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THE BUSINESS REPORTING STANDARD

Collaborate | Advocate | Standardise

Digital Reporting

@xbrlint

John Turner

Dec 2024

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Introduction

How does digital reporting work?

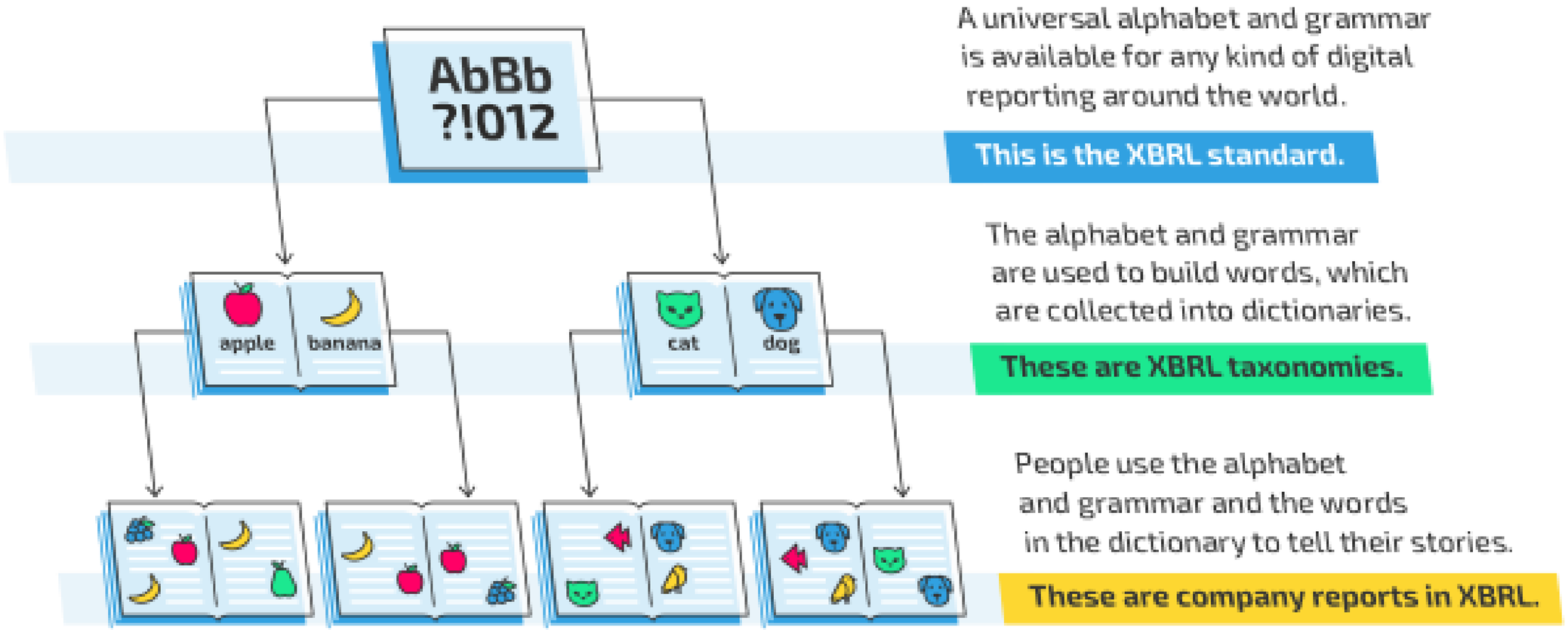
A flexible framework for digitization of reports of any kind.

- Global Not For Profit.
- Freely Licensed. Open.
- Public Interest Purpose.
- 200+ Regulatory Implementations.

www.xbrl.org

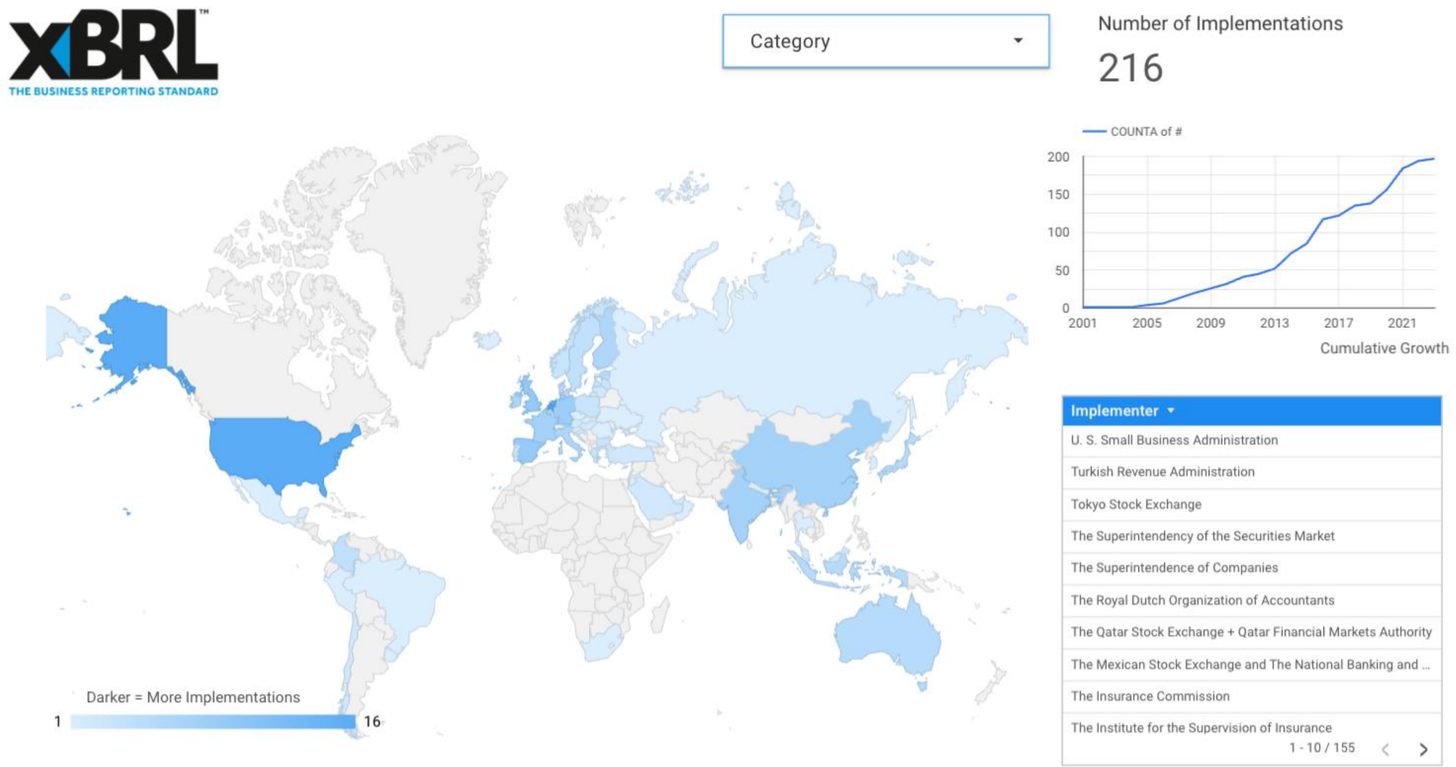
Once more for emphasis…

Digital standard means continuous digital checks, each step of the way.



Global Mandates

Perceived asymmetric benefits mean mandates are required to bring digital disclosures into effect



Digital disclosures work best:

- With Inline XBRL for provenance
- With Inline XBRL for a single version of the truth
- With effective data quality rule development and monitoring
- With enforcement
- With assurance over tagging decisions

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Digital Sustainability Disclosures

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Seismic Change

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Shift from Communications to Reporting

- **ESG Disclosures are changing and will become part of the Corporate Reporting function**

- There has been a significant communications aspect to much of today's (voluntary or based on voluntary standards) communications.
- Once they are mandatory disclosures and governed by audit committees and mandatory standards (and especially where they are audited) there is a significant change in this reporting function.
- New systems, new policies, new rigour and new focus, all leading up to new controls.

Waiter! Waiter! There's an elephant in my soup!

We have shifted from an alphabet soup to a more concentrated broth.

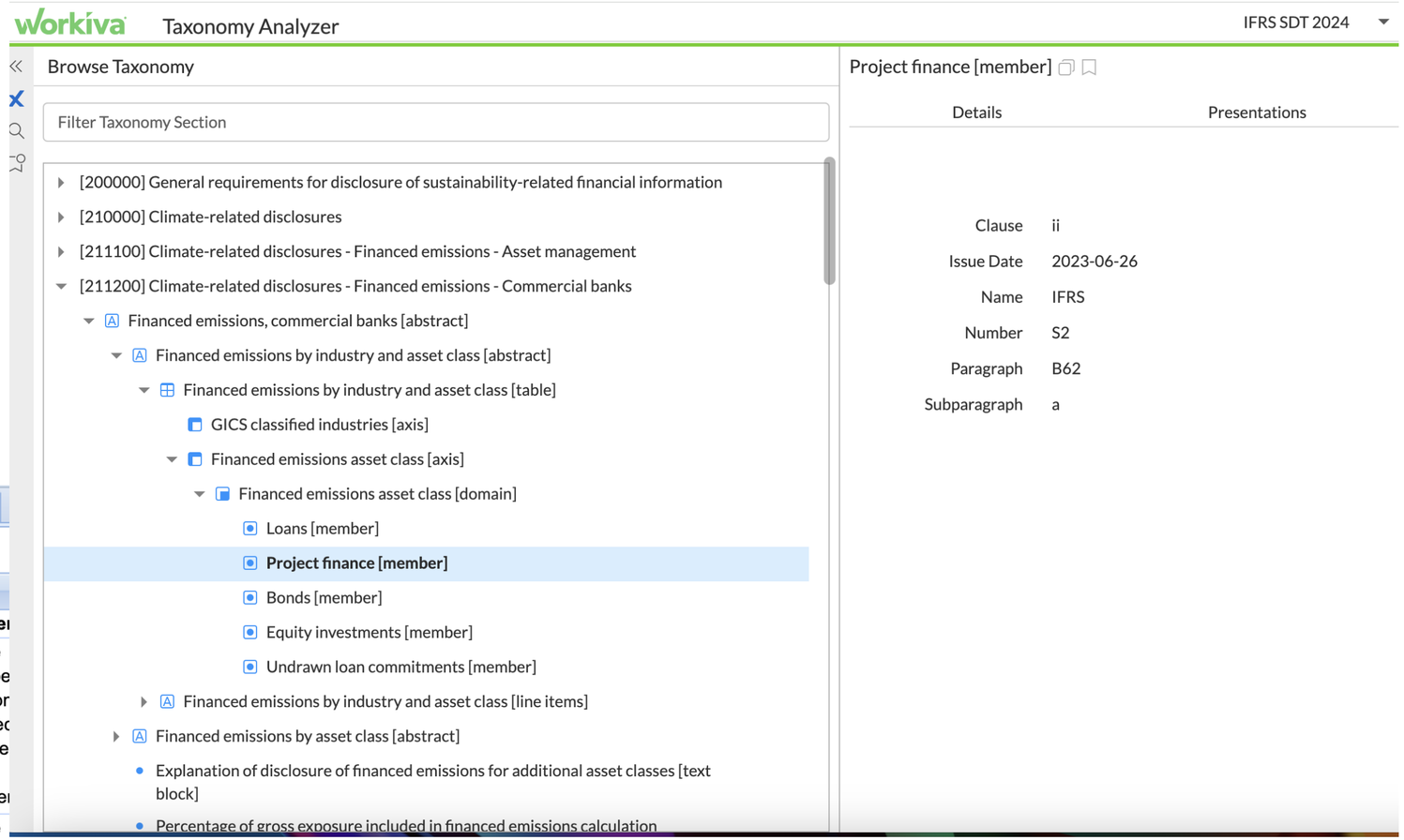
- Many companies expect to report under three or more standards across multiple countries.
- The ESRS and ISSB taxonomies have much in common, but also important differences.
- There is work to do on digital alignment as well as digital conversions. Stay tuned.
- Keep encouraging alignment!

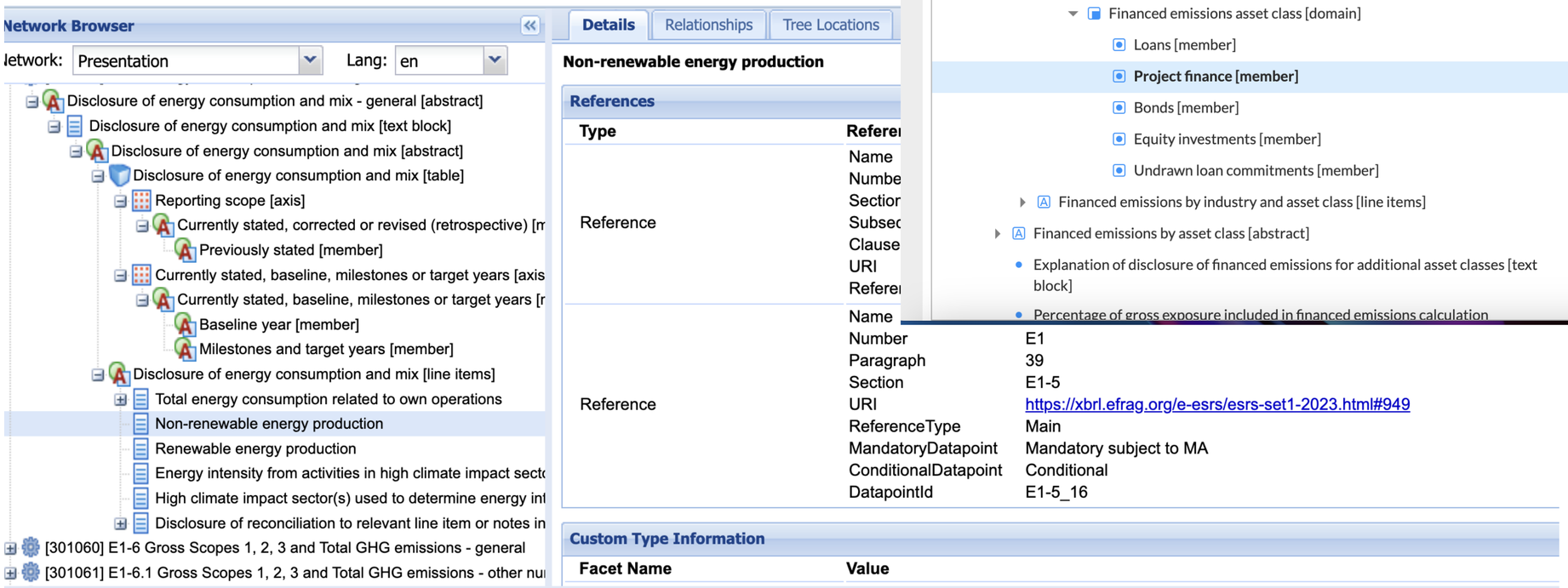
Key standards…

ESRS & ISSB

Key standards…

ESRS & ISSB *Taxonomies*





Sources: [Corefiling's BigFoot](#) (Free Signup Required)
[Workiva's Taxonomy Analyzer](#)

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Why Digital?

Analysis!

Controls!

Visibility!

AI!

Non-financial and sustainability information statement

Operational emissions	UK	Overseas	2023 AR Total	UK	Overseas	2022 (re-presented)[1] Total
Emissions (market-based)[2]						
Scope 1 (tCO_2e)[3]	6,082	1,421	7,503	6,550	1,976	8,526
Scope 2 (tCO_2e)[4]	—	429	429	—	563	563
Scope 3 (tCO_2e)[5]	6,045	3,409	9,454	3,172	1,697	4,869
Total market-based emissions (tCO_2e)	12,127	5,259	17,386	9,722	4,236	13,958
Carbon offsets for which credits have been purchased and retired during the year (tCO_2e)[6]	(12,127)	(5,259)	(17,386)	(9,722)	(4,236)	(13,958)
Total net market-based emissions (tCO_2e)	—	—	—	—	—	—
Intensity ratios (market-based)[2]						
Scope 1 and 2 - market-based emissions (tCO_2e) / £ million Total income[1,3,4]	0.4	0.4	0.4	0.5	0.5	0.5
Total market-based emissions (tCO_2e) / £ million Total income[1]	0.8	1.1	0.9	0.7	0.9	0.8
Total market-based emissions (tCO_2e) / employee	0.6	0.6	0.6	0.6	0.6	0.6
Emissions (location-based)[7]						
Scope 1 (tCO_2e)[3]	6,082	1,421	7,503	6,550	1,976	8,526
Scope 2 (tCO_2e)[4]	5,204	2,669	7,873	5,024	2,813	7,837
Scope 3 (tCO_2e)[5]	6,045	3,409	9,454	3,172	1,697	4,869
Total location-bas	17,331	7,499	24,830	14,746	6,486	21,232
Intensity ratios (l						
Scope 1 and 2 - lo income[1,3,4]	0.8	0.8	0.8	0.9	1.0	0.9
Total location-bas	1.2	1.5	1.3	1.1	1.4	1.2
Total location-bas	0.9	0.9	0.9	0.9	0.9	0.9
Energy consumpt						
Energy consumpti	55,146	13,199	68,345	57,233	14,537	71,770

Footnotes:
1. Following the adoptic … updated to use Insur … ments for further details), the Group's revenue-based operational intensity measure has been
2. Market-based: A mar … es have purposefully chosen
3. Scope 1: Natural gas, … geration systems), oil, and company-owned car
4. Scope 2: Electricity
5. Scope 3: Includes ce … eet (private cars used for business) (category 6), waste (category 5) and water. Scope 3 emissions have incre … creasing.

Operational and financed emissions

Scope 1 emissions relate to Aviva's operations excluding electricity usage. Scope 2 emissions relate to electricity usage of Aviva's operations.

Scope 3 emissions in the table on the left includes emissions related to category 1, 3, 5, 6 and 7, as outlined below. For these categories the emissions do not include the counterparties' Scope 3 emissions. For category 15 financed emissions, Scope 1 and Scope 2 emissions are included and do not include investee Scope 3 emissions (Scope 3 of Scope 3).

Status	Scope 3 category name:
Not yet reported	Category 1 - Purchased goods and services
	Category 2 - Capital goods
Included in operational carbon emissions	Category 3 - Fuel and energy-related activities
	Category 5 - Waste generated in operations
	Category 6 - Business travel
	Category 7 - Employee commuting
Aviva does not engage in activities linked to these categories	Category 4 - Upstream transportation and distribution
	Category 8 - Upstream leased assets
	Category 9 - Downstream transportation and distribution
	Category 10 - Processing of sold goods
	Category 11 - Use of sold products
	Category 12 - End-of-life treatment of sold products
	Category 13 - Downstream leased

Fact Properties

Concept UKFRS

- (direp) Emissions, gross, total

Dimensions

Reporting Region [Dimension]

UK

Properties

Date	1 Jan 2023 to 31 Dec 2023
Fact Value	12,127 t
Accuracy	ones
Scale	Unscaled
Change	24.7% increase on 1 Jan 2022 to 31 Dec 2022
Entity	[UK CRN] 02468686
Concept	direp:EmissionsGrossTotal
Taxonomy	http://xbrl.frc.org.uk/reports/2023-01-01/direp

1 of 1

Anchoring

Wider anchor

- *None*

BRSR reports | Executive Summary

Sample analytics by XBRL International Staff

Number of Entities

1,059

Average DataPoint per report

1,607

Reporting Scope

Consolidated	31
Standalone	183

Extractives & Minerals Processing

economic performance, human capital, employee related, talent management, product quality & safety, biodiversity, climate change, customer relationship, market competition, business ethics, health & safety, water management, innovation, supply chain, energy management, diversity inclusion, community engagement, waste management, training & development, corporate governance, human rights, data privacy & security, compliance, emissions, risk management

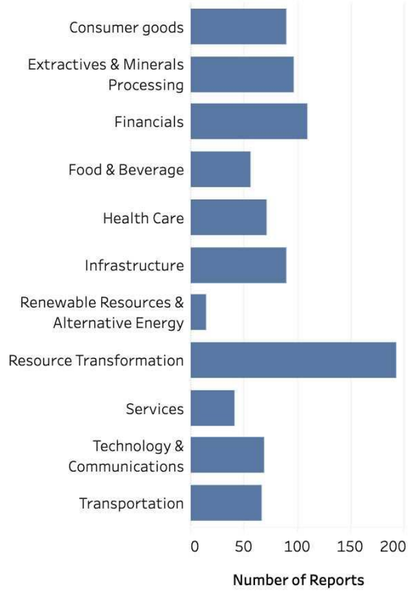
Entities Reporting Essential Indicators (non-zeros)

Total number of training and awareness progra..	98%
Training on human rights issues	92%
Total Water Withdrawal	92%
Number of complaints during the year	87%
Scope 2	81%
Scope 1	81%
Energy intensity per rupee of turnover	69%
% of inputs were sourced sustainably	63%
Entity has implemented a mechanism for zero li..	62%
Water intensity per rupee of turnover	57%
% of CAPEX	54%
Scope1 & 2 emissions per rupee of turnover	53%
Workforce complaints during the year	45%
% of R&D	34%
in-capmkt:DiscloseWhetherTargetsSetUnderT..	10%

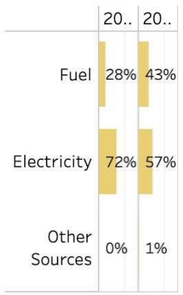
Entities Reporting Leadership Indicators

Non Renewable Sources	89%
Renewable Sources	67%
Percentage of value chain partners covered u..	40%
Total Water Discharged	41%
% of Recycled or reused input materials	32%
Action taken to mitigate significant social or ..	29%
Scope 3	34%
Public policy advocated	30%
Product and packaging End-of-Life - Safely Di..	26%
Product and packaging End-of-Life - Recycled	22%
Product and packaging End-of-Life - Reused	9%
Percentage of total turnover contributed for ..	15%
% of Reclaimed Procducts and Packaging	9%
Number of instances of data breaches along ..	2%

Macro Economic Sector - number reporting entities

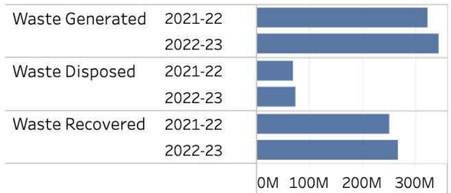


Energy Sources

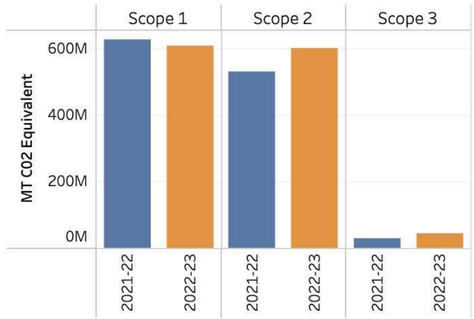


Energy Consumption

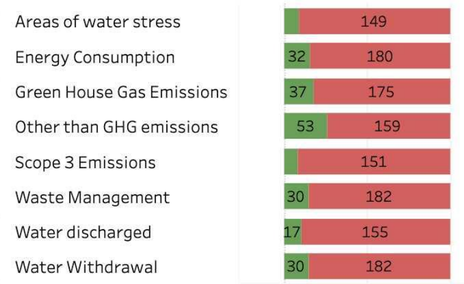
Waste Generated 2021-22 & 2022-23



GHG Emissions



Independent assessment or evaluation or assurance 2022-2023



Specific measures 2022-2023

% of CAPEX	8%
% of directly sourced from MSMEs or small producers	17%
% of inputs were sourced sustainably	80%
% of R&D	46%
% of Reclaimed Procducts and Packaging	35%
% of Recycled or reused input materials	19%
% of sourced directly from within the district and neighbouring districts	51%

Sector SASB

- [ ] (All)
- [ ] Null
- [ ] Consumer goods
- [x] Extractives & Miner...
- [ ] Financials
- [ ] Food & Beverage
- [ ] Health Care
- [ ] Infrastructure
- [ ] Renewable Resource...
- [ ] Resource Transform...
- [ ] Services
- [ ] Technology & Comm...
- [ ] Transportation

Industry SASB

- [x] (All)
- [x] Null
- [x] Advertising & Ma...
- [x] Aerospace & Defe...
- [x] Agricultural Prod...
- [x] Air Freight & Logi...
- [x] Airlines
- [x] Alcoholic Bevera...
- [x] Apparel, Accesso...
- [x] Appliance Manuf...
- [x] Asset Manageme...
- [x] Auto Parts
- [x] Automobiles
- [x] Biotechnology & ...
- [x] Building Product...
- [x] Chemicals
- [x] Coal Operations
- [x] Commercial banks
- [x] Construction Mat...
- [x] Consumer Finance
- [x] Containers & Pac...
- [x] Drug Retailers
- [x] E-commerce
- [x] Education
- [x] Electric Utilities ...
- [x] Electrical & Elect...
- [x] Electronic Manuf...
- [x] Engineering & Co...
- [x] Food Retailers & ...
- [x] Forestry Manage...
- [x] Fuel Cells & Indus...
- [x] Gas Utilities & Di...
- [x] Hardw...

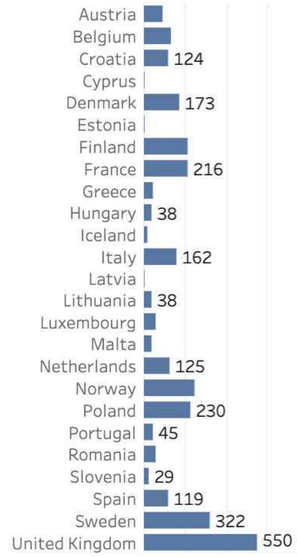
Exit full screen

View on Tableau Public

Mandatory XBRL Disclosures in India... “BRSR”

Source: Exemplar Analytics (XBRL International)

Base Year 2022



Assets (M €)

0 2,775,976

Profit (M €)

-18,225 41,200

Reports

3,115

Reports with Errors

102

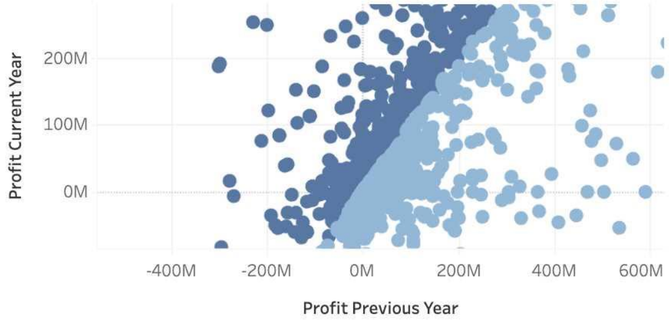
Meta info details →

Reports with derived metrics

Profit Growth %	98%
Effective Tax Rate	93%
Current Ratio	82%
Debt Equity Ratio	63%
Interest Coverage Ratio	64%
Goodwill Changes	43%

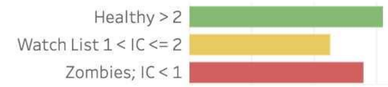
Facts	445
Concepts Extended	13
Extension %	7

Profit Growth YOY



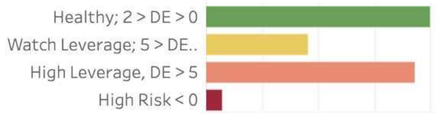
Profit Growth Details →

Interest Coverage



Interest Coverage Details →

Debt Equity Ratio

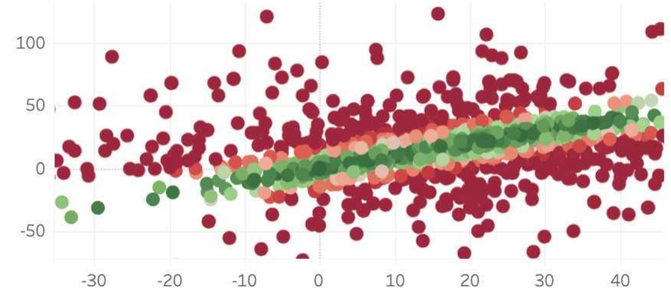


Debt Equity Ratio Details →

Current Ratio

Current Ratio Details →

Effective Tax Rate Changes

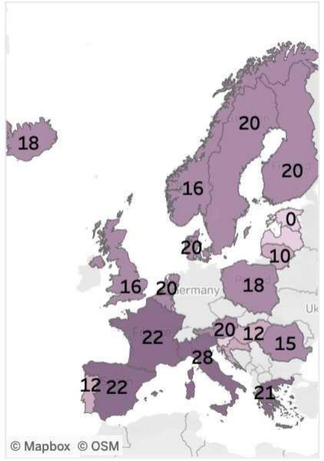


EffectiveTax Rate Details →

Cash Flow Profile

Cash Flow Profile Details →

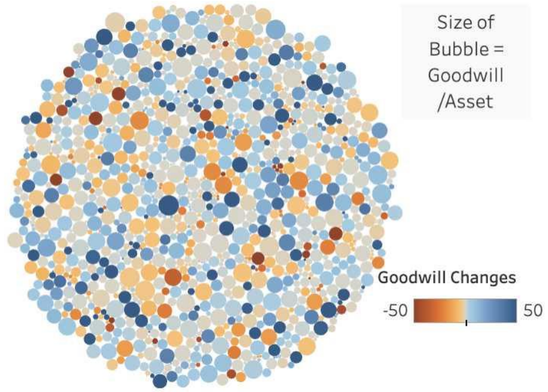
Effective Tax Rate



Treasury shares

Treasury Shares Details →

Goodwill Changes



Goodwill Changes Details →

Source: XBRL Example Analytics

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Bonus…
Ukrainian Financial Disclosures…

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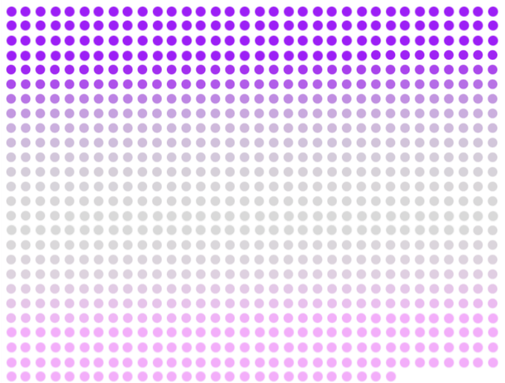
Number of Reports 2022

877

Return on Assets %



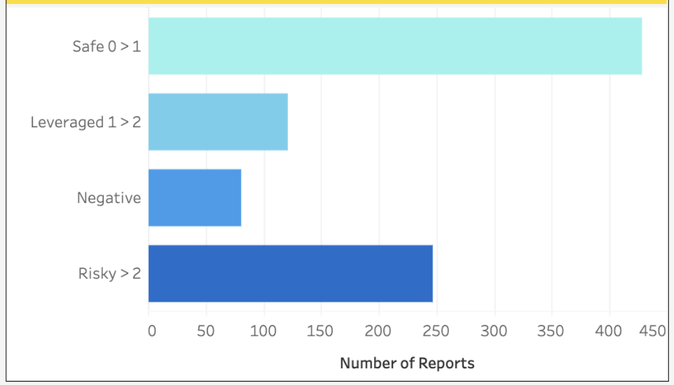
ROA

-1,030 330

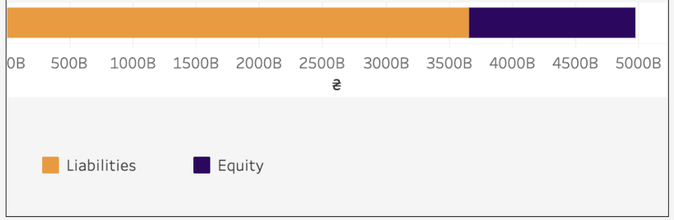
ROA Color Gradient

-10.00 10.00

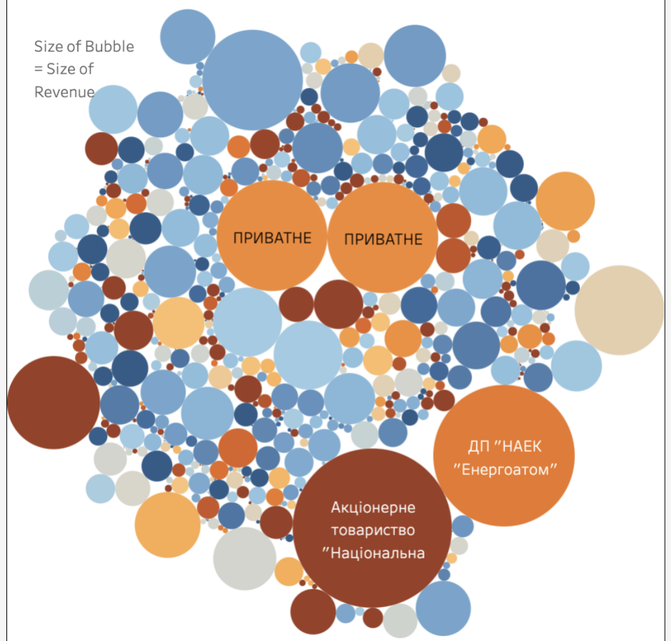
Debt Equity Ratio



Debt /Equity Breakup



Revenue



Assets 2022

0 5191098300

Profit (Loss) 2022

-3660672100 5138344000

Revenue 2022

0 1699123240

Profit %

-20.00 20.00

Entity Name

(All)

Operational Cash vs Profit

https://tinyurl.com/n9vapzf6

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See: filings.xbrl.org

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Questions?

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Our purpose is to improve the accountability and transparency of business performance globally, by providing the open data exchange standard for business reporting.

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