

Key Learnings aus den ersten ESRS- Nachhaltigkeitsberichten

Best Practices für die Berichtsgestaltung



Do, 28.11.2024 | 09.00-9.45 Uhr



Reinhold
Richtsfeld

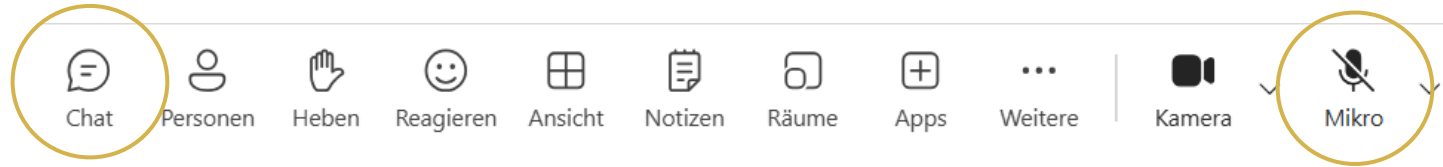


INHALTE

Best Practices zur Offenlegung von

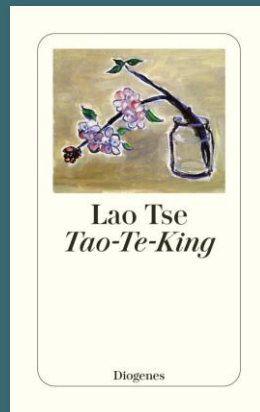
- Prozess und Ergebnis der Wesentlichkeitsanalyse
- Stakeholder Engagement
- Wertschöpfungskette

HERZLICH WILLKOMMEN!



- Bitte stellen Sie Ihr Mikrofon auf „stumm“.
- Stellen Sie gerne Ihre Fragen in den Chat.
- Das Webinar wird aufgezeichnet. Mit der Teilnahme stimmen Sie der Aufzeichnung und Veröffentlichung zu.

ESRS-NACHHALTIGKEITSBERICHTE: WERDEN SIE DEM ANSPRUCH GERECHT?



Prägnanz	✓	?
Lebensbezug und Sinn	✓	?
Einordnung von Handlungen in höhere Zusammenhänge	✓	?

FRAGESTELLUNG

Fragen

- Wie werden die Angabepflichten der ESRS zu Wesentlichkeitsanalyse, Stakeholder und Wertschöpfungskette umgesetzt?
- Was gibt es daraus zu lernen? Was sind Best Practices?

Ziele für heute

- Verständnis über die Angabepflichten zu Wesentlichkeitsanalyse, Stakeholder und Wertschöpfungskette
- Beispiele aus der Praxis kennen lernen
- Anregungen bekommen für die eigene Umsetzung

INHALT

Einleitung

Wesentlichkeitsanalyse

- ESRS Angabepflichten
- Beispiele

Stakeholder-Einbindung

- ESRS Angabepflichten
- Beispiele

Wertschöpfungskette

- ESRS Angabepflichten
- Beispiele

Best Practice „Testsieger“

Ihr Gastgeber



Mag. DI Reinhold Richtsfeld
Nachhaltigkeitsexperte & Gründer
RICHTSFELD CONSULTING

RICHTSFELD CONSULTING

Wir bringen Leben in Ihre Nachhaltigkeitsaktivitäten



**ESG Reporting und
Nachhaltigkeits-
management**



**Carbon Footprints für
Unternehmen und
Produkte**



**Consulting, Training,
Projektmanagement**



**Nachhaltigkeitskultur &
Inner Development Goals**



**Impulsvorträge &
Keynotes**



**Nachhaltigkeitsevents
für Mitarbeitende und
Kunden**

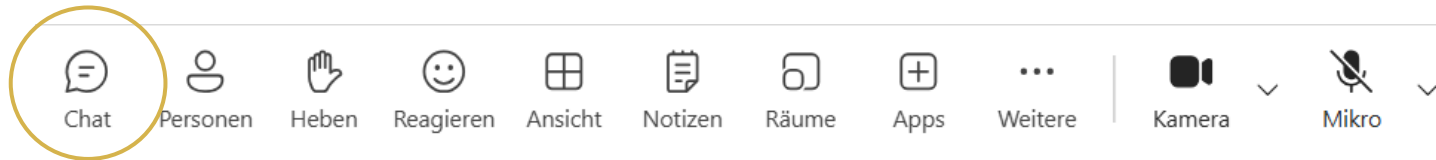




EINLEITUNG

HERAUSFORDERUNG NACHHALTIGKEIT

Schreiben Sie gerne in den Chat



Was ist aktuell Ihre größte Herausforderung
in Bezug auf Nachhaltigkeit?

GREEN DEAL

Die neuen Regeln für Berichterstattung



CSRD

Corporate Sustainability Reporting Directive

- Rahmen für Berichterstattung: Wer muss berichten? Wann, wo und wie wird berichtet?
- Seit 5.1.2023 in Kraft



ESRS

European Sustainability Reporting Standards

- Einheitlicher Berichtstandard legt Inhalte fest
- Ebene: Konsolidiertes Unternehmen

Taxonomie

EU-Taxonomie-Verordnung

- Klassifizierungssystem für nachhaltige Wirtschaftsaktivitäten.
- Ebene: Einzelne Wirtschaftsaktivitäten



Gestaffelte Einführung für Kapitalgesellschaften nach Größe

- Unternehmen (PIEs > 500 Mitarbeiter), die bisher dem NaDiVeG unterliegen

GJ 2024

- Unternehmen, die 2 von 3 Kriterien erfüllen:
> 250 Mitarbeiter
> 50 Mio. Umsatz
> 25 Mio. Bilanzsumme

GJ 2025

- Börsennotierte KMU > 10 Mitarbeiter
- kleine nicht komplexe Kreditinstitute

GJ 2026



Erweiterung der Berichtspflichten

auf Großunternehmen und börsennotierte KMU
+ 2.000 Unternehmen in Ö
+ 50.000 Unternehmen in der EU

Offenlegung umfassender Informationen

qualitativ und quantitativ; kurz-, mittel- und langfristiger Perspektive

verpflichtende externe Prüfung der Nachhaltigkeitserklärung

Gesamte Wertschöpfungskette

Auswirkungen, Risiken & Chancen über den gesamten Lebensweg einbeziehen

Aufwertung der nicht-finanziellen Berichterstattung auf die gleiche Ebene wie Finanzberichterstattung. Integrierte Veröffentlichung im Lagebericht

Vereinheitlichung durch europäische Berichtsstandards (ESRS), Vergleichbarkeit und digitale Lesbarkeit der Informationen

Doppelte Wesentlichkeit
Sowohl Auswirkungen „inside out“ als auch Risiken und Chancen für das Unternehmen „outside in“ werden bewertet

Stärkerer Einbezug der Stakeholder durch Dialog, Input und Feedback

WESENTLICHKEITSANALYSE

Doppelte Wesentlichkeit

Auswirkungs- Wesentlichkeit

Auswirkungen der
Unternehmensaktivitäten auf
Menschen und Umwelt



Finanzielle Wesentlichkeit

Finanzielle Wirkung von
Nachhaltigkeitsaspekten (Risiken
und Chancen) auf das Unternehmen

vorgelagerte Wertschöpfungskette



Unternehmen



nachgelagerte Wertschöpfungskette



Gesamte Wertschöpfungskette



Einbezug der betroffenen Stakeholder

DER ESRS-NACHHALTIGKEITSBERICHT

Was wird berichtet?

Über die Wesentlichkeitsanalyse

- Ergebnis
 - Liste der wesentlichen Themen (ohne Bewertung)
 - Beschreibung der wesentlichen Auswirkungen, Risiken/Chancen
- Prozessbeschreibung

Zu den wesentlichen Themen jeweils

- Strategie
- Management von Auswirkungen, Risiken und Chancen
- Maßnahmen
- Kennzahlen & Ziele

Lagebericht

NH-Erklärung

Allgemeines
Umwelt

- Taxonomie
- E1 Klimawandel
- E2 Umweltverschmutzung
- ...

Soziales

- S1 Eigene Belegschaft
- ...

Governance

- G1 Unternehmenspolitik

AUFBAU ESRS

Übergreifende und themenspezifische Standards

Übergreifende Standards		Umwelt	Soziales	Governance			
ESRS 1	Allgemeine Anforderungen	ESRS E1	Klimawandel	ESRS S1	Arbeitskräfte des Unternehmens	ESRS G1	Geschäftsgebaren
ESRS 2	Allgemeine Angaben, Strategie, Governance & Wesentlichkeitsanalyse	ESRS E2	Umweltverschmutzung	ESRS S2	Arbeitskräfte in der Wertschöpfungskette		
		ESRS E3	Wasser- & Meeresressourcen	ESRS S3	Betroffene Gemeinschaften		
		ESRS E4	Biologische Vielfalt & Ökosysteme	ESRS S4	Verbraucher & Endnutzer		
		ESRS E5	Ressourcennutzung & Kreislaufwirtschaft				

- insgesamt ca. 100 Themen, Unterthemen und Unter-Unterthemen vorgegeben
- nur zu wesentlichen Themen muss berichtet werden
- sektorspezifische Standards geplant

CSRD FIRST MOVER 2024

Übersicht der evaluierten Berichte

Unternehmen	Seiten	Link
Orsted	75	https://orstedcdn.azureedge.net/-/media/annual-report-2023/orsted-ar-2023.pdf?rev=526307f68e2047b3a1df8dd2cdf719ec&hash=E6069E12C1792AD620FA12898587394C
Philips	69	https://www.results.philips.com/publications/ar23/downloads/files/en/PhilipsFullAnnualReport2023-English.pdf?v=20240305091217
NorskHydro	93 (186 Einzelseiten)	https://www.hydro.com/Document/Doc/Integrated%20Annual%20Report%202023_ENG.pdf?docId=594088
AkzoNobel	41	https://www.akzonobel.com/content/dam/akzonobel-corporate/global/en/investor-relations-images/result-center/archive-annual-reports/2029-2020/akzonobel-annual-report-2023.pdf
H+H	33	https://edge.sitecorecloud.io/hnhinternational-2bb7370b/media/sites/hplushcorp/documents/financial-reports/2023/annual-report-2023.pdf
Arla	62 (124 Einzelseiten)	https://www.arla.com/493575/globalassets/arla-global/company---overview/investor/annual-reports/2023/arla_annual-report-2023_uk_v2.pdf
Royal BAM	34 (68 Einzelseiten)	https://www.bam.com/sites/bamc/files/2024-02/bam-2023-annual-report_0.pdf
Netcompany	53	https://netcompany.com/investor/annual-report/
Scan Global Logistics	124	https://www.scangl.com/media/igtoalmb/sql-group-sustainability-report-2023.pdf
Lamor	59	https://lamor-servd.files.svdcn.com/production/general/IR/Raportit-ja-esitykset/Lamor_AnnualReport_2023.pdf?dm=1709640794
Lundbeck	26 (52 Einzelseiten)	https://www.lundbeck.com/content/dam/lundbeck-com/masters/global-site/pdf/Sustainability_Report_2023.pdf
Trelleborg	28	https://storage.mfn.se/17cc2eb7-a8c0-4a42-a78c-e7820de5ac9c/trelleborg-annual-report-2023.pdf
ABN Amro	91	https://downloads.ctfassets.net/1u811bvqthc/1ct3rr0164d6Vt5YuVrWqe/e700292b6cdec93acb5d782976efaf0e/ABN_AMRO_Integrated_Annual_Report_2023.pdf
Skoda	211	https://go.skoda.eu/sustainability-report-2023-en
Metsä	62	https://www.metsagroup.com/globalassets/metsa-group/documents/investors/financial-reporting/annual-reports/2023/metsa-group-annual-review-2023.pdf

Quelle: https://konferenz.cira.at/wp-content/uploads/2024/06/CIRA_ESG_CSRD_Kirchhoff.pdf



WESENTLICHKEITSANALYSE

ESRS - ANGABEPFLICHTEN

ESRS 2

Allgemeine Angaben

ESRS 2

ALLGEMEINE ANGABEN

INHALTSVERZEICHNIS

Ziel

1. Grundlagen für die Erstellung
 - Angabepflicht BP-1 – Allgemeine Grundlagen für die Erstellung der Nachhaltigkeitserklärungen
 - Angabepflicht BP-2 – Angaben im Zusammenhang mit konkreten Umständen
2. Governance
 - Angabepflicht GOV-1 – Die Rolle der Verwaltungs-, Leitungs- und Aufsichtsorgane
 - Angabepflicht GOV-2 – Informationen und Nachhaltigkeitsaspekte, mit denen sich die Verwaltungs-, Leitungs- und Aufsichtsorgane des Unternehmens befassen
 - Angabepflicht GOV-3 – Einbeziehung der nachhaltigkeitsbezogenen Leistung in Anreizsysteme
 - Angabepflicht GOV-4 – Erklärung zur Sorgfaltspflicht
 - Angabepflicht GOV-5 – Risikomanagement und interne Kontrollen der Nachhaltigkeitsberichterstattung
3. Strategie
 - Angabepflicht SBM-1 – Strategie, Geschäftsmodell und Wertschöpfungskette
 - Angabepflicht SBM-2 – Interessen und Standpunkte der Interessenträger
 - Angabepflicht SBM-3 – Wesentliche Auswirkungen, Risiken und Chancen und ihr Zusammenspiel mit Strategie und Geschäftsmodell
4. Management der Auswirkungen, Risiken und Chancen
 - 4.1 Angaben zum Verfahren für die Wesentlichkeitsanalyse
 - Angabepflicht IRO-1 – Beschreibung des Verfahrens zur Ermittlung und Bewertung der wesentlichen Auswirkungen, Risiken und Chancen
 - Angabepflicht IRO-2 – In ESRS enthaltene von der Nachhaltigkeitserklärung des Unternehmens abgedeckte Angabepflichten

https://eur-lex.europa.eu/legal-content/DE/TEXT/?uri=OJ:L_202490457

ESRS - WESENTLICHKEIT

Angabepflichten zur Wesentlichkeitsanalyse



Zum Prozess:

- ESRS 2 - IRO-1
Allgemeine Angabepflichten in Bezug auf das vom Unternehmen anzuwendende Verfahren zur Ermittlung von Auswirkungen, Risiken und Chancen (IROs) und zur Bewertung der Wesentlichkeit



Zum Ergebnis:

- ESRS 2 - SBM-3:
Interaktion der wesentlichen Auswirkungen, Risiken und Chancen mit Strategie und Geschäftsmodell
- ESRS 2 - IRO-2:
Liste der Angabepflichten die in der Nachhaltigkeitserklärung enthalten sind



WESENTLICHKEITSANALYSE – BESCHREIBUNG DES VERFAHRENS

ESRS - ANGABEPFLICHTEN

ESRS 2 IRO-1

Beschreibung der Verfahren zur Ermittlung und Bewertung der wesentlichen Auswirkungen, Risiken und Chancen (IROs)

Ziel

- Verständnis des Verfahrens vermitteln, mit dem das Unternehmen Auswirkungen, Risiken und Chancen ermittelt und deren Wesentlichkeit bewertet

Kerninhalte

- Unternehmen hat das **Verfahren der Wesentlichkeitsanalyse** zu beschreiben
- Erläuterung der in dem beschriebenen Verfahren **angewandten Methoden und Annahmen**
- Überblick über das Verfahren zur **Bestimmung der Auswirkungs- & finanziellen Wesentlichkeit**
- Verwendete **Input-Parameter** (Datenquellen, Umfang der erfassten Vorgänge und Detailgrad der Annahmen)
- Beschreibung des Prozesses der **Entscheidungsfindung** sowie der damit verbundenen **internen Kontrollverfahren**
- Beschreibung, wie das Verfahren zusammenspielt mit dem allgemeinen **Risiko- und Chancen-Management** und der Bewertung des Risikoprofils
- Änderungen zu vorangegangenen Verfahren und Termin für die nächste Überprüfung



WESENTLICHKEITSANALYSE – BESCHREIBUNG DES VERFAHRENS

BEISPIELE

ESRS 2 IRO-1 – BESCHREIBUNG DES VERFAHRENS

Beispiel H+H

General information

Sustainability is a strategic focus area for H+H and it is embedded in all aspects of our business. To reflect this, we have decided to use the ESRS framework and merge our Sustainability Report with our Management review to provide a more holistic view of our business.

List of disclosure requirements		Page reference
ESRS 2 - General Disclosures		
BP-1	General basis for preparation of the sustainability statement	Page 50
GOV-1	The role of the administrative, management and supervisory bodies	Pages 41-43, 51
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Page 51
GOV-3	Integration of sustainability-related performance in incentive schemes	Page 53
GOV-4	Statement on due diligence	Page 52
GOV-5	Risk management and internal controls over sustainability reporting	Page 55
SBM-1	Strategy, business model and value chain	Pages 15-22
SBM-2	Interests and views of stakeholders	Page 53
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Pages 53-54
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Pages 54-55
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	Pages 54, 79-83

ESRS 2 General disclosures

Basis for preparation¹

Our sustainability statement has been structured in preparation for compliance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Our ambition has been to implement as much as possible of the standards in our 2023 reporting and have an integrated annual report.

The sustainability statement has been prepared on a consolidated basis with our 2023 financial statements. The sustainability statement covers our own operations and upstream and downstream value chains.

We welcome the new standards and we believe that they will strengthen the work around sustainability and ensure more transparent, balanced, and consistent reporting of data

with increased accountability. Even though the directive does not apply for us as a company until next year, we have decided to implement most of it already now for this year's report.

Sustainability is fully integrated into our business, including strategy development, commercial, reporting, risk management and in our Group policies. We therefore believe that we are at a maturity level where an almost full pre-implementation of the directive and ESRS is possible and where we can help set an example for other medium-sized businesses.

1 BP-1 – General basis for preparation of sustainability statements

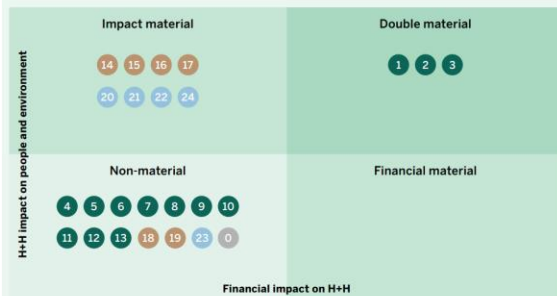
ESRS 2 IRO-1 – BESCHREIBUNG DES VERFAHRENS

Beispiel H+H

Double Materiality Assessment

During 2023, we undertook our first Double Materiality Assessment in preparation for compliance with the ESRS^{10,11}. We have engaged with various internal and external stakeholders, including employees, suppliers, customers, society, investors, analysts and banks to identify H+H's material sustainability matters. This engagement has been through

interviews and desktop research. Parallel to this, we have also assessed the financial risks and opportunities for sustainability-related matters as part of our ERM process. To ensure proper compliance, external consultants have performed a review of our Double Materiality Assessment process. The outcome gave no material remarks.



Reporting topics in scope

Topics marked '0' in the list to the right were deemed immaterial from the start and thereby not included in the engagement process.

¹⁰ IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities
¹¹ IRO-2 - Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

Environmental

E1 Climate

- 1 Climate change adaptation (CCA)
- 2 Climate change mitigation (CCM)
- 3 Energy

E2 Pollution

- 4 Air
- 5 Water
- 6 Soil
- 7 Living organisms
- 8 Substance of (high) concern

E3 Water & marine resources

- 9 Water withdrawals
- 10 Marine resources
- 11 Water habitat degradation

E4 Biodiversity & ecosystems

- 12 Direct impact drivers on biodiversity loss
- 13 Impact on the state of species
- 14 Impacts on the extent and condition of ecosystems
- 15 Impacts and dependencies on ecosystem services

E5 Resource use and circular economy

- 16 Resource inflows and usage
- 17 Resource outflows related to products and services
- 18 Waste

Social

S1 Own workforce

- 19 Working conditions
- 20 H&S
- 21 Equal treatment and opportunities
- 22 Talent development
- 23 Other work related rights

S2 Workers in the value chain

- 24 Working conditions
- 25 Equal treatment and opportunities
- 26 Other work related rights

S3 Affected communities

- 27 Economic, social and cultural rights
- 28 Civil and political rights
- 29 Particular rights of indigenous peoples

S4 Consumer & end-user

- 30 Information related impacts
- 31 Personal safety of consumers
- 32 Social inclusion of consumers

Governance

G1 Business conduct

- 33 Corporate culture
- 34 Whistleblower protection
- 35 Animal welfare
- 36 Political & lobbying activities
- 37 Payment practices with suppliers (late payment)
- 38 Corruption and bribery

Materiality scoring approach¹⁰

The materiality assessment's scoring method and criteria were established following ESRS 1 requirements, focusing on:

- Impact materiality: Considering the scale, scope, irreversibility, and likelihood of impacts being positive/negative and actual/potential.

Severity takes precedence over likelihood for human rights related impacts as per ESRS 1 (45).

- Financial materiality: Assessing the financial significance of risks/opportunities, their likelihood, and the nature of financial impacts.

Outcome

The materiality assessment determined that "Climate", "Own workforce" and "Business Conduct" are material topics for H+H. This outcome is consistent with our previous Sustainability Strategy. The materiality assessment also determined that "Water withdrawals" and "Waste" are not material under the ESRS definitions. We have therefore updated our Sustainability Strategy, now focusing on CO₂, Energy, Safety, Absenteeism and Board Diversity – in line with the materiality assessment.

Rationale for selected scoped-out matters

Water withdrawals

Using water is a key process in our manufacturing process. However, our plants are generally not located in areas of high water stress, so the risk of water scarcity is low.

Circularity & waste

We believe that circular economy practices will become increasingly important not just within our own production, but across our industry as well, and we want to become part of the solution in the long term. However, there are several challenges in recovering and sorting AAC and CSU waste from construction and demolition sites that must be resolved in order to be able to provide aggregate of a consistent quality and to make the practice of recycling economic for manufacturers or third-party recyclers.

We are engaging with our value chain, industry associations, and other relevant parties to identify solutions. From an internal perspective, we run our plants according to a "no waste of virgin materials" principle. All off-cuts and waste in the production process are re-circulated into new batches, meaning no waste occurs during this process. At this stage we have therefore concluded that there are no material impacts, risks or opportunities.

¹² ESRS 2 GOV-5 – Risk management and internal controls over sustainability reporting

ESRS 2 IRO-1 – BESCHREIBUNG DES VERFAHRENS

Metsä



Material sustainability-related impacts, risks and opportunities

■ The identification and assessment of material impacts, risks and opportunities

Metsä Group follows the company's risk management process to identify sustainability-related impacts, risks and opportunities and to assess their materiality. The risk management process complies with the COSO Enterprise Risk Management methodology. The key goal is to identify and assess the risks, threats and opportunities potentially significant to the implementation of the company's values and strategy and to the achievement of long-term targets, as well as to identify and assess the company's impacts on society and the environment. In addition to the company's own operations, the identification and assessment of impacts, risks and opportunities encompasses the upstream and downstream value

The likelihood and scope of the impact, risk or opportunity were considered in prioritisation.

At the end of the first phase, seven themes guiding sustainability work were determined. They are described in the summary of the materiality assessment on page 29. The themes were used as the basis for updating the strategic 2030 sustainability targets, which also guided Metsä Group's target-setting. The Board of Directors of Metsäliitto Cooperative adopted the themes and the updated targets in early 2023. The framework of the EU's sustainability reporting standards was not yet used in the first phase to classify sustainability themes.

The second phase of the materiality assessment was initiated in 2023, the goal being to include the classification of impacts, risks and opportunities in line with the EU's sustainability reporting standards (topics, sub-topics and sub-sub-topics) and consider the directive's guidelines on the prioritisation of impacts, risks and opportunities in

chain and any other parties that the company's operations affect. Metsä Group's risk management process and its responsibilities are described in more detail in the *Corporate Governance Statement*.

Metsä Group updated its materiality assessment of sustainability matters in 2022–2023. The updating of the materiality assessment proceeded in two phases. In the first phase, in 2022, the views of external and internal stakeholders of the company's real and potential impacts, risks, and opportunities were collected through interviews and surveys. The stakeholders interviewed included the company's own employees, as well as its customers, investors, goods and service suppliers, and NGOs. Based on the material collected, the impacts, risks and opportunities were prioritised in management workshops. The prioritisation was based on double materiality, meaning that the workshop participants paid attention to Metsä Group's impacts on the environment, society, employees and other stakeholders, as well as on the qualitative and financial risks to and opportunities for Metsä Group's business related to sustainability matters.

the materiality assessment. As part of the work carried out in 2023, an assessment scale, found on page 30, was drawn up. The scale standardised for Metsä Group's risk management process was used to assess likelihood. Impacts are assessed based on their scale, scope, duration and remediability. Risks and opportunities to Metsä Group's business were assessed based on the monetary values defined in the risk management process, as well as on reputational impacts and remediability. The assessment of impacts, risks and opportunities was expanded from the previous year to cover the sub-topics and sub-sub-topics specified in the EU's sustainability reporting standards. As a result, the impacts on workers in the value chain, affected communities, consumers and end-users could be better accounted for. Remediability was assessed on the following scale: short-term (less than one year), medium-term (1–5 years), long-term (5–10 years), very long-term (10–30 years) and irremediable.

Material sustainability topics

Theme	Topic	Sub-topic	Materiality	2030 target set	
E – ENVIRONMENT					
1. Safeguarding biodiversity and the ecological sustainability of forest use	E1 Climate change	Climate change mitigation	10	✓	
		Climate change adaptation	10	✓	
		Energy	9	✓	
	E2 Pollution	Pollution of air, water and soil	7		
		Microplastics	6		
	E3 Water and marine resources	Water	6	✓	
	E4 Biodiversity and ecosystems	Direct impact drivers of biodiversity loss	10	✓	
		Impacts on the state of species and the extent and condition of ecosystems	11	✓	
	E5 Resource use and circular economy	Impacts and dependencies on ecosystem services	12	✓	
		Resources inflows, including resource use	9	✓	
		Resource outflows related to products and services	10		
Waste and side streams		6	✓		
S – SOCIAL RESPONSIBILITY					
4. Doing the right thing and respecting each other	S1 Own workforce	Equal treatment and opportunities for all	9	✓	
		Health and safety	11	✓	
		Other working conditions	7	✓	
		Other work-related rights	5		
	S2 Workers in the value chain	Health and safety	12	✓	
		Other working conditions	8	✓	
	S3 Affected communities	Other work-related rights	7	✓	
		Communities' economic, social and cultural rights	6		
		Rights of indigenous peoples	9		
		S4 Consumers and end-users	Personal safety of consumers and end-users	8	
			Information-related impacts on consumers and end-users	6	
G – GOVERNANCE					
6. Innovation and open-minded cooperation	G1 Business conduct	Corporate culture	8	✓	
		Corruption and bribery	8		
		Management of relationships with suppliers including payment practices	8	✓	
		Protection of whistle-blowers	6		
		Political influence and lobbying activities	6		
7. The significance of forest-based bioeconomy to society					

MATRIX JA ODER NEIN?

Arla

MATERIALITY ASSESSMENT

IN 2023, WE CONDUCTED A DOUBLE MATERIALITY ASSESSMENT TO MAP AND GAIN A DEEP UNDERSTANDING OF OUR MOST MATERIAL IMPACTS ON PEOPLE, THE ENVIRONMENT (IMPACT MATERIALITY) AS WELL AS BUSINESS RISKS AND OPPORTUNITIES ARISING FROM SUSTAINABILITY TOPICS (FINANCIAL MATERIALITY).

A double materiality assessment is a strategic and comprehensive approach to evaluate the impacts, risks and opportunities related to sustainability. The double materiality assessment determined all topics stemming from the European Sustainability Reporting Standards (ESRS) to be material, except for three. The materiality threshold,

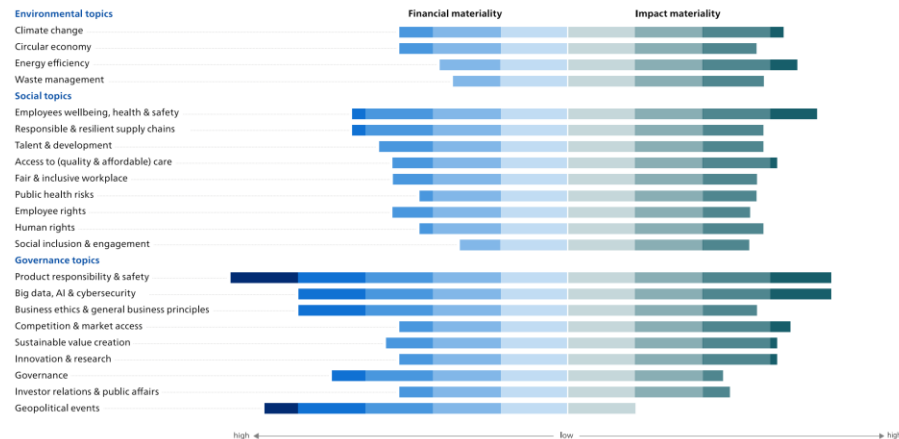


ARLA'S ANNUAL REPORT 2023

Philips

Double Materiality Assessment

We identify the Environmental, Social and Governance topics which we believe have the greatest impact on our business and the greatest level of concern to stakeholders along our value chain, for instance patient safety and quality. We do this through a multi-stakeholder process. Please refer to [Working with stakeholders and advocacy, starting on page 65](#) for more information. Assessing these topics enables us to prioritize and focus upon the most material topics and effectively address these in our policies, programs, targets and actions. We do this with reference to the GRI standard and identify and assess **impacts** on an ongoing basis, for example through discussions with our customers, suppliers, investors, employees, peer companies, social partners, regulators, NGOs, and academics. We also conduct a benchmark exercise, carry out trend analysis and run media searches to provide input for our materiality analysis. GRI has not yet published a sector standard for the healthcare industry. Philips' impact on society at large is covered through our Lives Improved metric and the Environmental Profit & Loss account, as well as a number of other KPIs addressed in [Environmental, Social and Governance, starting on page 42](#). The result of our impact materiality assessment you will find below.





WESENTLICHKEITSANALYSE – BESCHREIBUNG DER WESENTLICHEN IRO'S

ESRS - ANGABEPFLICHTEN

ESRS 2 SBM-3

Wesentliche Auswirkungen, Risiken und Chancen (IROs) und ihr Zusammenspiel mit Strategie und Geschäftsmodell

Ziel

- Verständnis für die wesentlichen Auswirkungen, Risiken und Chancen und wie sie von Strategie und Geschäftsmodell herrühren und deren Anpassung auslösen

Kerninhalte

- Kurze **Erläuterung der wesentlichen Auswirkungen, Risiken und Chancen** und wo sie im Geschäftsmodell und den Tätigkeiten im Unternehmen und der Wertschöpfungskette konzentriert sind
- Angabe des **derzeitigen und erwarteten Einflusses** der wesentlichen Auswirkungen, Risiken und Chancen auf das Geschäftsmodell, Wertschöpfungskette, Strategie und Entscheidungsfindung
- Angabe der Art und Weise, wie das Unternehmen auf diese Einflüsse reagiert und **welche Maßnahmen es ergreift** oder vorhat zu ergreifen
- Wie sich **positive und negative Auswirkungen** auf Mensch und Umwelt auswirken und welchen Anteil das Unternehmen daran hat
- Angabe der aktuellen und erwarteten **finanziellen Auswirkungen** der wesentlichen Risiken und Chancen
- Informationen über die **Widerstandsfähigkeit** der Strategie und des Geschäftsmodells

ESRS 2 SBM-3

Zwei Optionen zur Angabe von IROs, die die Berichtsform bestimmen



Option 1: Angabe der IROs in ESRS 2

Die Standardvorgabe in SBM-3 ist die Darstellung aller IROs im Abschnitt „Allgemeine Informationen“ ESRS 2

Pro:

- Alle IROs dargestellt im selben Abschnitt: erlaubt es den Leser:innen, die IROs themenübergreifend zu verstehen

Contra:

- IROs inhaltlich abgetrennt von Strategien, Maßnahmen, Parametern und Ziele („policies, actions, metrics, targets“)



Option 2: Angabe der IROs in den Themenstandards

SBM-3 (49) ermöglicht die Darstellung der IROs in den themenbezogenen Standards

Pro:

- Thematische Verknüpfung: verbindet die Beschreibung der IROs mit den zusammenhängenden Strategien, Maßnahmen, Parametern und Zielen

Contra:

- Bei Wahl dieser Option muss dennoch eine „kurze Erläuterung“ der wesentlichen IROs im ESRS 2 Abschnitt gemacht werden



WESENTLICHKEITSANALYSE – BESCHREIBUNG DER WESENTLICHEN IRO'S

BEISPIELE

ESRS 2 SBM-3 – OPTION 1

Bsp. Ørsted: Volle Darstellung der IROs in ESRS 2

E1 Climate change		
	Material impact or risk	Description
Climate change mitigation		
● Positive impact (OO)	Renewable energy deployment	Renewable energy is one of the key technologies needed to decarbonise society and succeed in limiting global heating to 1.5 °C.
● Negative impact (VC)	GHG emissions from the renewable energy supply chain, regular power sales, and downstream GHG emissions from natural gas sales	Supply chain emissions from manufacturing and installing our renewable energy assets and from use of sold products (natural gas sales) and fuel and energy-related activities (fossil fuels at CHP plants and regular power sales). We respond to this impact through our strategic targets and our actions to decarbonise our value chain.
● Risk (OO)	Transition climate risk related to potential lack of political support for the continued renewable energy build-out.	A 1.5 °C-aligned global phase-out of fossil fuels or a tax on GHG emissions is not a risk to our business model. On the contrary, the transition risk to us relates to potential insufficient political and regulatory support to mitigate climate change and to the continued renewable energy build-out, which may lead to uncertainty in investment conditions for future projects. We are actively engaged in climate-related advocacy, calling our stakeholders to action for activities that will accelerate the renewable energy build-out.
Climate change adaptation		
● Risk (OO)	Physical chronic and acute climate-related risks.	Chronic: Dependency of renewable energy generation on natural resources, such as wind patterns, may lead to uncertainty in production estimates. Acute: Increase in the severity and frequency of extreme weather events may result in extended temporary shutdowns and an increase in repair needs. We assess the resilience of all new assets towards the occurrence of climate-related hazards.
Energy		
● Negative impact (OO)	Energy consumption, mainly at CHP plants.	Energy used in our daily operations, including energy derived from fossil-based fuels leading to GHG emissions. We respond to this impact through our strategic targets and our actions to decarbonise our operations.

(OO) Own operations
(VC) Value chain

Please see our topical sections for more information on our response to our impacts and risks.



Positive impacts CRUCIAL

- 1 Renewable energy deployment (OO)

Negative impacts SIGNIFICANT

- 2 GHG emissions from the renewable energy supply chain, regular power sales, and downstream GHG emissions from natural gas sales (VC)
- 3 Energy consumption, mainly at CHP plants (OO)

(OO) Own operations
(VC) Value chain

Risks

- 4 Transition climate risk related to potential lack of political support for the continued renewable energy build-out (OO)
- 5 Physical chronic and acute climate-related risks (OO)

Angaben im Themenstandard E1

- Zusammenfassung der IRO's
- Typ, Bezeichnung, Ort in Wertschöpfungskette

Angaben im ESRS 2

- Volle Beschreibung der IRO's
- Typ, Bezeichnung, Detailbeschreibung, Ort in Wertschöpfungskette

ESRS 2 SBM-3 – OPTION 2

Bsp. Scan Global Logisitics: Volle Darstellung der IROs im Themenstandard

E1 CLIMATE CHANGE		Location in value chain		Time horizon
MATERIAL RISKS, IMPACTS AND OPPORTUNITIES		Upstream	Own operations	Downstream
CLIMATE CHANGE		Upstream	Own operations	Downstream
Value chain GHG emissions Greenhouse gas emissions that contribute to climate change are generated by the ocean carriers, airlines, and road and rail transport companies from which SGL Group purchases capacity on our customers' behalf.	Actual negative impact	•	•	•
Value chain energy consumption The ocean carriers, airlines, and road and rail transport companies from which SGL Group purchases capacity are intensive users of fossil fuel energy sources, which cause GHG emissions when combusted that contribute to climate change.	Actual negative impact	•	•	•
GHG emissions from own operations SGL Group operates a small fleet of trucks and company cars and consumes electricity to heat and light its office and warehouse locations. These sources generate emissions through the burning of fossil fuels, contributing to climate change.	Actual negative impact	•	•	•
Shift away from air to less carbon-intensive modes Until airfreight decarbonises significantly, customers may switch to less carbon-intensive modes of transportation, which may impact SGL's profitability.	Risk		•	•
Inability to meet emissions targets Slower uptake of low-carbon logistics may put SGL at risk of not meeting its published emissions reduction targets for Scope 3 (99% of total emissions in 2022).	Risk	•	•	•



MATERIAL RISKS, IMPACTS AND OPPORTUNITIES		Location in value chain		Time horizon
CLIMATE CHANGE		Upstream	Own operations	Downstream
Value chain GHG emissions	Actual negative impact	•	•	•
Value chain energy consumption	Actual negative impact	•	•	•
GHG emissions from own operations	Actual negative impact	•	•	•
Shift away from air to less carbon-intensive modes	Risk		•	•
Inability to meet emissions targets	Risk	•	•	•
Insufficient supply of low-carbon fuels	Risk	•	•	•
Low-carbon services	Opportunity		•	•
Increased frequency and intensity of climate-related humanitarian crises	Opportunity		•	•
Increased demand for recycling (reverse logistics)	Opportunity		•	•

CLIMATE CHANGE IMPACTS

The materiality assessment described in the disclosure follows the **CLIMATE CHANGE RISKS AND OPPORTUNITIES**

In 2023, SGL Group conducted a climate-related scenario analysis using the Task Force on Climate-related Financial Disclosures (TCFD) guidelines. The purpose of the analysis was to update the scenario analysis undertaken in 2021 and complete a thorough assessment of climate risks and opportunities using the most recent scenarios from the International Energy Agency (IEA) and the Intergovernmental Panel on Climate Change (IPCC).

The analysis determined that, due to SGL Group's asset-light business model, we do not face the higher costs or technology and investment risks that carriers face to decarbonise their assets. Nor does SGL Group have any material climate-related physical risks.

Angaben im ESRS 2

- Beschreibung der IRO's
- Typ, Bezeichnung, Detailbeschreibung, Ort in Wertschöpfungskette und Zeithorizont

Angaben im Themenstandard E1

- Zusammenfassung der IRO's
- Typ, Bezeichnung, Ort in Wertschöpfungskette Und Zeithorizont
- Detaillierte Beschreibung der IRO's im E1 Narrativ

ESRS 2 SBM-3 – BESCHREIBUNG DER WESENTLICHEN IRO'S

Metsä

Material impacts, risks and opportunities related to climate change mitigation and energy

Impacts	Risks and opportunities for Metsä Group	Management
Greenhouse gas emissions in own operations		
<div>↓</div> <div>Metsä Group's production generates climate-warming greenhouse gas emissions (Scope 1 and Scope 2), p. 42</div>	<div>↑</div> <div>Market opportunity: By generating and consuming renewable energy, Metsä Group can replace fossil-based energy sources. Renewable energy already accounts for 86% of the energy used in Metsä Group's production (Scope 1 and Scope 2), p. 43. Most of the energy generated at Metsä Group is used in the company's own production, and some of Metsä Group's production units are energy self-sufficient.</div>	<div>• Metsä Group's strategic target is to improve energy efficiency and the transition to entirely fossil free fuels, as well as fossil free purchased electricity and heat.</div> <div>• During the financial year, a survey was conducted on the feasibility of technological carbon sinks in Metsä Group's operations.</div> <div>• Active dialogue with policymakers develops the operating environment. Political influencing is discussed in more detail in section G1 – Business conduct.</div>
<div>↔</div> <div>The company's biogenic carbon dioxide emissions are classified as carbon-neutral, p. 42.</div>	<div>↑</div> <div>Market opportunity: In 2023, Metsä Group studied technical and business opportunities for recovering biogenic carbon dioxide and reusing it as a raw material for renewable bioproducts.</div>	
<div>↑</div> <div>Metsä Group is a nationally significant producer of renewable energy. The bio-based renewable fuels that Metsä Group uses mainly consist of wood-based production side streams and logging residue.</div>	<div>↓</div> <div>Regulatory risk: Regulation sets significant requirements for new production technology reducing emissions or affects the sustainability criteria of biogenic carbon dioxide emissions in terms of climate neutrality. This may cause changes in the pricing of energy and greenhouse gas emissions, increasing expenses in both production and transports.</div>	
Greenhouse gas emissions in the upstream and downstream value chain		
<div>↓</div> <div>Metsä Group's upstream and downstream value chain generates climate-warming greenhouse gas emissions (Scope 3), p. 42.</div>	<div>↑</div> <div>Market opportunity: Metsä Group's main raw material, wood, is mainly procured (p. 75) from Finnish forests, and mostly from the forests of Metsäliitto Cooperative's owner-members, keeping transport distances moderate.</div>	<div>• During the financial year, a Group-level project to calculate Scope 3 emissions was initiated.</div> <div>• Suppliers are encouraged to set emissions reduction targets, for example, in line with the SBTi. Metsä Board has a Scope 3 target approved by the SBTi for supplier</div>

ESRS 2 SBM-3 – BESCHREIBUNG DER WESENTLICHEN IRO'S

H+H

Environmental information

H+H is committed to an ambitious 1.5°C climate target and is part of the solution in construction of sustainable housing and at the same time lowering global energy related carbon emissions without harming biodiversity.

List of material disclosure requirements		Page reference
E1 - Climate change		
E1-1	Transition plan for climate change mitigation	Page 57
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Pages 58-59
E1-2	Policies related to climate change mitigation and adaptation	Page 59
E1-3	Actions and resources in relation to climate change policies	Pages 59-60
E1-4	Targets related to climate change mitigation or adaptation	
E1-5	Energy consumption and mix	Page 61
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	Pages 61-62
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	Page 62
E1-8	Internal carbon pricing	Page 62
E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Page 62

Buildings are responsible for around 40% of global energy related carbon emissions¹. Creating more sustainable and carbon-neutral buildings is key to addressing this issue. Building materials, such as H+H's AAC and CSU products, are well positioned for long-term growth as they ensure energy-efficient building structures and help to reduce buildings' life-cycle emissions.

H+H's transition plan²

We believe our strategy and business model are compatible with the transition to a sustainable economy by reducing our carbon emissions in line with our Science Based Targets and target of net-zero emissions in 2050. This is in line with the Paris Agreement and the EU's climate goals.

Science-based GHG emission reduction targets

Our commitment is backed up by the validated reductions we will make in our scope 1, 2 and 3 GHG emissions by 2030 .

The ten-year science-based target builds on the product life-cycle analysis ("LCA") that was undertaken in 2020 which determined that our AAC and CSU products are on a path to achieve net-zero — and possibly negative — emissions by 2050. Our emissions reduction targets are explained in disclosure requirement E1-4.

H+H is the first manufacturer of aircrete (AAC) and calcium silicate (CSU) products to have science-based targets approved in line with a 1.5-degree scenario.

Climate change mitigation actions

To achieve the 2030 science-based target, we have developed a roadmap that includes the following levers which are outlined in disclosure requirement E1-3.

1. Increasing the share of renewable energy
2. Optimising plants including investments in energy efficient equipment
3. Improved energy mix
4. Supply-chain decarbonisation, in particular, reducing emissions from the production of lime and cement which represent most of our scope 3 emissions

The transition plan is embedded in our strategy together with related initiatives. The transition plan, along with the initiatives to achieve it and the science-based target have been approved

ESRS 2 SBM-3 – BESCHREIBUNG DER WESENTLICHEN IRO'S

H+H

by the Group Management and the Board of Directors. The COO and Group Sustainability Lead is responsible for the transition plan.

A dedicated amount of the CAPEX budget is annually allocated to support emissions reduction projects. We also integrate performance measures related to GHG emissions reductions into our management incentive schemes (see disclosure requirement GOV-3 in the General Information section).

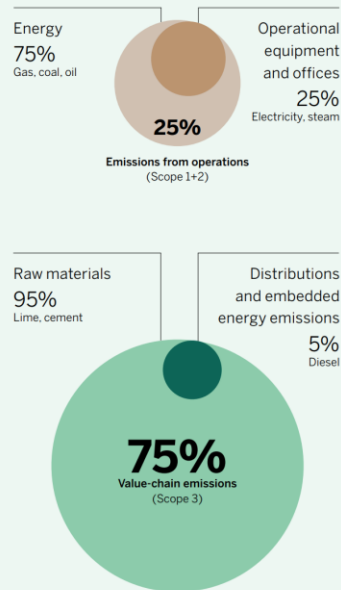
H+H is not excluded from Paris-aligned benchmarks.

Sources of H+H's GHG emissions – baseline year

Scope 1 and 2 emissions from operations account for about 25% of our carbon footprint, with about 75% of these emissions generated by the use of coal, oil, and gas in our plants.

About 75% of the emissions in H+H's carbon footprint are scope 3 emissions generated elsewhere along the value chain. The majority of these emissions (approximately 95%) are generated upstream by cement and lime manufacturers. This is a result of the chemical reaction that occurs when carbon is removed from limestone when it is heated to produce clinker for cement or lime. The CO₂ released is an unavoidable consequence of this reaction, as the limestone has absorbed CO₂ during its formation – just like a tree does.

H+H's total CO₂e 2019 emissions used as a baseline for science-based targets



H+H's climate-related impacts, risks and opportunities³

Climate change impacts

The materiality assessment described in disclosure requirement IRO-2 identified the following material climate change mitigation impacts:

Recarbonation during product lifetime (positive)

Limestone-based products such as AAC and CSU absorb CO₂ during their lifespan, acting as permanent carbon sinks during the use phase of a building and when it is pulled down and recycled. AAC products can absorb 77 kg of CO₂ per m³, with 80% of recarbonation achieved after 50 years and 95% within 80 years. This positive impact occurs in our downstream value chain (the end-users of AAC and CSU products) over the short, medium, and long term.

Emissions from own operations (negative)

The emissions from our own operations have a material impact on climate, with 108t CO₂ of scope 1 and 2 emissions during 2023. This negative impact occurs over the short, medium, and long term.

³ Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

ESRS 2 SBM-3 – BESCHREIBUNG DER WESENTLICHEN IRO'S

H+H

Value chain emissions from extraction and processing of raw materials for production (negative)

As previously mentioned, a significant amount of our emissions derives from our upstream value chain (cement and lime producers), causing a negative impact over the short, medium and long term.

Climate change risks and opportunities

In 2022, we undertook a climate scenario analysis using the TCFD guidelines, which was refreshed in 2023. The analysis considered H+H's full value chain, including our own operations, upstream cement and lime producers and downstream customers. No part of the value chain was excluded from the scenario analysis. Nor were any material physical risks or transition risks excluded. The climate scenario analysis is described in disclosure requirement IRO-1.

The scenario analysis identified the following four transition risks and one opportunity. No material physical risks were identified.

The climate-related risks and opportunities identified in the scenario analysis are described in more detail, including financial effects, in H+H's standalone 2023 TCFD disclosure available on our [website](#).

The findings from the scenario analysis are incorporated in our strategy. Actions to mitigate the transition risks and capture the opportunity are described in disclosure requirement E1-3. The scenario analysis determined that after these mitigations are applied, H+H has no net-material financial impact in the short, medium, and long term.

Climate-related policy⁴

H+H's Environmental, Social & Governance Policy addresses climate change mitigation by including our commitment to reduce scope 1, 2 & 3 emissions in line with net-zero emissions by 2050, and the short-term targets we have set to achieve this. By covering all emission scopes, the policy applies to emissions from our own operations, as well as our upstream and downstream value chain.

The policy is distributed via H+H's policy management system in the Group intranet. Stakeholders can access the policy via our group [website](#).

Group Management has overall responsibility for the policy, while the regional managing directors are responsible for implementing it within their countries as heads of their respective legal entities. The policy is reviewed annually by Group Management and the Group Sustainability Lead.

Transition risks

1. Increased cost of cement and lime raw materials
2. Extension of the EU ETS to include H+H
3. Delay in the decarbonisation roadmaps for cement and lime

4. Substitution by new low carbon building materials products

Type of transition risk

- Policy & Legal: Carbon pricing mechanisms
- Policy & Legal: Carbon pricing mechanisms
- Technology: Transitioning to lower emissions technology
- Market: Changing customer behaviour
- Reputation: Increased stakeholder concern or negative stakeholder feedback
- Policy & legal: Mandates on and regulation of existing products and services
- Technology: Substitution of existing products and services with lower emissions options
- Market: Changing customer behaviour
- Reputation: Shifts in consumer preferences

Climate-related opportunity

1. Decarbonisation of products

Type of opportunity

- Products and services

Mitigating actions towards climate risks⁵

H+H has developed a roadmap until 2030 that reduces our carbon emissions. A dedicated amount of the CAPEX budget is annually allocated to fund emissions reduction projects.

We address our scope 1 & 2 emissions through the following levers and actions:

1. Increasing the share of renewable energy

H+H's use of renewable electricity will increase by purchasing either RECs or PPAs. By 2026,

we expect the share of renewable electricity to reach 100% of our consumption, up from 75% currently.

2. Investments in energy efficiency

We are continuously implementing energy-saving projects and embed these in other upgrade projects. These upgrades and modernisations are essential in optimising our manufacturing footprint and equipment, and the investments do not solely rely on sustainability decision criteria.

⁴ E1-2 – Policies related to climate change mitigation and adaptation | ⁵ E1-3 – Actions and resources in relation to climate change policies



WESENTLICHKEITSANALYSE – LISTE DER ANGABEPFLICHTEN

ESRS - ANGABEPFLICHTEN

ESRS 2 IRO-2

In ESRS enthaltene von der Nachhaltigkeitserklärung des Unternehmens abgedeckte Angabepflichten

Ziel

- Verständnis der in der Nachhaltigkeitserklärung des Unternehmens enthaltenen Angabepflichten und der Themen zu vermitteln, die infolge der Bewertung der Wesentlichkeit als nicht wesentlich ausgelassen wurden

Kerninhalte

- **Liste der befolgten Angabepflichten** in der Nachhaltigkeitserklärung **für die wesentlichen Themen** (kann in Form eines Indexes dargestellt werden)
- Tabelle der **Datenpunkte, die sich aus anderen EU-Rechtsvorschriften** ergeben (laut Anlage B), unabhängig davon ob wesentlich oder nicht
- Verpflichtende Erläuterung, falls Klimawandel nicht wesentlich ist
- Optionale Erläuterungen von Schlussfolgerungen zu den als nicht wesentlich bewerteten Themen
- Erläuterung, wie es Schwellenwerte und Kriterien zur Bestimmung von wesentlichen Auswirkungen, Risiken und Chancen angewendet hat



WESENTLICHKEITSANALYSE – LISTE DER ANGABEPFLICHTEN

BEISPIELE

ESRS 2 IRO-2 – LISTE DER ANGABEPFLICHTEN

Arla: im Anhang bereitgestellt

DISCLOSURE REQUIREMENTS

EUROPEAN SUSTAINABILITY REPORTING STANDARDS (ESRS) COVERED BY ARLA'S SUSTAINABILITY STATEMENTS

Progress towards compliance with CSRD requirements:

- Under materiality threshold
- Internal work initiated
- Moderate progress
- Advanced progress

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ESRS 2 IRO-2 – LISTE DER ANGABEPFLICHTEN

H+H: als Inhaltsverzeichnis am Kapitalanfang verwendet

General information

Sustainability is a strategic focus area for H+H and it is embedded in all aspects of our business. To reflect this, we have decided to use the ESRS framework and merge our Sustainability Report with our Management review to provide a more holistic view of our business.

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GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Page 51
GOV-3 Integration of sustainability-related performance in incentive schemes	Page 53
GOV-4 Statement on due diligence	Page 52
GOV-5 Risk management and internal controls over sustainability reporting	Page 55
SBM-1 Strategy, business model and value chain	Pages 15-22
SBM-2 Interests and views of stakeholders	Page 53
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Pages 53-54
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	Pages 54-55
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Environmental information

H+H is committed to an ambitious 1.5°C climate target and is part of the solution in construction of sustainable housing and at the same time lowering global energy related carbon emissions without harming biodiversity.

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E1-7 GHG removals and GHG mitigation projects financed through carbon credits	Page 62
E1-8 Internal carbon pricing	Page 62
E1-9 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Page 62

ESRS 2 IRO-2 – LISTE DER ANGABEPFLICHTEN

H+H: Liste der Angabepflichten aus anderen EU-Rechtsvorschriften

ESRS 2 Appendix B

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Material/ Not material	Paragraph or page reference
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex I		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 41-43, 70
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		Material	p. 39
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex I				Material	p. 52
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex I	Article 449a Regulation (EU) No 575/2013: Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex I		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material	
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	Material	p. 57
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013: Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		Not material	
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex I	Article 449a Regulation (EU) No 575/2013: Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Material	p. 60
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex I				Material	p. 61
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex I				Material	p. 61
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex I				Material	p. 61



STAKEHOLDER

ESRS ANGABEPFLICHTEN

ESRS – STAKEHOLDER

Angabepflichten zu Interessenträgern

ESRS	Inhalte/Abschnitte/Anwendungsanforderungen (AR)
ESRS 1 Kap. 3.1	24. Die Zusammenarbeit mit betroffenen Interessenträgern ist für das laufende Verfahren zur Erfüllung der Sorgfaltspflicht des Unternehmens (siehe Kapitel 4 Sorgfaltspflicht) und die Bewertung der nachhaltigkeitsbezogenen Wesentlichkeit von entscheidender Bedeutung.
ESRS 1 Kap. 4.	61. Die Kernelemente der Sorgfaltspflicht spiegeln sich unmittelbar in den Angabepflichten wider, die wie nachstehend dargestellt im ESRS 2 und im themenbezogenen ESRS festgelegt sind: b. Einbeziehung betroffener Interessenträger . Folgende Standards befassen sich damit: ESRS GOV-2, ESRS SBM-2, ESRS IRO-1, ESRS MDR-P, themenbezogene ESRS
ESRS 1 Anlage A	AR8. Die Bewertung der Wesentlichkeit erfolgt auf der Grundlage des Dialogs mit den betroffenen Interessenträgern . Das Unternehmen kann mit den betroffenen Interessenträgern oder ihren Vertretern (z. B. Beschäftigten oder Gewerkschaften) sowie den Nutzern der Nachhaltigkeitsberichterstattung und anderen Sachverständigen zusammenarbeiten, um Beiträge oder Rückmeldungen zu seinen Schlussfolgerungen in Bezug auf seine wesentlichen Auswirkungen, Risiken und Chancen zu erhalten.
ESRS 2 SBM-2	43. Das Unternehmen hat anzugeben, wie die Interessen und Standpunkte seiner Interessenträger in der Strategie und dem Geschäftsmodell des Unternehmens berücksichtigt werden . 45. Das Unternehmen legt eine zusammenfassende Beschreibung folgender Punkte vor: a) Einbeziehung der Interessenträger , einschließlich i. der wichtigsten Interessenträger des Unternehmens, ii. ob eine Einbeziehung erfolgt und um welche Kategorien von Interessenträgern es sich handelt, d) ob und wie die Verwaltungs-, Leitungs- und Aufsichtsorgane über die Standpunkte und Interessen der betroffenen Interessenträger in Bezug auf die nachhaltigkeitsbezogenen Auswirkungen des Unternehmens informiert werden .
ESRS 2 IRO-1	53. Das Unternehmen gibt Folgendes an: b) einen Überblick über das Verfahren zur Ermittlung, Bewertung, Priorisierung und Überwachung der potenziellen und tatsächlichen Auswirkungen des Unternehmens auf Mensch und Umwelt auf der Grundlage des Verfahrens des Unternehmens zur Erfüllung der Sorgfaltspflicht, einschließlich ob und wie das Verfahren iii. Konsultationen der betroffenen Interessenträger umfasst , um herauszufinden, wie sie betroffen sein können, sowie externer Sachverständiger
ESRS 2 MDR-P	65. Das Unternehmen gibt Informationen über seine Strategien an, die im Hinblick auf das Management wesentlicher Nachhaltigkeitsaspekte angewendet werden. Die Angabe umfasst folgende Informationen: e) gegebenenfalls eine Beschreibung , wie die Interessen der wichtigsten Interessenträger bei der Festlegung der Strategie berücksichtigt wurden , und Anliegen zu hören, zu verstehen und darauf zu reagieren.



STAKEHOLDER

BEISPIELE

ESRS 2 SBM-2 – ANGABEPFLICHTEN ZU STAKEHOLDERN

Trelleborg

Trelleborg's key stakeholders

Trelleborg's key stakeholders are characterized by their interdependence and proximity to the company and its activities. The main groups include shareholders, investors, employees, customers and suppliers, authorities, associations, media, students and researchers, as well as local stakeholders or neighbors, refer to the figure.

An overall aim of Trelleborg's annual reporting of sustainability issues is to provide all of these stakeholders with an accurate overview of the Group's activities, results/performance and commitments in the ESG areas of environmental, social issues including health and safety, as well as business conduct and sustainability governance issues.

Another aspect is the stakeholders that are directly affected or may be negatively impacted by operations, and from this perspective employees affected by or at risk of employment injury or other work-related ill health should be highlighted. Another such central stakeholder is neighbors to Trelleborg's facilities, who could at least potentially experience negative consequences of being located close to a manufacturing plant.

The social interest to preserve the environment in the immediate vicinity of Trelleborg is monitored on a general level by several stakeholder groups: authorities through, for example, permits or regulations, environmental and sustainability organizations with various specialized focus areas, as well as researchers and students specializing in the environment.

Stakeholder engagement 2023

Trelleborg's stakeholder engagement in 2023 was characterized by specific events for investors including the *Capital Markets Day* and the *Sustainability Deep Dive*, see table below. The digital event *Sustainability Deep Dive* was held in June 2023 for a number of Swedish investment banks and fund managers, for a thorough review of Trelleborg's sustainability agenda and objectives within the framework of *Protecting the essential*.

Generally, sustainability issues have clearly received more space in the Group's interim reporting, and the engagement during the year has also primarily been marked by work focused on climate, circularity and social sustainability and some work on Board and compensation matters.

Trelleborg has a long-standing collaboration with Örebro University through an annual exercise with students from the master's program in Sustainable Business. The exercise, which was carried out in October 2023, allows students to analyze Trelleborg's latest Sustainability Report from the

TRELLEBORG'S KEY STAKEHOLDERS



perspective of various key stakeholder groups and evaluate the content in a digital workshop format. The evaluation was addressed in conjunction with a review of the materiality assessment.

Questions from investors and customers

Investors continue to show an interest in Trelleborg's sustainability profile and have demonstrated a high level of engagement with regards to questions and surveys.

Trelleborg answers a number of comprehensive sustainability surveys from established platforms, such as CDP and EcoVadis, to evaluate its own and its suppliers' performance in the sustainability area.

A growing area in the dialog surrounding Trelleborg's sustainability performance is questions and surveys from customers, in many cases forwarded by third-party companies and organizations.

STAKEHOLDER ENGAGEMENT

Stakeholder group	Main channels for cooperation	Outcome: Material issues and strategic impact
INVESTORS AND SHAREHOLDERS	Annual General Meeting, Annual Report, stakeholder magazine (T-Time), annual road trips with investor meetings and visits, Capital Markets Days, Sustainability Deep Dive, face-to-face meetings, digital meetings, e-mails, phone calls.	CMD – Capital Markets Day, May 23, 2023. New sustainability targets introduced. Sustainability Deep Dive, June 27, 2023. Dialogue on climate targets, circularity, sustainability organization, specific board issues, and sustainability reporting.
EMPLOYEES	Board representation for employees, day-to-day cooperation between unions and employers, intranet, internal magazine (Connect), performance appraisals, employee surveys, staff meetings, social events.	Health & safety, sustainability issues.
CUSTOMERS	Trelleborg's websites, personal customer meetings and visits, trade fairs, customer meetings, such as innovation days (TSS).	Sustainability of products/solutions, innovation.
SUPPLIERS	Face-to-face supplier meetings and visits, supplier days.	Trelleborg's supplier assessments, suppliers' sustainability performance.
SOCIETY		
Authorities	Correspondence, local visits/meetings.	Permit issues, local municipal or regional cooperation.
Media	Press releases, press conferences, articles, interviews, site visits.	News distribution to financial/business press, trade press and local newspapers.
Researchers and students	Research interviews, collaborations.	University partnerships in several countries. Collaboration with Örebro University (October 2023) concerning a review of Trelleborg's sustainability reporting and materiality assessment in 2023.
Neighbors	Local open house days, information sessions in connection with redevelopments or other changes.	Regular information and Q&A sessions for local residents on changes that may have a local impact.

ESRS 2 SBM-2 – ANGABEPFLICHTEN ZU STAKEHOLDERN

Philips

Stakeholder engagement overview (non-exhaustive)

	Stakeholders	Processes	Results
Employees	<ul style="list-style-type: none"> European Works Council Local Works Councils Individual employees 	Regular meetings, quarterly Employee Survey, employee development process, quarterly update webinars. For more information, refer to Social performance, starting on page 56 Regular mail updates, team meetings, webinars	Engaged and informed employees, action plans, policies
Customers	<ul style="list-style-type: none"> Hospitals Retailers Consumers 	Joint (research) projects, business development, Lean value chain projects, strategic partnerships, consumer panels, Net Promoter Scores, Philips Customer Experience Centers, Philips Customer Care centers, Training centers, social media	New technologies and processes, Frustration Free Packaging solutions, green consumer propositions, Life Cycle Analysis of products, EU Product Environmental Footprint pilots
Suppliers	<ul style="list-style-type: none"> Chinese suppliers in the Supplier Development program Randstad, Lenovo 	Supplier development activities (including topical training sessions), supplier forums, supplier website, participation in industry working groups like COCIR and RBA. For more information, refer to Supplier sustainability, starting on page 263 .	Supplier improvement projects, supplier commitments to Science Based Targets to reduce CO ₂ emissions, joint projects
Governments, municipalities, etc.	<ul style="list-style-type: none"> European Commission US government Chinese government 	Topical meetings, research projects, policy and legislative developments, business development, multi-stakeholder projects. For more information, refer to Advocacy activities and expenses, starting on page 269	Feedback on proposed legislation, investment plans, transition plans to a circular and low carbon society
NGOs	<ul style="list-style-type: none"> UNICEF, International Red Cross Friends of the Earth, Greenpeace 	Topical meetings, multi-stakeholder projects, joint (research) projects, innovation challenges, renewables projects, social investment program and Philips Foundation. For more information, refer to Advocacy activities and expenses, starting on page 269	Projects to increase access to care in underserved communities, action plans, policies
Investors	<ul style="list-style-type: none"> Mainstream investors ESG investors Investor platforms 	Webinars, roadshows, capital markets day, Investor relations and Sustainability accounts	Green and Sustainability Innovation Bonds, visits to Philips Customer Experience Centers

ESRS 2 SBM-2 – ANGABEPFLICHTEN ZU STAKEHOLDERN

Metsä (Auszug der Stakeholder)

Stakeholder	Stakeholder engagement	Themes important to stakeholders	Impact on operations, business model and strategy
Owner-members	<ul style="list-style-type: none"> • Representative Council • Supervisory Board • District committees • Developer Community • Membership Coordinators and other experts • Metsäverkko service • Magazine for members 	<ul style="list-style-type: none"> • Profitability and sustainability of wood production • Societal value creation • Profitable and competitive profit-sharing models and member benefits • Leadership in sustainable development 	<ul style="list-style-type: none"> • New investments • Concentrating wood procurement in the forests of owner-members • Comprehensive and customer-focused wood supply and forest management services, for example the Metsä Group Plus service introduced in 2023 • Regenerative forestry principles and Ecological sustainability programme • Efficient utilisation of information
Own workforce	<ul style="list-style-type: none"> • Employee survey and Pulse survey • Ethics barometer • Cooperation with employee representatives • Safety and health at work and related observations • Compliance and Ethics Channel 	<ul style="list-style-type: none"> • Health and safety • Diversity, equality and inclusion (DEI) • Competence development and good leadership • Working conditions and other work-related rights 	<ul style="list-style-type: none"> • Externally certified safety management systems • Metsä for all vision • Anonymous recruitment • Metsä Group's academies and other training • Development of leadership and key capabilities • Measures determined based on the ethics barometer
Customers, consumers and end-users	<ul style="list-style-type: none"> • Customer experience surveys • Customer feedback forms • Contact forms on web pages • Materiality assessment 	<ul style="list-style-type: none"> • Sustainable products • Product safety and quality • Product information 	<ul style="list-style-type: none"> • Products that replace fossil-based materials and are recyclable • Resource-efficient production • Product safety and quality • Wider use of product information
Supplier and supply chain employees	<ul style="list-style-type: none"> • Supplier days • Cooperation forums for occupational safety • Cooperation survey for suppliers • Compliance and Ethics Channel • Sustainability working group activities with partner suppliers • Bilateral meetings • Materiality assessment 	<ul style="list-style-type: none"> • Safety and health • Working conditions and other work-related rights • Climate change • Safeguarding biodiversity • Sustainable forest management • Circular economy • Sustainable supply chain 	<ul style="list-style-type: none"> • Certified safety management systems • Proactive operating model to prevent grey economy in construction projects • Joint sustainability targets with partner suppliers • Measures defined based on the cooperation survey for suppliers • Assessment of suppliers' sustainability as part of the supplier selection process and during cooperation



WERTSCHÖPUNGSKETTE

**ANFORDERUNGEN UND
ANGABEPFLICHTEN**

WERTSCHÖPFUNGSKETTE

Anforderungen und Angabepflichten

Allgemeine Anforderungen

- ESRS 1
 - Gibt vor, wie das berichtende Unternehmen die Wertschöpfungskette zu berücksichtigen hat, bei Wesentlichkeitsanalyse, Stakeholder Engagement, Sorgfaltspflichten, etc.
 - Durchgängige Mitbetrachtung!

Angabepflichten (Auszug)

- ESRS 2 BP-1: Allgemeine Grundlagen für die Erstellung der Nachhaltigkeitserklärung
 - Angabe, inwieweit die die NH-Erklärung die vor- und nachgelagerte Wertschöpfungskette abdeckt
- ESRS 2 BP-2: Angaben im Zusammenhang mit konkreten Umständen
 - Schätzungen zur Wertschöpfungskette
- ESRS 2 SBM-1: Strategie, Geschäftsmodell und Wertschöpfungskette
 - Beschreibung der Schlüsselemente des Geschäftsmodells und der Wertschöpfungskette(n)
 - Beschreibung der wichtigsten Merkmale und Akteure der vor- und nachgelagerten Wertschöpfungskette(n)
- In den Themenstandards
 - z.B. E1-Klimawandel Scope 3 oder S2-Arbeitskräfte in der Wertschöpfungskette



WERTSCHÖPFUNGSKETTE

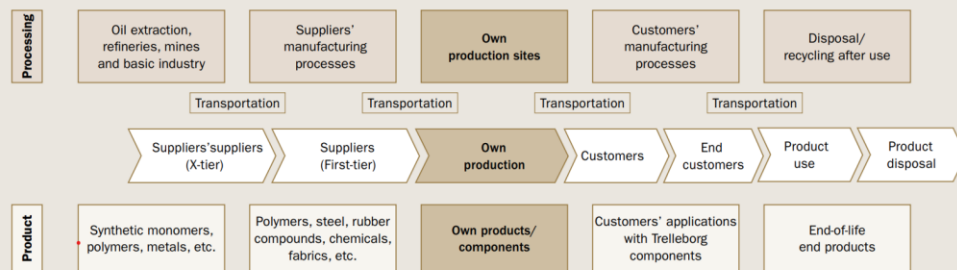
BEISPIELE

TRELLEBORG

Kunststoffbranche

Sustainability in strategy, business model and value chain

TRELLEBORG'S VALUE CHAIN



Business strategy's link to sustainability

Trelleborg Group's business concept is to develop and offer critical applications in demanding environments. The principle value chain is presented in the diagram above. The differences between Trelleborg's business areas are mainly in terms of materials, suppliers and products, but the different steps in the value chain are the same.

Solutions that contribute to the sustainability of society and customers

The immediate focus is on Trelleborg's offering of sealing solutions and components for industrial applications and infrastructure projects. The properties of these unique solutions protect the essential in society – people, the environment and infrastructure – by promoting health, eliminating noise and vibrations, saving energy, reducing emissions and helping to extend the lifecycle of the end products. This improves the sustainability profile of customers.

Trelleborg's product categories and customers

Trelleborg's most important product categories are described on pages 21 and 115.

The Group serves the following industries, where sales are distributed as follows:

» Aerospace	10%
» Healthcare & Medical	9%
» Automotive	16%
» General industry	65%

Changes during the period

In 2023, the Group divested its tire and printing blanket operations.

No direct activity in or sales to the fossil-fuel sector

Trelleborg Group has no direct activity or sales in the sector for fossil fuels, refer also to the Taxonomy section on pages 119–121. Sales in this sector are therefore six 0 (0).

Trelleborg's indirect sales linked to the sector are mainly sales of components/solutions for handling LNG (liquefied natural gas). The solutions are critical for safe, flexible and efficient transfer and transport of LNG. Revenue from these operations, indirectly linked to the fossil-fuel sector, falls below 4 percent of total Group revenue, according to Trelleborg's estimates.

Ambition to be a sustainability leader in the industry

Trelleborg has the target to be a "sustainability leader in its industry," meaning the industry for engineered polymer solutions.

In the second half of 2023, Trelleborg issued a green bond that is financing projects that continue to support and develop the company's ongoing and future efficiency initiatives in production and administration.

In 2023, internal CO₂ pricing was introduced in the Group-wide CapEx tool used by all legal entities for investment applications. The new scheme highlights the benefits of investing in equipment that reduces emissions and increases the use of renewable energy.

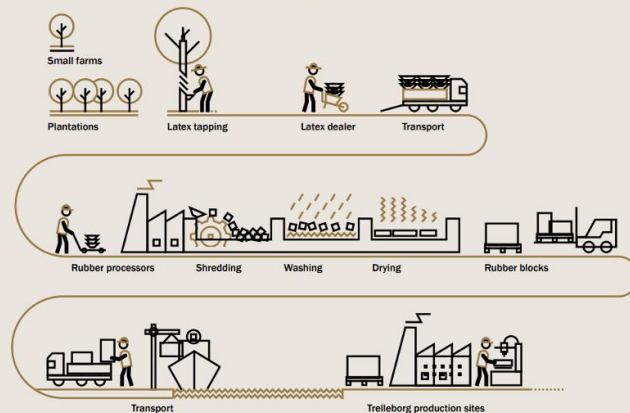
According to the description from the company, the three most important sustainability areas where Trelleborg stands out are: Climate (refer to pages 122–124), Circularity (refer to page 127) and People (refer to pages 129–130).

Social: Workers in the value chain

Material impacts, risks and opportunities

The impacts for workers in the value chain are deemed primarily to consist of potential violations in relation to pollution, health and safety, and human rights. To date, Trelleborg has only conducted a limited analysis of all such existing and potential impacts of its operations on workers in the value chain. A more detailed analysis that will also adhere to the requirements of the forthcoming CSDDD is planned for 2024. The general impacts known previously include the existence of poor working conditions at certain sites for the production of latex and natural rubber (see illustration below).

PRODUCTION OF NATURAL RUBBER – SIMPLIFIED VALUE CHAIN



SKODA

Automotive-Branche

Value Chain

This graphic provides an overview of the Company's main activities. The value chain is conceived so as to capture all flows of input and output in relation to a product in the form of upstream and downstream activities.

The scope of this graphic takes account of the activities undertaken by Škoda Auto (marked in green), activities undertaken by the Volkswagen Group (marked in blue), and activities undertaken by external partners (marked in grey). The figures presented are for 2023.



Suppliers

Car manufacturing requires plenty of input in the shape of primary raw materials (such as iron and aluminium), pre-prepared components, and other parts. In an effort to reduce environmental impacts, ensure that human rights are respected, and prevent corruption, Škoda Auto is helped by 8,333 direct suppliers, mainly from Europe and Asia. To begin working with the Company, the majority of those suppliers have to undergo an assessment in relation to sustainability, which is known as the S-Rating.



Logistics and Transport

In relation to logistics and transport, the Company's main efforts are aimed at transitioning to rail transport and using more means of transport that run on alternative fuels. New emission-free forms of in-house transport have also been introduced. At the same time, logistics and transport are downstream activities.



Research and Development

Innovations have a fundamental role at Škoda Auto. They run throughout the Company and help, for example, with the gradual electrification of the product portfolio, or check the potential of new mobility and connectivity solutions.



Production

Škoda Auto manufactured 888,418 vehicles in 2023. Investment in modernising production, robotisation, and the introduction of innovative approaches result in each of those vehicles having a lesser environmental impact and in the continual improvement of conditions for employees.



Sales and After-sales Servicing

Sales and after-sales servicing is carried out through a partnership network of dealers that, in addition to intermediating sales of vehicles, offer professional servicing and use original spare parts.



Vehicle Use

Škoda Auto helps its customer run an environmentally friendly form of transport, with its ever-expanding range of PHEV and BEV vehicles. Of the total number of vehicles sold, 2.2% were PHEV and 9.4% BEV vehicles. Škoda Auto also continues its support for building charging infrastructure.



Recycling and Circular Economy

Recycling the materials used in production and those at the end of the vehicle's lifetime significantly reduces the negative environmental impact. By continually investigating opportunities to use the principles of the circular economy, the Company is making efforts to run more environmentally friendly operations and to potentially secure a stable supply of the input needed for production.



Upstream Activities

Downstream Activities

SCAN GLOBAL LOGISTICS

Logistikbranche

OUR STRATEGY & BUSINESS MODEL

SBM-1 Strategy, business model and value chain

Freight forwarding is a service industry specialised in the global movement of goods on behalf of exporters and importers. Freight forwarding in its purest form is an asset-light business.

Forwarders organise transportation for their customers by purchasing capacity from capacity providers (ocean

carriers, airlines, trucking companies). The transportation is performed by the capacity provider, who also owns the assets used in the transportation, with the freight forwarder taking an arbitrary fee to organise the shipment.

The freight forwarding market is affected by underlying market conditions within Air & Ocean, Rail, and Road transportation, i.e., capacity availability. SGL Group's activities focus on global freight-forwarding services, primarily Air & Ocean, Road,

and Rail freight. Additionally, SGL Group offers complementary and value-added services such as PO Management, Supply Chain consultancy, Consolidation services, Customs House Brokerage, PO Shipment Monitoring and Insurance.

SGL Group revenue is derived from a diverse portfolio of global blue-chip customers and customers within the SME segment. SGL Group provides services to its customers worldwide through its extensive network of regional offices

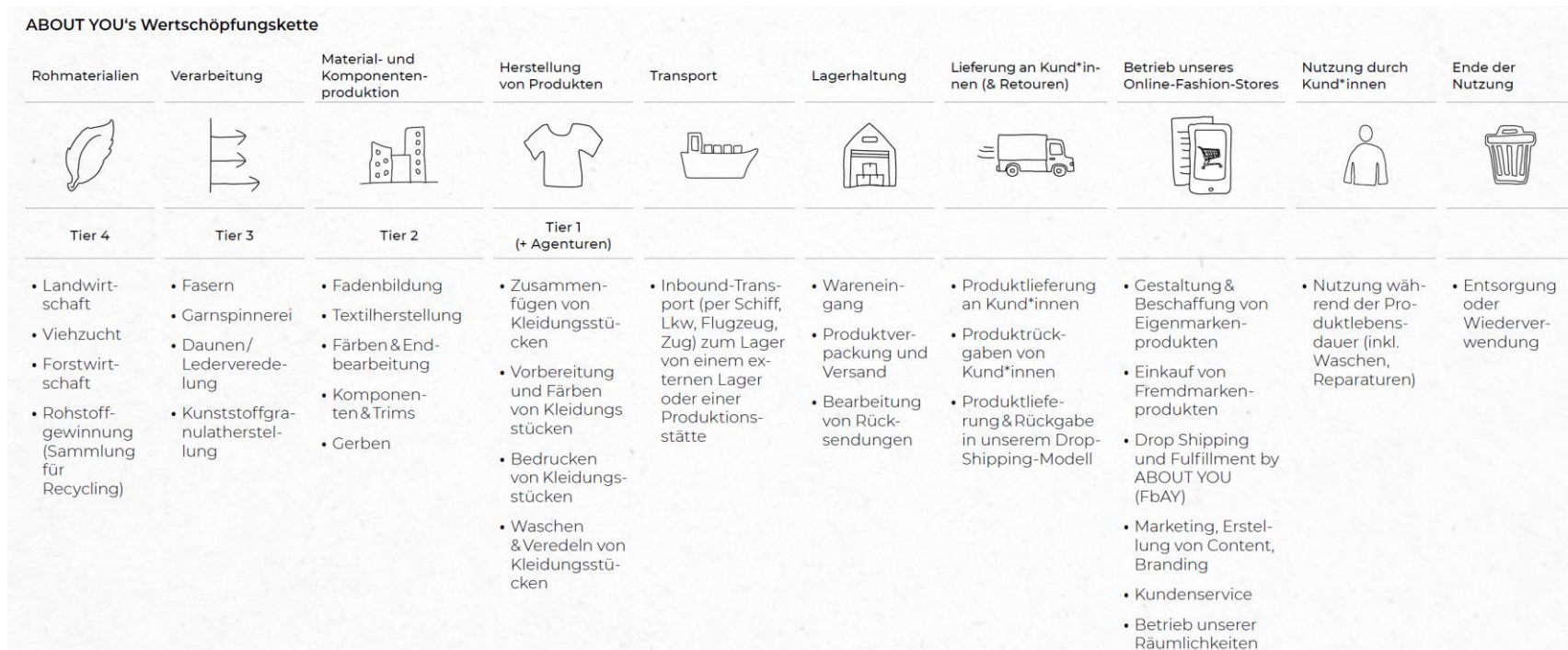
present on all continents. SGL Group holds world-leading positions in key industries such as Aid & Relief, Automotive Logistics, Government, Fashion & Retail, and Food & Additives.

SGL Group's primary focus is to have a diversified business approach within complementary industries and across all customer segments, be it standard high-volume solutions or tailor-made entrepreneurial transport solutions to solve complex logistic challenges globally.



ABOUT YOU – ONLINE FASHION

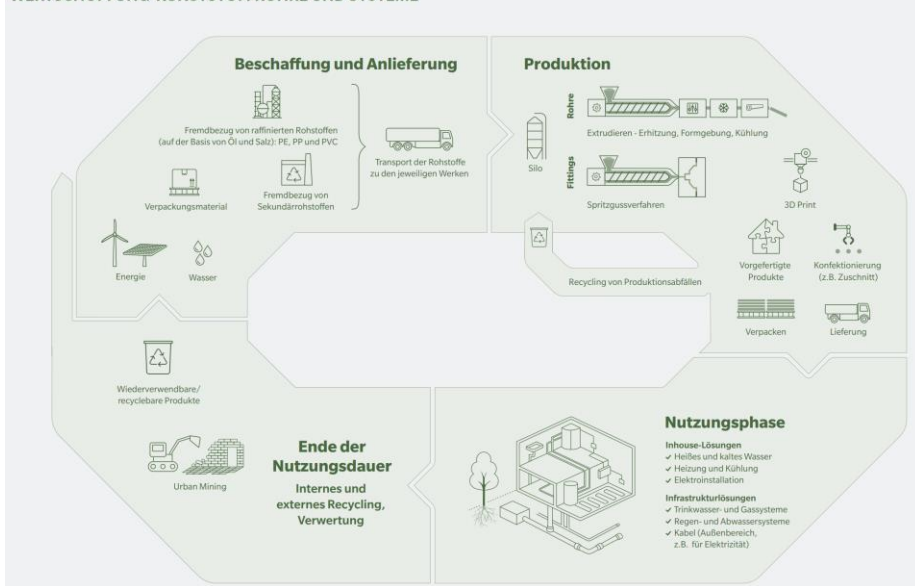
Textilbranche



WIENERBERGER

Baubranche

WERTSCHÖPFUNG KUNSTSTOFFFROHRE UND SYSTEME



WERTSCHÖPFUNG BETONPRODUKTE

BETONPFLASTER UND -PLATTEN
UND GESTALTUNGSELEMENTE





BEST PRACTICE

**TESTSIEGER
ØRSTED**

ØRSTED – WESENTLICHKEITSANALYSE

70

ØRSTED ANNUAL REPORT 2023 Sustainability statements | General | ERSR 2

ESRS 2

Double materiality assessment Introduction

As a key element of our work to prepare for the CSRD reporting, we have conducted a double materiality assessment (DMA) with reference to the draft ESRS from November 2022.

To do this, we have built on the approach we have previously taken to assess the materiality of sustainability-related matters. This approach has previously used two dimensions to assess materiality: (1) 'stakeholder importance', which represented impacts to our surroundings, and (2) 'strategic importance', which represented impacts on our business from the outside.

We have conducted our first DMA this year to capture learnings that will help us to improve our methodology next year. We applied the limited guidance available from EFRAG, combined with our own interpretation of the standards, and developed a step-by-step process, scoring matrices, and a model for aggregation and prioritisation.

Our starting point was the impact assessment (inside-out) of Ørsted's impacts on the environment and society, which builds on how we have previously identified and assessed the sustainability-related impacts of our own operations and value chain. We have also conducted a financial assessment (outside-in) of the sustainability-related risks we are exposed to as a business.

Where possible, we quantified the effects of those matters and supplemented with qualitative assessments.

Due to our previous work with assessing sustainability-related impacts and the complexity in quantifying sustainability-related risks to our business, our efforts this year were concentrated mostly on the impact assessment.

As the ESRS principles on double materiality and assessment requirements are extensive, we decided to limit the number and groups of stakeholders involved in assessing our sustainability-related impacts and risks to internal subject-matter experts only.

To verify and calibrate the results of our new DMA, we also performed a light update of our former materiality assessment using the approach we have taken annually since 2013. This assessment served as a proxy for direct involvement of external stakeholders in the DMA as it informs us about the interests and views of stakeholders relevant to our business.

In 2024, we will further refine our DMA process and methodology based on the final ESRS and guidance.

We are convinced that the outcome presented below is a true and fair picture of our impacts and risks, but we also acknowledge that our methodology has limitations. Consequently, we will be further developing our DMA based on the final implementation guidance published by EFRAG in 2024.

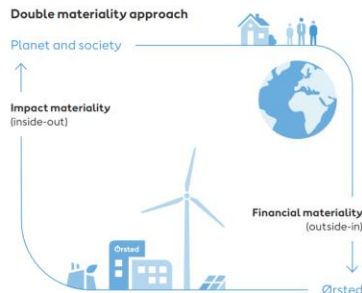
The following pages provide detailed information on the results of our double materiality assessment and the process we have applied.

Double materiality approach

Planet and society

Impact materiality
(inside-out)

Financial materiality
(outside-in)



← ≡ 🔍 11

Read more

Matrix showing our material and immaterial ESRS topics.

→ [Page 71](#)

Our value chain and interaction with our most material impacts and risks.

→ [Page 72](#)

Tables specifying all our material impacts and risks.

→ [Pages 73-76](#)

Description of methodologies, assumptions, and process steps.

→ [Pages 77-78](#)

Interests and views of stakeholders.

→ [Page 79](#)

Typical sections specifying our response to our material impacts and risks, including policies, actions, targets and metrics.

→ [Pages 87-130](#)



ØRSTED – WESENTLICHKEITSANALYSE

Double materiality assessment outcome

Outcome

We have identified our impacts on the environment and society (impact materiality assessment) as well as the sustainability-related risks that we are exposed to (financial materiality assessment). The outcome is aggregated per ESRS topic, showing that E1, E5, S3, and S2 are our most material sustainability matters.

The environmental impacts and risks we have within E1 and E5 are closely linked to our strategic efforts to deliver a fast build-out of renewable energy. The deployment of new renewable capacity mitigates climate impacts but also requires significant amounts of natural resources such as steel with indirect negative impacts on the climate and the environment.

The build-out also affects people and societies, which is reflected in the impacts and risks we have within S2 and S3. We focus our efforts on making the energy transition just and inclusive, including for people working across the renewable energy supply chains, and in a way that brings benefits to local communities.

Read more

The next page illustrates where our material impacts (crucial) and our material risks occur across our full value chain. Brief descriptions of our material impacts and risks are included on the pages that follow.

More information on how we respond to the effects of our impacts and risks can be found within the 'Environment', 'Social', and 'Governance' sections.



Our DMA approach in brief

All assessed impacts and risks have been mapped to their relevant topical ESRS standard. The highest scored impact or risk within a topic determines the placement in the DMA matrix. In case of multiple topics placed within the same square, the topics are listed in chronological order.

The following main considerations have been applied:

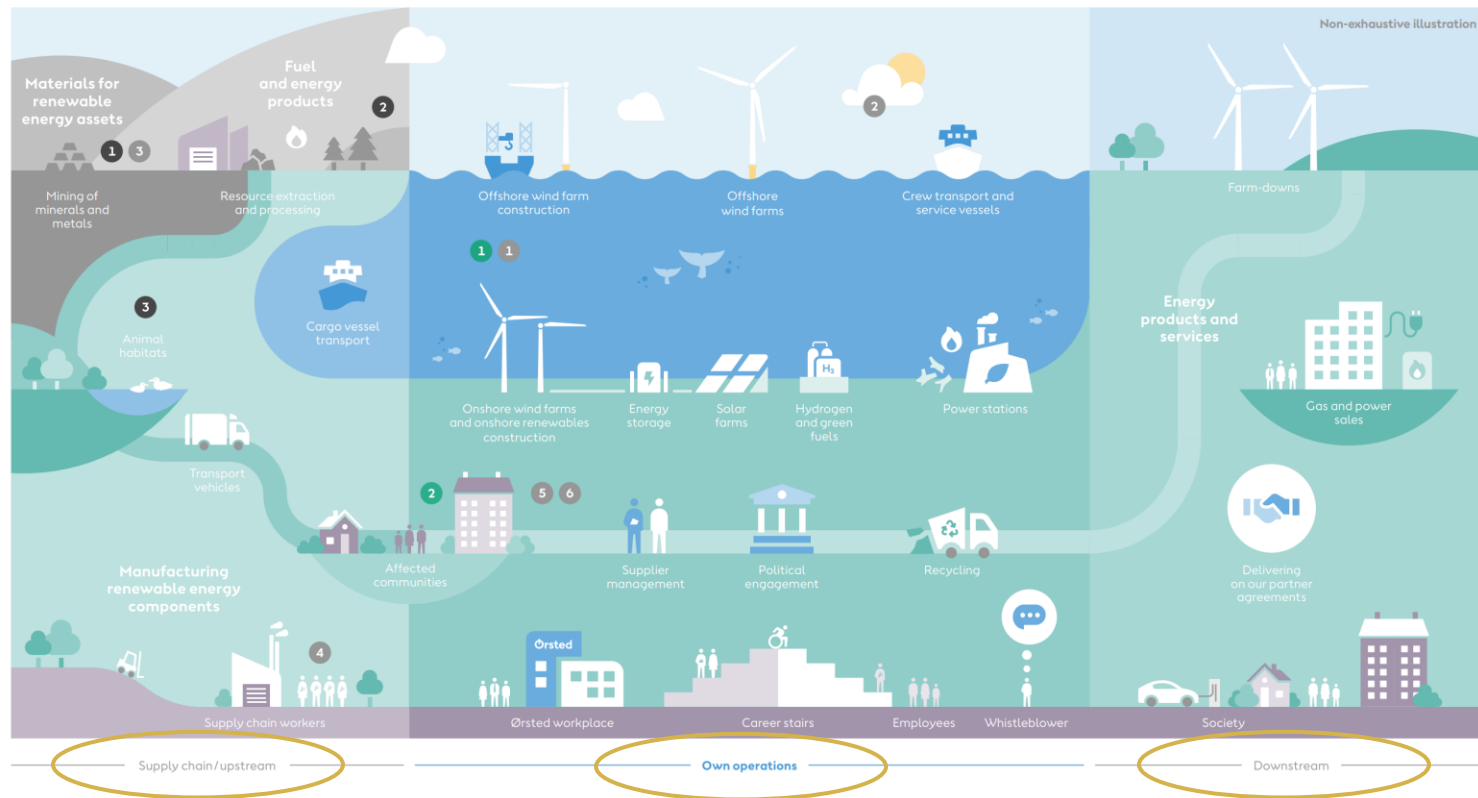
Positive/negative impacts	Both positive and negative impacts have been assessed.
Actual/potential impacts	Impacts have been identified as actual or potential. Most impacts assessed were actual.
Risks/opportunities	Sustainability-related risks were assessed, while opportunities were not assessed in 2023.
Own operations/value chain	Impacts and risks were assessed for our own operations, and for the value chain where relevant and possible.
Residual impact/risk	Assessments have included mitigation actions that are already part of our daily operations to reduce or mitigate any negative impacts or risks. This means the ESRS topics are plotted based on residual impact and risk.

EFRAG published a draft 'Implementation Guidance' in December 2023, which we will take into account to refine our DMA methodology in 2024, including a review of our residual impact/risk approach.

Note: Our full DMA methodology can be found on pages 77-78.

ØRSTED – WERTSCHÖPFUNGSKETTE + WICHTIGSTE IRO'S

Value chain overview — showing where our material sustainability-related impacts (crucial) and our material sustainability-related risks occur across our full value chain



Positive impacts

- 1 Renewable energy deployment
- 2 Local jobs and educational opportunities

Negative impacts

- 1 Use of virgin materials
- 2 Natural resources exploitation and land-use change
- 3 Habitat loss from land degradation

Sustainability-related risks

- 1 Transition climate-related risk
- 2 Physical climate-related risks
- 3 Availability of materials and components
- 4 Supplier misconduct related to human rights
- 5 Local community interests and concerns
- 6 Indigenous Peoples' consent

ØRSTED – WESENTLICHE IRO'S

Material sustainability-related impacts and risks

The following tables list the sustainability-related impacts and risks we have identified and assessed as material as a result of our double materiality assessment process.

As shown in the matrix on page 71, seven out of the ten ESRS topics are material to Ørsted. Each material ESRS topic is presented in the following tables, where we specify the sub-topics that our material impacts and risks relate to, e.g. climate change mitigation, climate change adaptation, and energy.

In addition, we indicate in the tables whether the impacts and risks are in our own operations (OO) or value chain (VC). We also show whether our impacts are positive or negative. Impacts are actual impacts unless stated that they are potential impacts.

Brief descriptions of the material impacts and risks are included in the tables. More information on how we respond to the effects of our impacts and risks is included in the topical sections under 'Environment', 'Social', and 'Governance'.

This year, our scoring of impacts and risks has included mitigation actions that are already part of our daily operations to reduce or mitigate any negative impacts or risks. Therefore, the impacts and risks listed in the tables show a residual impact or risk.

In 2024, we will further refine our DMA process and methodology based on the new EFRAG guidance.



ENVIRONMENT



E1 Climate change

SOCIAL



S1 Own workforce

GOVERNANCE



G1 Business conduct

	Material impact or risk	Description
Corporate culture		
● Positive impact (OO)	Healthy corporate culture driving the company towards shared goals.	Our five guiding principles of integrity, passion, team, results, and safety help drive Ørsted towards shared goals. Working with these principles is part of our way of operating, promoting a healthy corporate culture.
Protection of whistleblowers		
● Positive impact (OO)	Protection of whistleblowers through anti-retaliation policies and procedures.	Our protection of whistleblowers encourages and enables all stakeholders to speak up. At Ørsted, we do more than required by law regarding the protection of whistleblowers and take a proactive approach to mitigating risks and negative impacts.
Political engagement		
● Positive impact (OO)	Constructive political engagement through lobbying.	Our lobbying activities and other means of political influence have positive societal and environmental effects resulting from changes in legislation.
Management of relationships with suppliers		
● Positive impact (OO)	Good management of suppliers, ensuring compliance with our code of conduct.	We are committed to continuous improvements in our relationships with suppliers and business partners. Our work is underscored by regular updates to our internal risk scoring and the incorporation of evolving standards into our screening tools. As we navigate the dynamic landscape of due diligence, our goal is to not only meet but exceed the highest standards of integrity, transparency, and ethical conduct.

ØRSTED – WESENTLICHKEITSANALYSE VERFAHREN

Double materiality assessment methodology

We developed our methodology with reference to the principles in the draft ESRS from November 2022 and available guidelines. Learnings from the 2023 process, dialogue with peers, and network and industry association meetings together with the final ESRS and newest guidance will help refine the process to ensure full alignment with the DMA-related requirements in 2024.

Methodologies and assumptions

Scope

For our own operations, we identified and assessed impacts on people and the environment as well as potential risks to our business, focusing on specific activities where impacts are not relevant across technologies. Furthermore, we assessed our value chain impacts and risks for most topics, primarily focusing on our upstream activities. Value chain assessments were based on internal knowledge and mainly focused on our first-tier suppliers. This was especially true when identifying and assessing impacts related to 'Workers in the value chain' (ESRS S2).

In our impact assessment, we considered both positive and negative impacts as well as actual and potential impacts related to sustainability matters. In our financial assessment, we assessed potential sustainability-related risks that could trigger a negative financial impact on our business.

We excluded assessing opportunities as part of our DMA this year. However, our business opportunities are directly connected to climate change mitigation and described in the strategy section. Moreover, ESRS S4 was excluded deliberately due to our business model.

Stakeholder engagement

For our DMA, we engaged internal subject-matter experts from both the business lines and Group functions. This year, we have not included direct consultation with affected stakeholders to understand how they may be impacted by our business activities, nor have we directly consulted external stakeholders to review the outcome of our DMA. However, as a valid proxy, we have included insights from our external affairs colleagues who, through continuous dialogue with our key stakeholders, have a good overview of the interests and views of stakeholders.

In addition, our continuous engagement activities in the communities in which we are present are a solid basis for assessing the impacts and risks most material to us.

Scoring Impacts

As per the ESRS guidance, three parameters of 'scale', 'scope', and 'irremediable character' have been used in the scoring of the 'severity' of our actual impacts:

1 When scoring 'scale', we assessed how great the impact is on the environment or people, after consideration of mitigation actions already in place.

2 When scoring 'scope', we assessed how widespread the impact is based on parameters such as percentage of sites, employees, or financial spend that the impact relates to.

3 When scoring 'irremediable character', we assessed how difficult it is to reverse the damage in terms of cost and time horizon.

For potential impacts, an additional parameter of 'likelihood' was scored.

For negative actual impacts, each of the three dimensions above were scored and weighted equally for severity. For negative potential impacts, 'severity' and 'likelihood' were weighted 50/50. For positive actual impacts, 'scale' and 'scope' were scored and weighted equally for severity. For positive potential impacts, 'likelihood' was also considered as for negative potential impacts.

Risks

When scoring risks, we assessed the potential magnitude of financial effects based on different triggers, including EBITDA, CAPEX, and OPEX, which constituted half of the score, and likelihood of occurrence, which constituted the other half. Assessments have included risk mitigation actions already in place.

We assessed the nature of these effects in different scenarios with assumptions based on input parameters from subject-matter experts. The potential magnitude of financial effects was scored as 'low', 'medium', or 'high'.

Likelihood of occurrence was scored as 'low', 'medium', or 'high' using relevant time horizons of short-, mid-, or long-term. We partially modelled the risks using the risk assessment tool that we use for business risks. However, quantification in monetary terms was supplemented with qualitative assessments to a high degree, due to the complexity of defining exact values for potential sustainability risk scenarios.

Thresholds

Our Sustainability Committee has set the materiality thresholds at 'significant'. This means that impacts and risks scored as 'significant' or above, and their associated ESRS topic, are deemed material.

Process

We defined process steps for conducting the DMA for impact materiality and financial materiality, respectively. The impact assessment was our starting point, and once we had the preliminary results, we initiated the financial assessment. We followed the five key steps below as further elaborated on the next page.



1 Engagement of stakeholders



2 Scoping of impacts/risks



3 Assessment of individual impacts/risks



4 Calibration of material impacts/risks



5 Stakeholder and management review

ØRSTED – WESENTLICHKEITSANALYSE VERFAHREN

Process steps Impact materiality

Our work with mapping our sustainability-related impacts builds on the approach we have used for over a decade to assess the materiality of sustainability-related matters, as well as recent studies, benchmark reports, and internal projects.

The following steps were conducted:

1. Engagement of stakeholders

We unfolded the ten topics in the ESRS and identified subject-matter experts in the business and Group functions with insights into the topics and deep knowledge of our day-to-day work with each area. Several onboarding sessions helped to get a common understanding of the new regulation and objectives of the double materiality assessment.

2. Scoping of impacts

As preparation for the materiality assessment workshops, we consulted relevant internal information (e.g. internal impact reports, previous materiality assessments, and stakeholder findings) to scope and pre-define impacts per ESRS sub-topic and sub-sub-topics.

3. Assessment of individual impacts

We conducted interactive impact materiality assessment workshops for each ESRS topic. Participants adjusted the pre-defined impacts where relevant and added additional impacts,

then scored all impacts (negative and positive) within our own operations and for the value chain according to the developed scoring methodology. Scoring rationales were documented, and relevant reference documents were captured. In total, 120 impacts were identified and scored.

4. Calibration of material impacts

All workshop input was transferred to a tool to aggregate scores and calculate the 'degree of materiality' split into five levels. Workshop participants were consulted again for validation of the preliminary results, and if needed, the provided rationales for adjustments were documented. Further calibration across topics took place before finalising the impact assessment.

5. Stakeholder and management review

Consolidated overviews of the sustainability-related impacts were presented to and discussed with internal stakeholders and management. Finally, the determined materiality threshold yielded a final list of 25 material impacts that were assessed as 'significant' or above.

Process steps Financial materiality

As part of our efforts to prepare for the CSRD, we delimited our financial materiality assessment and focused on potential financial risks. In contrast to the business risks covered in the 'Risks and risk management' section, we only consider risks that relate to sustainability matters in the financial materiality assessment.

The following steps were conducted:

1. Engagement of stakeholders

We engaged relevant stakeholders to ensure appropriate consideration of sustainability risks. These included internal subject-matter experts in the business and Group functions, as well as teams responsible for corporate risk assessment.

2. Scoping of risks

Results from the impact materiality assessment, supplemented with additional internal resources, formed the basis for scoping sustainability risks within the context of financial materiality.

3. Assessment of individual risks

The initially identified risks were verified and supplemented with additional possible sustainability risks through a series of meetings between topical subject-matter experts, ESG experts, and teams responsible for corporate risk

assessment. Throughout this process, the initial magnitude and likelihood properties of each potential risk were evaluated and documented. Based on these meetings, we formulated scenarios to capture the financial effects of the identified sustainability risks.

4. Calibration of material risks

The aggregated 20 sustainability-related financial risk scenarios were subsequently categorised following our scoring methodology approach. Additional resources were used to verify and calibrate the results. These included internal stakeholders and information from the business risk assessment, as well as external studies and benchmark reports.

5. Stakeholder and management review

Consolidated overviews of the sustainability-related risks were presented to and discussed with internal stakeholders and management. The scoring and respective materiality threshold yielded a final list of six financially material risks related to sustainability matters that were assessed as 'significant' or above.

ØRSTED – WESENTLICHE IRO'S – E1-KLIMAWANDEL

ESRS E1

Climate change

Decarbonisation of our operations and value chain

Our aspiration is to run a business that creates a lasting positive impact on the environment. This aspiration drives our determination to deliver renewable energy solutions that not only generate green energy but also reduce emissions throughout the manufacturing, transportation, installation, and operation of our renewable energy assets. In doing so, we actively contribute to the transition to an urgently needed net-zero economy.

Addressing climate change is in the core of our business model and strategy, with our sustainability commitment and industry-leading science-based 2040 net-zero target as the catalysts behind our efforts to address climate change mitigation and adaptation, energy efficiency, and renewable energy deployment.

Our sustainability commitment and science-based net-zero target are anchored in our Sustainability Committee, chaired by the Chief Financial Officer. Accountability lies with our Head of Global Stakeholder Relations and Chief Operating Officer.

We are also actively calling our stakeholders to action for activities that will accelerate the renewable energy build-out in line with the goals of the Paris Agreement. We believe there is a need for more transparency

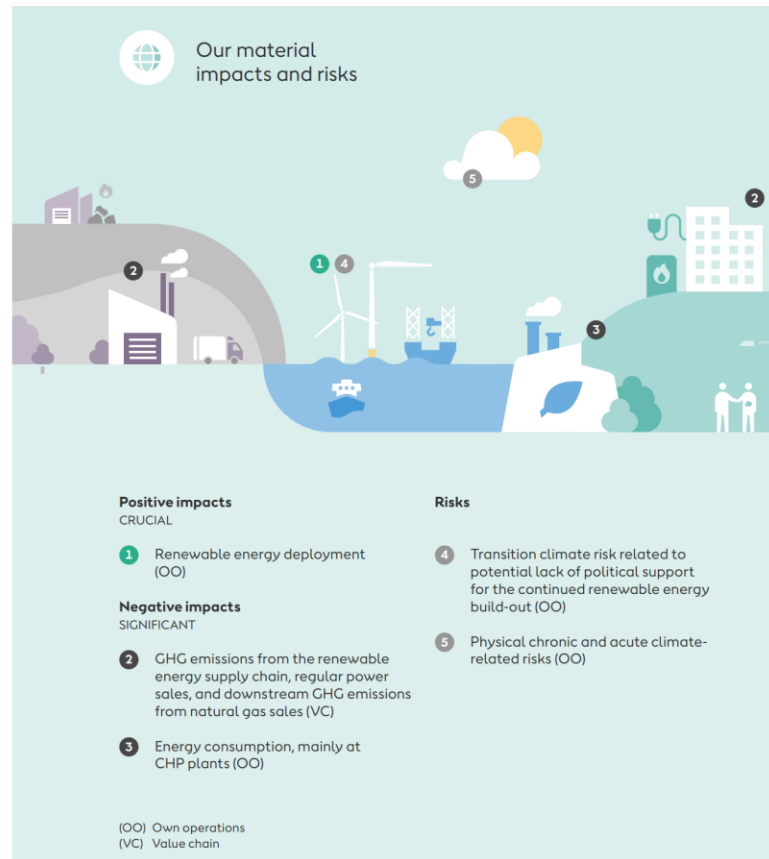
around climate-related advocacy to help clear the path towards faster deployment of renewable energy.

Our first climate advocacy report therefore features an assessment of our most important industry associations in terms of their alignment with the 1.5 °C Paris Agreement goal, their promotion of renewable energy, and their stance on the phase-out of fossil fuels. With the report, we aim to emphasise our efforts to accelerate a renewable energy build-out that pursues emissions reductions, protects nature, and creates a transition that is equitable for all.

Our approach and policies

As a long-standing industry leader in sustainability, we recognise that, alongside our positive impact from scaling renewable energy deployment, we have a key role in reducing possible negative impacts, such as emissions from the extraction and manufacturing of materials and main components needed for the successful transition towards renewable energy sources.

We are committed to not only measuring and tracking greenhouse gas emissions, but also actively working towards their reduction. Our approach for our own operations includes phasing out coal in 2024. To address possible negative impacts in our value chain, we actively engage and partner with suppliers



ØRSTED – ESRS 2 IRO-2 – LISTE DER ANGABEPFLICHTEN

ESRS 2

Disclosure requirements and incorporation by reference

The following tables list all of the ESRS disclosure requirements in ESRS 2 and the seven topical standards which are material to Ørsted and which have guided the preparation of our sustainability statements. We have omitted all the disclosure requirements in the topical standards E2, E3, and S4 as these are below our materiality thresholds.

The tables can be used to navigate to information relating to a specific disclosure requirement in the sustainability statements.

The tables also show where we have placed information relating to a specific disclosure requirement that lies outside of the sustainability statements and is 'incorporated by reference' to either the management's review or the financial statements within this annual report, or to the [remuneration report](#) published as a separate report.

In cases where we do not yet have any information related to a disclosure requirement, no reference is made.

Cross-cutting standards	Section/ report	Page	Additional information
Disclosure requirement			
ESRS 2 - General disclosures			
BP-1 General basis for preparation of the sustainability statement	SUS	69	
BP-2 Disclosures in relation to specific circumstances	SUS	69	
Datapoints that derive from other EU legislation	SUS	136	
GOV-1 The role of the administrative, management and supervisory bodies	MR	52-60	
GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	MR	57; 59	Audit & Risk Committee; Sustainability Committee
GOV-3 Integration of sustainability-related performance in incentive schemes	REM	6-7	Performance of the Executive Board
GOV-4 Statement on sustainability due diligence	SUS	135	
GOV-5 Risk management and internal controls over sustainability reporting	MR	59	Internal controls environment
SBM-1 Strategy, business model and value chain (products, markets, customers)	MR	20-28	Strategy and business
Strategy, business model and value chain (headcount by country)	FS	197	Country-by-country key figures
Strategy, business model and value chain (breakdown of revenue)	FS	155	Note 2.1 Segment information
SBM-2 Interests and views of stakeholders	SUS	79	
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	SUS	68; 72-76	
IRO-1 Description of the process to identify and assess material impacts, risks and opportunities	SUS	77-78	
IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statement	SUS	132-135	

SUS Sustainability statements
MR Management's review
REM Remuneration report
FS Financial statements

ØRSTED – STAKEHOLDER









Interests and views of stakeholders

Stakeholder engagement

Our stakeholder engagement policy underscores our commitment to actively listen to and engage with our stakeholders. Through ongoing dialogue, we strive to understand their positions, concerns, and expectations. This continuous interaction informs our sustainability efforts, projects, and processes, allowing us to align with the interests and views expressed by stakeholders. The insights gained from these continuous dialogues serve to inform our due diligence processes and double materiality assessment.

Guided by principles of openness, transparency, and integrity, our stakeholder engagement policy adheres to international norms and codes, including the United Nations Guiding Principles on Business and Human Rights, the United Nations Declaration on the Rights of Indigenous Peoples, and the International Finance Corporation's Performance Standards on Social and Environmental Sustainability.

We ensure that the views and interests of affected stakeholders regarding our sustainability-related impacts are regularly communicated to our Sustainability Committee through periodic committee meetings.

	How engagement is organised	Purpose of engagements	Examples of outcomes from the engagements
 Employees	<ul style="list-style-type: none"> • Employment relations and occupational health and safety representation • Inclusion networks • Employee-elected board members • Personal development dialogues • Surveys and workplace assessments 	<ul style="list-style-type: none"> • Including employees' perceptions and experiences • Contributing to a sustainable workplace and working life 	<ul style="list-style-type: none"> • Internal policy updates • Improvement and action plans • Communications from management • Global initiatives and campaigns
 Corporate customers	<ul style="list-style-type: none"> • Customer support and guidance • Periodic reviews • Business partner due diligence 	<ul style="list-style-type: none"> • Building trust • Providing sustainable solutions • Enabling customers to achieve their targets 	<ul style="list-style-type: none"> • Product/service improvements • Adaptation of marketing strategies
 Suppliers	<ul style="list-style-type: none"> • Supplier due diligence • Workshops and industry collaborations • Human rights and on-site assessments 	<ul style="list-style-type: none"> • Compliance with our code of conduct • Promoting responsible sourcing, incl. of minerals and metals • Protecting human and labour rights of workers • Ensuring a respectful working environment • Decarbonising our supply chain 	<ul style="list-style-type: none"> • Streamlined supplier expectations • Supplier improvement plans • Informed selection of suppliers • Test pilots and early offtake agreements on low-carbon solutions
 Investors	<ul style="list-style-type: none"> • ESG ratings • Investor calls, questionnaires, and emails • Periodic investor updates • Capital markets days 	<ul style="list-style-type: none"> • Understanding expectations to sustainability • Attracting responsible investors • Enhancing transparency 	<ul style="list-style-type: none"> • ESG rating improvement plans • Responses to investor queries • Adapted internal communication on sustainability practices
 Governments, policymakers, and regulators	<ul style="list-style-type: none"> • Direct dialogue with policymakers • Answering public consultations • White papers, programmes, and studies 	<ul style="list-style-type: none"> • Ensuring regulatory compliance • Promoting a sustainable build-out • Addressing climate-related transition risks and opportunities 	<ul style="list-style-type: none"> • Aligning business model and strategy • Value creation and risk mitigation from compliance
 Civic and non-profit organisations	<ul style="list-style-type: none"> • Collaboration on community projects • Partnerships with NGOs • Contributions to research projects 	<ul style="list-style-type: none"> • Contributing to local initiatives • Addressing concerns of communities • Pooling efforts to decarbonise our supply chain 	<ul style="list-style-type: none"> • Site-specific initiatives on e.g. biodiversity or community development • Alignment of projects with best practice
 Industry and sustainability associations	<ul style="list-style-type: none"> • Joint initiatives and programmes • Inputs into strategic directions • Workshops and knowledge sharing 	<ul style="list-style-type: none"> • Enabling the build-out of renewable energy • Enabling the industry to engage policymakers • Developing industry standards on sustainability • Working to decarbonise hard-to-abate materials • Understanding views of value chain workers' representatives 	<ul style="list-style-type: none"> • Alignment on sustainability practices and measurement standards • Design of value chain workers initiatives
 Local communities	<ul style="list-style-type: none"> • Public meetings and consultations • Community liaison officers and project staff • Partnerships for community benefits 	<ul style="list-style-type: none"> • Addressing community concerns, questions, and feedback • Building trust and community support • Ensuring community benefits 	<ul style="list-style-type: none"> • Design of community benefits • Support of local projects

ZUSAMMENFASSUNG

Key Learnings aus den ersten ESRS Nachhaltigkeitsberichten

- CSRD First Mover nähern sich dem Standard überwiegend schrittweise an
-> ein erster Probebericht ist sinnvoll
- Nicht an ESRS angepasste inhaltliche Strukturierung und fehlende Indexierung macht Information schwer auffindbar
-> Inhaltliche Strukturierung gemäß ESRS sinnvoll für „Wiedererkennungswert“ und für paralleles digitales Berichtsformat
- Lesbarkeit variiert stark je nach Fokus auf „Tabellen“ oder „Narrativ“
-> Darstellung wesentlicher Infos in kompakten Tabellenformaten empfehlenswert, grafische Illustration ergänzend hilfreich
- Bisher überwiegend ungeprüfte oder nur teilweise geprüfte Inhalte
-> Vorüberprüfung durch Prüfer unbedingt zu empfehlen



VORSCHAU

Herausforderung Scope 3 CO₂-Bilanz

Tipps und Tricks zur Ermittlung von vor- und nachgelagerten Emissionen



Do, 05.12.2024 | 09.00-9.45 Uhr

Infos und Anmeldung



Reinhold
Richtsfeld



INHALTE

- Wie ermittle ich relevante Scope 3 Kategorien?
- Welche Daten brauche ich?
- Was fordern CSRD/ESRS E1 bei Scope 3?

Inner Development Goals (IDGs) – eine neue Ära der Nachhaltigkeit?

Skills und Qualitäten für Zukunftskompetenz



Di, 14.01.2025 | 09.00-9.45 Uhr

Infos und Anmeldung



Reinhold
Richtsfeld



INHALTE

- Hintergrund und Ziel der IDGs
- Zusammenspiel IDGs und SDGs
- „transformational skills“ für Führungskräfte und Teams
- Highlights IDG Summit 2024



CO₂-Fußabdruck und EPD: Wie sinnvoll ist die Umweltbewertung von Produkten?

Stärken & Schwächen von Carbon Footprints und Environmental Product Declarations



Di, 21.01.2025 | 09.00-9.45 Uhr

Infos und Anmeldung



Reinhold
Richtsfeld





INHALTE

- Ziele und Anwendung
- Standards und Normen
- Schritte bei der Erstellung
- Unterschied & Vergleichbarkeit
- Vor- und Nachteile

Wesentlichkeitsanalyse Praxisseminar

Modul 1: Wertschöpfungskette, Impact- und Risiken-Chancen-Analyse

 Di, 28.01.2025 | 08.15 – 12.30 Uhr
 WIFI Linz, Wienerstraße 150

Infos und Anmeldung



Reinhold
Richtsfield



Lotte
Schatzmaier,
HE/LO



INHALTE

Konkrete Praxis & Umsetzung von:

- Wertschöpfungsketten-Analyse
- Entwicklung des Themen-Sets
- Identifikation und Bewertung von Auswirkungen, Risiken & Chancen



ALLE TERMINE FÜR WEBINARE UND SEMINARE AUF

www.richtsfeld-consulting.at

UNSERE LEISTUNGEN

Unternehmerische Nachhaltigkeit mit Impact auf allen Ebenen



ESG Reporting und Nachhaltigkeitsmanagement

- Umsetzung der Nachhaltigkeitsberichterstattung nach CSRD und ESRS
- Wesentlichkeitsanalyse mit Stakeholder-Dialog
- Aufbau und Optimierung des ESG Datenmanagements
- Unterstützung bei der Berichterstellung
- Umsetzung der Anforderungen der Lieferkettensorgfaltspflichten



Carbon Footprints für Unternehmen und Produkte

- Treibhausgasbilanzen Unternehmensebene und Produktebene
- Ökobilanzen und Lebenszyklusanalysen (LCAs)
- Klimastrategien und -monitoring
- Reduktionspotentiale ermitteln
- Dekarbonisierungspfade (nach Science Based Targets)



Nachhaltigkeitskultur & Inner Development Goals (IDGs)

- Nachhaltigkeitskultur, Team- und Organisationsentwicklung
- Workshops, Klausuren und Events für Teams aus Geschäftsführung, Nachhaltigkeit und HR
- Trainings und Keynotes zu den Inner Development Goals und „transformative future skills“

UNSERE LEISTUNGEN

Maßgeschneidert nach Ihrem Bedarf



Consulting, Training, Projektmanagement

Nutzen Sie unsere Expertise genau nach Bedarf:

- für die Konzeption und Begleitung von Nachhaltigkeitsprozessen,
- für den Kompetenzaufbau Ihrer Mitarbeitenden im Rahmen von Workshops und Trainings oder
- als externe Ressource für die Projektleitung im Nachhaltigkeitsmanagement.



Impulsvorträge, Keynotes

Nachhaltige Lösungen erfordern ein „von der Zukunft her denken“. Bei unserem Impulsen bekommen Sie

- neueste Erkenntnisse vom „Cutting Edge“ des Nachhaltigkeitsdiskurses,
- spannende Einblicke und Inspirationen von Best Practices und
- wertvolle Anregungen, was Sie davon für sich und Ihr Unternehmen nutzen können.



Nachhaltigkeits-Events für Mitarbeiter und Kunden

Machen Sie Nachhaltigkeit sichtbar und erlebbar, indem Sie Ihre Stakeholder an Board holen und die Erfolge kommunizieren. Wir gestalten mit Ihnen inspirierende Nachhaltigkeitsevents,

- die Image und Marke stärken,
- die Mitarbeitende, Kunden und Partner abholen und die
- die kollektive Innovationskraft ihres Unternehmens aktivieren.

VIELEN DANK! ZEIT FÜR IHRE FRAGEN!



Transformation cannot be manufactured.

It can only be gardened.

It grows, when the conditions arise.

Nipun Mehta



ESG Reporting | Nachhaltigkeitsmanagement | Carbon Footprints | Inner Development Goals



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