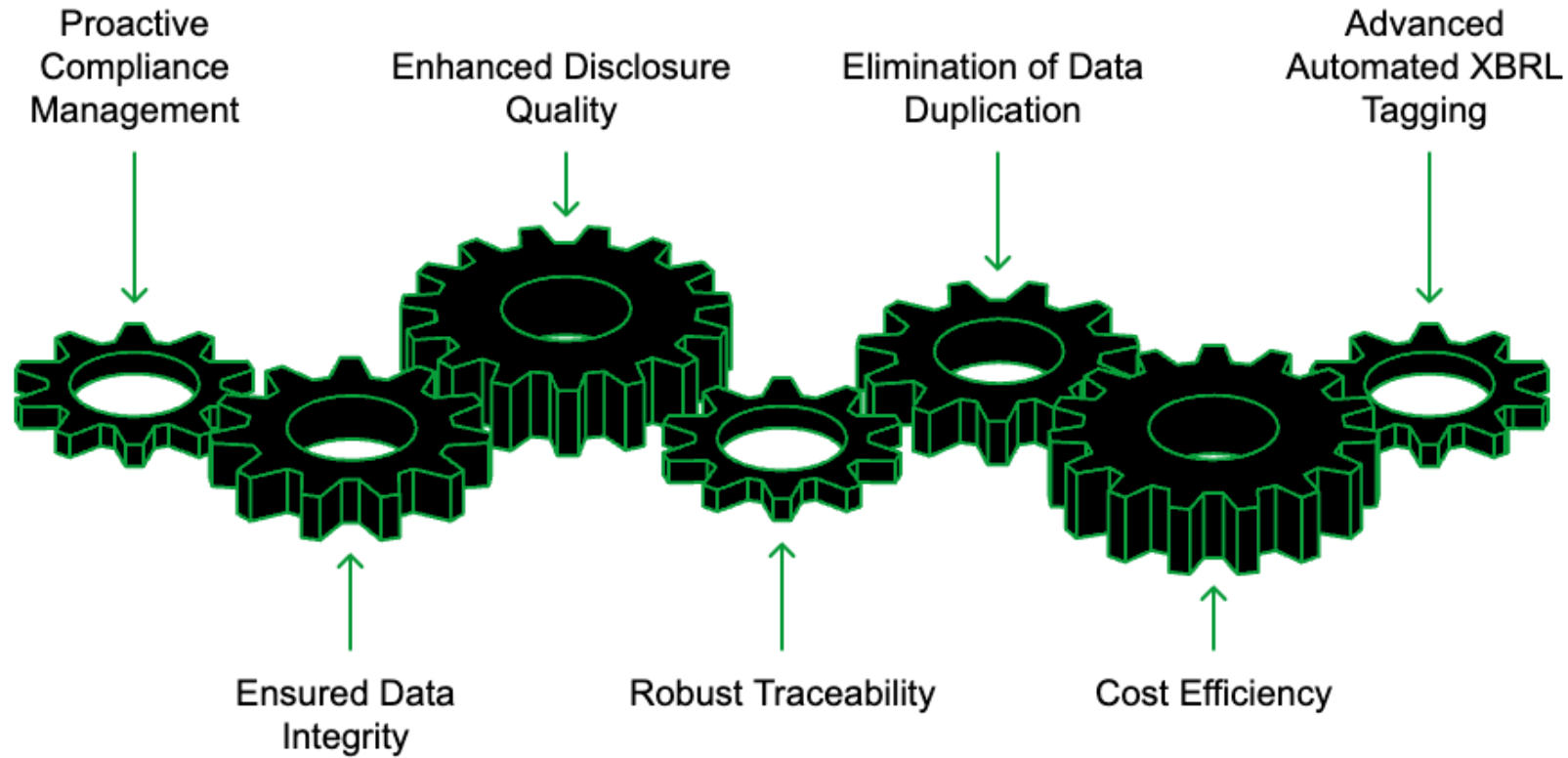
15 April 2025
11-12:30 CET

REDUCING SUSTAINABILITY REPORTING BURDEN WITH A TAXONOMY-DRIVEN APPROACH AND AI

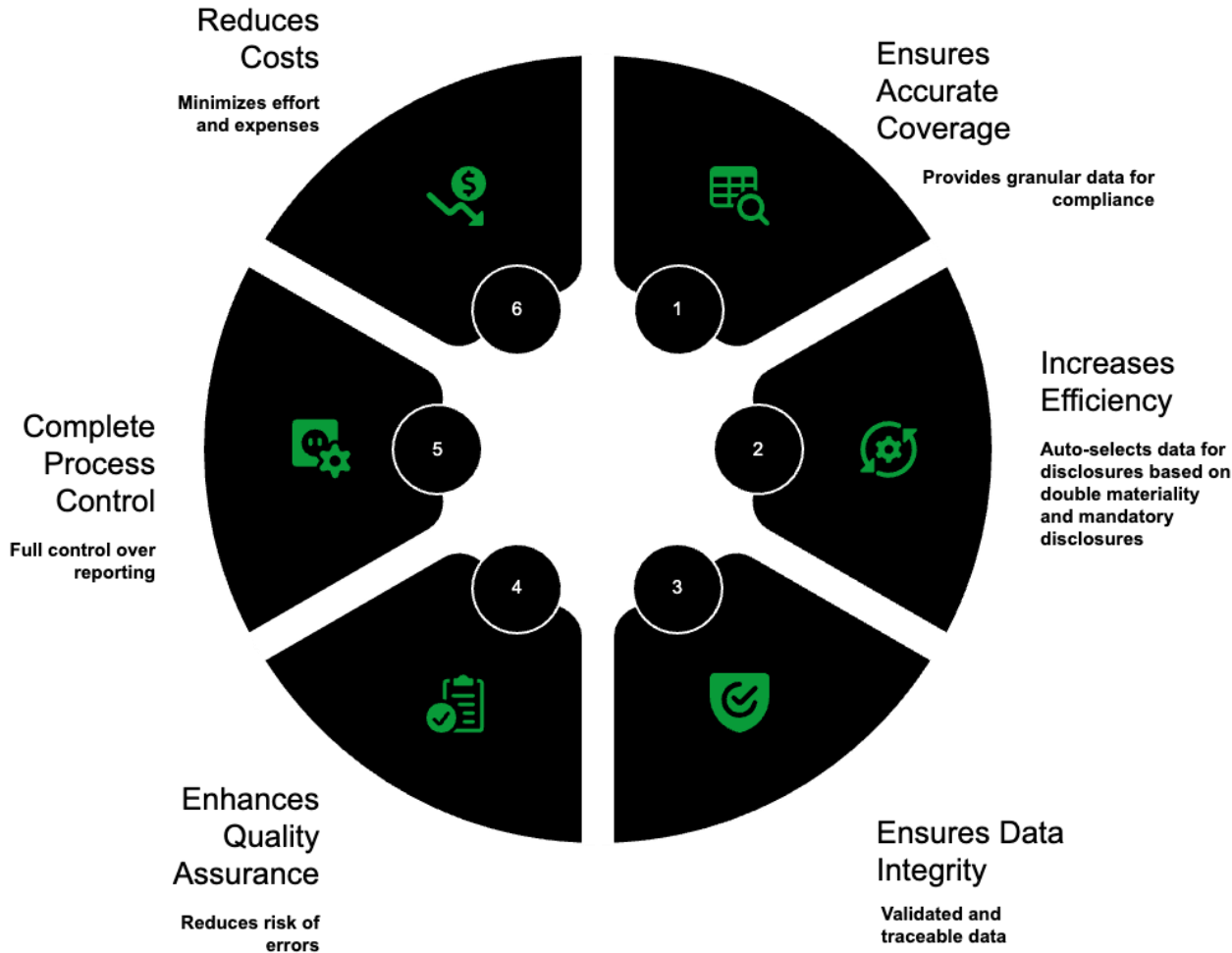


- Mahalakshmi Kumar
- Ez XBRL Solutions Inc.
- Member of XBRL Europe / XBRL US

A UNIQUE APPROACH: TAXONOMY-DRIVEN AND AI ENABLED



LEVERAGING THE POWER OF XBRL THROUGHOUT THE REPORTING PROCESS



ENSURES COMPLIANCE AND COVERAGE

■ Mandatory ■ Material Topics ■ Non-Material Topics ■ Other Topics ■ Voluntary Topics

Topics

Search (min. 5 characters)



ESRS-E1 : Climate change



ESRS-E1-GOV : Governance



ESRS-E1-SBM : Strategy



ESRS-E1-SBM-1 : Material impacts, risks and opportunities and their interaction with strategy and business model



ESRS-E1-SBM-1-1 : Name of impact, risk and opportunity



ESRS-E1-SBM-1-2 : Disclosure of material impacts, risks and opportunities and how they interact with strategy and business model



ESRS-E1-SBM-1-3 : Information about resilience of strategy and business model regarding capacity to address material impacts and risks and to take advantage of material opportunities



ESRS-E1-SBM-1-4 : Description of scope of resilience analysis



ESRS-E1-SBM-1-5 : Disclosure of how and when resilience analysis has been conducted



ESRS-E1-SBM-1-6 : Date of resilience analysis



ESRS-E1-SBM-1-7 : Time horizon(s) applied for resilience analysis



ESRS-E1-SBM-1-8 : Description of results of resilience analysis



Support

AI-ENABLED: AUTOMATIC TEMPLATE CREATION

<input type="checkbox"/>	Gross Scope 1 Greenhouse Gas Emissio... CSRD	13000	12000	11000	10000	Metric Tonne X ▾	Actual X ▾	-9.09		20% Scop		
<input type="checkbox"/>	Percentage Of Scope 1 Greenhouse Gas... CSRD				percent							
<input type="checkbox"/>	Gross Location-Based Scope 2 Greenho... CSRD	10200	9500	9000	8900	Metric Tonne X ▾	Actual X ▾	-1.11		20% Scop		
<input type="checkbox"/>	Gross Market-Based Scope 2 Greenhou... CSRD	9700	8800	7200	6700	Metric Tonne X ▾	Actual X ▾	-6.94				
<input type="checkbox"/>	▼ Gross Scope 3 Greenhouse Gas Emissio... CSRD	17000	16000	15000	14000	Metric Tonne X ▾	Actual X ▾	-6.67		25% Scop		
	Purchased Goods And Services		1730	1590	1485	Metric Tonne	Actual	-6.6				
	Capital Goods		1685	1525	1450	Metric Tonne	Actual	-4.92				
	Upstream Transportation And Distribu...		1825	1700	1200	Metric Tonne	Actual	-29.41				

XBRL IN ACTION: STREAMLINED REPORTING PROCESS

Enhanced Transparency

Provides clear and
open data pathways



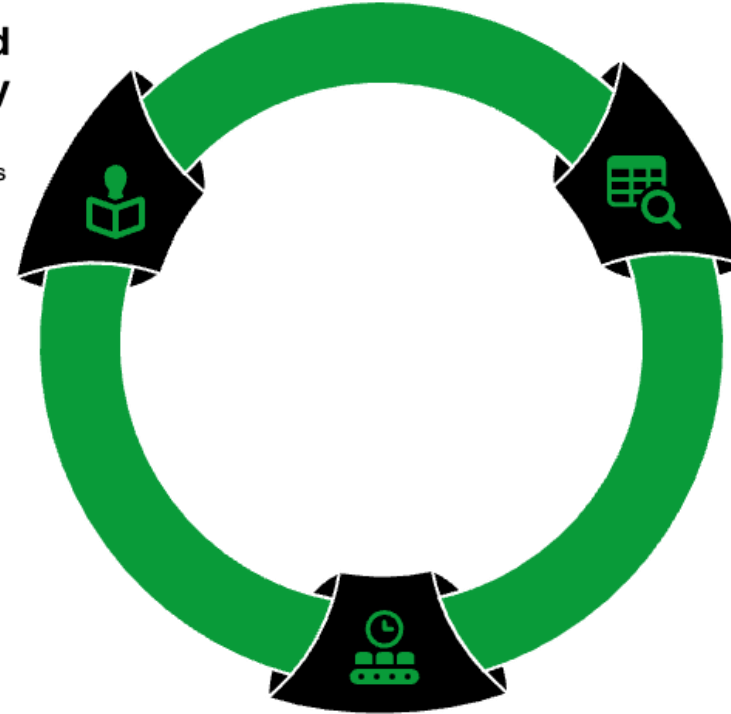
Enhanced Data Accuracy & Quality

Ensures precise and
reliable data for
reporting





Improved Efficiency and Automation

Streamlines
processes to save
time and resources



SINGLE SOURCE OF TRUTH: CONSISTENT & RELIABLE DATA

Target Type	Associate Goal		
Mandatory	GHG Emission Reduction"		
Target Name*	Target Type	Target Type Value	Material Topics*
20% Scope 1 Reduction by 2025	 	20 %	Climate change
Metrics*	Pillar	Policy Objective	
x Gross Scope 1 greenhouse gas emissions	ENVIRONMENT	x Management of GHG Emissions	

SINGLE SOURCE OF TRUTH: CONSISTENT & RELIABLE DATA

Goals

Targets

Projects

KPIs

Exception Report



Enable Data Reporting

Download ▾

No.	Targets	Topics	Name Of Metric	Base Year	Target Year	Base Value	Target Value	Actions
1	20% Scope 1 Reduction by 2025 ⓘ	Climate change	• Gross Scope 1 greenhouse gas emissions	2021	2025	• 100	• 80	
2	25% Scope 3 Reduction by 2025 ⓘ	Climate change	• Gross Scope 3 greenhouse gas emissions	2021	2025	• 100	• 75	
3	20% Scope 2 Reduction by 2025 ⓘ	Climate change	• Gross location-based Scope 2 greenhouse gas emissions	2020	2025	• 100%	• 70%	

Save

SINGLE SOURCE OF TRUTH: INTEGRATED & ACCURATE DATA

<input type="checkbox"/>	Gross Scope 1 Greenhouse Gas Emissio... CSRD	13000	12000	11000	10000	Metric Tonne X	Actual X	-9.09		20% Scop		
<input type="checkbox"/>	Percentage Of Scope 1 Greenhouse Gas... CSRD				percent							
<input type="checkbox"/>	Gross Location-Based Scope 2 Greenho... CSRD	10200	9500	9000	8900	Metric Tonne X	Actual X	-1.11		20% Scop		
<input type="checkbox"/>	Gross Market-Based Scope 2 Greenhous... CSRD	9700	8800	7200	6700	Metric Tonne X	Actual X	-6.94				
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	Purchased Goods And Services		1730	1590	1485	Metric Tonne	Actual	-6.6				
	Capital Goods		1685	1525	1450	Metric Tonne	Actual	-4.92				
	Upstream Transportation And Distribu...		1825	1700	1200	Metric Tonne	Actual	-29.41				

QUALITY DATA DISCLOSURES: IDENTIFY & CLOSE GAPS

Real-Time Insights

Offers instant insights for maintaining high reporting standards.



Actionable Guidance

Provides clear steps to efficiently address data gaps.



Peer Benchmarking

Identifies improvement areas by comparing with industry peers.



AI Compliance Checks

Automatically detects discrepancies ensuring data accuracy.



AI POWERED ANALYSIS FOR QUALITY AND COMPLIANCE

☐ Identification of climate-related hazards and assessment of exposure and sensitivity are informed by high emissions climate scenar... CSRD

Previous Value

Current Value

Generate Gap Analysis

Gap Analysis

Alignment: Not Aligned

Analysis:
While Demo Auto's current value/answer mentions the consideration of both acute and chronic risks, there seems to be some limitations in their approach. ESRs requires that physical climate risk assessments consider the impacts of high-emissions scenarios on specific sectors or activities. However, Demo Auto's assessment only considers the impacts of rising temperatures, without mentioning any specific sector or activity.

Suggestions:
To improve alignment, Demo Auto should consider the impacts of high-emissions scenarios on specific sectors or activities, rather than only focusing on rising temperatures. Additionally, they should develop a clear methodology for quantifying risks and opportunities

Save

Support

The assessment of physical climate-related risks considers both acute risks from extreme weather events such as floods or wildfires and chronic risks such as the impacts of rising temperatures. Demo Auto started a physical risk assessment process, with first results presented in the second quarter of 2024. This assessment is supported by external experts from XYZ to assess climate-related risks for a base year (2021), and 2030 and 2050 horizons.

BENCHMARKING AGAINST PEERS FOR ANALYSIS & INSIGHTS

Disclosure of reporting boundaries considered and calculation methods for estimating Scope 3 GHG emissions category and, if releva... CSRD

Previous Value

Current Value



AI Suggestions



preparation of these estimates to provide transparency on the accuracy of its calculations. No further details are available in the provided information regarding specific calculation methods applied for estimating Scope 3 GHG emissions category.

Porsche AG

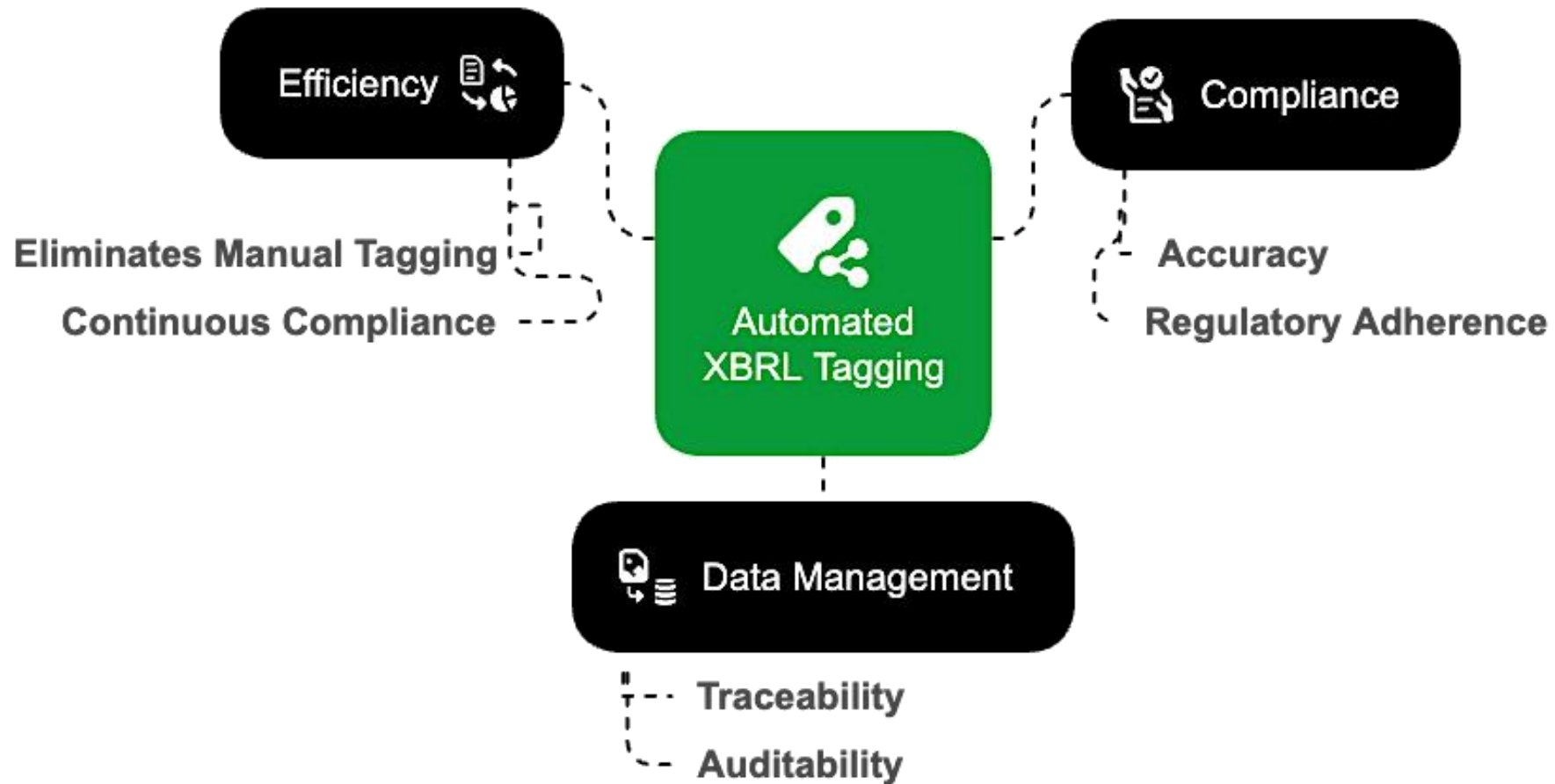
Porsche AG discloses that the company uses the Decarbonization Index (DCI) in cooperation with the Volkswagen Group to calculate the volume of greenhouse gas emissions along the value chain. The DCI method is used for Scope 3 emissions, and the emissions factors used are largely derived from a generic, representative database subject to a fee. The calculation methods for estimating Scope 3 GHG emissions include a market-based approach using supplier-specific emission factors, as well as a location-based approach that considers purchased energy volumes multiplied by uniform group-wide emissions factors. The company also reports on the end-of-life emissions of all passenger cars produced in the report which have been independently certified to ISO 14040/44. The country

Support

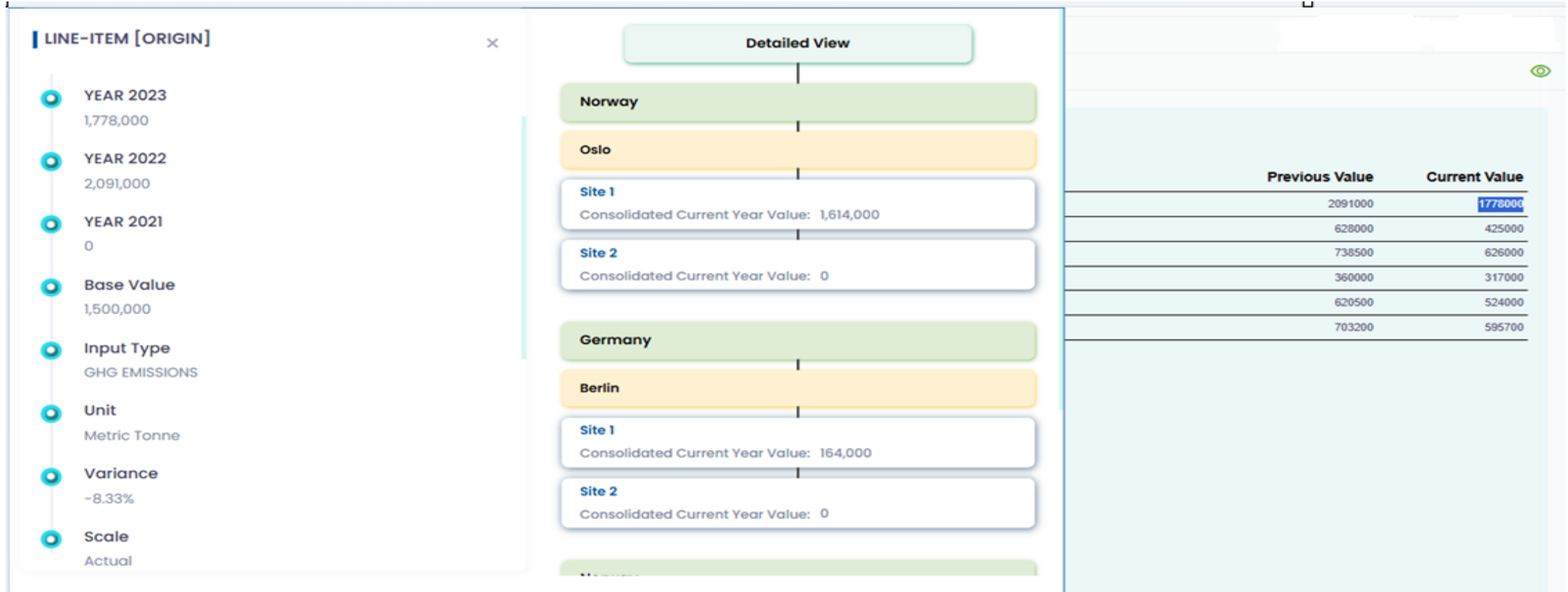
The company applies the **operational control approach** to define its reporting boundary for GHG emissions, in line with the **GHG Protocol Corporate Value Chain (Scope 3) Standard**. Scope 3 categories reported include upstream and downstream emissions across the full value chain, covering:

- **Purchased goods and services** (including raw materials such as steel, aluminum, rubber)
- **Capital goods** (e.g., machinery for production facilities)
- **Fuel- and energy-related activities**
- **Upstream and downstream transportation and distribution**

XBRL EMBEDDED WITHIN THE PROCESS



TRACEABILITY: END-TO-END DATA TRANSPARENCY



In the current reporting period, the company achieved a **notable reduction in greenhouse gas emissions across all scopes**. **Gross Scope 3 emissions**, which form the largest portion of the company's carbon footprint, decreased from **2,091,000 to 1,778,000 metric tonnes**, reflecting enhanced supply chain and product-use phase efficiencies. **Scope 1 emissions** were reduced by **12%**, indicating progress in direct emissions management, particularly from manufacturing operations. **Scope 2 emissions** also saw improvements under both the **location-based** and **market-based methods**, with reductions of approximately **15.5% and 15.3%**, respectively—demonstrating the company's increased use of lower-emission electricity sources and energy optimization initiatives. Overall, these reductions signify a strong advancement in the company's decarbonization strategy and commitment to its climate goals.

TAGGING AT SOURCE: NO ADDITIONAL EFFORT/COSTS

Editor
IXBRL
Fact Manager

Country: Norway **State:** Oslo **Site:** Site 1 **Frequency:** ANNUALLY
Theme: ESRS E1 Climate change **Subtheme:** MT-E1.6 Gross Scopes 1, 2, 3 and Total GHG emissions **Start Date:** 2023-01-01 **End Date:** 2023-12-31

ESRS E1 Climate change:

Metric	Current Year
Gross Scope 3 greenhouse gas emissions	1,614,000
Total location-based greenhouse gas emissions	408,000
Total market-based greenhouse gas emissions	509,000
Gross Scope 1 greenhouse gas emissions	190,000
Gross location-based Scope 2 greenhouse gas emissions	409,500
Gross market-based Scope 2 greenhouse gas emissions	506,700

Concept Details ✕

ID	esrs_GrossScope3GreenhouseGasEmissions
Name	GrossScope3GreenhouseGasEmissions
Type	xbri:monetaryItemType
Balance Type	dtr-types:ghgEmissionsItemType
Period Type	duration
Element Type	element
Taxonomy Role Id	E1ClimateChange

AUTOMATED XBRL TAGGING: AI POWERED

Editor
XBRL
Fact Manager

Directors' Report

Energy consumption

Energy consumed means the value expressed in Mwh of energy consumed within the organization, including both energy purchased from external sources and self-produced.

Energy consumption and mix	MWh	Total 2024 Webinar former perimeter	Total 2024 Webinar	Total 2023
38. (k) Fuel consumption from coal and coal products		-	-	-
38. (b) Fuel consumption from crude oil and petroleum products		175,469	175,479	294,669
38. (c) Fuel consumption from natural gas		419,459	419,459	632,604
38. (d) Fuel consumption from other fossil sources		-	-	-
38. (e) Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources		2,137,729	2,137,729	1,121,666
37. (a) Total energy consumption from fossil sources		2,732,658	2,732,658	2,048,939
AR 34. Share of fossil sources in total energy consumption		79.34%	79.91%	76.59%
37. (b) Consumption from nuclear sources		47,699	47,699	-
AR 34. Share of consumption from nuclear sources in total energy consumption		1.62%	1.64%	0.00%
37. (d) i. Fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources, etc.		1,038	1,038	244
37. (d) ii. Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources		506,423	506,423	626,124
37. (d) iii. Consumption of self-generated non-fuel renewable energy		12,792	12,792	-
37. (d) Total energy consumption from renewable sources		520,253	520,253	626,368
AR 34. Share of renewable sources in total energy consumption		19.96%	20.09%	21.47%
37. Total energy consumption		2,594,610	2,769,381	2,695,307

The 2023 and 2024 figures include estimates only for the France site.

Updates

Tag Suggestions

Select tag

Fuel Consumption From Crude Oil And Petroleum Products Size: 1

Master Doc ABC Co

Fuel Consumption From Coal And Coal Products Size: 1

Master Doc ABC Co

Fuel Consumption From Natural Gas Size: 1

Master Doc ABC Co

Fuel Consumption From Renewable Sources Size: 1

Master Doc ABC Co

Fuel Consumption From Other Fossil Sources Size: 1

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Energy Consumption From Fossil Sources Size: 1

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Thank You!

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