

INTEGRATED SCOREBOARD OF FINANCIAL, ENVIRONMENTAL, SOCIAL AND CORPORATE GOVERNANCE INDICATORS

STRATEGIC, RISK AND PERFORMANCE FRAMEWORK

XBRL Taxonomy Architecture



[KPI Frame](#)

[KRI Frame](#)

Generic strategic objective	IS-KPIs
Fianancial	
Economic efficiency	KPI_F1 - KPI_F15
Environmental	
Energy efficiency and emmissions	KPI_E1 - KPI_E3
Waste management efficiency	KPI_E4 - KPI_E6
Social	
Human Capital	KPI_S1 - KPI_S10
Social Capital	KPI_S11 - KPI_S12
Corporative Governance	
Fair governance	KPI_CG1-KPI_CG9

Generic strategic objective	IS-KRIs
Fianancial	
Economic efficiency	Definidos por la entidad
Environmental	
Energy efficiency and emmissions	"
Waste management efficiency	"
Social	
Human Capital	"
Social Capital	"
Corporative Governance	
Fair governance	"

[XBRL Taxonomy schema](#)

Formulae

Integrated information	Reported value		Expected or budgeted value			Fulfillment			Charge			Comparability
	"Flow"		"Stock"	"Flow"		%			%			
	Accrual	Cash		Accrual	Cash	"Flow"		"Stock"	"Flow"		"Stock"	
			Accrual			Cash	Accrual		Cash	Accrual		
Basic indicators												} in the future
financial-economic												
social												
environmental												
corporate governance												
Composed indicators												
financial-economic												
social												
environmental												
corporate governance												
Complex indicators												

Comparability

Among companies through composed and complex indicators
 Among areas, through the Fulfillment and Charge

Source for the indicators

Financials

IFRS, IFRS-SME, PGC2007, IPP, USGAAP Taxonomies

Non Financials

RSC CGI+CCI, AECA Taxonomies

KRIs frame

The entity will edit its own family of KRIs as a classification for loss data collection and evaluation.

EVENT TYPES							TOTAL EVENT TYPES	MEMORANDUM ITEM: THRESHOLD APPLIED IN DATA COLLECTION	
INTERNAL FRAUD	EXTERNAL FRAUD	EMPLOYMENT PRACTICES AND WORKPLACE SAFETY	CLIENTS, PRODUCTS & BUSINESS PRACTICES	DAMAGE TO PHYSICAL ASSETS	BUSINESS DISRUPTION AND SYSTEM FAILURES	EXECUTION, DELIVERY & PROCESS MANAGEMENT		LOWEST	HIGHEST
1	2	3	4	5	6	7	8	9	10

Financial indicators										
Economic efficiency										
KRI_F1	...	Number of events								
		Total loss amount								
		Maximum single loss								
...	...									
Environmental indicators										
Energy efficiency and emmissions										
KRI_E1	...	Number of events								
		Total loss amount								
		Maximum single loss								
...	...									
Waste management efficiency										
KRI_Ei	...	Number of events								
		Total loss amount								
		Maximum single loss								
...	...									
Social indicators										
Human Capital										
KRI_S1	...	Number of events								
		Total loss amount								
		Maximum single loss								
...	...									
Social Capital										
KRI_Si	...	Number of events								
		Total loss amount								
		Maximum single loss								
...	...									
Corporate governance indicators										
Fair corporative governance										
KRI_CG1	...	Number of events								
		Total loss amount								
		Maximum single loss								
...	...									

