

# Transforming Sustainability Management & Reporting with a Taxonomy & AI Driven Approach

Presented by:  
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EcoActive ESG

## DIGITAL REPORTING IN EUROPE

3-5 JUNE 2025, FRANKFURT

Hosted by the European Central Bank



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## Varied Stakeholder Outlook and Objectives

### ESG Stakeholder Expectations

#### Regulators

Regulators enforce rigorous standards with significant influence.



#### Investors

Investors demand high transparency and influence ESG practices.



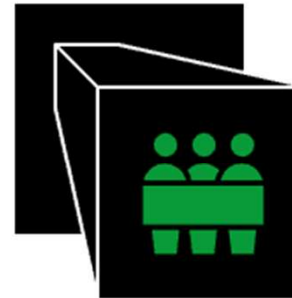
#### Stakeholders

Stakeholders have low influence but expect progress.



#### Boards

Boards seek accountability with high expectations but less influence.

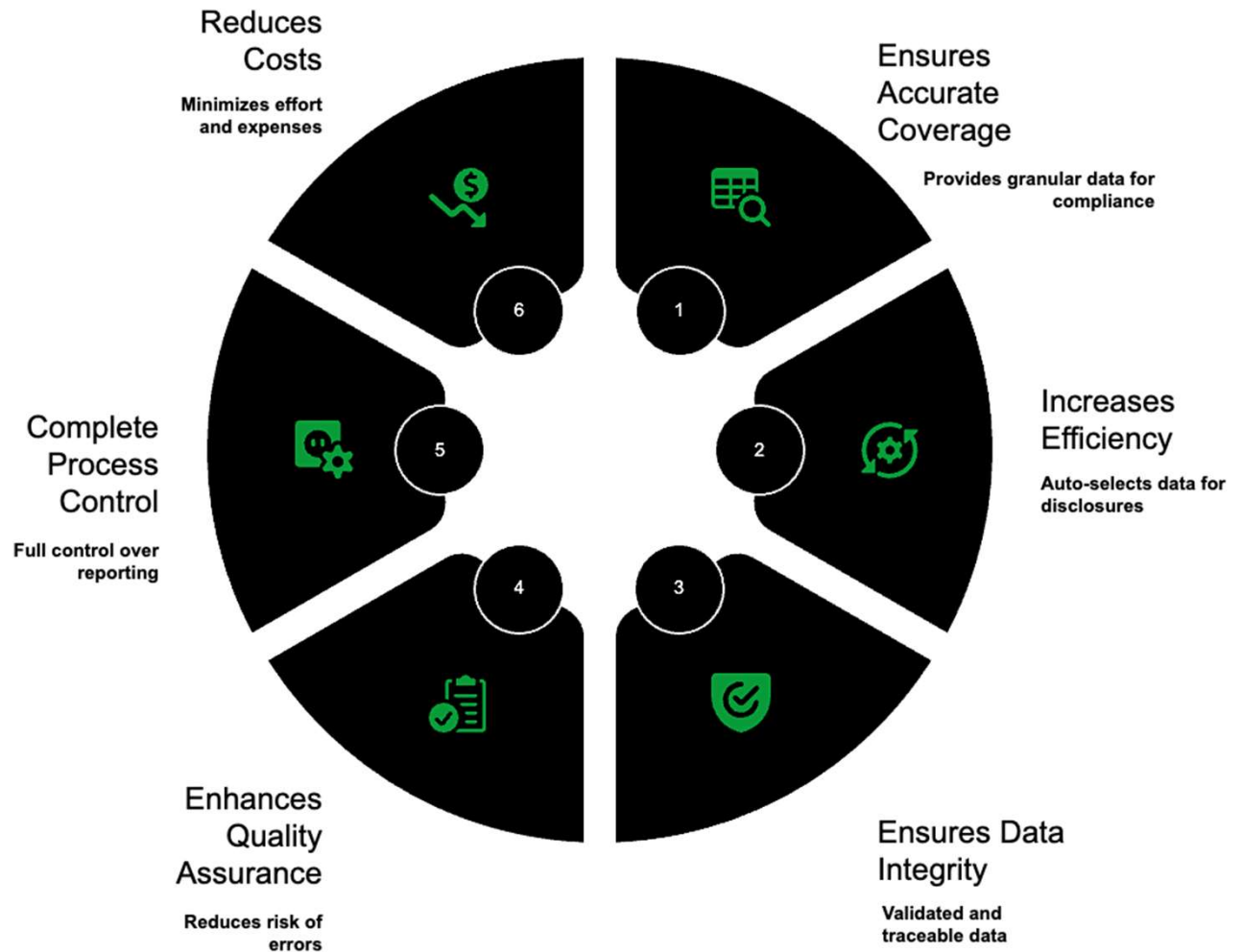


## Factors Impacting the ESG Process

### Challenges in ESG Management



# LEVERAGING THE POWER OF AI AND XBRL THROUGHOUT THE PROCESS



# What This Looks Like In Practice

## Embedding Standards From the Outset

[Impact/Financial Materiality](#)
[Summarized Assessment](#)
[All Material Topics](#)
[Heatmap](#)
[Survey](#)
[Upload Survey](#)
[Download Survey](#)


No.	Topic	Pillar	Regular Disclosure	Weightage(%)	Impact Materiality	Financial Materiality	Description	Owner
1	Climate change   Climate change mitigation	Environment	Material	12	Material	Material	Your Comments	Select Owner
2	Climate change   Energy	Environment	Material	10	Material	Material	Your Comments	Select Owner
3	Pollution   Pollution of air	Environment	Material	9	Material	Material	Your Comments	Select Owner
4	Water and marine resources   Water	Environment	Material	10	Material	Material	Your Comments	Select Owner
5	Water and marine resources   Water   Water consumption	Environment	Material	9	Material	Material	Your Comments	Select Owner
6	Own workforce   Working Conditions   Health and safety	Social	Material	10	Material	Material	Your Comments	Select Owner
7	Own workforce   Equal treatment and opportunities for all	Social	Material	11		Material	Your	Select Owner

[Save](#)



## Taxonomy At The Core Of The Process

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

[-] ERSR-E2 : Pollution

[-] ERSR-E2-IRO : Impact, risk and opportunity management

[-] ERSR-E2-MT : Metrics and targets

[-] ERSR-E2-MT-1 : Targets related to pollution

<input type="checkbox"/>	ERSR-E2-MT-1-1 : Disclosure of pollution-related targets		
<input checked="" type="checkbox"/>	ERSR-E2-MT-1-2 : Disclosure of measurable outcome-oriented and time-bound target	⚙️	☰
<input checked="" type="checkbox"/>	ERSR-E2-MT-1-3 : Name of target	⚙️	☰
<input checked="" type="checkbox"/>	ERSR-E2-MT-1-4 : Identifier(s) of related impacts, risks and opportunities	⚙️	☰
<input checked="" type="checkbox"/>	ERSR-E2-MT-1-5 : Name(s) of related impacts, risks and opportunities	⚙️	☰
<input checked="" type="checkbox"/>	ERSR-E2-MT-1-6 : Identifier(s) of related policies	⚙️	☰
<input checked="" type="checkbox"/>	ERSR-E2-MT-1-7 : Name(s) of related policies	⚙️	☰
<input checked="" type="checkbox"/>	ERSR-E2-MT-1-8 : Sustainability matter(s) addressed by target	⚙️	☰
<input type="checkbox"/>	ERSR-E2-MT-1-9 : Description of relationship of target to policy objectives	⚙️	☰
<input checked="" type="checkbox"/>	ERSR-E2-MT-1-10 : Measurable target (absolute value)	⚙️	☰
<input checked="" type="checkbox"/>	ERSR-E2-MT-1-11 : Measurable target (percentage)	⚙️	☰
<input checked="" type="checkbox"/>	ERSR-E2-MT-1-12 : Absolute or relative target	⚙️	☰

## Auto-Alignment with Multiple Emerging Frameworks

[Back](#)
[Framework Alignment](#)

[Compare Selected](#)
[Compare All](#)

Show N/A ☒

Select Default CSRD : Basic

Select Framework : CSRD (Default), GRI

Material Topic	CSRD(Default Framework)	GRI
Business conduct	Basis for preparation of sustainability statement [esrs-2-bp-1-5-a]	<input type="checkbox"/> List of all entities included in sustainability reporting [gri-2-2-a]
Business conduct	Scope of consolidation of consolidated sustainability statement is same as for financial statements [esrs-2-bp-1-5-b-i]	<input type="checkbox"/> if the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting [gri-2-2-b]
Business conduct	Description of significant groups of products and (or) services offered [esrs-2-sbm-1-40-a-i]	<input type="checkbox"/> describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period [gri-2-6-d]
Business conduct	Description of significant markets and (or) customer groups served [esrs-2-sbm-1-40-a-ii]	<input type="checkbox"/> describe significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period [gri-2-6-d]
Business conduct	Total revenue [esrs-2-sbm-1-40-b]	<input type="checkbox"/> report the sector(s) in which it is active [gri-2-6-a]
Business conduct	Revenue by ESRS Sectors [esrs-2-sbm-1-40-b]	<input type="checkbox"/> report the sector(s) in which it is active [gri-2-6-a]
Business conduct	List of additional significant ESRS sectors in which significant activities are developed or in which undertaking is or may be connected to material impacts	<input type="checkbox"/> report the sector(s) in which it is active [gri-2-6-a]

[Save](#)
[Support](#)



# Automated Templates and Task Management

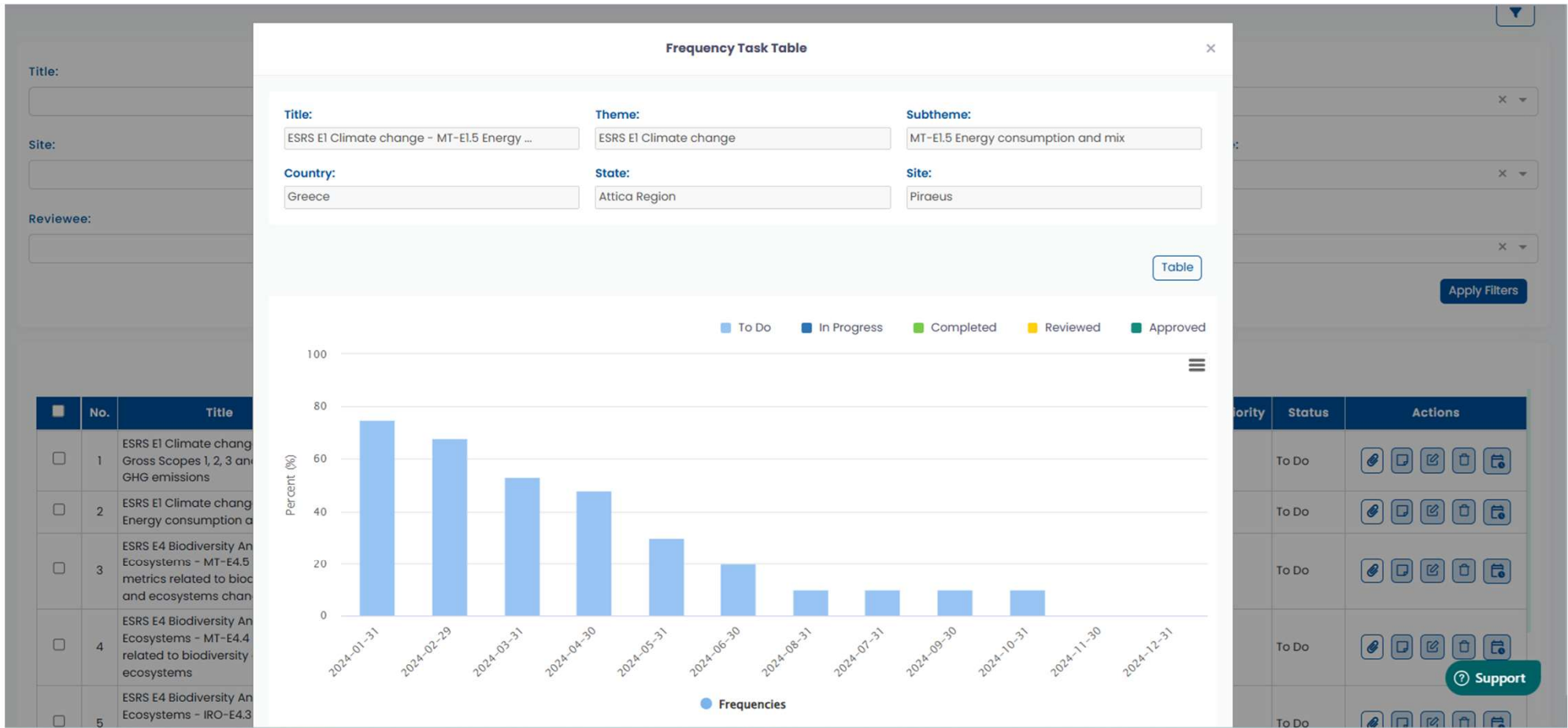
## AI-Enabled Disclosure Template Automation

<input type="checkbox"/> Gross Scope 1 Greenhouse Gas Emissio... <small>CSRD</small>	13000	12000	11000	10000	Metric Tonne × ▾	Actual × ▾	-9.09		20% Scop		
<input type="checkbox"/> Percentage Of Scope 1 Greenhouse Gas... <small>CSRD</small>				percent							
<input type="checkbox"/> Gross Location-Based Scope 2 Greenho... <small>CSRD</small>	10200	8900	9000	9500	Metric Tonne × ▾	Actual × ▾	5.56		25% Scop		
<input type="checkbox"/> Gross Market-Based Scope 2 Greenhous... <small>CSRD</small>	9700	8800	7200	6700	Metric Tonne × ▾	Actual × ▾	-6.94				
<input checked="" type="checkbox"/> Gross Scope 3 Greenhouse Gas Emissio... <small>CSRD</small>	17000	16000	15000	14000	Metric Tonne × ▾	Actual × ▾	-6.67		30% Scop		
Purchased Goods And Services		1485	1730	1590	Metric Tonne	Actual	-8.09				
Capital Goods		1525	1685	1450	Metric Tonne	Actual	-13.95				
Upstream Transportation And Distribu...		1700	1825	1200	Metric Tonne	Actual	-34.25				

[Save](#)

[Support](#)

# Automated Task Scheduling and Progress Monitoring



## Single Source of Truth - Consistent & Reliable Data

Targets & Goals

Targets & Goals
Reference Targets
Company Targets

ESG targets help companies improve their performance, manage risks, enhance stakeholder engagement, and drive innovation. ESG targets demonstrate a company's commitment to sustainability and responsible business practices, and provide a framework for tracking and reporting progress towards achieving these goals. Overall, setting ESG targets can help companies differentiate themselves in the marketplace and build long-term value for all stakeholders.

Goals
**Targets**
Projects
KPIs
Exception Report

+

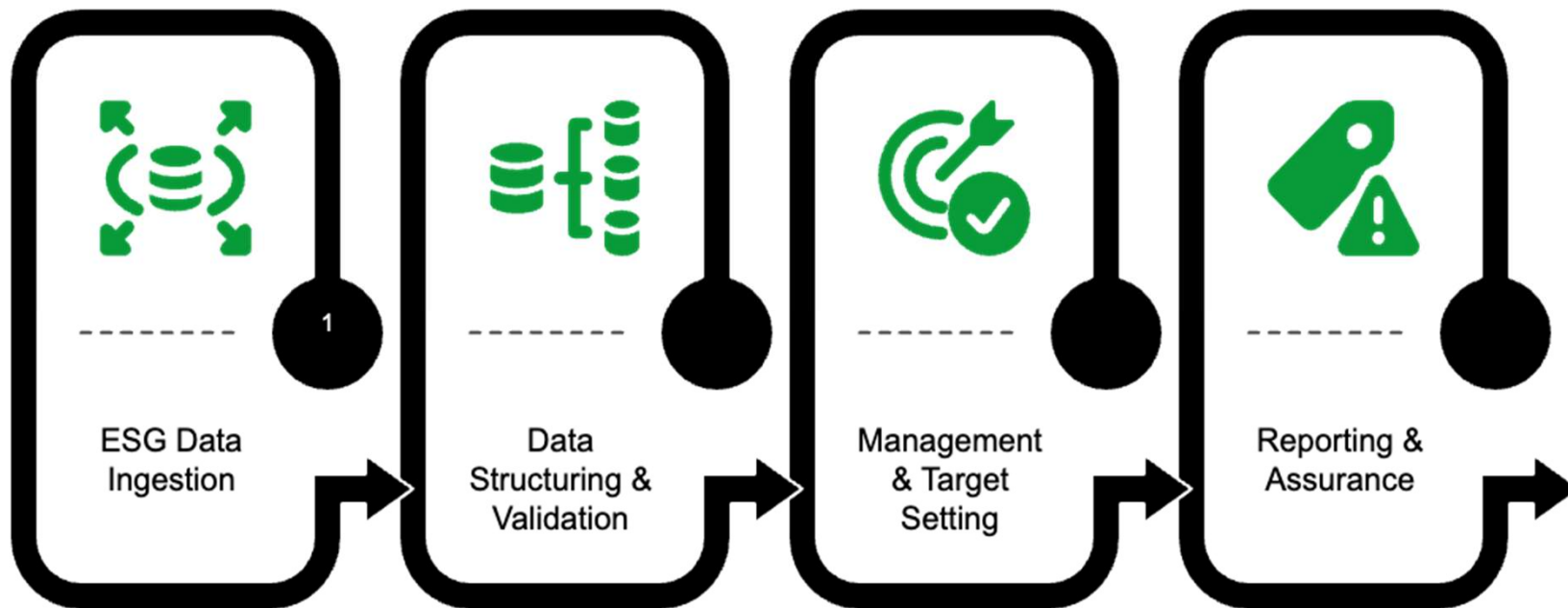
☐ Enable Data Reporting
Download

No.	Targets	Topics	Name Of Metric	Base Year	Target Year	Base Value	Target Value	Actions
1	20% Scope 1 Target by 2025 ⓘ	Climate change	• Gross Scope 1 greenhouse gas emissions	2021	2025	• 100	• 80	
2	25% Scope 3 Target by 2025 ⓘ	Climate change	• Gross location-based Scope 2 greenhouse gas emissions	2021	2025	• 100	• 75	
3	30% Scope 2 Reduction ⓘ	Climate change	• Gross Scope 3 greenhouse gas emissions	2020	2025	• 100%	• 70%	

Save

## From Data Ingestion to Reporting

### ESG Data Management Process





# Granular Data - From Internal & External Sources

Dashboard

GHG Calculator

Country\*

State\*

Site\*

Employee Count

Owned/Leased\*

Emission Factor Source\*

Greece

Central Greece Region

Athens

Owned

UK DEFRA 2024

Scope 1

Scope 2

Scope 3

Category: Buildings

Stationary Combustion

Fugitive Emissions

Bio Energy

Process Emissions

Setup

Collection

Emissions

Emissions Data

Export Emissions

Category	Type	Fuel	Amount	UoM	Total GHG emissions (tCO2e)	CO <sub>2</sub> emissions (tCO <sub>2</sub> )	CH <sub>4</sub> emissions (tCO2e)	N <sub>2</sub> O emissions (tCO2e)
Scope 1	Gaseous fuels	LPG	24258	Litres	37.77	37.72	-	0.02
Scope 1	Gaseous fuels	LPG	26457	Litres	41.2	41.14	-	0.02
Scope 1	Gaseous fuels	LPG	27654	Litres	43.06	43	-	0.02
Scope 1	Gaseous fuels	LPG	29658	Litres	46.18	46.12	-	0.03
Scope 1	Gaseous fuels	Natural gas	2564	cubic metres	5.24	5.23	-	0
Scope 1	Gaseous fuels	Natural gas	3059	cubic metres	6.26	6.24	-	0
Scope 1	Liquid fuels	Diesel (100% mineral diesel)	9000	Litres	23.95	23.65	-	0.3
Scope 1	Liquid fuels	Diesel (100% mineral diesel)	10250	Litres	27.28	26.94	-	0.34
Scope 1	Liquid fuels	Diesel (100% mineral diesel)	10654	Litres	28.36	28	-	0.35
Scope 1	Liquid fuels	Diesel (100% mineral diesel)	11984	Litres	31.9	31.5	-	0.4

Support



# Benchmarking and Analytics



## AI Powered Gap Analysis for Quality & 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

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.

Save

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

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## AI Powered Peer Benchmarking & Semantic Analysis

☐ Disclosure of GHG emissions CSRD

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

Previous Value

Current Value

AI Generated Suggestions

AI Suggestions

**Bayerische Motoren Werke AG**

No relevant information found for Bayerische Motoren Werke AG

**Mercedes-Benz**

Mercedes-Benz uses the GHG Protocol initiative's guidelines for determining Scope 2 emissions published in 2015 for the market-based accounting approach. The company collects CO2 emission factors from these sources as its basis. For estimating Scope 3 GHG emissions, primary data is used to calculate metrics for disclosure requirement ESRS E1-6, and measured activity data is used for the remaining Scope 3 greenhouse gas emissions. An internal calculation tool was applied to calculate vehicle-specific greenhouse gas emissions.

Save

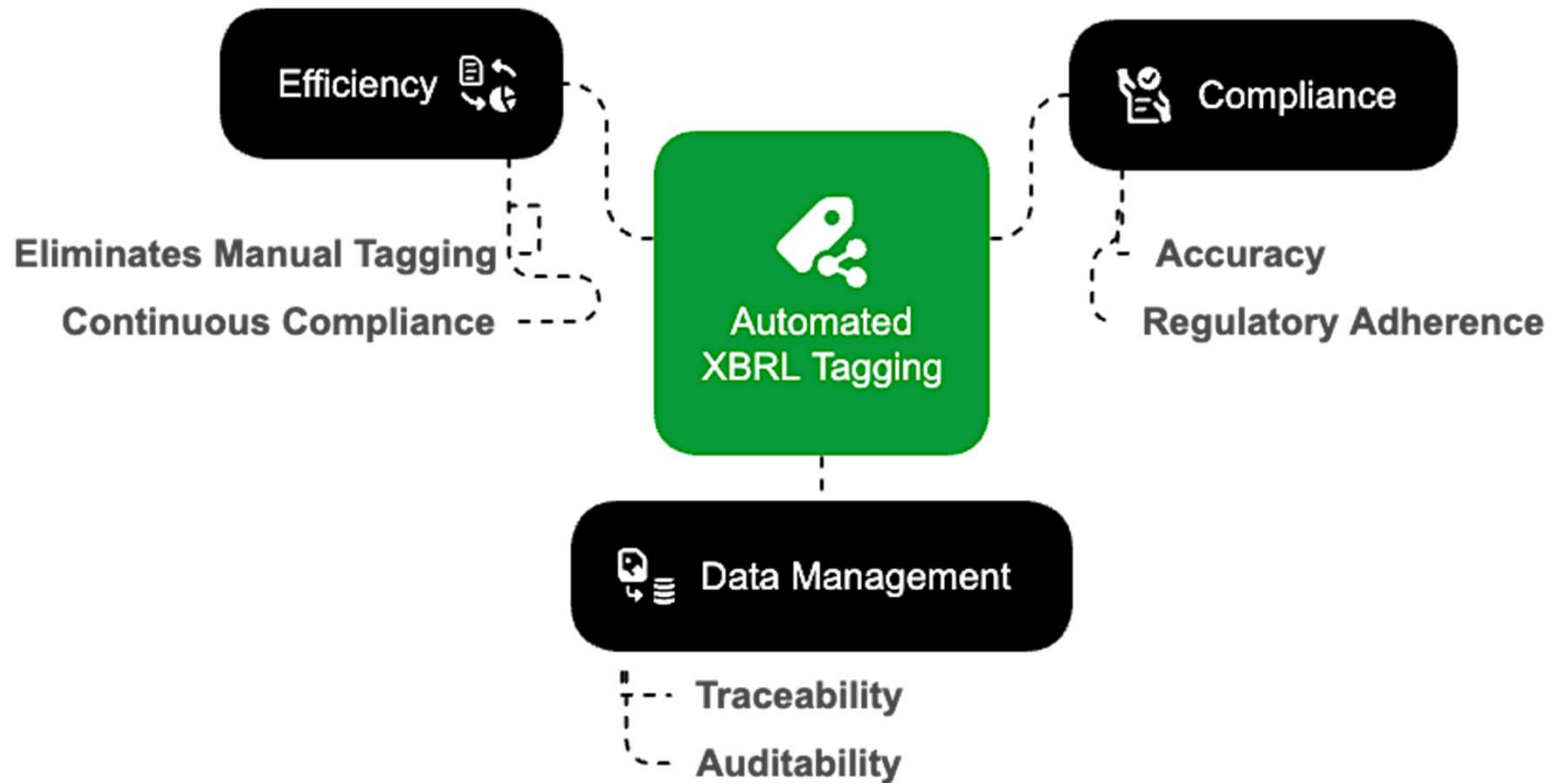
Support



## Dashboard Snapshot – Analytics & Progress Monitoring



## XBRL Inherently Embedded Within the Process



## From Data to Digital Reports - Effective ESG Process Management

Editor

IXBRL

Fact Manager

Country: Czech Republic
State: Mladá Boleslav
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	1,100,000
Total location-based greenhouse gas emissions	425,000
Total market-based greenhouse gas emissions	305,000
Gross Scope 1 greenhouse gas emissions	90,000
Gross location-based Scope 2 greenhouse gas emissions	500,000
Gross market-based Scope 2 greenhouse gas emissions	700,000
Net revenue used to calculate GHG intensity	32,000
Net revenue other than used to calculate GHG intensity	35,000
Percentage of market-based Scope 2 GHG emissions linked to purchased electricity bundled with instruments	42

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

Nested Tags [ 1 ]

Fact Property

Gross Scope 3 Greenhouse Gas Emissions

2023-01-01 to 2023-12-31

Dimension

MtCO2e

Scale: Actual

Format: Dot fraction separator

☐ Is Negative?
☐ Assign NIL

☐ Off Document
☐ Is Confidential?

Fact Value: 1,100,000

Foot Note: 0

## Transparency – Enabling Drilldowns To Data Source

### ESRS E1 Climate change:

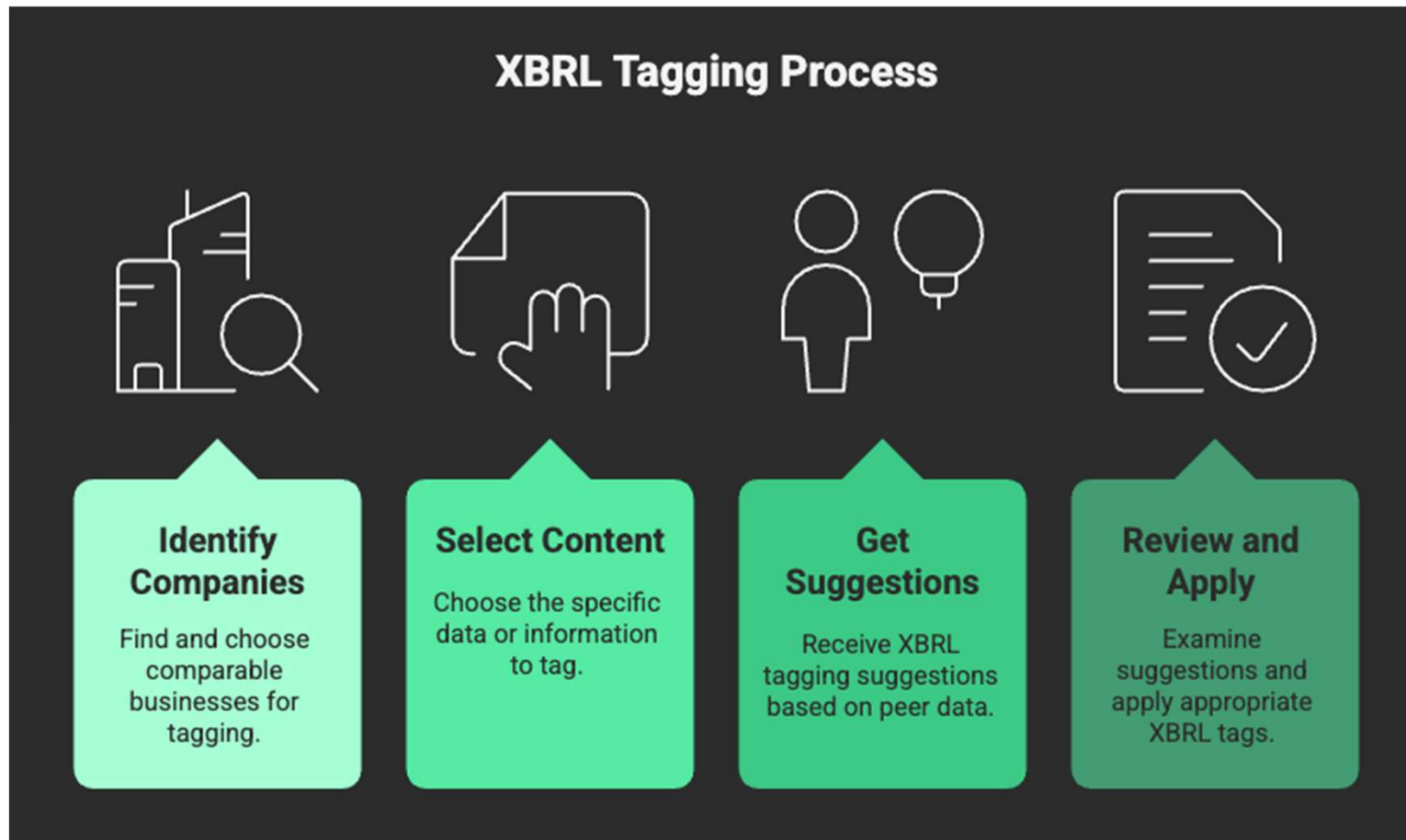
Metric	Current Year	LINE-ITEM [ORIGIN]
Gross Scope 3 greenhouse gas emissions	1,100,000	<ul style="list-style-type: none"> <li>Framework: CSRD</li> <li>YEAR 2023: 1,100,000</li> <li>YEAR 2022: 1,200,000</li> <li>YEAR 2021: 1,300,000</li> <li>Base Value: 1,500,000</li> <li>Input Type: GHG EMISSIONS</li> <li>Unit: Metric Tonne</li> <li>Variance: -2.23%</li> </ul>
Total location-based greenhouse gas emissions	425,000	
Total market-based greenhouse gas emissions	305,000	
Gross Scope 1 greenhouse gas emissions	90,000	
Gross location-based Scope 2 greenhouse gas emissions	500,000	
Gross market-based Scope 2 greenhouse gas emissions	700,000	
Net revenue used to calculate GHG intensity	32,000	
Net revenue other than used to calculate GHG intensity	35,000	
Percentage of market-based Scope 2 GHG emissions linked to purchased electricity bundled with instruments	42	
Percentage of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation in relation to Scope 2 GHG emissions	36	
Percentage of contractual instruments used for sale and purchase of unbundled energy attribute claims in relation to Scope 2 GHG emissions	38	

### Disclosure of GHG emissions

# Enabling Tagging Automation with AI



## Leveraging AI & ML for Auto-tagging



## AI-Enabled Tagging with Peer Suggestions

Document

Setup

Upload

Auto-Update

XBRL Properties

Package

Submission

Review

Audit

Taxonomy

»

Editor

IXBRL

Fact Manager

»

Updates

Tag Suggestions

Select tag

Disclosure Of Energy Consumption And Mix Explanatory  
Demo AUTO a.s.

Base

i

Disclosure Of Gender Distribution At Top Management And Age Distribution Amongst Employees Explanatory  
Demo AUTO a.s.

Base

i

Disclosure Of Percentage Gap In Pay Between Female And Male Employees And Ratio Between Remuneration Of Highest Paid Individual And Median Remuneration For Employees Explanatory  
Demo AUTO a.s.

Base

i

Disclosure Of GHG Emissions Explanatory  
Demo AUTO a.s.

Base

i

Disclosure Of Climate-related Targets Explanatory

Base

i

Data and Specific Disclosures

Energy consumption and the energy mix

Reducing the amount of energy consumed and switching energy sources from fossil fuels to renewables is a priority at Skoda Auto. The Company has implemented many measures to reduce the consumption of electricity, natural gas, heat, and compressed air. Such measures aim to reduce natural gas consumption in production processes, save thermal energy, accelerate the transition to LED technology, use alternative sources, and generally target energy waste in production and administrative areas.

Further energy savings are made in selected processes with the recovery of thermal energy or electricity, and where appropriate, the recovery of waste heat energy from technology (e.g., air-treatment equipment, technology in smelting plants and paint shops, the Engine Centre, etc.).

Total energy consumption

Total non-renewable energy

Fuel consumption from coal

Fuel consumption from crude oil

Fuel consumption from natural gas

## Dual-language Reporting – Reapply Tags Between Languages

### AI-Driven Translation & Algorithms for Content Matching

IXBRL

AutoTag Multilingual

CONTTO ECONOMICO CONSOLIDATO

(in milioni di Euro)

	Nota	2024	di cui parti correlate	2023	di cui parti correlate
Ricavi	17	17,026		15,354	
Variazione delle rimanenze dei prodotti finiti e in lavorazione	18	22		52	
Altri proventi	19	117	-	70	6
<b>Totale ricavi e proventi</b>		<b>17,165</b>		<b>15,476</b>	
Materie prime, materiali di consumo e merci	20	10,762		9,705	
Variazione fair value derivati su prezzi materie prime		19		6	
Costi del personale	21	1,965	14	1,804	13
Ammortamenti, svalutazioni e ripristini	22	509		574	
Altri costi	23	2,783	6	2,572	7
Risultato in società valutate con il metodo del patrimonio netto	24	41	41	33	33
<b>Risultato operativo</b>		<b>1,206</b>		<b>860</b>	
Oneri finanziari	25	1,036		1,093	
Proventi finanziari	26	811		997	
<b>Risultato prima delle imposte</b>		<b>981</b>		<b>764</b>	
Imposte sul reddito	27	233		217	
<b>Risultato netto</b>		<b>748</b>		<b>547</b>	

## Automated Multilingual Tagging

CONTO ECONOMICO CONSOLIDATO					
(in milioni di Euro)					
	Nota	2024	di cui parti correlate	2023	di cui parti correlate
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Imposte sul reddito	27	233		217	
<b>Risultato netto</b>		<b>748</b>		<b>547</b>	
<b>Di cui:</b>					
- attribuibile ai soci di minoranza		19		18	
- di competenza del Gruppo		729		529	
<b>Utile/(Perdita) per azione base (in Euro)</b>	28	<b>2.59</b>		<b>1.94</b>	

Fact Property

Revenue From Contracts With Customers

2024-01-01 to 2024-12-31

Dimension

Scale Millions

Format Dot fraction separator

☐ Is Negative?

☐ Assign NIL

☐ Off Document

☐ Is Confidential?

Fact Value 17,026

Foot Note





Thanks for your attention

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