

Global Taxonomy Concept Registry

Facilitating interoperability

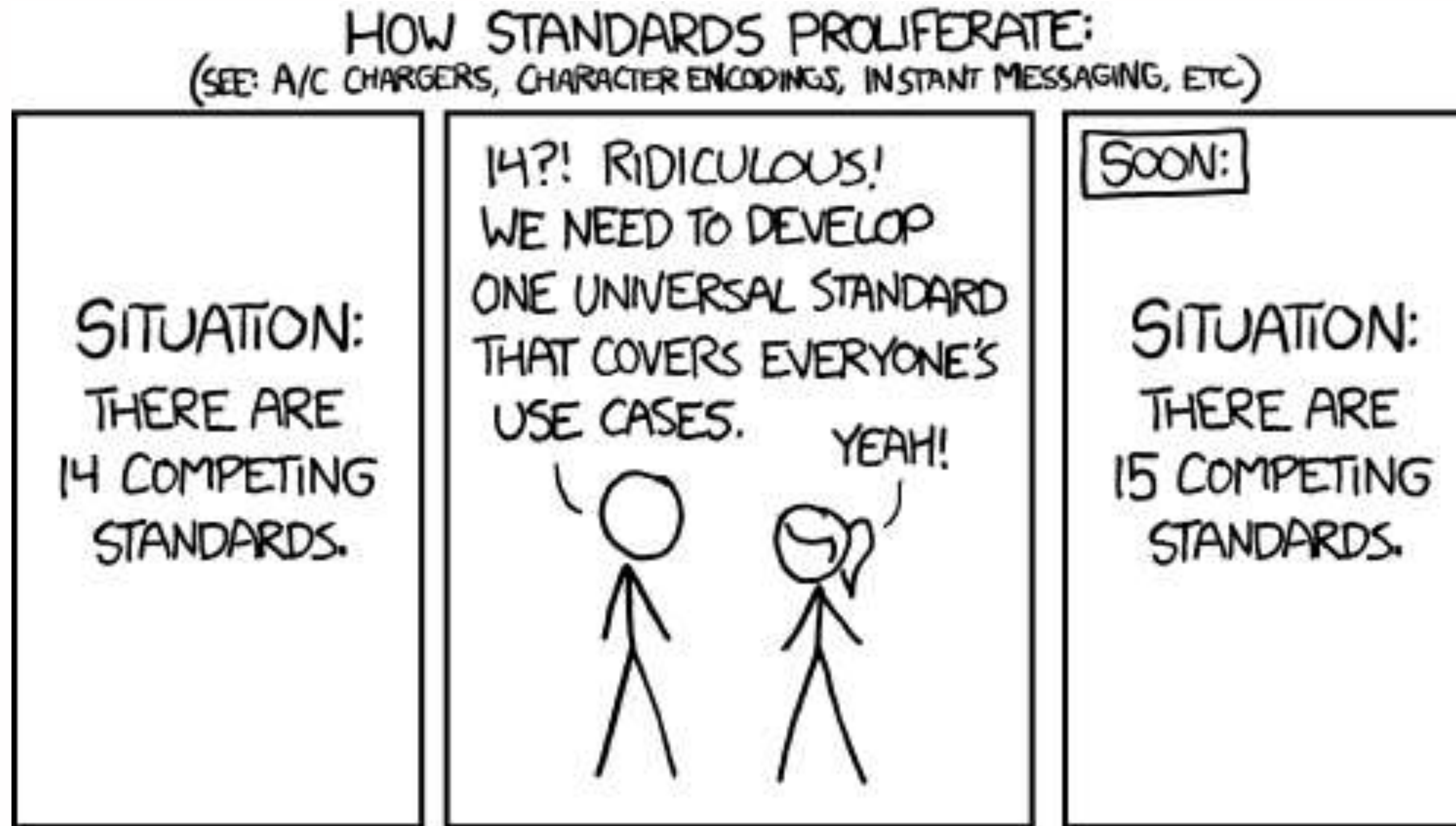
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There is more than one sustainability standard

Let's avoid XKCD's punch line <https://xkcd.com/927/>



Pragmatic: acceptance and interoperability

There are multiple sustainability standards so how do we help with interoperability?

- Merge or harmonise the standards
 - (out of scope)
- Concordance
 - Assertions relating aspects in one taxonomy to aspects in another
 - Machine readable
 - Authoritative or assistive?
- Shared concepts between sustainability taxonomies
 - Global Taxonomy Concept Registry
- Guidance for sustainability regulators
 - Use an existing standard where possible

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Route 1: two or more sustainability standards using a common reference to a third party

- Greenhouse gases
 - unfccc.int / Annex A of the Kyoto Protocol
- Scope 3 emissions categories
 - ghgprotocol.org
- Inventory categories (ISO14064-1-2018)
 - iso.org
 - Would need permission from ISO

Existing XII 3rd party taxonomies

ISO country and currency code micro taxonomies

- These are mechanically transformed from existing XML code lists
- They do not need collaboration or agreement among sustainability standard setters
- Currently private while feedback is collected

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Route 2: two or more sustainability standards collaborating

- Starter:
- Document and entity information
 - For example:
 - g-dei:EntityName
 - g-dei:ReportDate
 - g-dei:ReportProductionSoftware
- More will follow as standards setters identify them

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Draft process

- GitLab to host development
- Joint approval
(2 or more standards
setters agree)
- Publish to xbrl.org and as
a taxonomy package

The screenshot shows the GitLab web interface for the 'Global Taxonomy Concept Registry' project. The browser address bar shows the URL: <https://gitlab.xbrl.org/dsd-sig/global-taxonomy-concept-registry>. The page header includes the XBRL logo and a search bar. The left sidebar contains navigation links for Project information, Repository, Issues (0), Merge requests (1), CI/CD, Security and Compliance, Deployments, Packages and registries, Infrastructure, Monitor, Analytics, Wiki, Snippets, and Settings. The main content area displays the project name 'Global Taxonomy Concept Registry' with a lock icon, Project ID: 45, and a 'Leave project' link. It also shows 9 Commits, 3 Branches, 0 Tags, and 1.7 MB Project Storage. A recent commit by Stuart Rowan is highlighted: 'Merge branch 'ghg-emissions-by-scope' into 'main'' with commit hash b1eaa84c, authored 7 months ago. Below this, there are buttons for 'Find file', 'Web IDE', 'Clone', and 'Add LICENSE', 'Add CHANGELOG', 'Add CONTRIBUTING', 'Add Kubernetes cluster', 'Add Wiki', and 'Configure Integrations'. A table lists the files in the repository:

Name	Last commit	Last update
README.md	Stylize README	7 months ago
ghg-emissions.xsd	Update schema following feedback	7 months ago

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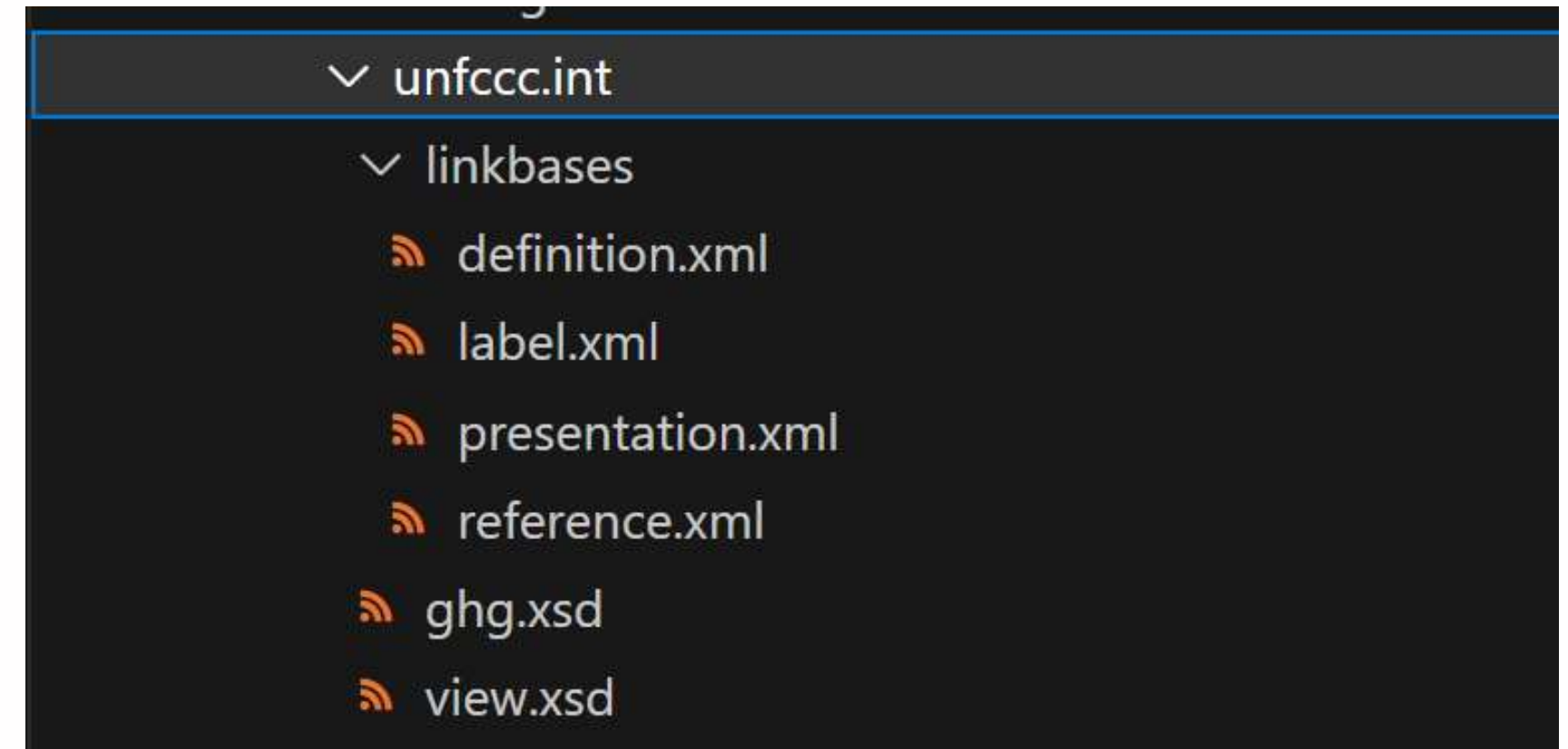
Example

DTS Properties		Presentation	Dimension
Property	Value		
⊕ label	Carbon Dioxide (CO2)	⊖ http://www.xbrl.org/2003/role/link	
namespace	https://xbrl.org/gtcr/org/unfccc.int/ghg	⊖ Greenhouse gases	
name	CarbonDioxideMember	Carbon Dioxide (CO2)	
QName	gtcr-org-unfccc-ghg:CarbonDioxideMember	Methane (CH4)	
id	gtcr-org-unfccc-ghg_CarbonDioxideMember	Nitrous oxide (N2O)	
abstract	true	Hydrofluorocarbons (HFCs)	
type	dtr-types:domainItemType	Perfluorocarbons (PFCs)	
subst grp	xbrli:item	Sulphur hexafluoride (SF6)	
period type	duration	Nitrogen trifluoride (NF3)	
⊕ facets	length		
⊖ references	https://unfccc.int/resource/docs/convkp/kpeng		
⊖ Reference			
URI	https://unfccc.int/resource/docs/convkp/kpeng		
Page	19		
Name	Kyoto Protocol		
Section	Annex A		
Subsection	Greenhouse gases		
arcrole	http://www.xbrl.org/2003/arcrole/parent-child		
order	2.0		
priority	0		
from	gtcr-org-unfccc-ghg:GreenhouseGasesDomain		

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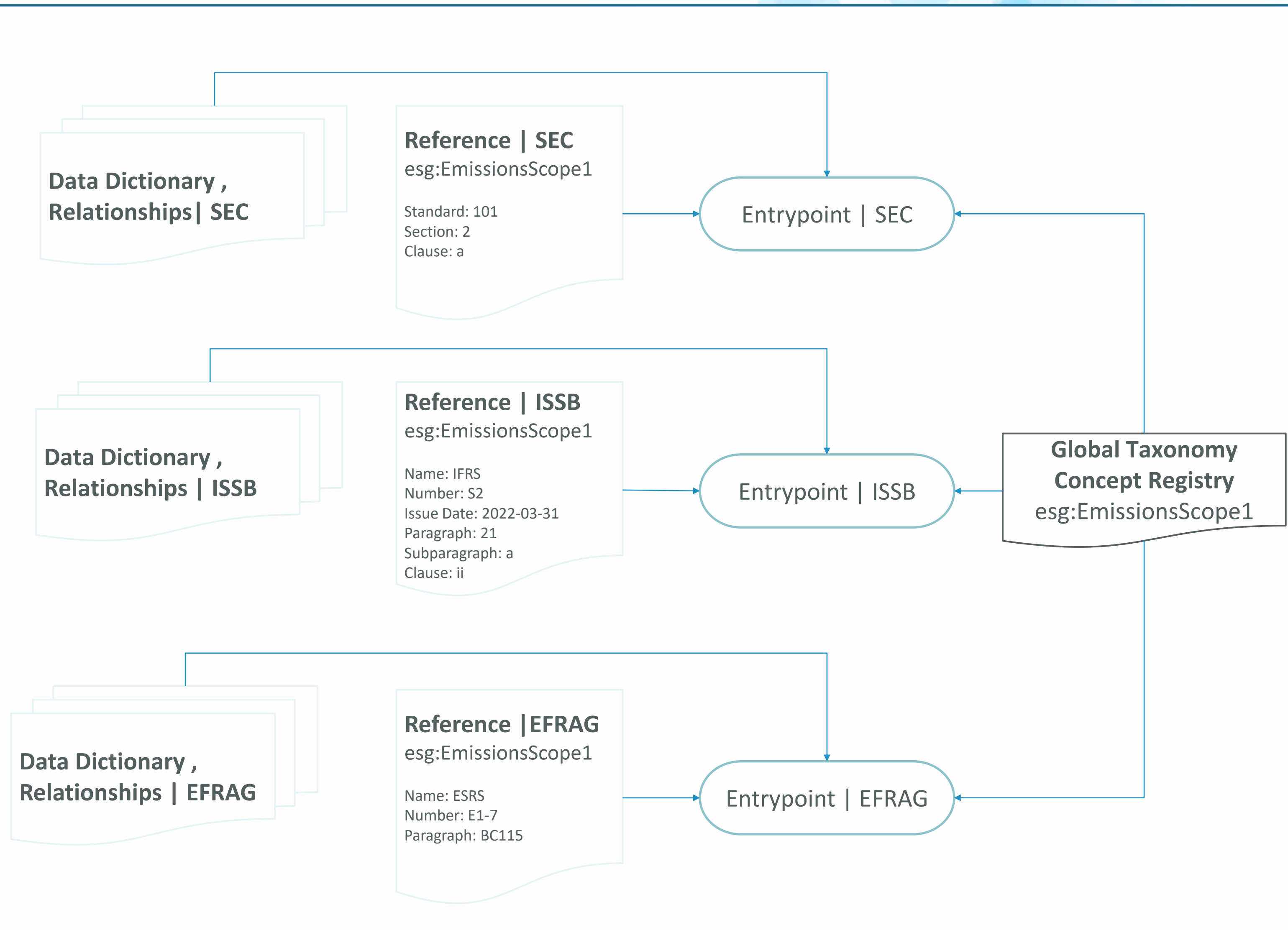
Draft / prototype structure

- Small modules rather than a single file
- Concept schema
 - Contains no schema imports or linkbase references
- view.xsd linking concept schema and default linkbases
 - All in default extended link role



- Allows standard setters maximum flexibility on what to include or implement themselves
- Each standard setter can provide their own references and labels
 - Benefit: consumers only see what standard setter wants them to
- Each standard setter can include as much or as little of GTCR as they want
 - Only want 6 green house gases? That's fine.
 - Need to add an additional emissions category, that's fine too, it will be in your own namespace

Pretend example:



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Who benefits?

- Taxonomy authors
 - Less to do
- Disclosure preparers
 - Less to learn
- Consumers and analysts
 - Less to map / guess

GTCR combined with concordance will facilitate interoperability between multiple sustainability standards

Questions?



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