

An abstract, white, 3D-rendered shape with a speckled texture of small blue dots. The shape is composed of several rounded, interconnected volumes, resembling a stylized letter 'K' or a cluster of spheres. It is centered on a light gray background with a subtle horizontal line separating the upper and lower halves.

# CSRD – Vorbereitung auf 2025

**CIRA-ESG-Konferenz**

3. Juni 2024

**KIRCHHOFF** | **TEAM  
FARNER**

# CSRD First Mover: Übersicht Berichtslandschaft.



84

Seiten  
im Durchschnitt

211

Themen  
maximal

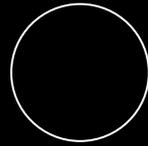
28

Themen  
minimal

- Große Bandbreite an Umfängen zu erkennen
- Wichtig: Bisher keine Prüfung der korrekten ESRS-Anwendung!  
Gerade bei den kürzeren Berichten fehlen häufig ESRS-Anforderungen (z.B. Indizes)
- Es lässt sich folgende Daumenregel ableiten: Das Sustainability Statement ist häufig etwas länger als der restliche Lagebericht

# CSRD First Mover: Übersicht Berichtslandschaft.

| Unternehmen           | Seiten                | Link  |
|-----------------------|-----------------------|---|
| Orsted                | 75                    | <a href="https://orstedcdn.azureedge.net/-/media/annual-report-2023/orsted-ar-2023.pdf?rev=526307f68e2047b3a1df8dd2cdf719ec&amp;hash=E6069E12C1792AD620FA12898587394C">https://orstedcdn.azureedge.net/-/media/annual-report-2023/orsted-ar-2023.pdf?rev=526307f68e2047b3a1df8dd2cdf719ec&amp;hash=E6069E12C1792AD620FA12898587394C</a>                                   |
| Philips               | 69                    | <a href="https://www.results.philips.com/publications/ar23/downloads/files/en/PhilipsFullAnnualReport2023-English.pdf?v=20240305091217">https://www.results.philips.com/publications/ar23/downloads/files/en/PhilipsFullAnnualReport2023-English.pdf?v=20240305091217</a>   |
| NorskHydro            | 93 (186 Einzelseiten) | <a href="https://www.hydro.com/Document/Doc/Integrated%20Annual%20Report%202023_ENG.pdf?docId=594088">https://www.hydro.com/Document/Doc/Integrated%20Annual%20Report%202023_ENG.pdf?docId=594088</a>   |
| AkzoNobel             | 41                    | <a href="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">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</a> |
| H+H                   | 33                    | <a href="https://edge.sitecorecloud.io/hnhinternational-2bb7370b/media/sites/hplushcorp/documents/financial-reports/2023/annual-report-2023.pdf">https://edge.sitecorecloud.io/hnhinternational-2bb7370b/media/sites/hplushcorp/documents/financial-reports/2023/annual-report-2023.pdf</a>   |
| Arla                  | 62 (124 Einzelseiten) | <a href="https://www.arla.com/493575/globalassets/arla-global/company---overview/investor/annual-reports/2023/arla_annual-report-2023_uk_v2.pdf">https://www.arla.com/493575/globalassets/arla-global/company---overview/investor/annual-reports/2023/arla_annual-report-2023_uk_v2.pdf</a>   |
| Royal BAM             | 34 (68 Einzelseiten)  | <a href="https://www.bam.com/sites/bamc/files/2024-02/bam-2023-annual-report_0.pdf">https://www.bam.com/sites/bamc/files/2024-02/bam-2023-annual-report_0.pdf</a>   |
| Netcompany            | 53                    | <a href="https://netcompany.com/investor/annual-report/">https://netcompany.com/investor/annual-report/</a>   |
| Scan Global Logistics | 124                   | <a href="https://www.scanql.com/media/jqtoalmb/sql-group-sustainability-report-2023.pdf">https://www.scanql.com/media/jqtoalmb/sql-group-sustainability-report-2023.pdf</a>   |
| Lamor                 | 59                    | <a href="https://lamor-servd.files.svdcn.com/production/general/IR/Raportit-ja-esitykset/Lamor_AnnualReport_2023.pdf?dm=1709640794">https://lamor-servd.files.svdcn.com/production/general/IR/Raportit-ja-esitykset/Lamor_AnnualReport_2023.pdf?dm=1709640794</a>   |
| Lundbeck              | 26 (52 Einzelseiten)  | <a href="https://www.lundbeck.com/content/dam/lundbeck-com/masters/global-site/pdf/Sustainability_Report_2023.pdf">https://www.lundbeck.com/content/dam/lundbeck-com/masters/global-site/pdf/Sustainability_Report_2023.pdf</a>   |
| Trelleborg            | 28                    | <a href="https://storage.mfn.se/17cc2eb7-a8c0-4a42-a78c-e7820de5ac9c/trelleborg-annual-report-2023.pdf">https://storage.mfn.se/17cc2eb7-a8c0-4a42-a78c-e7820de5ac9c/trelleborg-annual-report-2023.pdf</a>   |
| ABN Amro              | 91                    | <a href="https://downloads.ctfassets.net/1u811bvqvthc/1ct3rr0164d6Vt5YuVrWqe/e700292b6cdec93acb5d782976efaf0e/ABN_AMRO_Integrated_Annual_Report_2023.pdf">https://downloads.ctfassets.net/1u811bvqvthc/1ct3rr0164d6Vt5YuVrWqe/e700292b6cdec93acb5d782976efaf0e/ABN_AMRO_Integrated_Annual_Report_2023.pdf</a>   |
| Skoda                 | 211                   | <a href="https://go.skoda.eu/sustainability-report-2023-en">https://go.skoda.eu/sustainability-report-2023-en</a>   |
| Metsä                 | 62                    | <a href="https://www.metsagroup.com/globalassets/metsa-group/documents/investors/financial-reporting/annual-reports/2023/metsa-group-annual-review-2023.pdf">https://www.metsagroup.com/globalassets/metsa-group/documents/investors/financial-reporting/annual-reports/2023/metsa-group-annual-review-2023.pdf</a>   |



# Wesentliche Themen

# CSRD First Mover: Wesentliche Themen.



7

Themen  
im Durchschnitt

10

Themen  
maximal

3

Themen  
minimal

- E1, E5, S1, G1 sind die häufigsten wesentlichen Themen
- E1 ist bei allen First Movern wesentlich
- Nur wenige Unternehmen definieren neben wesentlichen ESRS-Themen auch organisationsspezifische Themen als wesentlich

# CSRD First Mover: Wesentliche Themen.

| Unternehmen | E1 | E2 | E3 | E4 | E5 | S1 | S2 | S3 | S4 | G1 | #  |
|-------------|----|----|----|----|----|----|----|----|----|----|----|
| Orsted      | ■  |    |    | ■  | ■  | ■  | ■  | ■  |    | ■  | 6  |
| Philips     | ■  |    |    |    | ■  | ■  | ■  |    |    | ■  | 5  |
| NorskHydro  | ■  | ■  | ■  | ■  | ■  | ■  | ■  | ■  | ■  | ■  | 10 |
| AkzoNobel   | ■  | ■  |    |    | ■  | ■  |    |    |    |    | 4  |
| H+H         | ■  |    |    |    |    | ■  |    |    |    | ■  | 3  |
| Arla        | ■  |    |    | ■  | ■  | ■  | ■  |    | ■  | ■  | 7  |
| Santander   | ■  |    |    |    |    |    |    |    | ■  | ■  | 3  |
| Royal BAM   | ■  | ■  |    | ■  | ■  | ■  |    |    |    | ■  | 6  |
| Netcompany  | ■  |    |    |    | ■  | ■  |    |    | ■  | ■  | 5  |
| SGL Group   | ■  | ■  |    |    |    | ■  | ■  | ■  |    | ■  | 6  |
| Lamor       | ■  | ■  | ■  | ■  | ■  | ■  | ■  | ■  |    | ■  | 9  |
| Lundbeck    | ■  |    |    |    | ■  |    |    | ■  |    | ■  | 4  |
| Trelleborg  | ■  | ■  | ■  |    | ■  | ■  | ■  |    |    | ■  | 7  |
| ABN Amro    | ■  | ■  |    | ■  |    | ■  | ■  |    | ■  | ■  | 7  |
| Skoda       | ■  | ■  | ■  | ■  | ■  | ■  | ■  |    | ■  | ■  | 9  |
| Metsä       | ■  | ■  | ■  | ■  | ■  | ■  | ■  | ■  | ■  | ■  | 10 |
| Ottobock    | ■  |    |    |    | ■  | ■  | ■  |    | ■  | ■  | 6  |

# Praxisbeispiel: Wesentliche Themen einer Bank.

————— Financial materiality —————

| Sustainability matters                   | Impact materiality | Risk      | Opportunity | Double materiality<br>(final output) |
|--|--------------------|-----------|-------------|--------------------------------------|
| ESRS E1: Climate Change                  | Significant        | Minimal   | Critical    | Critical                             |
| ESRS E2: Pollution                       | Minimal            | Minimal   | Minimal     | Minimal                              |
| ESRS E3: Water and marine resources      | Minimal            | Minimal   | Minimal     | Minimal                              |
| ESRS E4: Biodiversity and ecosystems     | Minimal            | Minimal   | Minimal     | Minimal                              |
| ESRS E5: Resource use & circular economy | Minimal            | Minimal   | Minimal     | Minimal                              |
| ESRS S1: Own workforce                   | Informative        | Minimal   | Minimal     | Informative                          |
| ESRS S2: Workers in the value chain      | Minimal            | Minimal   | Minimal     | Minimal                              |
| ESRS S3: Affected Communities            | Informative        | Minimal   | Informative | Informative                          |
| ESRS S4: Consumers and end-users         | Significant        | Important | Minimal     | Significant                          |
| ESRS G1: Business conduct                | Informative        | Critical  | Minimal     | Critical                             |

Thresholds: ● Critical ● Significant ● Important ● Informative ● Minimal

02

# IROs

# CSRD First Mover: Übersicht Berichtslandschaft.



| Impacts | Positive Impacts | Negative Impacts | Risks | Opportunities |
|---------|------------------|------------------|-------|---------------|
| 19      | 9                | 10               | 8     | 6             |



– 50% der First Mover berichten ihre IROs nicht transparent und sind somit nicht in der Statistik vertreten

# IROs: Bedeutung der Darstellung



## Bedeutung von IROs

- IROs sind nicht nur der Output der Wesentlichkeitsanalyse
- IROs sind auch Grundlage für die Berichterstattung
- Sie prägen maßgeblich, worüber in den einzelnen Themenkapitel (E, S, G) geschrieben wird
- Sie bestimmen den roten Faden der qualitativen Berichterstattung

- Berichte, die ihre IROs nicht klar im Text benennen/aufzeigen, sind tendenziell schwerer zu lesen und vom Aufbau weniger intuitiv für den Adressaten



Wichtige Frage:  
**Wie werden die IROs  
dem Adressaten  
präsentiert?**

# Praxisbeispiel: IROs bei ABN AMRO.



## Circular economy

As a bank, ABN AMRO has a responsibility towards society and the planet. Switching to a sustainable society together with our clients is what we strive for. Our purpose of 'Banking for better, for generations to come' reflects our choice for a sustainable course of action. By making sustainability an integral part of the services we provide, we have made the circular economy one of our focus points.

Circular economy plays a significant role in reducing climate change and biodiversity loss, given that resource extraction and processing account for 50% of global CO<sub>2</sub> emissions and damage to local biodiversity.<sup>1</sup> In addition, by reusing materials and therefore reducing the negative impact of raw materials' mining activities on local communities, the circular economy contributes to social impact. The Dutch government recognises the importance of circular economy and in 2017 presented the government-wide programme Netherlands Circular in 2050. This programme outlines how the Netherlands can transform its economy into a sustainably driven, fully circular economy by 2050. An ambitious goal for the Netherlands is to reduce the use of primary abiotic materials, including minerals, metals and fossil energy carriers such as oil and coal, by 50%. Halving food waste by 2030 is another ambition.

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- IROs, die in den Fließtext eingebunden sind, machen es dem Adressaten schwer zu verstehen, welche Themen im Kapitel behandelt werden
- Der Adressat kann sich keinen schnellen Überblick machen, sondern ist gezwungen, den gesamten Bericht zu lesen

# Praxisbeispiel: IROs bei Ottobock.



## 3.3. Consumers and end-users (ESRS S4).

### 3.3.1. Material impacts, risks and opportunities.

We have identified the following **impacts** through our materiality analysis:

- Holistic patient care approach resulting in
  - Increased socio-economic benefit (i.e. relieve social systems)
  - Improved care and results for as well as satisfaction of end-users
  - Higher customer satisfaction
- Partnerships to
  - Promote social participation (e.g. Partner of the IPC)
  - Ensure the feasibility of sporting events (e.g. technical repair service for Paralympics)

We have identified the following **risks** through our materiality analysis:

- Consequences for consumer health through substances of concern/very high concern in products

We have identified the following **opportunities** through our materiality analysis:

- Improving access and quality of care through
  - Expansion of patient care clinics
  - Commitment to the best possible individual care (e.g. value-based measurement of results, promotion of reimbursement, lobbying)
  - High product quality, safety and transparency
- Customer satisfaction through
  - Cross selling and process efficiency (e.g. Life Lounge Pro)
  - Customer friendly complaint handling
- Access to quality information for end-users (i.e. ethical marketing, solution provider approach)
- Ensuring care through the qualification of professionals
- Getting more people into sport resulting in better mobility (e.g. Running Clinics)

- IROs lassen sich beispielsweise im Fließtext der einzelnen Kapitel darstellen
- Sinnvoll ist eine Darstellung zu Beginn eines Kapitels (wie im Beispiel)
- Wichtig ist, dass die IROs gut erkennbar und voneinander differenzierbar sind

# Praxisbeispiel: IROs bei Orsted.



|  <b>E1</b><br>Climate change |   |  |
|---|---|--|
|   | Material impact or risk   | Description  |
| <b>Climate change mitigation</b>  |   |  |
| ● 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. |
| <b>Climate change adaptation</b>  |   |  |
| ● Risk (OO)   | Physical chronic and acute climate-related risks.   | <p><b>Chronic:</b> Dependency of renewable energy generation on natural resources, such as wind patterns, may lead to uncertainty in production estimates.</p> <p><b>Acute:</b> Increase in the severity and frequency of extreme weather events may result in extended temporary shutdowns and an increase in repair needs.</p> <p>We assess the resilience of all new assets towards the occurrence of climate-related hazards.</p>  |
| <b>Energy</b>   |   |  |
| ● 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.   |

- Häufig bietet sich auch eine Trennung vom restlichen Fließtext an
- IROs können dann z.B. tabellarisch dargestellt werden
- Das ermöglicht eine strukturierte Anreicherung mit notwendigen Informationen

# Praxisbeispiel: IROs bei SGL.



| <b>S1 OWN WORKFORCE</b>  |                        |                         |                |            |              |             |           |
|--|------------------------|-------------------------|----------------|------------|--------------|-------------|-----------|
| <b>MATERIAL RISKS, IMPACTS AND OPPORTUNITIES</b>   |                        | Location in value chain |                |            | Time horizon |             |           |
|  |                        | Upstream                | Own operations | Downstream | Short-term   | Medium-term | Long-term |
| <b>WORKING CONDITIONS</b>  |                        |                         |                |            |              |             |           |
| <p><b>Working conditions in higher-risk countries</b><br/>Although office workplaces tend to be considered lower risk for human rights impacts, SGL Group has a presence in countries with a higher risk for human rights impacts. Recent expansion means SGL Group doesn't yet have a full overview of global working conditions.</p>   | Actual negative impact |                         | •              |            | •            |             |           |
| <b>EQUAL TREATMENT &amp; OPPORTUNITIES FOR ALL</b>   |                        |                         |                |            |              |             |           |
| <p><b>Gender diversity above industry norms</b><br/>SGL Group has a gender balance that is well above transport and logistics industry norms (48% women). This has a positive impact on the workforce by promoting stronger workforce cohesion and improved well-being, especially for female employees.</p>   | Actual positive impact |                         | •              |            | •            | •           | •         |
| <b>HEALTH &amp; SAFETY</b>   |                        |                         |                |            |              |             |           |
| <p><b>Incidents, injuries and fatalities (warehouse and aid &amp; relief operations)</b><br/>Employees working in warehouses and on Aid &amp; Relief activities are at increased risk of physical harm from incidents. Incidents can lead to negative outcomes for those affected – including pain, reduced well-being, loss of income and life-altering disability or loss of life.</p> | Actual negative impact |                         | •              |            | •            | •           | •         |

# Augen auf bei der IRO-Wahl.



## Maßnahmen als IROs

- Häufig werden Maßnahmen (manchmal auch Policies/Ziele) als IROs missverstanden.
- **Beispiel:** Positiver Impact in Bezug auf S1 – Own Workforce – Health & Safety „*Sicheres Arbeitsumfeld durch Arbeitssicherheitsschulungen*“. Das ist eine Maßnahme bzw. Teil des IRO-Managements in Bezug auf einen negativen Impact (Unfälle/Verletzungen am Arbeitsplatz).

## Durchweg positiv

- Häufig werden zu viele positive und dadurch im Verhältnis zu wenige negative Impacts definiert und berichtet.
- Der inhaltliche Fokus der ESRS liegt eher auf den negativen Impacts.
- Erfahrungsgemäß existieren für die meisten Unternehmen nur wenige „echte“ positive Impacts (vor allem, da Maßnahmen nicht dazu zählen).
- Auch die Erfüllung von Gesetzen ist in der Regel kein positiver Impact.

03

PAT

# PAT: Bedeutung der Darstellung



## Bedeutung von Policies, Actions, Targets (PAT)

- Die Beschreibung von Policies, Actions, Targets, die im Zusammenhang mit den (wesentlichen) IROs stehen, machen einen Großteil der qualitativen Berichterstattung aus (>50%)
- Die ESRS machen sehr klare Vorgaben, wie über Policies, Actions, Targets berichtet werden muss
- Die Struktur unterhalb der einzelnen Kapitel (zum Beispiel zu E1 – Klimawandel) ist flexibel und liegt im Ermessen des Unternehmens

- Es bietet sich an, das PAT-Konzept als Struktur der einzelnen Kapitel zu verfolgen



Wichtige Frage:  
**Wie werden  
die Kapitel des Berichts  
strukturiert?**

# Minimale Anforderungen an Actions: Beispiel.



## 2. Partnering with others in the value chain

Decarbonising the supply chain is a joint effort. In December, SGL Group launched a project to test and develop sustainable logistics solutions with MAN Energy Solutions. The project is focussed on a particular corridor from Japan to Denmark that sees a high frequency of full-load containers. In late 2023, fifty 40-foot containers were shipped to Denmark using 100% ocean biofuel, while trucks fuelled by hydrotreated vegetable oil were used for the last-mile delivery to reduce emissions by approximately 85%.

In May, we announced a new partnership with Majid Al Futtaim Lifestyle, aiming to reduce CO<sub>2</sub> emissions by using SAF for airfreight shipments from Asia to the UAE. [Anmerkung: Hier ist das erwartete Ergebnis ggf. nicht ausreichend erklärt/geschätzt]

In September, we launched a Scania electric truck with Alfa Laval that will enable CO<sub>2</sub> savings. The truck will operate a designated lane between Alfa Laval's manufacturing sites in Sweden and SGL Group in Denmark and will help Alfa Laval achieve its goal of becoming carbon neutral by 2030, with a target of net zero for Scopes 1 and 2 and a 50% reduction for Scope 3.

# PAT-Struktur im Bericht: Beispiel.



## **E1-2** *Policies related to climate change mitigation and adaptation*

SGL Group's Environmental Policy defines and communicates how we work with our environmental performance and sustainability. The policy is binding for all SGL Group employees. In our work to minimise our environmental impact, we consider air, water, biodiversity, land use, deforestation, animal welfare, soil pollution and noise emissions to comprehensively determine our field of action.

SGL Group's Environmental Policy is

[...]

## **E1-3** *Actions and resources in relation to climate change policies*

SGL Group is addressing emissions through the following levers and actions:

### **1. Providing Low Carbon Logistics solutions**

With the vast majority of SGL Group's emissions being Scope 3, our decarbonisation strategy is focused on helping our customers switch to our catalogue of Low Carbon Logistics solutions that was launched in 2022.

[...]

## **E1-4** *Targets related to climate change mitigation and adaptation*

SGL's emissions reduction targets are anchored in science. Since submitting our science-based target to the Science Based Targets initiative (SBTi) in 2021, we have undertaken significant acquisitions and made improvements to the accuracy of our emissions data. These events trigger the requirement under the SBTi's Target Validation Protocol to retroactively recalculate our base-year emissions to ensure consistency.

[...]

# Beschreibung einer Policy: Beispiel.

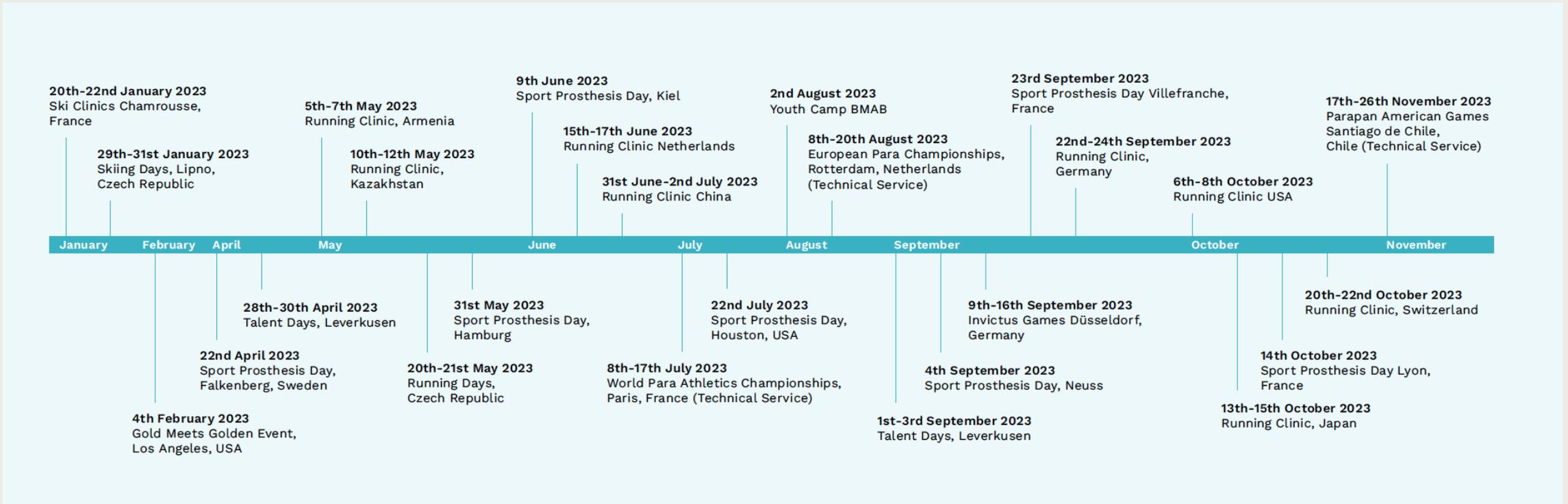


SGL Group's Environmental Policy is focussed on [addressing climate change mitigation](#) by including our [commitment to reducing Scopes 1, 2 and 3 emissions in line with net zero emissions by 2050](#). By covering all emissions scopes, the policy applies to emissions from SGL Group's [own operations](#), as well as our [upstream and downstream value chain](#).

The policy is [distributed](#) via SGL Group's policy management system on the [Group intranet](#). Training in the Environmental Policy and other SGL Group policies is conducted for all new employees every two years in our global mandatory 'Academy' e-learning platform together with tests that all employees must pass to receive a diploma for the training. All training is registered and stored digitally in the system.

The Environmental Policy is also [available to external stakeholders](#) via SGL Group's website. The [Global Head of Sustainability & ESG](#) 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 the global leadership team](#) and the Global Head of Sustainability & ESG.

# Darstellung von Maßnahmen: Beispiel.



04

# Ercheinungsbild eines Sustainability Statements

# Optik von Sustainability Statements



## Herausforderung bei der Darstellung

- Viele bisherige Nachhaltigkeitsberichte waren oft Vehikel für Darstellungen, Fotos und “bunter” Optik
- Sustainability Statements müssen in den Lagebericht aufgenommen werden
- Der Lagebericht ist in der Regel nicht das geeignete Vehikel für die obigen Anforderungen

- Balanceakt: Anforderung an eine ansehnliche Darstellung des Themas Nachhaltigkeit trifft auf “trockenen”, geprüften und haftungsrelevanten Lagebericht



Wichtige Frage:

**Wie wird das  
Sustainability Statement  
optisch aufbereitet?**

# Darstellungsform: Basic.

## Collective bargaining coverage and social dialog

### Policy on freedom of association and collective bargaining

As laid down in our [Code of Conduct](#), we respect individual rights to freedom of opinion and association, and we respect the right to collective bargaining and co-determination.

AkzoNobel's current percentage of own employees covered by a collective bargaining agreement (CBA) is 48%.

## Gender pay gap and total compensation

The gender pay gap was not determined to be a material topic, following our double materiality assessment. However, from a stakeholder information requirement perspective, we include this topic.

In 2022, we commissioned an external party specialized in data-driven analyses to explore the gender pay gap within AkzoNobel and evaluate our baseline on gender pay equality. The research found a 0.9% gap in favor of men, after correcting for background variables. For benchmark purposes, the gender pay gap in the EU shows an average pay difference in favor of men of 12.7% for 2021.

During 2023, we worked on the findings to prevent the gap from growing by, for example, enabling channels for employees to address salary discrepancies and increasing pay transparency, including reporting to external institutions such as local governments. Another, more in-depth, gender pay gap analysis by an external party will take place in the coming years to drive more insights. For further compensation indicators, such as pay ratios, please refer to the Remuneration report.

## Incidents, complaints and severe human rights impacts

During 2023, no severe human rights impacts and incidents were reported in our own operations. For an overview of cases registered through our SpeakUp! mechanism, please see the Integrity and compliance management chapter.

## Health and safety

Safety, as one of our core values, is embedded into everything we do. We care about the safety of our colleagues and everyone we work with.

### Health and safety policy

Through our Health, Safety, Environment and Security (HSE&S) [Policy](#), we acknowledge our responsibility for protecting the health and safety of our employees, contractors, customers and neighbors, while maintaining the security of our people and assets and protecting the environment. It's our vision to achieve zero injuries, waste and harm through operational excellence. The environmental aspects are covered in the Environmental section, while the health and safety elements are covered in this section.

Management programs in the areas of people safety and health, process safety and security help us live up to the highest standards in our activities and at our sites. Our commitment to running our operations safely is underpinned by our Life-Saving Rules and Golden Principle to stop work if conditions or behavior are unsafe.

### Processes for engaging with workers

Our workforce at all locations help to establish and implement annual HSE&S plans through workers' representative groups, such as works councils and labor organizations. This ensures that we conform to regulatory

requirements and/or the requirements from our ISO certified HSE&S management systems.

### Targets related to health and safety

- Fatalities (employees, temporary workers, independent contractors): Zero
- Life-changing injuries: Zero
- Regulatory actions level 4 (fines above €100,000): Zero

For benchmarking purposes, we continue to monitor the following KPI:

- Total reportable injury rate for employees/temporary workers/contractors

### Learning from high potential events

In addition to learning from actual injuries and incidents, we put special emphasis and processes in place to learn from high potential events (HPEs). A high potential event is an incident with a potential high impact, or a near miss (not causing loss or damage) that might have, under different circumstances, resulted in high, major or catastrophic impact.

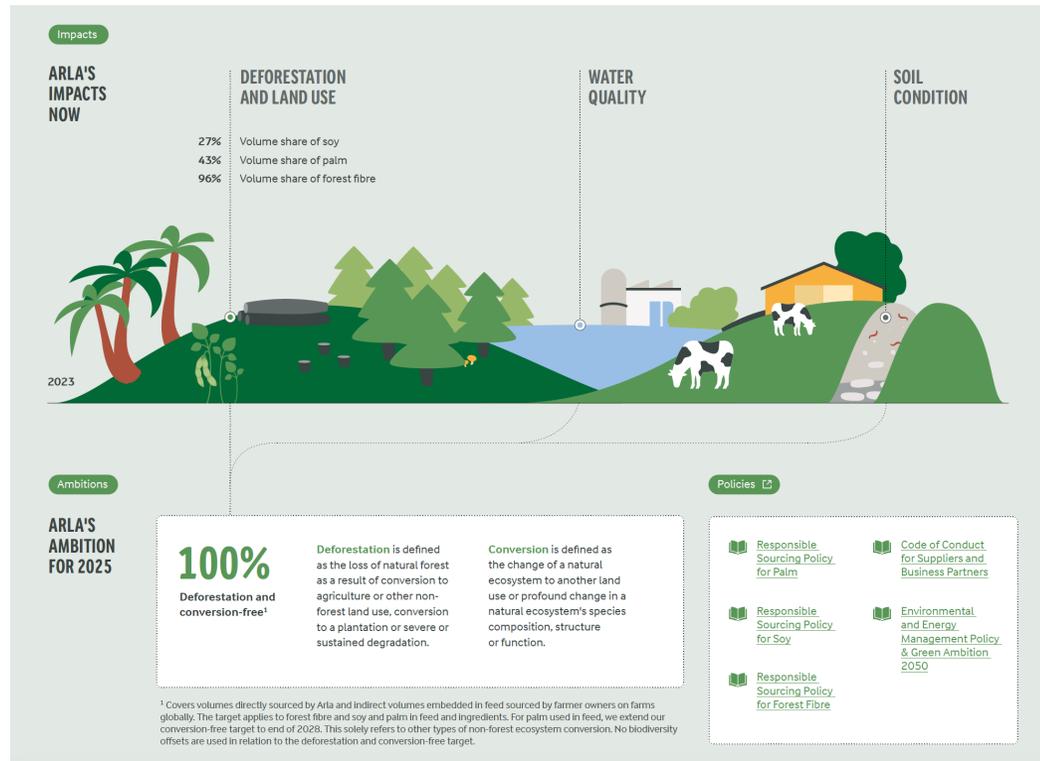
## People safety and health

In 2023, we continued our life-critical procedures and HSE&S roadmap program. We identified areas that need improvement in our own operations and put them on a roadmap with targeted plans and governance. We also continued to invest in functional excellence and the renewal of our HSE&S capability framework.

In 2023, we continued the implementation of our lift truck/ pedestrian segregation program and continued with Behaviour Based Safety (BBS), focusing on increased quality through more coached observations and strengthening the capability in this area.

We launched company-wide monthly Safety Moments for safety awareness, which are used by people managers in their team meetings to keep colleagues in all functions and

# Darstellungsform: Verspielt.



**Strategy**

## BIODIVERSITY AND NATURE STRATEGY

emissions throughout the entire value chain to preserve access to clean water.

To achieve our targets, it is critical to ensure strong cooperation throughout the entire value chain as well as across industries.

All Arla farmers are committed to maintaining and enhancing nature and biodiversity on their farms and to engage in farming practices that enhance carbon sequestration in the ground. We continuously explore ways to support natural ecosystems, such as grass or peatlands, and to build a more diverse, robust and accessible local agricultural landscape. But we also seek to nurture the environment whenever sourcing ingredients from afar.

Producing nutritious quality dairy products can put pressure on nature, if not managed carefully. In Arla, we recognise that we are innately dependent on nature in all stages of the value chain.

This is most apparent on the farms, where the cycles and processes of the environment, including subtle interactions of a diverse range of species, provide essential natural capital such as water, feed, nutrients and air.

In Arla, we believe that a symbiotic relationship with nature is essential to sustainable farming. Addressing climate change must go hand in hand with tackling biodiversity loss – both are crucial for our planet.

We focus on activities that leave our farms in better and healthier shape for the next generation and have hands-on initiatives in place that protect the natural surroundings of not only our own farms, but across the globe.

Our biodiversity approach places great importance on safeguarding regional water sources and minimising

# Sinnvolle Gestaltungen.



**Welchen Sinn ergeben Fotos  
in einem Sustainability Statement?**

**Stellen sie für den Adressaten  
eine relevante Information dar?**

# Sinnvolle Gestaltungen.

## Beispiel:

Ein Metallunternehmen definiert das Thema „Legacy Impact“ als organisationsspezifisches wesentliches Thema.

Was wird in diesem Abschnitt berichtet?

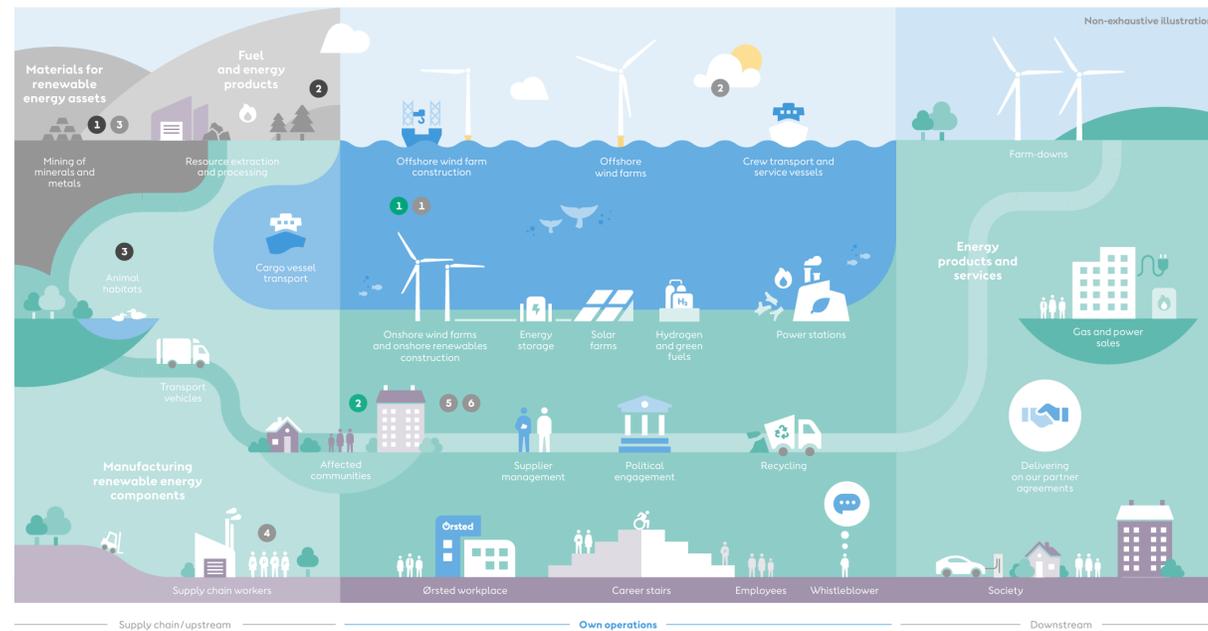
# Legacy Impact.



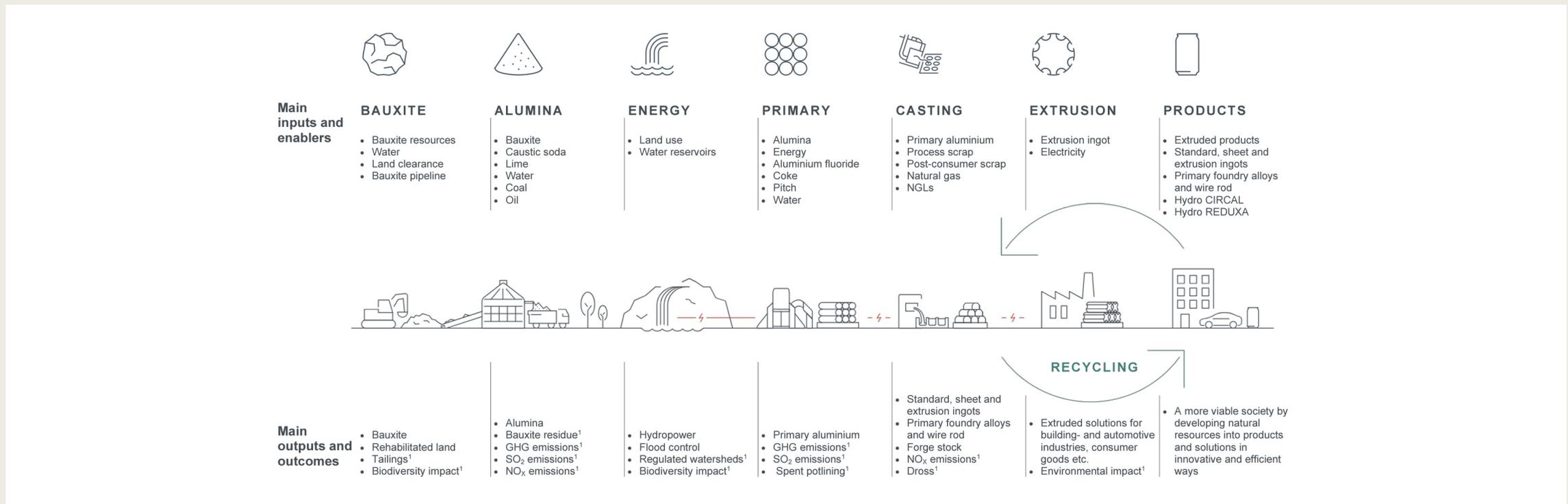
# Wertschöpfungskette: Beispiel Orsted.



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



# Wertschöpfungskette: Beispiel Norsk Hydro.



05

# Gewöhnung an die ESG-Definition des Gesetzgebers

# Die Bedeutung von „Entity Specific“



## ESG trifft gesetzliche Definition

- Bisher war die Zuordnung zu E, S, G frei definierbar, es gab gewisse Unterschiede
- Mit den ESRS positioniert sich der Gesetzgeber und sortiert viele Nachhaltigkeitsaspekte zu
- Darüber hinaus gibt es Themen die nicht definiert sind, die ein Unternehmen dann als organisationsspezifische Themen (entity specific) definieren kann

- Nicht immer ist die Zuordnung eindeutig, gelegentlich durchbricht sie auch bisher gewohnte Standards



Wichtige Frage:

**Wie wird die ESG-  
Zuordnung von den First  
Movern verstanden?**

# Organisationsspezifisch immer notwendig? Beispiel.



F

## Food safety Arla-specific

As a global food company, the safety of our products is our core foundation. Our key impact is that the products we deliver are safe to consume. The key opportunity is consumer trust and brand reputation based on the safety of our products.

The most important risk is that major food safety or product issues may lead to a loss of brand reputation and reduced trust in our products, resulting in financial losses.

AW

## Animal welfare Arla-specific

Animal welfare is a key priority of our farmers and our consumers. The farmers' management methods have a significant impact on the welfare of their herds, which, in turn, has an impact on the farms' environmental footprint.

Animal welfare is a risk with a potentially significant financial impact, as our customers and consumers expect the best treatment of our farmers' cows.

- Beispiel für zwei definierte organisationspezifische Themen
- Was auffällt: Food safety lässt sich auch als Unterthema des ESRS S4 – Customers/End-users definieren, wo es um die Produktsicherheit geht (Food als Produkt des Unternehmens)
- Animal welfare ist ein definiertes Unterthema des ESRS G1 – hier wird es als organisationspezifisch unter Umwelt berichtet

– Unklar warum

# Organisationsspezifisch immer notwendig?



## Datenschutz und Cybersecurity

- Fast ein Drittel der Unternehmen berichtet über Datenschutz und Cybersecurity im Governance-Bereich des Sustainability Statements
- Stakeholderspezifischer Datenschutz ist grundsätzlich Thema der vier Sozialstandards
- Kundendaten sind somit beispielsweise Thema des S4 – Consumers/End-users
- Cybersecurity/IT-Sicherheit zählt zum Teil auf das Thema Datenschutz ein und kann teilweise auch als Managementansatz von Datenschutzrisiken betrachtet werden

## Es zeigen sich zwei grundsätzliche Probleme

- Das Thema Datenschutz wird häufig noch nach „alter“ ESG-Definition als Governance-Thema gesehen, obwohl es gem. ESRS eher als soziales Thema definiert ist
- Das Thema Cybersecurity und IT-Sicherheit ist grundsätzlich nicht wirklich im Scope der ESRS und somit als häufiges organisationsspezifisches Thema zu erwarten. Ggf. wird es auch über die späteren Sektorenstandards für bestimmte Sektoren in den ESRS ergänzt.



# Vincent Giesue Furnari

Managing Partner, CSO Team Farner

## Ausbildung

Professional of Banking (CCI, Frankfurt School of Finance)

Certified Supervisory Board Member (Deutsche Börse)

Systemic Advisor (Königswieser & Network)

## Vita

> 35 Jahre Erfahrung in verschiedenen Branchen in den Bereichen Finanzen und Controlling u.a. als CFO und CEO; Durchführung mehrerer Kapitalmarkttransaktionen, Schuldenrestrukturierungen und Anleiheplatzierungen (ESG)

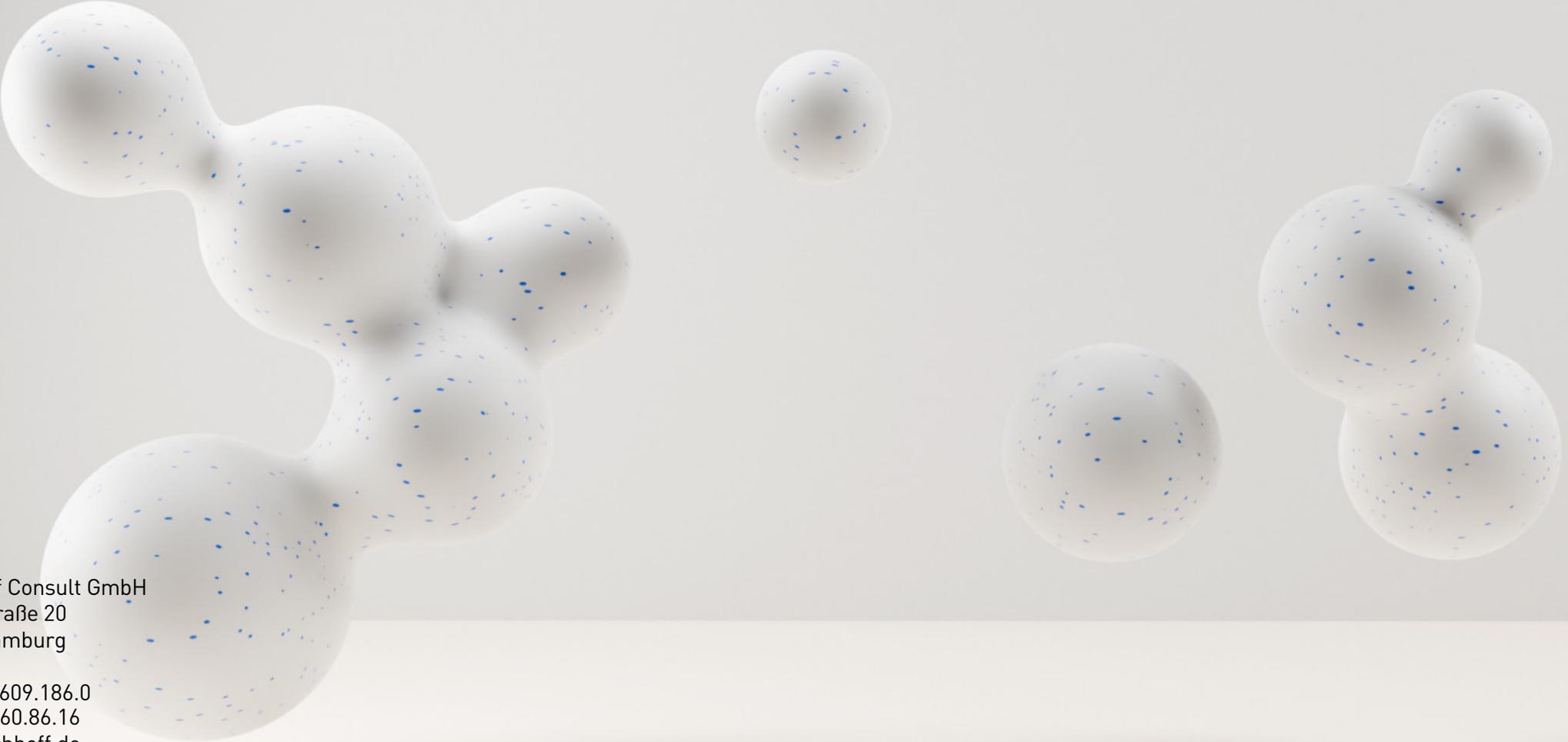
## Subject Matter Expertise u.a.

ESG Strategien; CSRD; ESRS; LkSG/CSDDD; Green Bonds;

Raw Material Reporting

## Kunden u.a.

FlatexDEGIRO, Hilti, Porsche, Stepstone, Ströer, Techem, Waelzholz

An abstract 3D graphic featuring several white, semi-transparent spheres of varying sizes, each covered in small blue speckles. The spheres are arranged in a cluster on the left and a smaller group on the right, set against a light gray background with a subtle gradient.

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