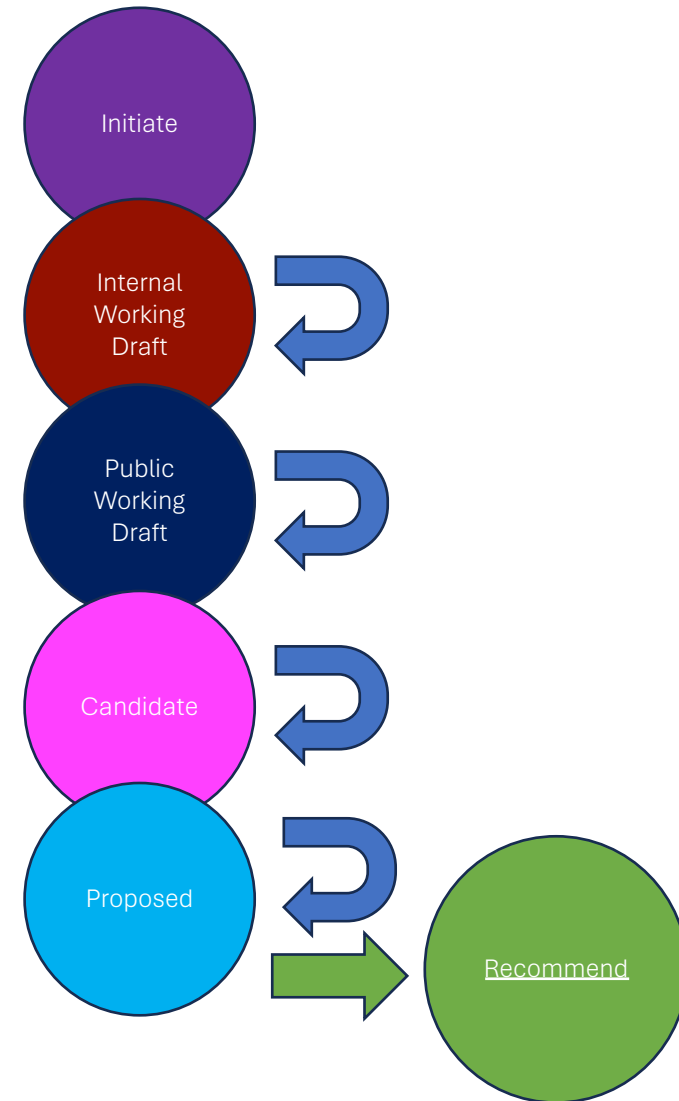


1. What is XBRL?
2. What does XBRL do?
3. Sustainability Disclosures:
Feedback Loops in Action

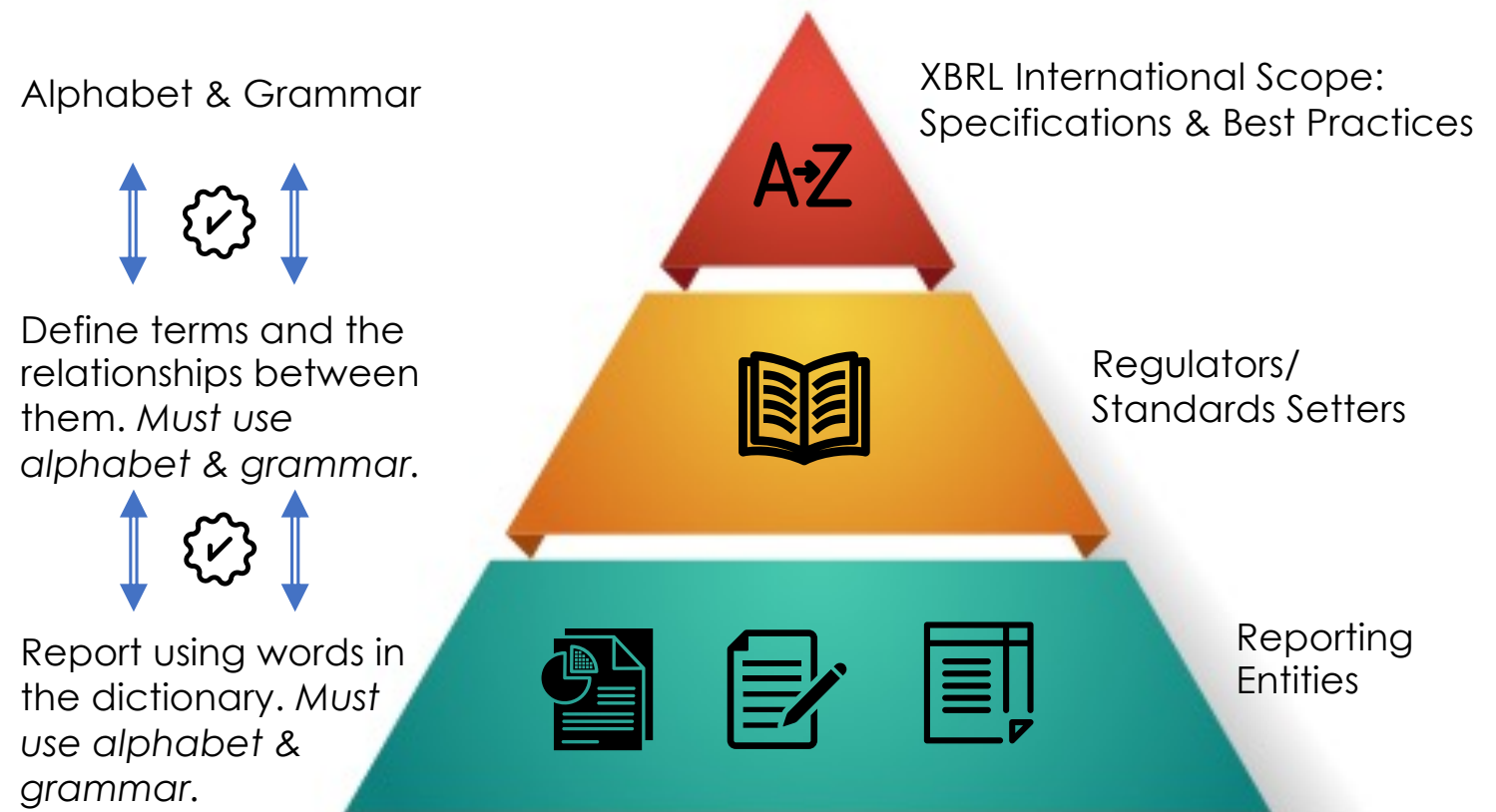
What is “XBRL International”?

From Paper to Data



An analogy...

- A flexible framework for digitisation of reports of any kind.
- Structured data powers analysis, discovery and insight.
- Corporate reports in particular are both complex and valuable.
- The XBRL standard provides a uniform way to prepare, file, publish and analyse this information.
- The framework can be used in a multitude of environments



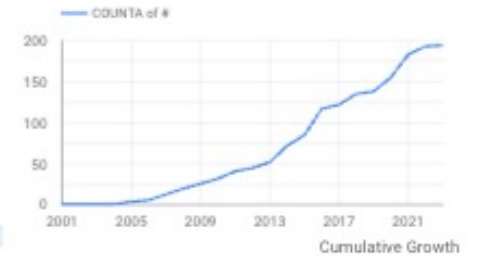
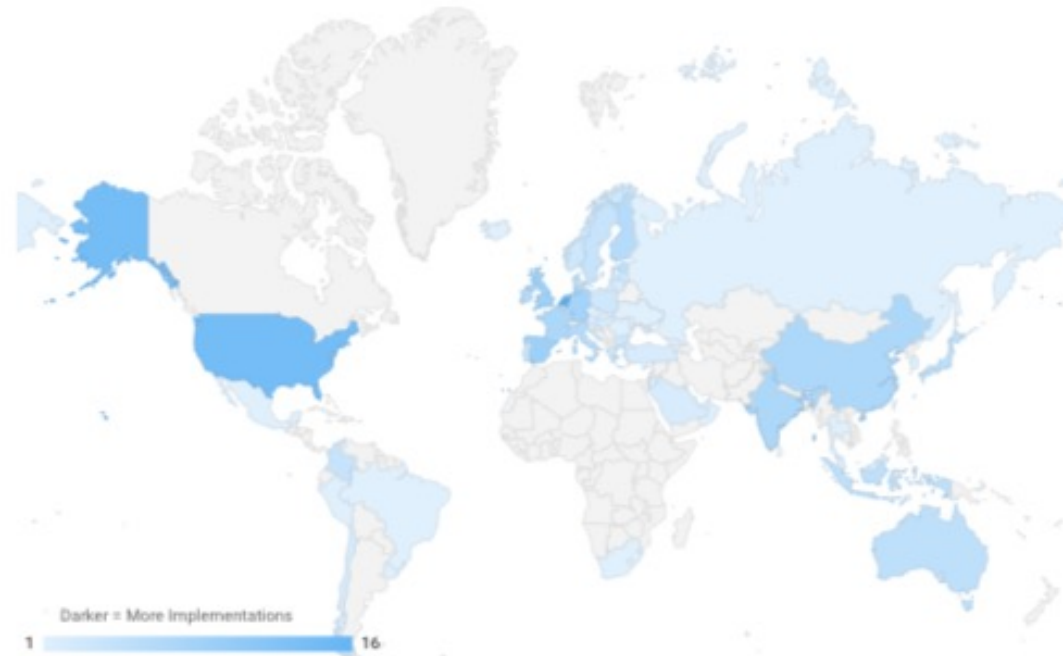
The 2020s are a *global digital age*

- 210+ Mandates
- 130+ Regulators
- 60+ Countries
- 25M+ Companies



Category ▾

Number of Implementations
213



| 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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Full details available at the [XBRL Project Directory](#).

1. Strategic Report

2. Governance

3. IFRS Financial Statements

4. Other Information

Fact Properties



Our Climate-related Financial Disclosure continued

| | 2022 | | | 2021 | | |
|---|---------------|--------------|---------------|---------|------------------------------------|--------------------|
| | UK | Overseas | Total | UK | Re-presented Overseas ¹ | Total ¹ |
| Operational emissions | | | | | | |
| Emissions | | | | | | |
| Scope 1 (tCO ₂ e) | 6,550 | 1,976 | 8,526 | 8,870 | 1,724 | 10,594 |
| Scope 2 (tCO ₂ e) - market-based | — | 563 | 563 | — | 2,288 | 2,288 |
| Scope 3 (tCO ₂ e) | 3,172 | 1,697 | 4,869 | 1,072 | 582 | 1,654 |
| Total emissions (tCO₂e) | 9,722 | 4,236 | 13,958 | 9,942 | 4,594 | 14,536 |
| Carbon avoidance credits (tCO ₂ e) ² | (9,722) | (4,236) | (13,958) | (9,942) | (4,594) | (14,536) |
| Total net market-based emissions (tCO₂e) | — | — | — | — | — | — |
| Intensity ratios (market-based) | | | | | | |
| Scope 1 and 2 - market-based emissions (tCO ₂ e) / £ million GWP | 0.46 | 0.54 | 0.48 | 0.58 | 0.97 | 0.66 |
| Total market-based emissions (tCO ₂ e) / £ million GWP | 0.69 | 0.90 | 0.74 | 0.65 | 1.11 | 0.75 |
| Total market-based emissions (tCO ₂ e) / employee | 0.59 | 0.59 | 0.59 | 0.64 | 0.60 | 0.63 |
| Location-based emissions (tCO₂e) | | | | | | |
| Scope 1 (tCO ₂ e) | 6,550 | 1,976 | 8,526 | 8,870 | 1,724 | 10,594 |
| Scope 2 (tCO ₂ e) - location-based | 5,024 | 2,813 | 7,837 | 5,912 | 3,517 | 9,429 |
| Total Scope 1 and 2 location-based (tCO₂e) | 11,574 | 4,789 | 16,363 | 14,782 | 5,241 | 20,023 |
| Scope 3 (tCO ₂ e) | 3,172 | 1,697 | 4,869 | 1,072 | 582 | 1,654 |
| Total location-based (tCO₂e) | 14,746 | 6,486 | 21,232 | 15,854 | 5,823 | 21,677 |
| Intensity ratios (location-based) | | | | | | |
| Scope 1 and 2 - location-based emissions (tCO ₂ e) / £ million GWP | 0.82 | 1.01 | 0.86 | 0.97 | 1.27 | 1.03 |
| Total location-based emissions (tCO ₂ e) / £ million GWP | 1.04 | 1.37 | 1.12 | 1.04 | 1.41 | 1.12 |
| Total location-based emissions (tCO ₂ e) / employee | 0.89 | 0.91 | 0.90 | 1.02 | 0.76 | 0.93 |
| Energy consumption | | | | | | |
| Energy consumption (MWh) | 57,233 | 14,537 | 71,770 | 65,547 | 15,524 | 81,071 |

Operational and financed emissions

Scope 1 emissions relate to our operations excluding electricity usage. Scope 2 emissions relate to electricity usage of our operations. Scope 3 emissions relate to the value chain across 15 different categories. Aviva is engaged with regulators, industry bodies, alliances and



Aviva does not engage in activities linked to these categories
Category 2 - Capital goods, 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 assets, Category 14 - Franchises

Included in Financed emissions
Category 15 - Investments

Concept

- (direp) Emissions, direct, total

Dimensions

- Reporting Region [Dimension]
- UK and Offshore

Properties

- Date** 1 Jan 2021 to 31 Dec 2021
- Fact Value** 10,594 tCO₂e
- Accuracy** ones
- Scale** Unscaled
- Change** No prior fact in this report
- Entity** [LEI] YF0Y5B0IB8SM0ZFG9G81
- Concept** direp:EmissionsDirectTotal
- Taxonomy** <http://xbrl.frc.org.uk/reports/...01-01/direp>

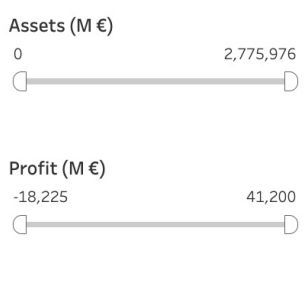
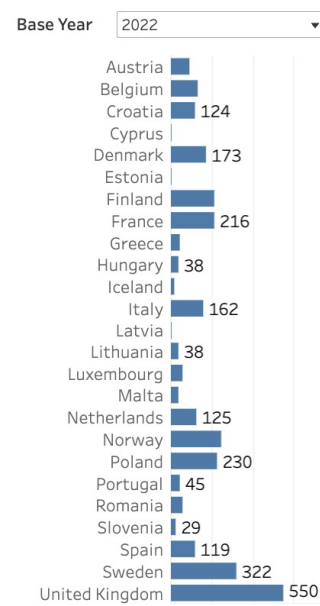
< 1 of 1 >

Anchoring

Wider anchor

Notes:

- Scope 1: Natural gas, fugitive emissions (leakage of gases from air conditioning and refrigeration systems), oil, and company-owned car
- Scope 2: Electricity
- Scope 3: Includes certain Scope 3 categories for business travel (category 6) and grey fleet (private cars used for business) (category 6), waste (category 5) and water
- Location-based: A location-based method reflects the average emissions intensity of grids on which energy consumption occurs
- Market-based: A market-based method reflects emissions from electricity that companies have purposefully chosen
- In 2022 and 2021 we offset our residual carbon emissions from our Scope 2 market-based total as this takes account of the reduced emissions from our use of electricity from renewable sources. In 2020 and 2019 we offset Scope 2 location-based total. As at 1 March 2023, the 16,354 credits purchased in relation to the 2022 market-based emissions footprint were retired
- Includes Scopes 1 and 2 energy MWh and fuel from company car use



Reports

3,115

Reports with Errors

102

Meta info details →

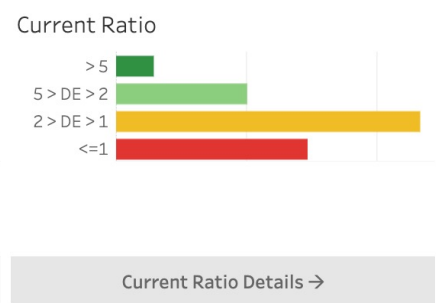
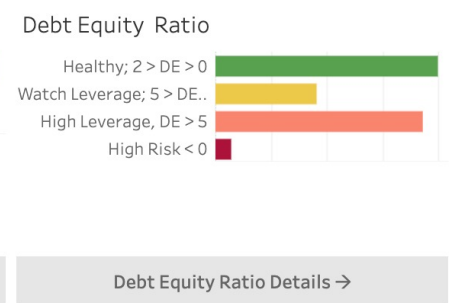
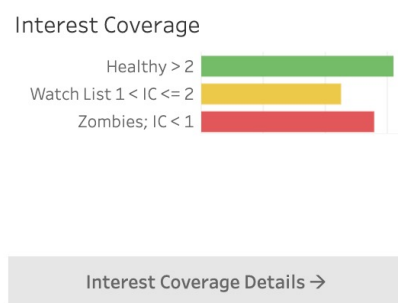
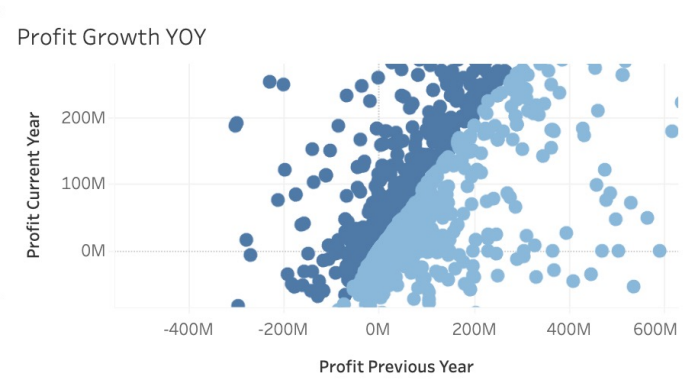
Reports with derived metrics

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

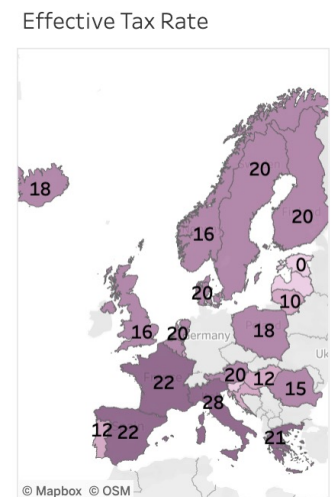
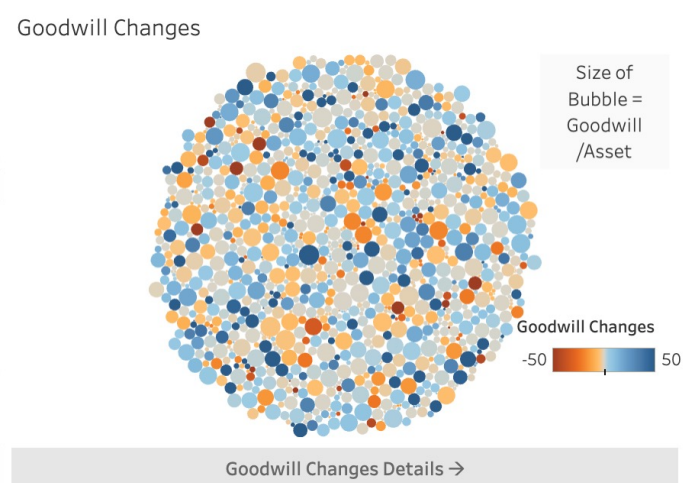
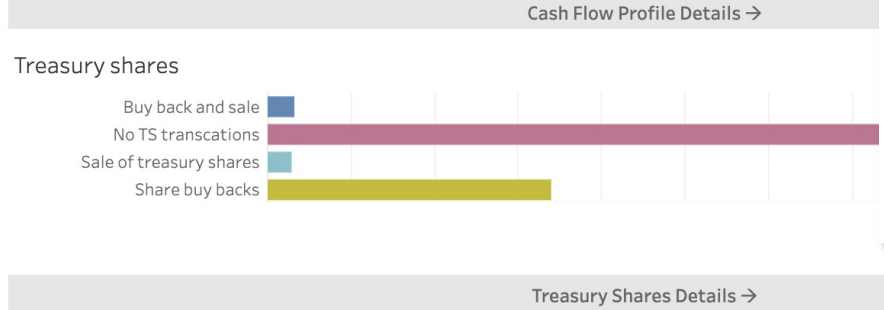
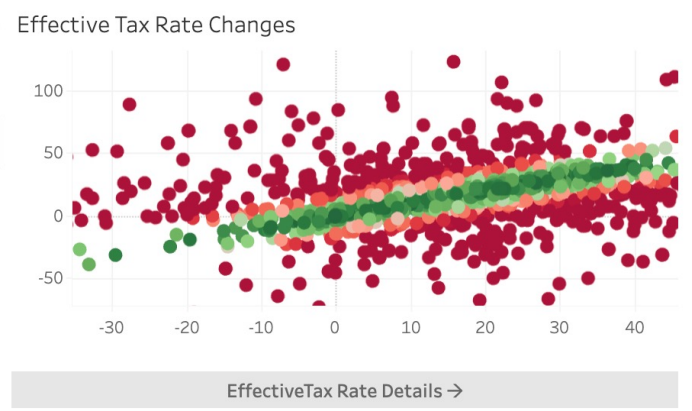
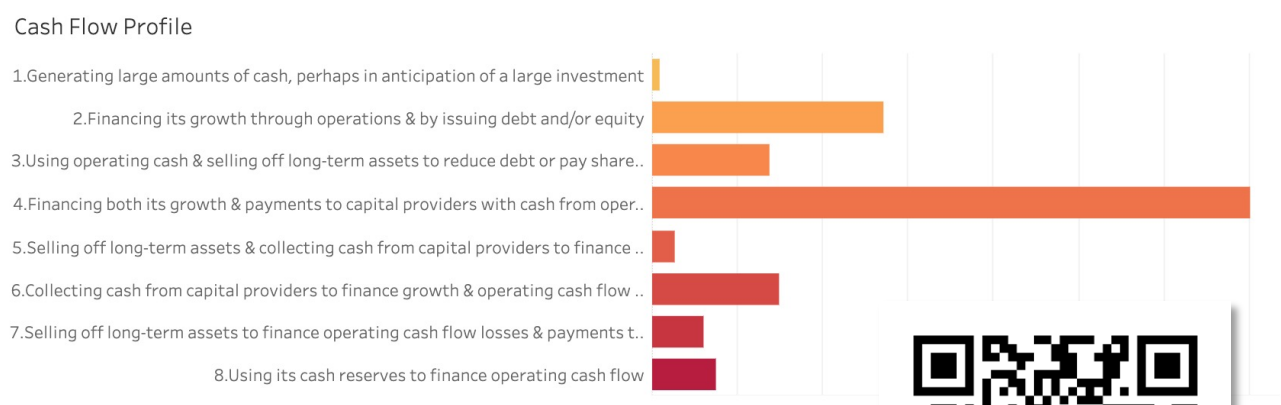
Facts 445

Concepts Extended 13

Extension % 7



Profit Growth Details →



Source: XBRL Example Analytics

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, reliable tCO2e data over the next 5+ years?
- Remember that corporate reporting is an ocean liner!
- Economics drives change much more quickly.



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 global not-for-profit.



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