



Welcome to my presentation of our
Scanning Concepts



Paper to XBRL Solutions



Part 2

The Standard solution
'Easy digitizing'

General features and process

Smaller data sets with a limited number of metrics do not need a full Artificial Intelligences (AI) application.

As standard for our network concept we designed a shortened process to get the same digital output without using the full intelligent scanning methodology.






No automated extraction using AI as presented.


Use of a standardized user (bank) defined table structure.

A more standardized collection of data and of creating digital equivalents facilitates and increases extensibility and scalability.

This applies to the scope of data/KPIs and the use of diverse GAAP and related taxonomies.



This shortened process is the basis of our platform concept allowing for for a fast and easy collection of relevant data and an automated easy digitisation.





Shortened approach – two examples

There may be a company (issuer) wishing to provide only a limited number of ESG data confidentially to its bank (user) or publicly being it required or optionally.

For our demonstration, we have taken the public reports 2020 of the EnBW and of 2020 and 2018/19 reports of the Mahle group.

Standard solution – the steps

- Step 1** Identifying source documents and context – **identical** to scan solution
- Selection of data and information – **identical** to scan solution
 - Selection of XBRL taxonomies – **identical** to scan solution
- Step 2** Automated extraction of relevant data and context information - **omitted**
- Creation of an XBRL file – **within network solution**
- Step 3** Conversion in human readable formats – **within network solution**
- Step 4** Network integration with public key – **identical** to scan solution

Advanced network integration

The first step defining the scope of data needed corresponds to the ones presented for the intelligent scan solution.

Focussing on a limited set of data and using a structured table format allows for a higher degree of standardisation to be integrated in our network solution.

We have determined a set of relevant data for risk assessments and analysed investigating on two more companies representing an advanced level of ESG reporting.

Selected 2. demo candidate

EnBW group


Energy Supply

No. 3 in Germany

Listed

Integrated annual report



Case Study EU taxonomy



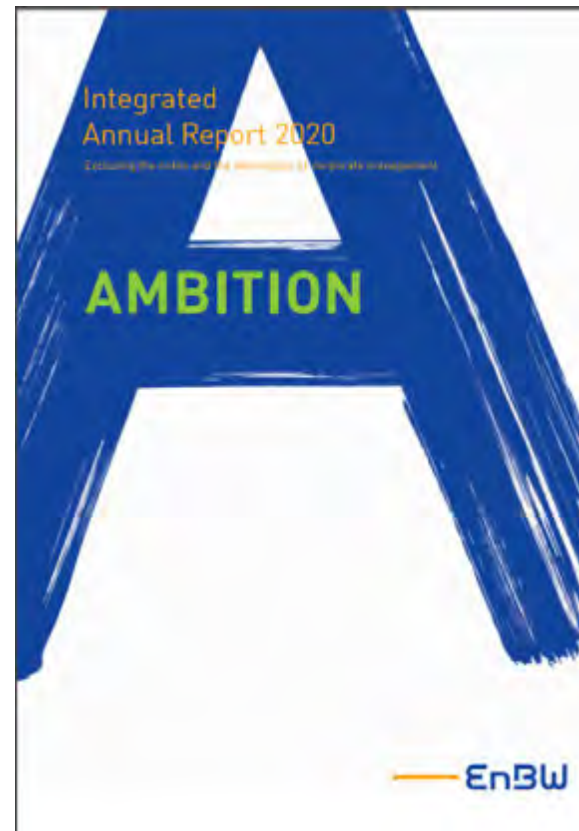
EnBW is a listed German energy supplier presenting in depth its way of transition to renewable energies with an early focus on advanced ESG reporting.

EnBW recently disclosed a case study reporting based on the EU Sustainable Finance Taxonomy being one of the first top-class reports particularly for banking and financing needs.

We used this report to determine a table structure coping with sustainable finance requirements.



Selected reports EnBW 2020



Selected 3. demo candidate

Mahle group

Automotive Supplies

Top 20 globally

Family Owned



Separate Reports



A further focus is on non-listed, in particular family-owned businesses.

The Mahle group may be regarded a high end representative of this group with global operations and a visible early willingness to cope early with the increasing ESG reporting demands et al. from the EU.

We used their annual and separate sustainability report to provide inside into a table structure and to demonstrate the top level of private business ESG reports.



Selected reports Mahle



Annual Report
2020

MAHLE

MAHLE



Sustainability
Report
2018/2019



Selection of data and information

Identification of relevant context information

Identification of relevant standard financial and ESG data and KPIs

Identification of particular ESG data and KPIs



Context information

Financial reporting

IFRS

ESG reporting

SASB

GRI

CDP

ESG Ratings/Scorings

MSCI ESG

CDP

Audit

2020 group f/s IFRS

Assurance

Reasonable

2020 selected ESG KPIs

Non-financial declaratic

Limited

2020 ESG disclosures

Specific audits

2020 Tfs compliance

2020 JV (human rights)



Context information

Size information

Employees: > 70.000
Business segments: 5
Fully consolidated co's: > 150

Financial reporting

German GAAP

Audit

2020 group f/s

XBRL Taxonomy

n/a

ESG reporting

GRI
CDP


ESG Ratings/Scorings

Ecovadis
CDP

ESG Assurance

Reasonable	n/a
Limited	n/a
Specific audits	n/a

Selected financial and ESG data and KPIs (Input table- user defined)

 EnBW	Standard	Item	XBRL taxonomy	Industry Segment	Indicator / KPI	Metric	2020	2019	2018
Context Info				Energy supply					
Financial	IFRS		'ITI-2021-by-fs		Revenue	€ Mio.			
	"		"		Capital Expenditures	€ Mio.			
	"		"		Number employees (FTE) y/e	#			
Environmental	GRI	305-1	n/a = custom		Scope 1 emissions	metric t CO ² e ₂			
	"	305-2	"		Scope 2 emissions	metric t CO ² e ₂			
	"	305-3	"		Scope 3 emissions	metric t CO ² e ₂			
	"	302-1	"		Energy consumption	GWh			
KPIs	EU Taxonomy		"		Sustainable Revenues	in %			
	"		"		Sustainable Capital Expenditures	in %			

Selected financial and ESG data and KPIs (Input table - user defined)

MAHLE	Standard	Item	XBRL taxonomy	Industry segment	Indicator / KPI	Metric	2020	2019	2018
Context Info				Automotive supply					
Financial	EU (German) GAAP		German GAAP		Revenue	€ Mio.			
	EU (German) GAAP		"		Capital Expenditures	€ Mio.			
	EU (German) GAAP		"		Number employees y/e	#			
Environmental	GRI (+CDP)	305-1	SASB		Scope 1 emissions	t CO2e			
	GRI (+CDP)	305-2	n/a = custom		Scope 2 emissions	t CO2e			
	GRI (+CDP)	302-1	"		Primary energy consumption	MWh			
KPIs	GRI (+CDP)	305-4	n/a = custom		Relative emssions	#			
	GRI (+CDP)	302-3	n/a = custom		Relative energy consumption	#			