

# CDP Enumerations

Climate Change Taxonomy update

Maria Mora

Technical Manager

[maria.mora@cdp.net](mailto:maria.mora@cdp.net)

# XBRL Enumerations 1.0 (PWD)

---

## Extensible Enumerations 1.0

Public Working Draft 22 October 2013

Copyright © XBRL International Inc., All Rights Reserved.

**This version:**

[<http://www.xbrl.org/Specification/ext-enumeration/PWD-2013-10-22/ext-enumeration-PWD-2013-10-22.html>](http://www.xbrl.org/Specification/ext-enumeration/PWD-2013-10-22/ext-enumeration-PWD-2013-10-22.html)

**Editor:**

Masatomo Goto, Fujitsu Laboratories of Europe <[masatomo.goto@uk.fujitsu.com](mailto:masatomo.goto@uk.fujitsu.com)>

**Contributors:**

Mark Goodhand, CoreFiling Ltd <[mrg@corefiling.com](mailto:mrg@corefiling.com)>

Richard Ashby, CoreFiling Ltd <[rma@corefiling.com](mailto:rma@corefiling.com)>



---

[<http://www.xbrl.org/Specification/ext-enumeration/PWD-2013-10-22/ext-enumeration-PWD-2013-10-22.html>](http://www.xbrl.org/Specification/ext-enumeration/PWD-2013-10-22/ext-enumeration-PWD-2013-10-22.html)

---

# What is an enumerated structure?

- ▶ Enumerations represents a fixed set of constants



```
<xs:simpleType name="carType">
  <xs:restriction base="xs:string">
    <xs:enumeration value="Audi"/>
    <xs:enumeration value="Golf"/>
    <xs:enumeration value="BMW"/>
  </xs:restriction>
</xs:simpleType>

<xs:element name="car" type="carType"/>
```

```
public enum Day {
  SUNDAY, MONDAY,
  TUESDAY, WEDNESDAY,
  THURSDAY, FRIDAY,
  SATURDAY }
```



The

85 %

of Climate Change questionnaire contains enumerated structures.

21 enumerations structures have been defined to cover this requirement.

# CDP Taxonomy – case of use

Please indicate the **verification/assurance status** and **standards** that applies to your **Scope 1, Scope 2 and Scope 3** emissions

Period : 2013-12-02 - 20... | Identifier : A | Types of emission scope [axis] : Scope 1 [member]

Level of verification or assurance [member]

	Limited assurance [member]	Moderate assurance [member]	Reasonable assurance [member]	High assurance [member]	Verification or assurance underway [member]
Disclosure of standards used and level of verification ...	(Abstract)	(Abstract)	(Abstract)	(Abstract)	(Abstract)
Information about standards used and level of verification	(Abstract)	(Abstract)	(Abstract)	(Abstract)	(Abstract)
Relevant verification or assurance standard used [enum]	-	-	-	-	-
Relevant verification or assurance statement attached	-	-	-	-	-

# CDP Taxonomy – how can be defined in XBRL?

Please indicate the verification/assurance status and **standards** that applies to your Scope 1, Scope 2 and Scope 3 emissions

List of fixed values

Verification Standards domain
AA1000 Assurance Standard
AT101
EC Directive 2003/87/EC Annex V
ISAE 3000
ISO14064-3
The Climate Registry
CCX
AE3000
....

# XBRL Enumerations 1.0 (PWD)

---

▼ New schema **extensible-enumerations.xsd**

▼ 1 data type

```
<complexType name="enumerationItemType" />
```

▼ 3 new attributes

```
<attribute name="domain" type="QName" />
<attribute name="linkrole" type="anyURI" />
<attribute name="usable" type="boolean" default="false" />
```

---

# CDP Taxonomy – Enumeration domain definition

Definition of the **Verification Standards** domain. (*Definition linkbase*)

- [99000018] Relevant verification or assurance standard used [enumeration]

- Relevant verification or assurance standard used [list]

AA1000 Assurance Standard	domain-member (*)
AT101	domain-member (*)
EC Directive 2003/87/EC Annex V and 2007/589/EC as amended (EU ETS compliance)	domain-member (*)
ISAE 3000	domain-member (*)
ISO 14064-3	domain-member (*)
The Climate Registry	domain-member (*)
CCX	domain-member (*)
ASAE3000	domain-member (*)
Australia NGER	domain-member (*)
California mandatory greenhouse gas reporting regulations	domain-member (*)

**Reusable structure – isolate through an independent linkrole**

# CDP Taxonomy – primary item definition

## EnumerationItemType in primary item.

[08700000] Disclosure of standards used and level of verification or assurance applicable to emissions

Disclosure of standards used and level of verification or assurance applicable to emissions [abstract] [red dis]

Types of emission scopes and level of verification or assurance [table]

all (\*)

Types of emission scope [axis]

hypercube-dimen...

Level of verification or assurance [axis]

hypercube-dimen...

Information about standards used and level of verification or assurance applicable to emissions [line item]

domain-member (\*)

Relevant verification or assurance standard used [enumeration]

domain-member (\*)

Relevant verification or assurance statement attached

domain-member (\*)



```
<element name="RelevantVerificationOrAssuranceSta .. type="enum:enumerationItemType"
enum:domain="cdp:RelevantVerificationOrAssuranceStandardUsedListEnumeration"
substitutionGroup="xbrli:item" enum:linkrole="http://www.cdproject.net/xbrl/taxonomy/2013-11-
30/ELR/RelevantVerificationOrAssuranceStandardUsedEnumeration" nillable="true" xbrli:periodType="duration"/>
```

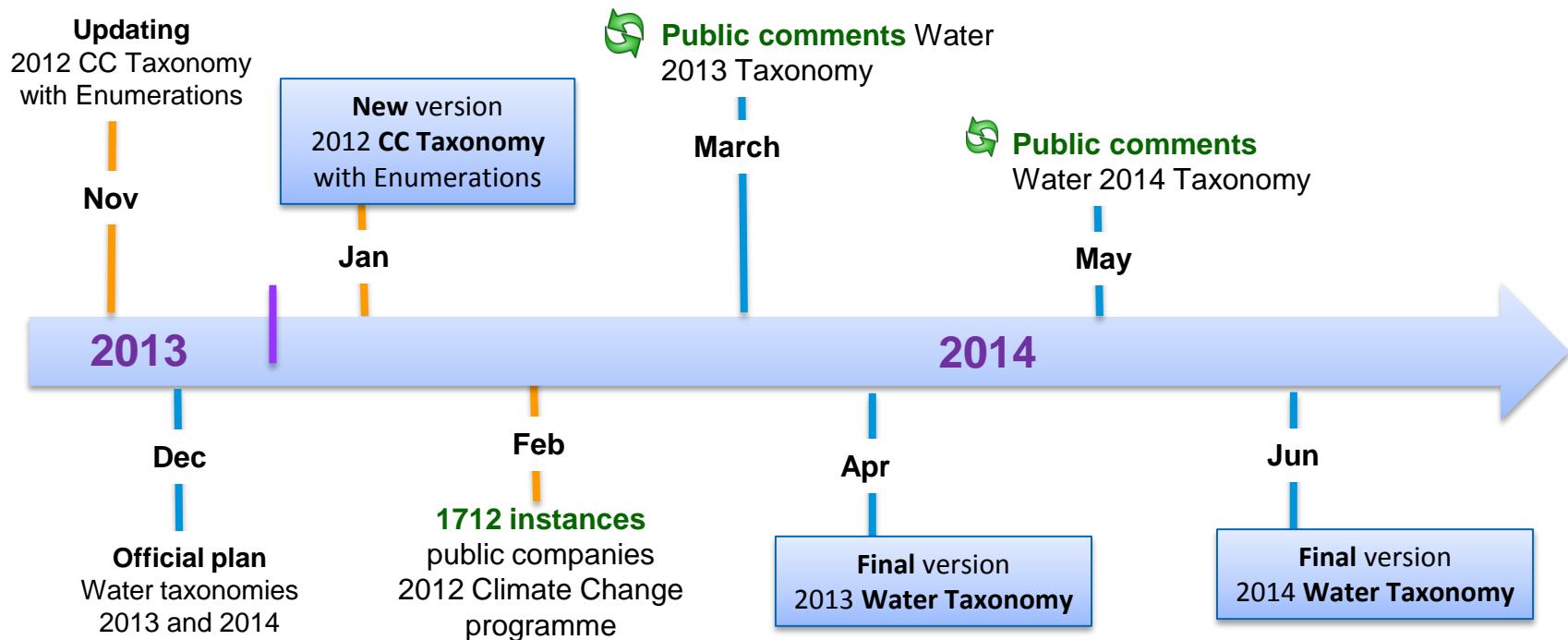
# CDP Taxonomy – enumerations in CDP report

The screenshot shows the CDP Reporting Platform interface. At the top, there are filters for 'Period' (2013-12-02 - 20...), 'Identifier' (A), and 'Types of emission scope [axis]' (Scope 1 [member]). Below these, there's a section for 'Level of verification or assurance [member]' with five categories: Limited assurance [member], Moderate assurance [member], Reasonable assurance [member], High assurance [member], and Verification or assurance underway [member]. A dropdown menu is open under 'Relevant verification or assurance standard used [enumeration]'. The options listed are: (No Value), AA1000 Assurance Standard, AT101, EC Directive 2003/87/EC Ann, ISAE 3000, ISO 14064-3, The Climate Registry, and CCX. The 'ISO 14064-3' option is highlighted in blue.

Level of verification or assurance [member]					
	Limited assurance [member]	Moderate assurance [member]	Reasonable assurance [member]	High assurance [member]	Verification or assurance underway [member]
Disclosure of standards used and level of verification or assurance applicable	(Abstract)	(Abstract)	(Abstract)	(Abstract)	(Abstract)
Information about standards used and level of verification or assurance	(Abstract)	(Abstract)	(Abstract)	(Abstract)	(Abstract)
Relevant verification or assurance standard used [enumeration]	(No Value)	-	-	-	-
Relevant verification or assurance statement attached	(No Value)	-	-	-	-

```
<cdp:RelevantVerificationOrAssuranceStandardUsedEnumeration  
contextRef="ctx01_Scope1Member">cdp:ISO140643</cdp:RelevantVerificationOrAssuranceStandardUsedEnumeration>
```

# XBRL actions timeline





[www.cdp.net](http://www.cdp.net) | @CDP

