
**Intergovernmental Working Group of Experts on International
Standards of Accounting and Reporting
(ISAR)**

**41st SESSION
6 – 8 November 2024**

Thursday, 7 November 2024

**Agenda item 4. Integrating reporting on the financial and
sustainability performance of entities: Leveraging
digitalization**

Presented by

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Chief Executive Officer
XBRL International

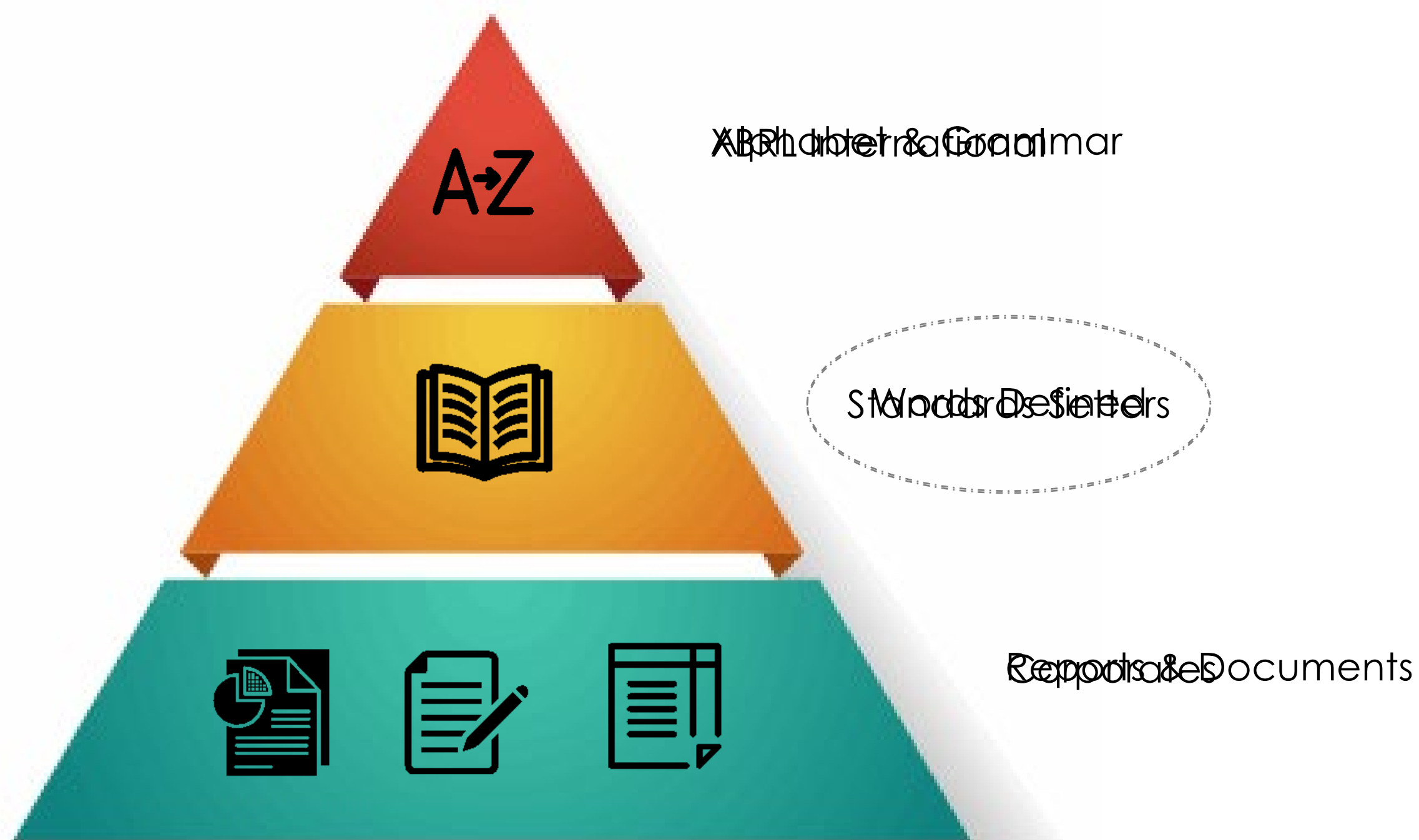
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Digital Reporting



How does digital reporting work?

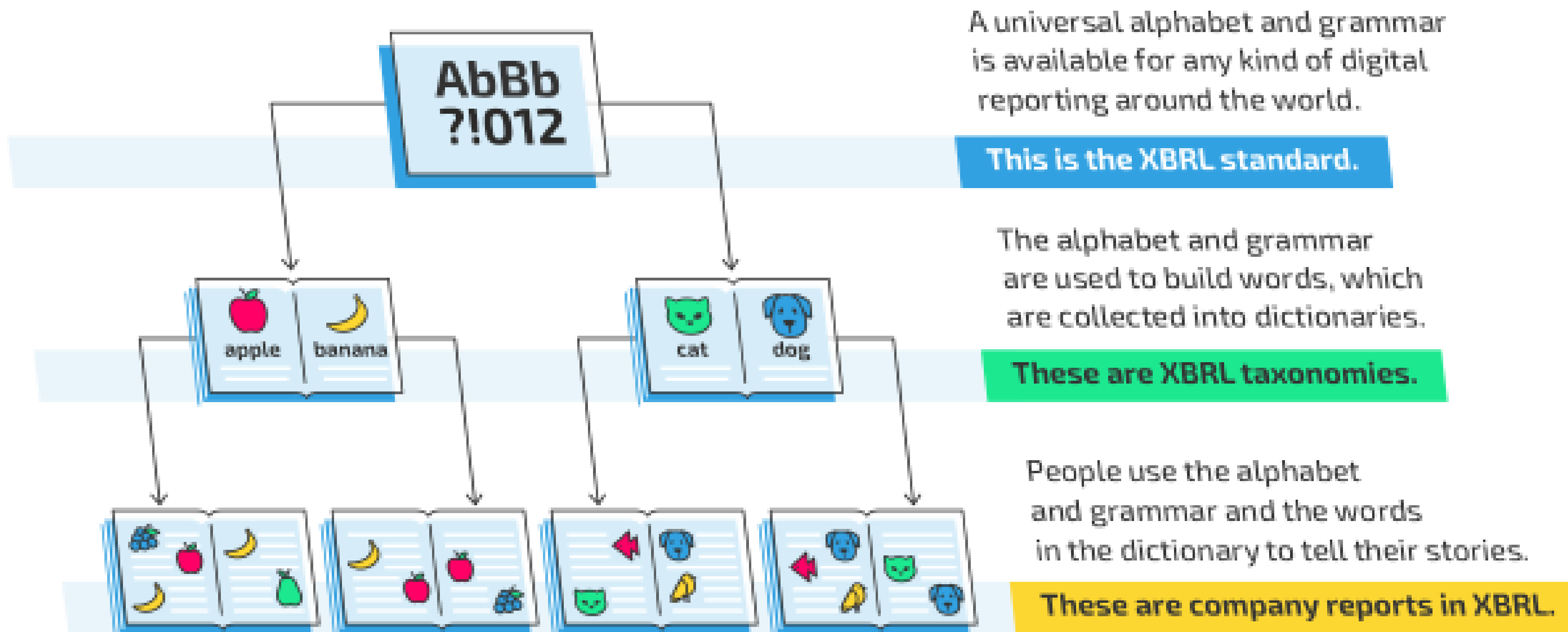
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Once more for emphasis...

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



← → ↺

filings.xbrl.org/YF0Y5B0IB8SM0ZFG9G81/2023-12-31/ESEF/GB/0/YF0Y5B0IB8SM0ZFG9G81-2023-12-31/reports/ixbrlviewer.html#f-f-26

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Inline Viewer

YF0Y5B0IB8SM0ZFG9G81-2023-12-31-T01

Aviva plc1.82Annual Report and Accounts 2023

1. Strategic Report

2. Governance

3. IFRS Financial Statements

4. Other Information

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 ₂ e) ³	6,082	1,421	7,503	6,550	1,976	8,526
Scope 2 (tCO ₂ e) ⁴	—	429	429	—	563	563
Scope 3 (tCO ₂ e) ⁵	6,045	3,409	9,454	3,172	1,697	4,869
Total market-based emissions (tCO ₂ e)	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 ₂ e) ⁶	(12,127)	(5,259)	(17,386)	(9,722)	(4,236)	(13,958)
Total net market-based emissions (tCO ₂ e)	—	—	—	—	—	—
Intensity ratios (market-based) ²						
Scope 1 and 2 - market-based emissions (tCO ₂ e) / £ million Total income ^{1,3,4}	0.4	0.4	0.4	0.5	0.5	0.5
Total market-based emissions (tCO ₂ e) / £ million Total income ¹	0.8	1.1	0.9	0.7	0.9	0.8
Total market-based emissions (tCO ₂ e) / employee	0.6	0.6	0.6	0.6	0.6	0.6
Emissions (location-based) ⁷						
Scope 1 (tCO ₂ e) ³	6,082	1,421	7,503	6,550	1,976	8,526
Scope 2 (tCO ₂ e) ⁴	5,204	2,669	7,873	5,024	2,813	7,837
Scope 3 (tCO ₂ e) ⁵	6,045	3,409	9,454	3,172	1,697	4,869
Total location-based emissions (tCO ₂ e)	17,331	7,499	24,830	14,746	6,486	21,232
Intensity ratios (location-based) ⁷						
Scope 1 and 2 - location-based emissions (tCO ₂ e) / £ million Total income ^{1,3,4}	0.8	0.8	0.8	0.9	1.0	0.9
Total location-based emissions (tCO ₂ e) / £ million Total income ¹	1.2	1.5	1.3	1.1	1.4	1.2
Total location-based emissions (tCO ₂ e) / employee	0.9	0.9	0.9	0.9	0.9	0.9
Energy consumption (MWh)						
Energy consumption (MWh)	55,146	13,199	68,345	57,233	14,537	71,770

Footnotes:

1. Following the adoption of the revised IFRS 1, the Group's revenue-based operational intensity measure has been updated to use Insurance Revenue.

2. Market-based: A market-based measure of emissions, which includes emissions from purchased and retired carbon credits.

3. Scope 1: Natural gas, heating oil, diesel, and company-owned car fleet (private cars used for business) (category 6), waste (category 5) and water. Scope 3 emissions have increased by 1.1% compared to 2022.

4. Scope 2: Electricity

5. Scope 3: Includes emissions from purchased and retired carbon credits, upstream transportation and distribution, downstream transportation and distribution, and end-of-life treatment of sold products.

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

(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

Anchoring

1 of 1

Wider anchor

None

Official source: NSM. Source with Viewer: FXO

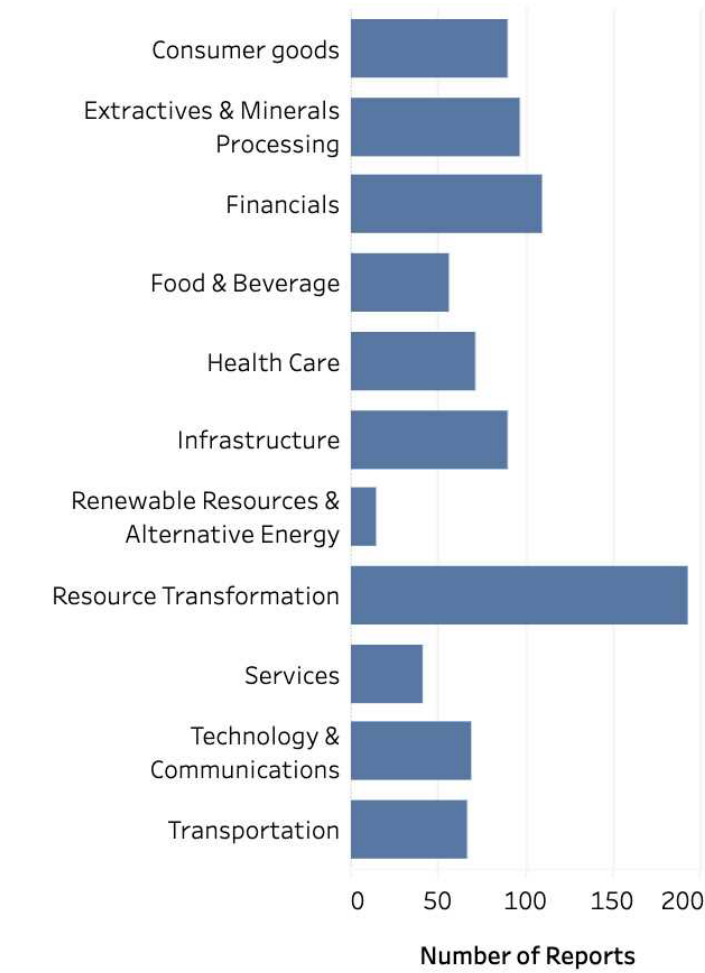
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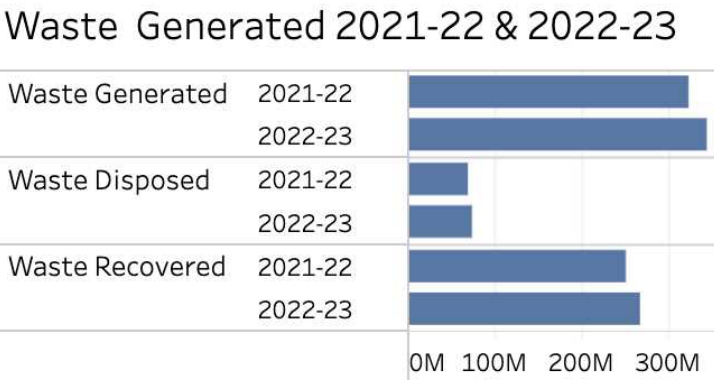
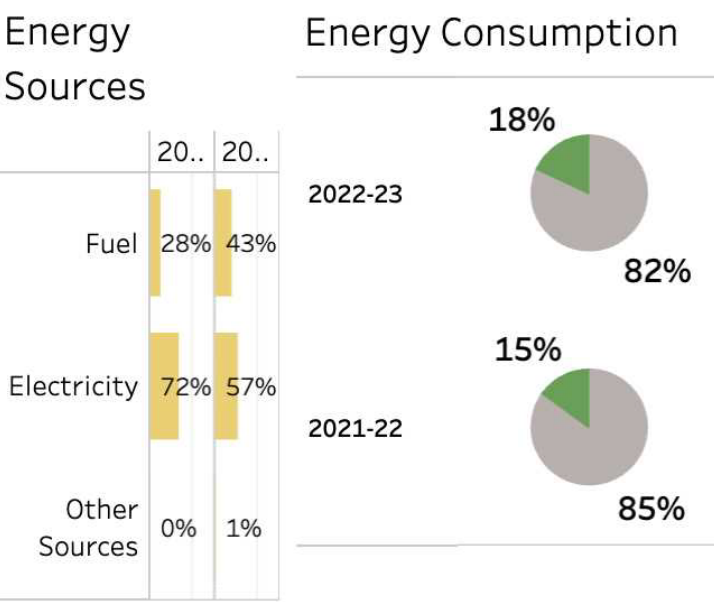
BRSR reports | Executive Summary
Sample analytics by XBRL International Staff

Number of Entities
1,059
Average DataPoint per report
1,607
Reporting Scope
Consolidated 31
Standalone 183

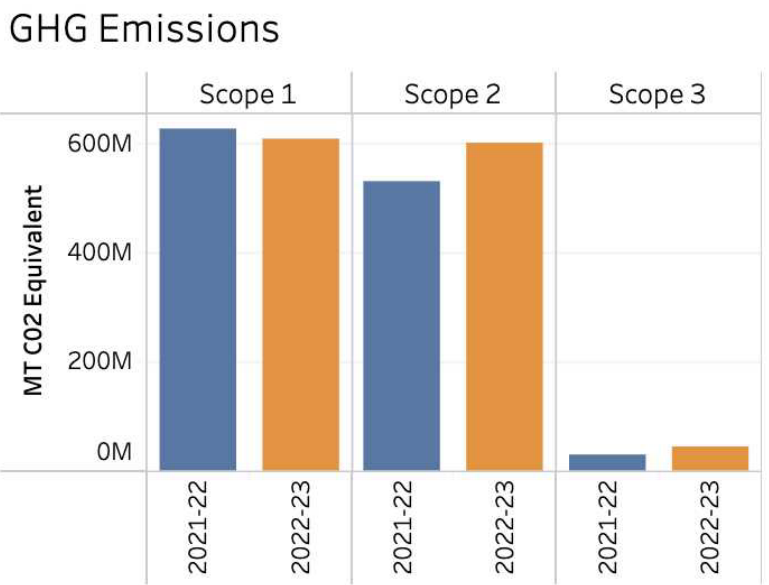
Macro Economic Sector - number reporting entities



Extractives & Minerals Processing

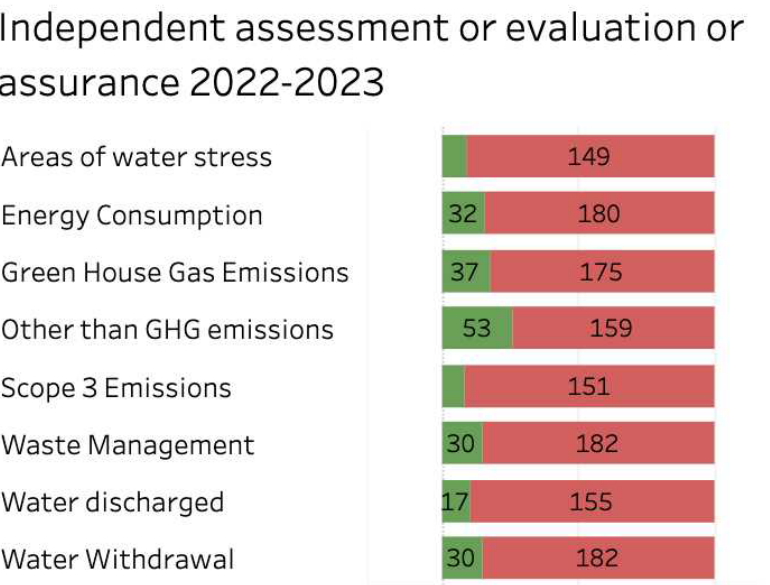


Entities Reporting Essential Indicators (non-zeros)	
Total number of training and awareness progra..	98%
Training on human rights issues	92%
Total Water Withdrawal	92%
Number of complaints during the year	87%
Scope 2	81%
Scope 1	81%
Energy intensity per rupee of turnover	69%
% of inputs were sourced 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%



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 Procduts and Packaging	35%
% of Recycled or reused input materials	19%
% of sourced directly from within the district and neighbouring districts	51%

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 Procduts and Packaging	9%
Number of instances of data breaches along ..	2%



Sector SASB

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

Industry SASB

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

Exit full screen

Mandatory
XBRL
Disclosures in
India...‘BRSR’



Source: [Exemplar Analytics \(XBRL International\)](#)

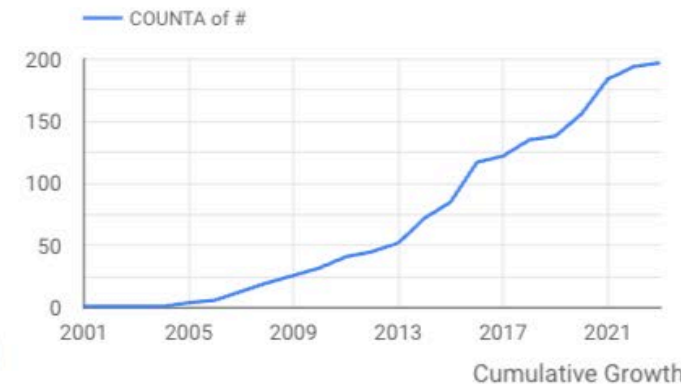
Global Mandates

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



Category ▾

Number of Implementations
216



Implementer ▾
U. S. Small Business Administration
Turkish Revenue Administration
Tokyo Stock Exchange
The Superintendency of the Securities Market
The Superintendence of Companies
The Royal Dutch Organization of Accountants
The Qatar Stock Exchange + Qatar Financial Markets Authority
The Mexican Stock Exchange and The National Banking and ...
The Insurance Commission
The Institute for the Supervision of Insurance

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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

Sustainability Disclosures...

- Mandatory **digital, audited and comparable** climate and sustainability disclosures represents a seismic shift.
- Brings this data to the C-Suite, often for the first time.
- The feedback loop, from investors, financiers, customers, suppliers and the public is what drives change.
- Want comprehensive, accurate, and global tCO₂e data over the next 3-5 years? Satellites are your friend.
- Remember that corporate reporting is an ocean liner!





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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.

Our standards are **freely licensed**. We operate in the public interest as a not-for-profit global consortium.

We are funded by **membership**, including a significant number of regulators from around the world. This is a collegiate global ecosystem.



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