

xBRL EUROPE

32nd XBRL EUROPE DAYS
in Valletta (Malta)

23-24 May 2024

with the support of  FinanceMalta



Leveraging iXBRL to enhance readability and transparency of digital documents

-
- Anushree Joshi Aparajit
 - IRIS BUSINESS SERVICES LIMITED
 - Member of XBRL Europe

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AGENDA

- 1. How to improve readability of iXBRL/ESEF reports ?**
 - a) Block tagging using Proposed Hierarchy by Best Practices Block Tagging Group.
 - b) Presenting the comparability using benchmarking tool
- 2. How do you use XBRL for ESG ?**
 - a) Sample tagging using ESRS Taxonomy
 - b) Peer to Peer benchmarking with ESRS Taxonomy for sample reports.

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FAST TRACK RECAP

Recap of Text Block Tagging Updates

✦ Monster Level Tag – No longer needed

✦ Text Block tagging Hierarchy (Proposed by XBRL Europe Best Practices Working Group)

Monster tagging for Notes to Accounts in the Annual Report- Eliminated

Inline XBRL Viewer [User Guide](#) Search [Download XBRL Report](#) Facts: <

NOTE 1 – GENERAL INFORMATION

its-full DisclosureOfNotesAndOtherExplanatoryInformationExplanatory' contextRef='D20221231' Company) and its incorporate R&D, production and distribution of fast moving consumer goods in Southeast Europe, the European markets and Russia and CIS (Commonwealth of Independent States). With its modern production network, the Group stands out as one of the leading foods & beverage producers in Southeast Europe with prominent coffee brands Grand Kafa and Barcalffe, beverage brands Cockta and Cedevida, a portfolio of sweet and salted snacks brands Smoki, Najlepše žele and Bananica, a savoury spread brand Argeta and natural mineral water Donat. Additionally, the Group owns the leading pharmacy chain in Croatia under the Farmacia brand. With its own distribution network in Croatia, Slovenia, Serbia, Austria, North Macedonia and Russia, the Group also distributes a range of products from external partners. The Group has manufacturing plants in Croatia, Slovenia, Serbia, Bosnia and Herzegovina and North Macedonia with companies and representative offices in 11 countries. The Group exports its products to more than 40 markets worldwide.

The Company is domiciled in Zadar, Mladurka 23, Croatia

Legend: Positive Number, Negative Number, Text Data, Paragraph, Boolean And Fixed

Selected Elements | Hidden Elements | Meta Information

Label	XBRL Tag	Value	Unit	Scale	Start Date	End Date	Dimension	Anchoring conce
View Label V...	its-full DisclosureOfNotesAndOtherExplanatoryInformationExplanatory	View Fact Val...			2022-01-01	2022-12-31		

Proposed Text Block Tagging Hierarchy

1. On November 24, 2022 - XBRL Europe ESEF Best Practices Working Group proposes a hierarchical presentation to facilitate issuers tagging the ESEF Report.
 2. On December 21, 2023 - Working group Published: [ESEF: The “TextBlocks Tagging Hierarchy](#). Company taxonomies can be built using this guidance.
 3. Suggested a uniform base technique and consistent standards for nested tagging disclosures.
 4. Hierarchical presentation of the disclosures based on different criteria:
 - The text blocks are logically grouped according to their content by reference to specific IFRS requirements.
 - The “minimal” number of nested text blocks.
-

Proposed Text Block Tagging Hierarchy

Company Taxonomy Before Text Block Tagging Hierarchy Guidance

<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> 0060 - Disclosure - NOTAS ÀS DEMONSTRAÇÕES FINANCEIRAS CONSOLIDADAS
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> esef_cor_NotesAccountingPoliciesAndMandatoryTags
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ifrs-full_DisclosureOfNotesAndOtherExplanatoryInformationExplanatory
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ifrs-full_DisclosureOfGeneralInformationAboutFinancialStatementsExplanatory
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ifrs-full_DisclosureOfAuthorisationOfFinancialStatementsExplanatory
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ifrs-full_DisclosureOfChangesInAccountingPoliciesAccountingEstimatesAndErrorsExplanatory
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ifrs-full_DisclosureOfGoingConcernExplanatory
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ifrs-full_DisclosureOfSummaryOfSignificantAccountingPoliciesExplanatory
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ifrs-full_DisclosureOfBasisOfPreparationOfFinancialStatementsExplanatory
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ifrs-full_StatementOfIFRSCompliance
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ifrs-full_DisclosureOfChangesInAccountingPoliciesExplanatory
<input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ifrs-full_DisclosureOfChangesInAccountingPoliciesAccountingEstimatesAndErrorsExplanatory
<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> ifrs-full_DisclosureOfBasisOfConsolidationExplanatory

Disclosures with related accounting policies stated under note-specific disclosure

Policies reported separately should be clubbed under 'Accounting Policy' linkrole

Proposed Text Block Tagging Hierarchy

Company Taxonomy After Logically Grouped

Option 1 - Note specific Disclosures with related accounting policies

				DisclosureRelatingToEntitysFinancialPerformance
1				DisclosureOfRevenueExplanatory
1				DisclosureOfRevenueFromContractsWithCustomersExplanatory
1	2			DescriptionOfAccountingPolicyForRecognitionOfRevenue
1	2	3		DescriptionOfAccountingPolicyForCustomerAcquisitionCostsExplanatory
1	2	3		DescriptionOfAccountingPolicyForCustomerLoyaltyProgrammesExplanatory
1				DisclosureOfTradingIncomeExpenseExplanatory
1	2			DescriptionOfAccountingPolicyForTradingIncomeAndExpenseExplanatory
1				DisclosureOfFeeAndCommissionIncomeExpenseExplanatory
1	2			DescriptionOfAccountingPolicyForFeeAndCommissionIncomeAndExpenseExplanatory
1				DisclosureOfCostOfSalesExplanatory

Option 2 - Policy Specific Linkrole - Accounting policies (when reported separately)

1				DisclosureOfMaterialAccountingPolicyInformationExplanatory
2				DisclosureOfBasisOfConsolidationExplanatory
2				DisclosureOfBasisOfPreparationOfFinancialStatementsExplanatory
2				DescriptionOfAccountingPolicyForBiologicalAssetsExplanatory
2				DescriptionOfAccountingPolicyForBusinessCombinationsAndGoodwillExplanatory
2				DescriptionOfAccountingPolicyToDetermineComponentsOfCashAndCashEquivalents
2				DescriptionOfAccountingPolicyForCashFlowsExplanatory
2				DescriptionOfAccountingPolicyForRestrictedCashAndCashEquivalentsExplanatory
2				DescriptionOfAccountingPolicyForTaxesOtherThanIncomeTaxExplanatory
2				DescriptionOfAccountingPolicyForIncomeTaxExplanatory
2				DescriptionOfAccountingPolicyForEarningsPerShareExplanatory
2				DescriptionOfAccountingPolicyForEmissionRightsExplanatory
2				DescriptionOfAccountingPolicyForEmployeeBenefitsExplanatory
2				DescriptionOfAccountingPolicyForExpensesExplanatory

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How to improve readability of iXBRL/ESEF reports ?

- Block tagging using Proposed Hierarchy by Best Practices Block Tagging Group.
- Presenting enhanced comparability of ESEF digital data

Block tagging using Proposed Hierarchy by Best Practices

Block Tagging Group

▶ De interestkosten die rechtstreeks toe te rekenen zijn aan de projectontwikkeling worden geactiveerd als deel van de kostprijs van de projectontwikkeling.

De activering van financieringskosten, conform IAS 23, als onderdeel van de kostprijs van een in aanmerking komend actief gebeurt enkel als:

- uitgaven voor het actief worden gedaan;
- financieringskosten worden gemaakt;
- activiteiten aan de gang zijn om het actief voor te bereiden op zijn beoogde gebruik.

De activering van financieringskosten wordt opgeschort tijdens lange perioden waarin de actieve ontwikkeling wordt onderbroken en wordt in elk geval stopgezet op het moment dat het actief klaar is voor verhuur.

▶ werken en interne personeelskosten. De kosten voor leningen, specifiek aan de kosten voor leningen, eveneens geactiveerd. Reële Waarde van de vastgoedbelegging in kwestie in deze periode geen opbrengst genereerende voorheffingen, heffingen en betrekking hebben op het gebouw dat gaat, worden op deze manier verwerkt inkomsten genereert. De nog uit te voeren werken worden door de Waarderingsdeskundige in mindering gebracht van de waardering, na uitvoering worden deze kosten geactiveerd en dus toegevoegd aan de Reële Waarde van de vastgoedbeleggingen.

▶ **10.6.11 VERVREEMDING VAN EEN VASTGOEDBELEGGING**

De gerealiseerde winsten of verliezen op de verkoop van een vastgoedbelegging (ten aanzien van de reële waarde) komen in

▶ **10.6.13 VASTE ACTIVA OF GROEPEN VAN ACTIVA BESTE...**

Well defined Granularity helped in defining and disclosing neat nested tagging.

Positive Number Negative Number Text Data Paragraph Boolean And Fixed Clear

Selected Elements Hidden Elements Meta Information

Tagged Values

Label	XBRL Tag	Value	Unit	Scale	Start Date	End Date	Dimension	Anchoring conce
Beschrijving van de gro...	ifrs-full:DescriptionOfA...	View Fact Value			2023-01-01	2023-12-31		

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Multiple layer hampers the comparability – Standardization is important

Materiality is to be maintained. Too many layers hampers the comparability.



Os investimentos em subsidiárias onde o Grupo tem controlo são consolidados integralmente a partir da data em que o Grupo assume o controlo de suas atividades financeiras e operacionais até ao momento em que o controle deixa de existir.

Se o custo de aquisição for inferior ao justo valor dos ativos líquidos da subsidiária adquirida (*goodwill* negativo), a diferença é reconhecida diretamente na demonstração consolidada dos resultados.

As transações internas, saldos, ganhos não realizados em transações e dividendos distribuídos entre empresas do Grupo são eliminados. As perdas não realizadas são também eliminadas, exceto se a transação revelar evidência de imparidade de um ativo transferido.

Enhanced comparability of ESEF digital data

Company Code	549300JK7HFOCP0U8K85	549300TM914CSF6KI389		
Company Name	Xior Student Housing NV	Cofinimmo NV		
Market	ESMA	ESMA		
Filing Period	FY 2023 Form:Annual(nl)	FY 2023 Form:Annual(nl)		
Context (YTD/QTR)	YTD	YTD		
Duration	2023-01-01 To 2023-12-31	2023-01-01 To 2023-12-31		
Label	2023 (In EUR Per shares) Actuals	2023 (In EUR Per shares) Actuals		
0060 - Disclosure - NOTES TO THE CONSOLIDATED ANNUAL FINANCIAL STATEMENTS				
Verschaffing van algemene informatie over de jaarrekening [text block]	10.6.1 ALGEMENE BEDRIJFSINFORMATIE Xior Student Housing NV is een openbare GVV (Openbare Gereguleerde Vastgoedvennootschap) en heeft de vorm van een naamloze vennootschap naar Belgisch recht, met zetel gevestigd in Antwerpen. De geconsolideerde jaarrekening van de onderneming voor het boekjaar afgesloten op 31 december 2023 omvat Xior Student Housing NV en haar dochterondernemingen (de "Groen"). De	Bijlage 1. Algemene informatie Cofinimmo NV (de 'vennootschap') is een openbare GVV (gereguleerde vastgoedvennootschap) naar Belgisch recht, met administratieve zetel gevestigd te 1200 Brussel (Woluwedal 58). De geconsolideerde jaarrekening van de vennootschap voor het boekjaar dat werd afgesloten op 31.12.2023 omvat de vennootschap en haar dochtervennootschappen (de 'groen')		

Standard approach facilitates better interpretation and comparison

IRIS iConnect ✕

• Logged in as : anus... ESMA ▾

Overview Company Tools ▾

Actuals ▾

Select Data options:

Reported Derived

Search Concept ✕ 📄

- ▶ 0010 - Statement - GECONSOLIDEED
- ▶ 0020 - Statement - GECONSOLIDEED
- ▶ 0030 - Statement - GECONSOLIDEED
- ▶ 0040 - Statement - GECONSOLIDEED
- ▶ 0045 - Statement - GECONSOLIDEED
- ▶ 0050 - Statement - GECONSOLIDEED
- ▶ 0060 - Disclosure - NOTES TO THE

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Enhanced comparability of ESEF digital data

Beschrijving van de grondslag voor financiële verslaggeving betreffende leaseovereenkomsten [text block]

IFRS 16 voorziet een comprehensief model voor de identificatie van lease-overeenkomsten en hun boekhoudkundige verwerking in de jaarrekening van zowel leasinggever als leasingnemer. Sinds de inwerkingtreding vervangt deze standaard IAS 17 Lease-overeenkomsten en de daarmee gepaard gaande interpretaties. IFRS 16 introduceert belangrijke wijzigingen met betrekking tot de boekhoudkundige verwerking van lease-overeenkomsten in hoofde van de leasingnemer, waarbij het onderscheid tussen operationele en financiële leases wegvalt en activa en verplichtingen erkend worden voor alle lease-overeenkomsten (behalve uitzonderingen voor korte-termijn leases of activa met een lage waarde). In tegenstelling tot de verwerking van lease-overeenkomsten door de leasingnemer, behoudt IFRS 16 nagenoeg alle bepalingen uit IAS 17 – Lease-overeenkomsten met betrekking tot de verwerking van lease-overeenkomsten door de leasinggever. Dit wil zeggen dat leasinggevers blijvend de lease-overeenkomsten moeten classificeren als operationele of financiële lease-overeenkomsten.

I. Huurcontracten/ De groep als verhuurder/ A. Gewone huurovereenkomsten en financiële leasing/ Voor elke huurovereenkomst beoordeelt de vennootschap of het een gewone huurovereenkomst of een financiële leasing betreft, overeenkomstig IFRS 16. In de meeste gevallen gaat het om gewone huurovereenkomsten voor vastgoedbeleggingen (of zelfs voor activa bestemd voor verkoop); in zeldzame gevallen gaat het om financiële leasing die in de balans wordt opgenomen onder 'financiële leasevorderingen'. De inkomsten uit deze twee types huurovereenkomsten worden toegelicht in Bijlage 6.B. Overdracht van toekomstige huurgelden in het kader van een langetermijnhuurovereenkomst die niet gekwalificeerd is als financiële leasing/ In 2008 en 2009 heeft de groep toekomstige huurovereenkomsten op kantoorgebouwen overgedragen aan verschillende banken (zie Bijlage 22). Op 31.12.2023 was slechts één overdracht van schuldvorderingen nog actief, deze

Standard approach facilitates better comparison even for IFRS based disclosure. Details are magnified.

The screenshot shows the IRIS iConnect web application interface. At the top, it displays the logo and the user is logged in as 'anus...'. Below the navigation tabs (Overview, Company, Tools), there is a 'Select Data options' section with radio buttons for 'Reported' (selected) and 'Derived'. A search bar labeled 'Search Concept' is present. The main content area shows a list of financial statements and disclosures, each with a checkbox and a document icon. The items are: 0010 - Statement - GECONSOLIDEED, 0020 - Statement - GECONSOLIDEED, 0030 - Statement - GECONSOLIDEED, 0040 - Statement - GECONSOLIDEED, 0045 - Statement - GECONSOLIDEED, 0050 - Statement - GECONSOLIDEED, and 0060 - Disclosure - NOTES TO THE FINANCIAL STATEMENTS. The 0060 item is selected with a checkmark. At the bottom, there is a copyright notice: 'Copyright © IRIS BUSINESS SERVICES, Ltd. All rights reserved.'

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How do you use XBRL for ESG ?

- Getting started with ESG CSRD reporting
- Sample tagging using ESRS Taxonomy
- Peer to Peer benchmarking with ESRS Taxonomy for sample reports.

ESG Reporting - Getting started with CSRD reporting



Your ESG Approach/Strategy

- Assess where you are
- Set a goal where you want to reach
- Form a team (internal or external) which 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 the need of 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



ESG Reporting with ESRS

1. ESRS 2 General Disclosure

- 1.1 Provide information on whether and how climate-related considerations are factored into the remuneration of members of the administrative, management and supervisory bodies, including if their performance has been assessed against the GHG emission reduction targets reported under Disclosure Requirement E1-4.

Sample Answer :

Fluvius considers its Carbon emissions.....climate-related factors in the remuneration of its leadership. Performance evaluations include meeting GHG emission reduction targets outlined in Disclosure Requirement E1-4, incentivizing leaders to contribute to the company's sustainability goals. The goal is to reach NetZero by 2050

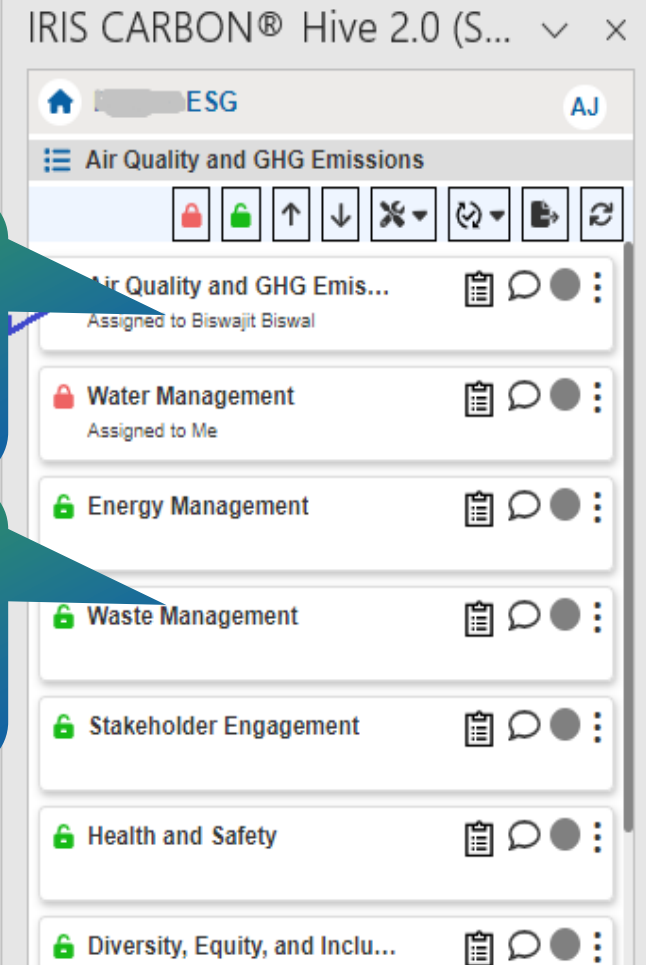
2. E1-1 Transition plan for climate change mitigation

The undertaking shall disclose its transition plan for climate change mitigation.

The objective of this Disclosure Requirement is to enable an understanding of the undertaking's past, current, and future mitigation efforts to ensure that its strategy and business model are compatible with the transition to a sustainable economy, and with the

Predefined ESRS Templates to help beginners and existing companies to prepare/align the ESG reports with ESRS requirements.

Companies disclosing ESG details previously can conduct gap analysis to include the missing pieces.



ESRS based Tagging for sample report

E1-5 What is the total energy consumption from fossil sources?

2000

E1-5 What is the total fuel consumption for renewable sources including biomass?

10 ix:nonnumeric name='esrs:DisclosureOfEnergyConsumptionAndMixExplanatory' contextRef='D20240331'

E1-5 What is the total consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources?

500

E1-5 What is total consumption of self-generated non-fuel renewable energy?

2000

E1-5 If your company is in high climate impact sectors, What is the total fuel consumption from coal and coal products?

2500

E1-5 Provide information on the energy intensity associated with activities in high climate impact sectors

The organisation is not currently active in a high climate impact sector

E1-6 Gross scope 1 GHG emissions in metric tonnes of CO2eq

67

E1-6 What is the percentage of Scope 1 GHG emissions from regulated emission trading schemes?

ESRS based approach helps to disclose accurate information along with specific XBRL tags.

Number ■ Text Data ■ Paragraph ■ Boolean And Fixed

Clear

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Digital Reporting Facilitates Comparability of ESG data

Company Code	5493003481YS4B91ZS67	5493003481YS4B91ZS67
Company Name	ASBISC ENTERPRISES PLC	ASBISC ENTERPRISES PLC
Market	ESG	ESG
Filing Period	FY 2022 Form:Annual	FY 2021 Form:Annual
Context (YTD/QTR)	YTD	YTD
Duration	2022-01-01 To 2022-12-31	2021-01-01 To 2021-12-31
Label	2022 (In t) Actuals	2021 (In t) Actuals
GHG Emissions (CO2 equivalent) - Scope 1 [Member], Baseline Year [Member]	674	490
GHG Emissions (CO2 equivalent) - Scope 2 [Member], Baseline Year [Member], Location-based calculation method [Member]	1,488	891
GHG Emissions (CO2 equivalent) - Baseline Year [Member], Scope 3 [Member], Travels [Member]	1,705	1,675

Data Comparability using ESRS Taxonomy



Overview Company Tools

Search By:

Company Peer Group

ASBISC ENT... x

Filing Period +

FY 2022 Form:Annual
 FY 2021 Form:Annual

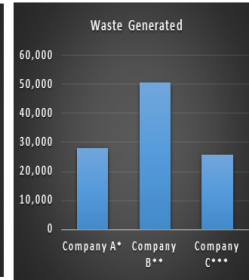
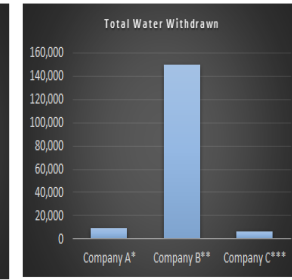
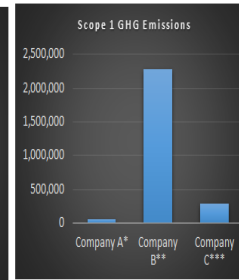
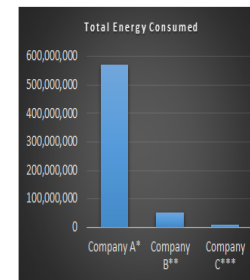
ASBISC ENTER... FY 2022

Revenue (in billions) Company Name

8.5	Company A*
5.6	Company B**
12	Company C***

* Paint manufacturer
** Chemical manufacturer
*** Water, hygiene and infection prevention solutions and services

Energy Management			Greenhouse Gas Emissions		Water Management			Hazardous Waste Management	
Total Energy Consumed	% Grid Electricity	% Renewable Energy	Scope 1 GHG Emissions		Total Water Consumed	Total Water Withdrawn	% In Water Stressed Regions	Waste Generated	% Waste Recycled
Gigajoule	%	%	Metric tons (t) CO ₂ -e		Tm ³	Tm ³	%	Metric tons	%
569,000,000	40%	33%	57,160		1,900	9,120	19%	28,000	46.4%
51,744,044	8.58%	0.02%	2,275,903		14,740	150,097	2.06%	50,674	8.40%
5,941,461	6.40%	76.60%	282,843		1,561.9	6,557.9	18.00%	25,872	0.49%



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How do you use XBRL for ESG ?

Peer to Peer Benchmarking – Examples from other countries

Peer to Peer Benchmarking – Principle 1

	B	C	D	E	F	G
2	Company Code	L26940MH1936PLC00	L26940MH2000PLC12	L17229UP1994PLC01	L26942GJ1981PLC004717	
3	Company Name	ACC LIMITED	UltraTech Cement Lim	JK Cement Limited	Ambuja Cements Limited	
4	Market	BRSR	BRSR	BRSR	BRSR	
5	Filing Period	FY 2023 Form:Annual	FY 2023 Form:Annual	FY 2023 Form:Annual	FY 2023 Form:Annual	
6	Context (YTD/QTR)	YTD	YTD	YTD	YTD	
7	Duration	2022-04-01 To 2023-0-	2022-04-01 To 2023-0-	2022-04-01 To 2023-0-	2022-04-01 To 2023-03-31	
8	Label	2023 (In pure) Actuals	2023 (In pure) Actuals	2023 (In pure) Actuals	2023 (In pure) Actuals	
9	[1200] Principle 1					
10	Total number of training and awareness programs held - Board of directors segment [Member]	3	1	5	3	
11	Total number of training and awareness programs held - Key managerial personnel segment [Member]	3	2	5	3	
12	Total number of training and awareness programs held - Employees other than bod and kmgs segment [Member]	26	2	290	17	
13	Total number of training and awareness programs held - Workers segment [Member]	20	1	4,610	3	
14	Topics or principles covered under the training and its impact - Board of directors segment [Member]	Familiarisation program All		During the year, the va	Familiarisation program of Directors,	
15	Topics or principles covered under the training and its impact - Key managerial personnel segment [Member]	Familiarisation program All		Code of Conduct, POS	Familiarisation program of Directors, Basic First Aid, Code of Conduct, POSH,	

IRIS iConnect-Dev Logged in as : ashu...
BRSR

Overview Company Tools

Select Data options: Actuals

Reported Derived Narrow

Search Concept

- [1000] Section A general disclosures
- [1100] Section B management and pr
- [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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Peer to Peer Benchmarking – Principle 6

Company Code	L26940MH1936PLC00	L26940MH2000PLC12	L17229UP1994PLC01	L26942GJ1981PLC004717
Company Name	ACC LIMITED	UltraTech Cement Lim	JK Cement Limited	Ambuja Cements Limited
Market	BRSR	BRSR	BRSR	BRSR
Filing Period	FY 2023 Form:Annual	FY 2023 Form:Annual	FY 2023 Form:Annual	FY 2023 Form:Annual
Context (YTD/QTR)	YTD	YTD	YTD	YTD
Duration	2022-04-01 To 2023-0	2022-04-01 To 2023-0	2022-04-01 To 2023-0	2022-04-01 To 2023-03-31
Label	2023 (In pure) Actuals	2023 (In pure) Actuals	2023 (In pure) Actuals	2023 (In pure) Actuals
[1700] Principle 6				
Total electricity consumption	91,260	7,504	3,301,349	90,822
Total fuel consumption	80,066	281,080	31,314,234	87,083
Energy consumption through other sources	0	0	0	0
Total energy consumption	171,326	288,584	34,615,583	177,905
Energy intensity per rupee of turnover	0	462	39	0
Energy intensity the relevant metric may be selected by the entity	0	2,777	0	0
Any independent assessment or evaluation or assurance has been carried out by an external agency for energy consumption	FALSE	TRUE	TRUE	FALSE
Does the entity have any sites or facilities identified as designated consumers under the performance achieve and trade scheme of the government of india	TRUE	TRUE A total of 33 Units have been notified as DCs under various PAT cycles. 22 Integrated Units and 1 Birla White Unit are currently mapped in PAT VII regime, 9 Grinding Units are	TRUE JKCL units were identified as designated consumers (DCs) under the PAT Scheme of the GOI in the Cycle VI (Year 2020-21 to 2022- 23) & Cycle VII (Year 2022-	TRUE

IRIS iConnect-Dev Logged in as : ashu... BRSR

Overview Company Tools

Select Data options: Actuals
 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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Ready Accessibility: Good to go

Thank you



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