Digital Reporting in Europe

AGENDA

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

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Member of XBRL Europe

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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

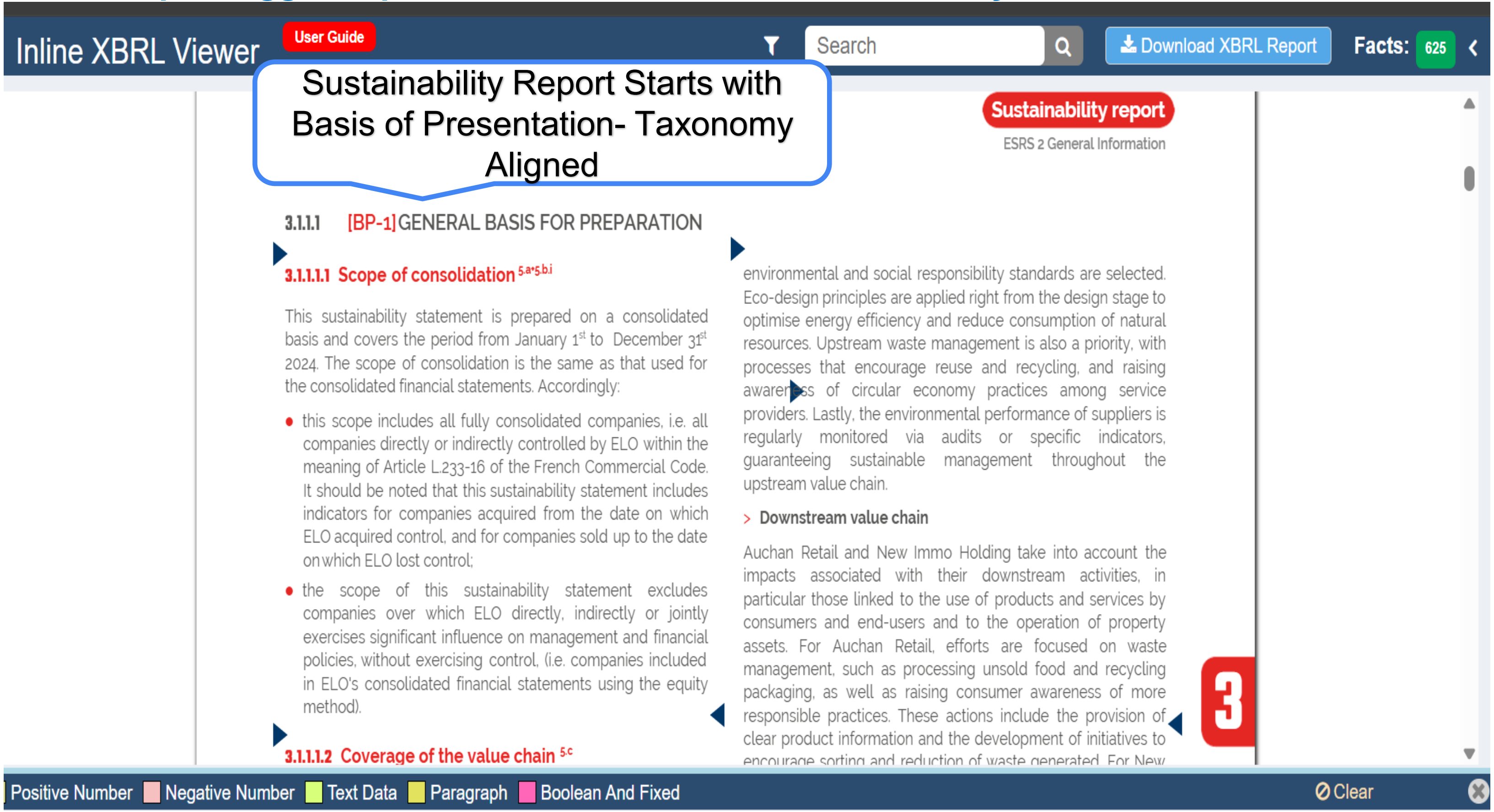
ESRS Data points Based Report:

- 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



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Sample Tagged reports based on ESRS

ESRS 2

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

ɔorting on sustainability and ESG focuses on material
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
ks or opportunities. The materiality of sustainability
topics is determined based on the application of a
eriality assessment (DMA) principle. The results of the
haped 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

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 intr
operating policies at the entity (i.e. operatic
in e.g. associates, joint ventures or uncon
Operational control is determined by looki
arrangements to determine whether Maer
introduce and implement its operating pol

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 an
based on the outcome of the DMA.

ESEF / CSRD Reporting:

Peer to Peer benchmarking with tagged reports

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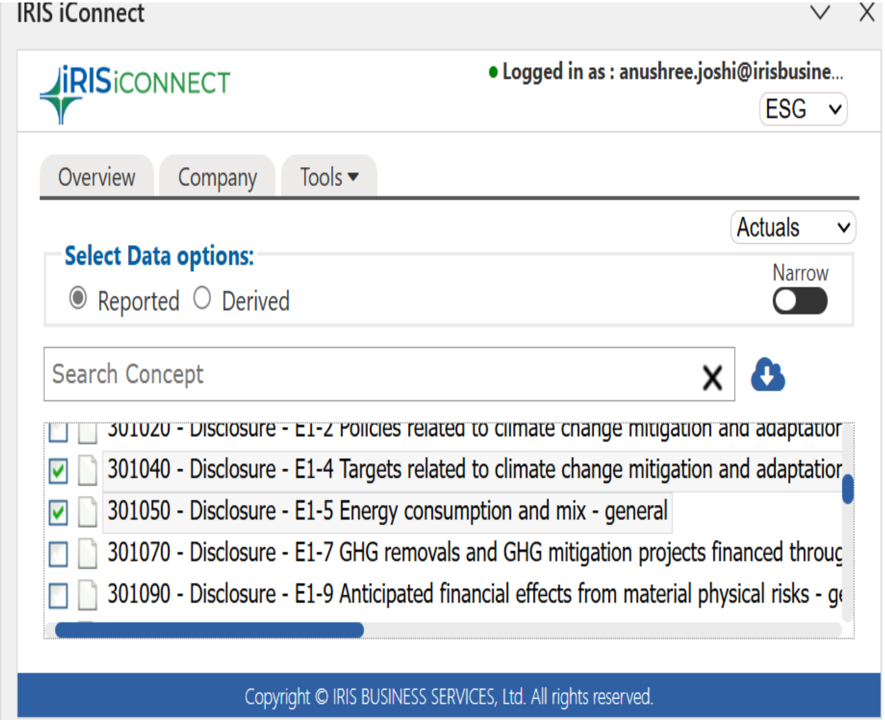
Digital Reporting Facilitates Comparability of ESG data

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 2024-1:	2024-01-01 To 2024-12-31
Label	**2024 (In ktCO2e) Actu**	**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 Documer	
Explanation of how target is compatible with limiting of global warming to one and half		

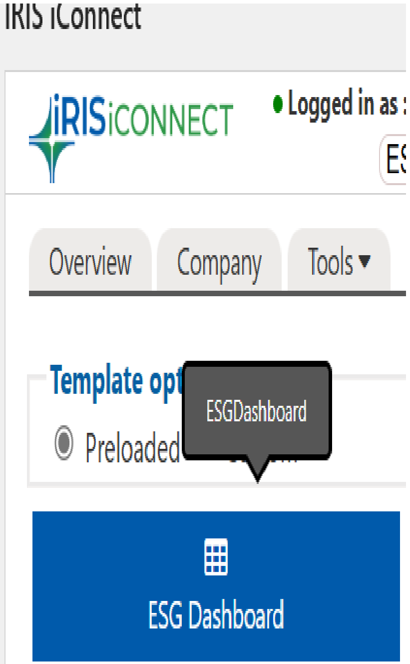
Sheet1



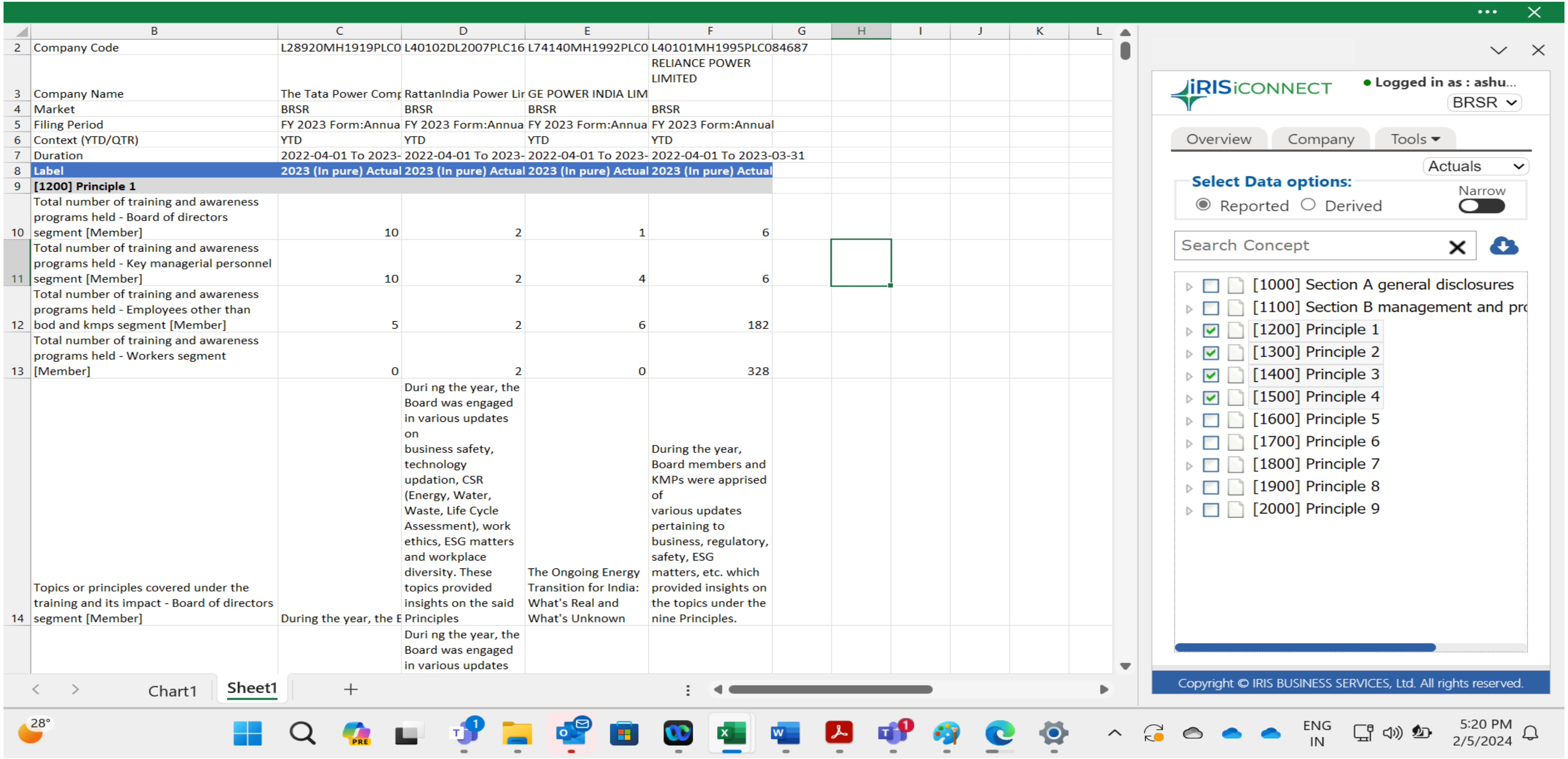
Digital Reporting Facilitates transparency ESG data

iRIS iCONNECT

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%



Digital Reporting Facilitates transparency ESG data - Global



	B	C	D	E	F
2	Company Code	L28920MH1919PLC0	L40102DL2007PLC16	L74140MH1992PLC0	L40101MH1995PLC084687
3	Company Name	The Tata Power Comp	RattanIndia Power Lir	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				
10	Total number of training and awareness programs held - Board of directors segment [Member]	10	2	1	6
11	Total number of training and awareness programs held - Key managerial personnel segment [Member]	10	2	4	6
12	Total number of training and awareness programs held - Employees other than bod and kmps segment [Member]	5	2	6	182
13	Total number of training and awareness programs held - Workers segment [Member]	0	2	0	328
14	Topics or principles covered under the training and its impact - Board of directors segment [Member]	During the year, the E	Duri ng 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	The Ongoing Energy Transition for India: What's Real and What's Unknown	During the year, Board members and KMPs were apprised of various updates pertaining to business, regulatory, safety, ESG matters, etc. which provided insights on the topics under the nine Principles.
			Duri ng the year, the Board was engaged in various updates		

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ESEF / CSRD Reporting:

Information usability

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Empowering investors for smarter decision-making with

1 Transparent and searchable information

2 Data accuracy and consistency

3 Comparable information for investors, customers, suppliers, buyers & users of data

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- Impact of ESG Reporting
- Tagging and Technical Implementation

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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

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Data Quality & Validations under Digital Reporting

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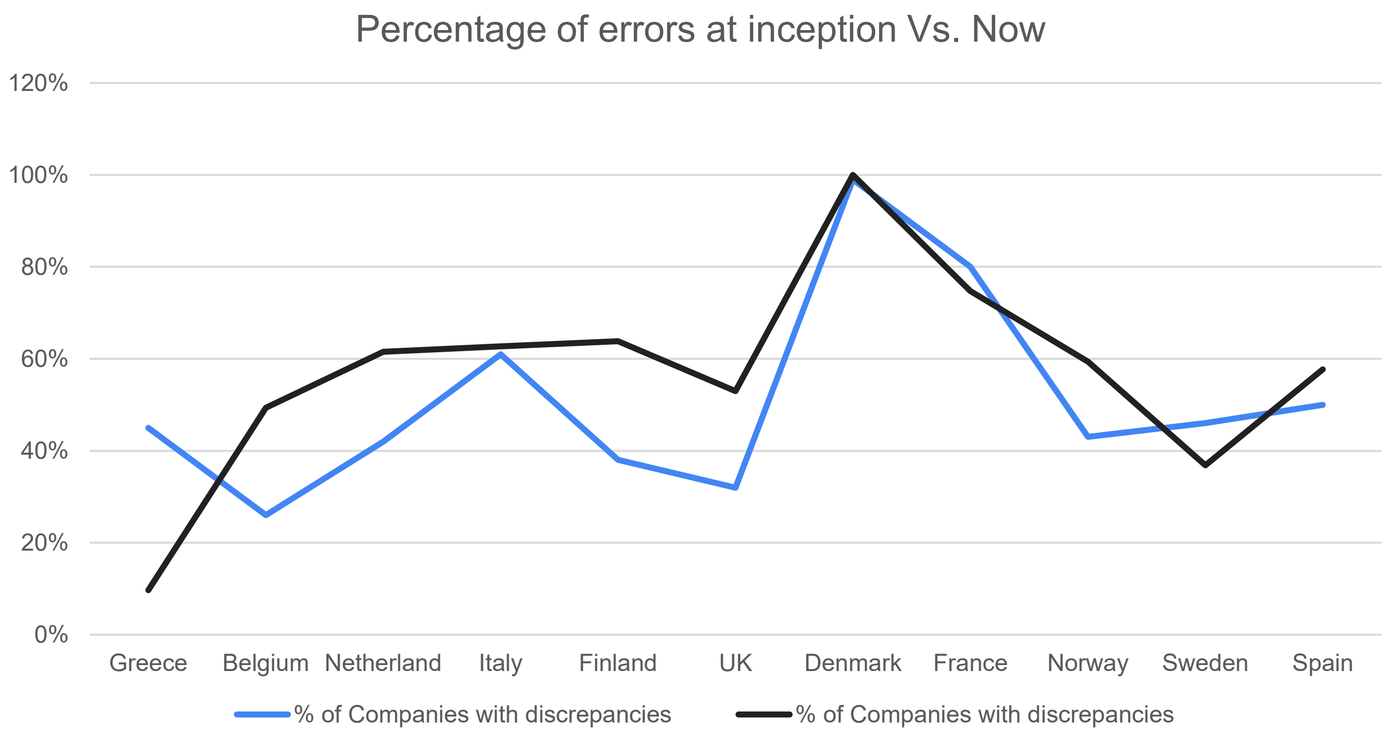
Trend analysis: Then and Now



Errors- Categorization

Errors

- Technical error
- Extension taxonomy guideline
- Anchoring guideline

Warnings

- Calculation inconsistency
- Label guidelines
- Taxonomy package specification

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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