

Digital Reporting in Europe

AGENDA

- ESEF / CSRD Reporting
- Tagging and Technical Implementation
- Data Quality & Validation

DIGITAL REPORTING IN EUROPE

3-5 JUNE 2025, FRANKFURT

Hosted by the European Central Bank

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IRIS BUSINESS SERVICES LIMITED
Member of XBRL Europe





Detailed Agenda

- **ESEF / CSRD Reporting:**
 - A) Sample Tagged reports on basis of ESRS and on basis of ESRS SET 1 Taxonomy.
 - B) Peer to Peer benchmarking with tagged reports
 - C) Information usability
- **2. Tagging and Technical Implementation:**
- **3. Data Quality & Validation:**

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ESEF / CSRD Reporting:

Sample Tagged reports on basis of ESRS and on basis of ESRS SET 1 Taxonomy.



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

Sample Tagged reports based on ESRS SET 1 Taxonomy

Inline XBRL Viewer

User Guide

Search

Download XBRL Report

Facts: 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+5bi}

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).

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

3

Positive Number Negative Number Text Data Paragraph Boolean And Fixed

Clear

Basis of preparation

In 2024, for the first time, A.P. Møller - 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 matters 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 materiality assessment (DMA) principle. The results of the DMA have shaped the content of the sustainability statement.

Consolidation

As stated, the ESG performance data and information in the sustainability statement are reported based on the consolidation principles as the financial statements. Thus, the scope 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 an entity or its subsidiaries has full authority to introduce or change 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 arrangements to determine whether Maersk can introduce and implement its operating policies.

Data from divestments is included until the date of divestment. Data from Svitzer, which was demerged from Maersk, is included up until the demerger date of 26 April 2023.

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



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ESEF / CSRD Reporting:

Peer to Peer benchmarking with tagged reports



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; 2024-01-01 To 2024-12-31		
Label	2024 (In ktCO2e) Actua	2024 (In tCO2e) Actua	
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			

IRIS iConnect



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ESG

Overview

Company

Tools

Select Data options:

☒ 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 - g

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Digital Reporting Facilitates transparency ESG data

		Company Code	254900BL	969500AS					
		Filing Period	FY 2024	FY 2024					
			2024	2024					
ESG Dashboard									
		Maersk	ELO Group						
Diversity									
Percentage of employees by gender and age group, for each employee category									
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 :
ES

Overview

Company

Tools ▾

Template options

☒ Preloaded

ESGDashboard


ESG Dashboard

Digital Reporting Facilitates transparency ESG data - Global

	B	C	D	E	F	G	H	I	J	K	L
2	Company Code	L28920MH1919PLCO	L40102DL2007PLC16	L74140MH1992PLCO	L40101MH1995PLCO84687						
3	Company Name	The Tata Power Com	RattanIndia Power Lin	GE POWER INDIA LIM	RELIANCE POWER LIMITED						
4	Market	BRSR	BRSR	BRSR	BRSR						
5	Filing Period	FY 2023 Form:Annua	FY 2023 Form:Annua	FY 2023 Form:Annua	FY 2023 Form:Annual						
6	Context (YTD/QTR)	YTD	YTD	YTD	YTD						
7	Duration	2022-04-01 To 2023-	2022-04-01 To 2023-	2022-04-01 To 2023-	2022-04-01 To 2023-03-31						
8	Label	2023 (In pure)	Actual 2023 (In pure)	Actual 2023 (In pure)	Actual 2023 (In pure)	Actual					
9	[1200] Principle 1										
	Total number of training and awareness programs held - Board of directors segment [Member]		10	2	1	6					
10	Total number of training and awareness programs held - Key managerial personnel segment [Member]		10	2	4	6					
11	Total number of training and awareness programs held - Employees other than bod and kmpps segment [Member]		5	2	6	182					
12	Total number of training and awareness programs held - Workers segment [Member]		0	2	0	328					
13	Topics or principles covered under the training and its impact - Board of directors segment [Member]	During the year, the Board was engaged in various updates on business safety, technology updation, CSR (Energy, Water, Waste, Life Cycle Assessment), work ethics, ESG matters and workplace diversity. These topics provided insights on the said Principles									
14		During the year, the Board was engaged in various updates									

Chart1

Sheet1

IRISCONNECT

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BRSR

Overview

Company

Tools

Actuals

Select Data options:

☒ Reported
 ☐ Derived

Narrow

Search Concept

☐ [1000] Section A general disclosures
 ☐ [1100] Section B management and pro
 ☒ [1200] Principle 1
 ☒ [1300] Principle 2
 ☒ [1400] Principle 3
 ☒ [1500] Principle 4
 ☐ [1600] Principle 5
 ☐ [1700] Principle 6
 ☐ [1800] Principle 7
 ☐ [1900] Principle 8
 ☐ [2000] Principle 9

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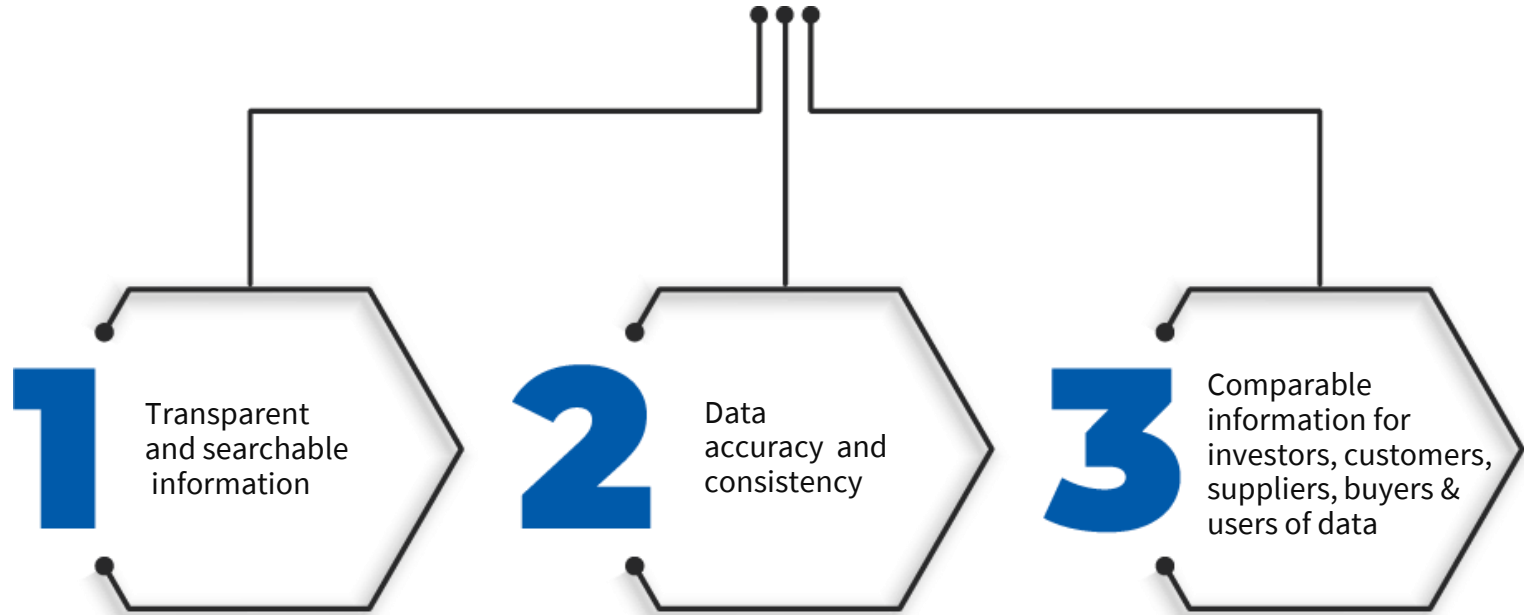
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ESEF / CSRD Reporting:

Information usability



Empowering investors for smarter decision-making with





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➤ **Impact of ESG Reporting**

➤ **Tagging and Technical Implementation**



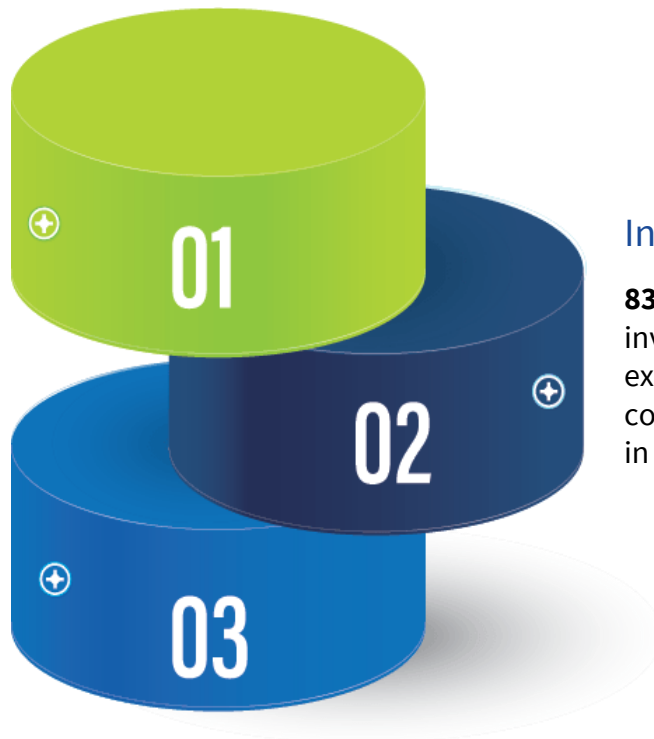
Impact of ESG Reporting

Lower Cost of Capital

Evidence is emerging that a better ESG score translates to about a **10%** lower cost of capital, as the risks that affect your business are reduced.

Attract More Investments

Corporates are willing to pay about a **10%** median premium to acquire a company with a positive record for ESG issues over one with a negative record.



Increase Shareholder Value

83% of C-suite leaders and investment professionals say they expect that ESG programs will contribute more shareholder value in five years than today

Tagging and Technical Implementation

Your ESG Approach/Strategy

- Assess where you are
- Set a goal where you want to reach
- Form a team (internal or external) who can help devise your ESG strategy
- Get your stakeholders on-board

Your Resources For ESG Reporting

- Assess if you have skillsets internally to form a ESG reporting team
- Consider taking help of consultants to drive the ESG adoption in the organization

Your ESG Data Collection Process

- Assess what frameworks to follow
- Define how to collate the ESG data points
- Assess if you need an ESG software that allows measuring ESG metrics
- Assess if you need an authoring platform for reporting

Your ESG Rollout Plan

- Set a calendar for various activities
- Measure- Analyze- Course Correct and Repeat
- Track and monitor your ESG goals and metrics
- More transparency is better than poor visibility





Data Quality & Validations under Digital Reporting

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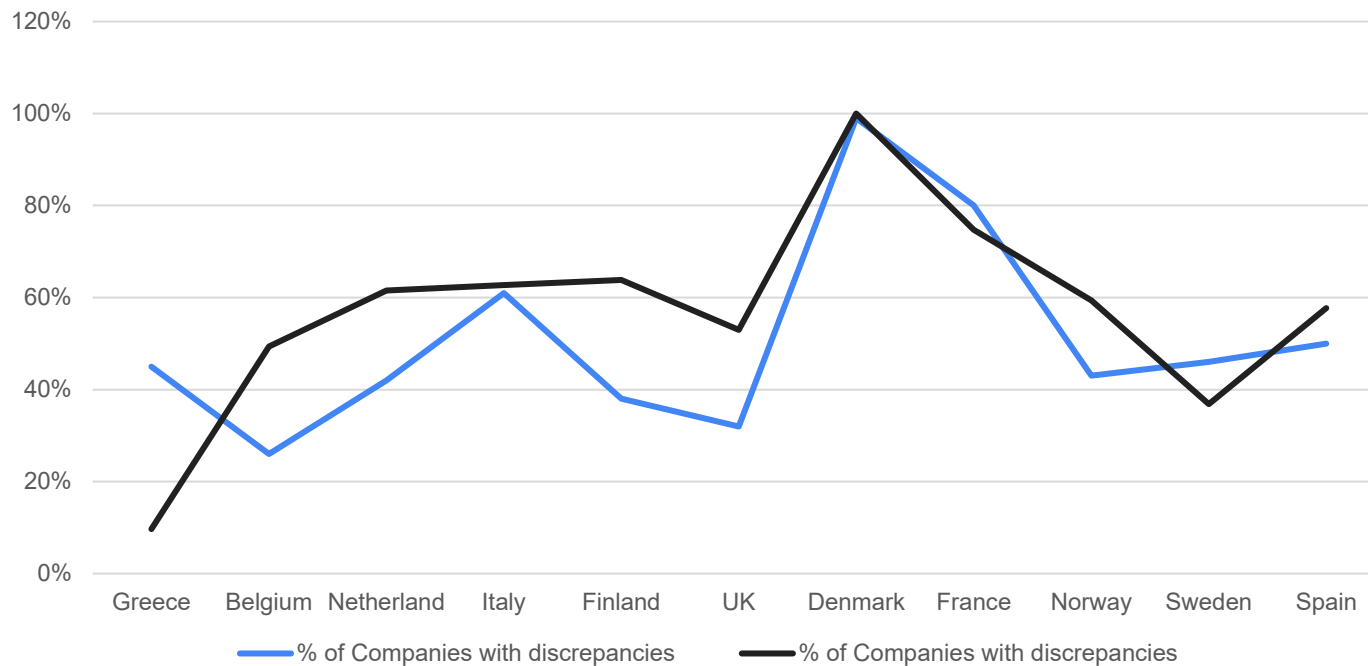
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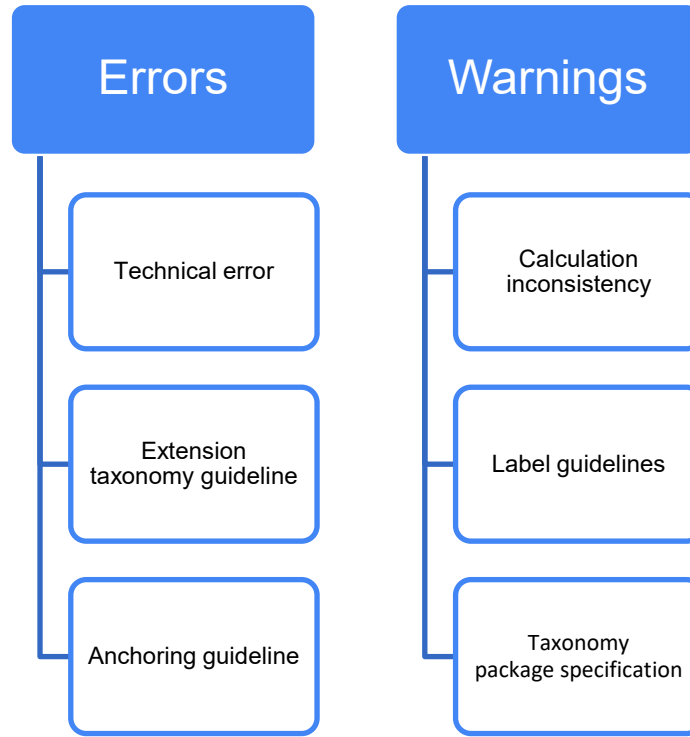


Trend analysis: Then and Now

Percentage of errors at inception Vs. Now



Errors- Categorization



Quick tips for smooth and high-quality digital filings

ESEF zip package size limit as per regulator to be taken into consideration

Name of the zip package as per naming convention of ESMA/regulator should be taken to consideration

Validator of the service provider tool should be updated as per the latest ESMA manual and the confirmation suit

Calculation warnings due to dimensional spills are acceptable and don't impact filing



Thanks for your attention

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