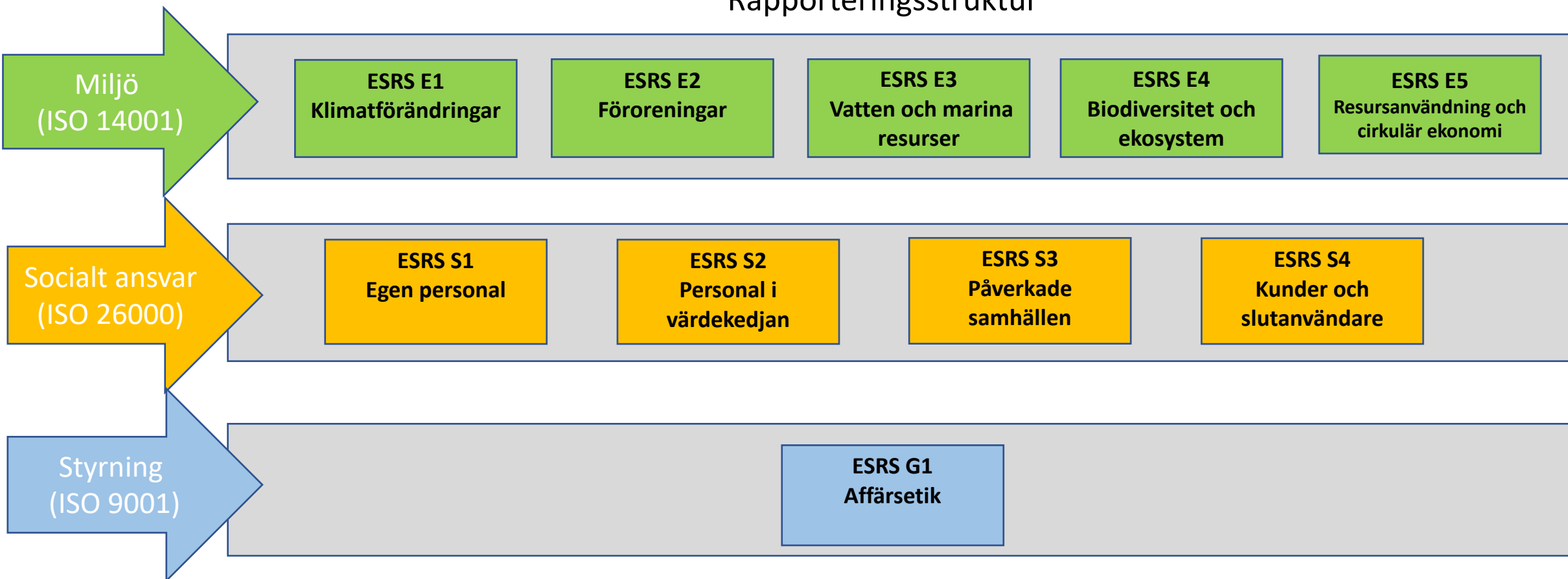


ESRS/European Sustainability Reporting Standards

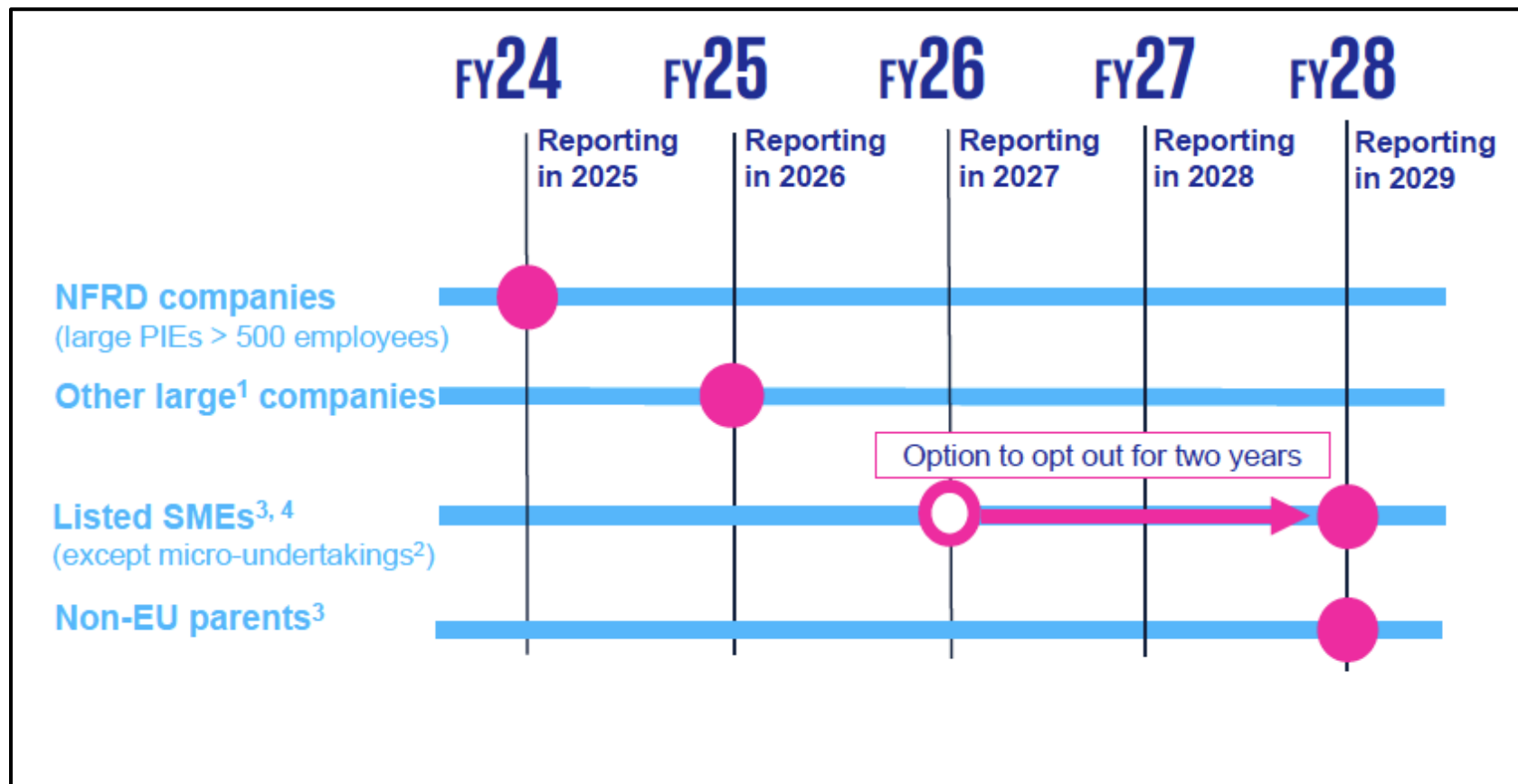
Rapporteringsstruktur



Verksamhetens styrning omfattar styrningsprocesser, kontroller och arbetssätt som införts för att övervaka och hantera hållbarhetsfrågor. Styrningsprocesser ingår t.ex. som en del av ISO-standarderna 9001/14001

CSRD Corporate Sustainability Reporting Directive

Tidplan

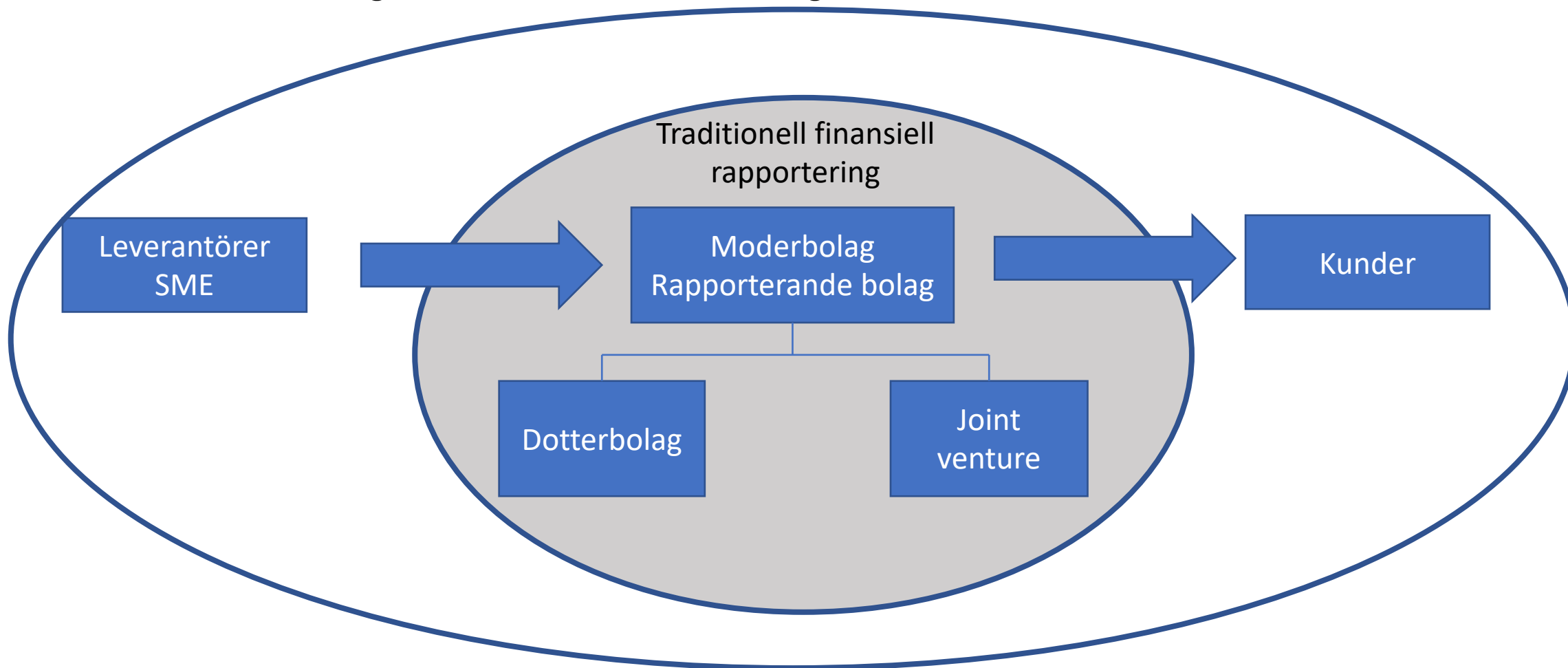


- 1) Stora företag >250 anställda
- 2) Mikroföretag <10 anställda
- 3) SME, separata redovisningsstandards kommer juni 2024
- 4) Mindre verksamheter rapporteras som SME

[KPMG:s europeiska nätverk har publicerat en fördjupande guide till införandet av ESRS, "Get ready for European Sustainability Reporting Standards",](#)

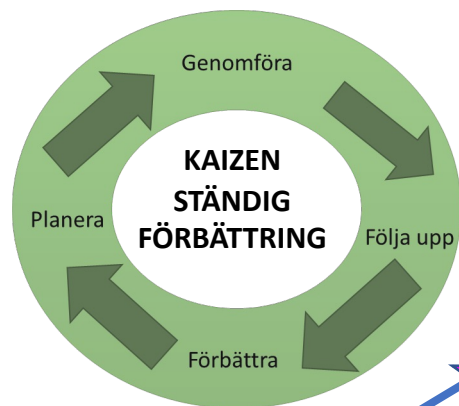
Omfattning av hållbarhetsrapportering

Hållbarhetsrapportering
enligt ESRS/CSRD omfattar företagets leverantörer och kunder

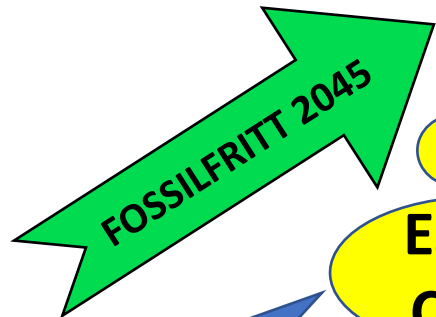


HÅLLBAR OMSTÄLLNING

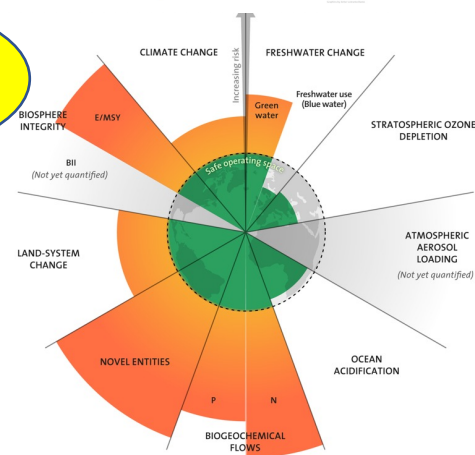
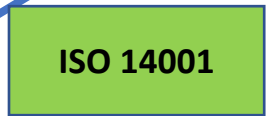
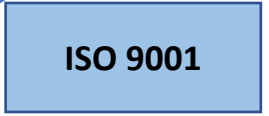
- Teknikparkens förslag till arbetsätt



EU:s GREEN DEAL + PARIS 1,5 C



2



- Requirements:
- ① DEFINIERA IDEALISKT LÄGE
 - ② Current operation to expose gap – “Active dissatisfaction”
 - ③ Business prioritized strategy – Long range business plan
 - ★ Plant execution strategy – Towards 3 year then beyond 3 year

NULÄGE
2023

CSRD Corporate Sustainability Reporting Directive
ESRS European Sustainability Reporting Standards
from 2024

ESRS E1 Environment Climate Change Objective

1. The objective of this [draft] Standard is to specify Disclosure Requirements which will enable users of sustainability statements to understand:
 - (a) how the undertaking **affects climate change**, in terms of material positive and negative actual and potential impacts;
 - (b) the undertaking's past, current, and future mitigation efforts in line with the Paris Agreement (or an updated international agreement on climate change) and limiting global warming to 1.5°C;**
 - (c) the **plans and capacity** of the undertaking to adapt its strategy business model(s) and in line with the transition to a sustainable economy and to **contribute to limiting global warming to 1.5°C;**
 - (d) any other actions taken by the undertaking, and the result of such actions to **prevent, mitigate or remediate** actual or potential negative impacts;
 - (e) the nature, type and extent of the undertaking's **material risks and opportunities** arising from the undertaking's impacts and dependencies on climate change, and how the undertaking manages them;
 - (f) the **financial effects** on the undertaking over the short-, medium- and long-term time horizons of risks and opportunities arising from the undertaking's **impacts and dependencies on climate change.**

ESRS E2 Environment Pollution Objective

1. The objective of this [draft] Standard is to specify Disclosure Requirements which will enable users of the sustainability statements to understand:
 - (a) how the undertaking **affects pollution of air, water and soil**, in terms of material positive and negative actual or potential impacts;
 - (b) any actions taken, and the result of such actions, to **prevent or mitigate** actual or potential material negative impacts;
 - (c) the **plans and capacity** of the undertaking to adapt its strategy and business model(s) in line with the transition to a sustainable economy concurring with the needs for **prevention, control and elimination of pollution**. This is to create a toxic free environment with zero pollution also in support of the EU Action Plan “Towards a Zero Pollution for Air, Water and Soil”;
 - (d) the nature, type and extent of the undertaking’s **material risks and opportunities** related to the undertaking’s pollution-related impacts and dependencies, as well as the prevention, control, elimination or reduction of pollution (including from regulations) and how the undertaking manages this;
 - (e) the **financial effects** on the undertaking over the short-, medium- and long-term time horizons of material risks and opportunities arising from the undertaking’s **pollution-related impacts and dependencies**.

ESRS E3 Environment Water and Marine Resources Objective

1. The objective of this [draft] Standard is to specify Disclosure Requirements which will enable users of the sustainability statements to understand:
 - (a) how the undertaking **affects water and marine resources**, in terms of material positive and negative actual or potential impacts;
 - (b) any actions taken, and the result of such actions to **prevent or mitigate** material actual or potential negative impacts and to protect water and marine resources, also with reference to reduction of water consumption;
 - (c) whether, how and to what extent the undertaking is **contributing to the European Green Deal's ambitions for fresh air, clean water, a healthy soil and biodiversity as well as to ensuring the sustainability of the blue economy and fisheries sectors**.
Other initiatives include: the EU water framework directive, the EU marine strategy framework, the EU maritime spatial planning directive, the SDGs 6 Clean water and sanitation and 14 Life below water, and respect of global environmental limits (e.g. the biosphere integrity, ocean acidification, freshwater use, and biogeochemical flows planetary boundaries) in line with the vision for 2050 of “living well within the ecological limits of our planet” set out in the 7th Environmental Action Programme, and in the proposal for a decision of the European Parliament and the Council on the 8th Environmental Action Programme;
 - (d) the plans and capacity** of the undertaking to adapt its strategy and business model(s) in line with the **preservation and restoration of water and marine resources globally**;
 - (e) the nature, type and extent of the undertaking's **material risks and opportunities** arising from the undertaking's impacts and dependencies on water and marine resources, and how the undertaking manages them; and
 - (f) the **financial effects** on the undertaking over the short-, medium- and long-term time horizons of material risks and opportunities arising from those related to the undertaking's **impacts and dependencies on water and marine resources**.

ESRS E4 Environment

Biodiversity and Ecosystems Objective

1. The objective of this [draft] Standard is to specify Disclosure Requirements which will enable users of the sustainability statements to understand:
 - (a) how the undertaking **affects biodiversity and ecosystems**, in terms of material positive and negative, actual and potential impacts;
 - (b) any actions taken, and the result of such actions, to **prevent or mitigate** material negative actual or potential impacts and to protect and restore biodiversity and ecosystems;
 - (c) the **plans and capacity** of the undertaking to adapt its strategy and business model(s) in line with (i) respecting the **planetary boundaries of the biosphere integrity and land-system change**, [(ii) targets outlined in the Post-2020 Global Biodiversity Framework² of no net loss by 2030, net gain from 2030 and full recovery by 2050,] the EU Biodiversity Strategy for 2030 with the targets set under the EU Nature Restoration Plan⁴ and Enabling Transformative Change⁵ and comparable amended or new frameworks and strategies;
 - (d) the nature, type and extent of the undertaking's **material risks and opportunities** related to the undertaking's impacts or dependencies on biodiversity and ecosystems, and how the undertaking manages them;
 - (e) the **financial effects** on the undertaking over the short-, medium- and long-term time horizons of material risks and opportunities arising from the undertaking's **impacts and dependencies on biodiversity and ecosystems**.

ESRS E5 Environment

Resource Use and Circular Economy Objective

1. The objective of this [draft] Standard is to specify Disclosure Requirements which will enable users of the sustainability statements to understand:
 - (a) how the undertaking **affects resource use**, including the depletion of non-renewable resources and the regenerative production of renewable resources (referred to in this [draft] Standard as “resource use and circular economy”) in terms of material positive and negative actual or potential impacts;
 - (b) any actions taken, and the result of such actions, to **prevent or mitigate** actual or potential material negative impacts arising from resource use and circular economy, including its measures to help decoupling its economic growth from the use of materials;
 - (c) the plans and capacity of the undertaking to adapt its strategy and business model(s) in line with circular economy principles including but not limited to **minimising waste, maintaining the value of products, materials and other resources at their highest value and enhancing their efficient use in production and consumption**;
 - (d) the nature, type and extent of the undertaking’s **material risks and opportunities** related to the undertaking’s impacts and dependencies, arising from resource use and circular economy, and how the undertaking manages them;
 - (e) the **financial effects** on the undertaking over the short-, medium- and long-term time horizons of material risks and opportunities arising from the undertaking’s **impacts and dependencies on resource use and circular economy**.

ESRS S1 Social

Own Workforce Objective 1(3)

1. The objective of this [draft] Standard is to specify disclosure requirements which will enable users of the sustainability statements to understand the undertaking's material impacts on its workforce, as well as related material risks and opportunities, including:
 - (a) how the undertaking **affects its own workforce**, in terms of material positive and negative actual or potential impacts;
 - (b) any actions taken, and the result of such actions, to **prevent, mitigate or remediate actual or potential negative impacts**;
 - (c) the nature, type and extent of the undertaking's **material risks and opportunities** related to its impacts and dependencies on its own workforce, and how the undertaking manages them;
 - (d) the **financial effects** on the undertaking over the short-, medium- and long-term time horizons of material risks and opportunities arising from the undertaking's impacts and dependencies on its own workforce.

ESRS S1 Social Own Workforce Objective 2(3)

2. In order to meet the objective, this [draft] Standard also requires an **explanation of the general approach** the undertaking takes to identify and manage any material actual and potential impacts on its own workforce in relation to the following **social, including human rights, factors or matters**:

(a) working conditions, including:

- i. secure employment;
- ii. working time;
- iii. adequate wages;
- iv. social dialogue;
- v. freedom of association, the existence of works councils and the information, consultation and participation rights of workers;
- vi. collective bargaining, including the rate of workers covered by collective agreements;
- vii. work-life balance;
- viii. health and safety.

ESRS S1 Social

Own Workforce Objective 3(3)

2. In order to meet the objective, this [draft] Standard also requires an **explanation of the general approach** the undertaking takes to identify and manage any material actual and potential impacts on its own workforce in relation to the following **social, including human rights, factors or matters**:

(b) equal treatment and opportunities for all, including:

- i. gender equality and equal pay for work of equal value;
- ii. training and skills development;
- iii. employment and inclusion of persons with disabilities;
- iv. measures against violence and harassment in the workplace; and
- v. diversity.

(c) other work-related rights, including:

- i. child labour;
- ii. forced labour;
- iii. adequate housing;
- iv. privacy.

ESRS S2 Social

Workers in the Value Chain Objective 1(2)

1. The objective of this [draft] Standard is to specify disclosure requirements which will enable users of the sustainability statements to understand material impacts on value chain workers caused or contributed to by the undertaking, as well as material impacts which are directly linked to the undertaking's own operations, products or services through its business relationships and its related material risks and opportunities, including:
 - (a) how the undertaking **affects workers in its value chain**, in terms of material positive and negative actual or potential impacts;
 - (b) any actions taken, and the result of such actions, to **prevent, mitigate or remediate actual or potential negative impacts**;
 - (c) the nature, type and extent of the undertaking's **material risks and opportunities** related to its impacts and dependencies on workers in the value chain, and how the undertaking manages them;
 - (d) the **financial effects** on the undertaking over the short-, medium- and long-term time horizons of material risks and opportunities arising from the undertaking's impacts and dependencies on workers in the value chain.

ESRS S2 Social Workers in the Value Chain Objective 2(2)

2. In order to meet the objective, this [draft] Standard requires an explanation of the general approach the undertaking takes to identify and manage any **material actual and potential impacts on value chain workers** in relation to:

- (a) working conditions** (for example, secure employment, working time, adequate wages, social dialogue, freedom of association, including the existence of work councils, collective bargaining, work-life balance and health and safety);
- (b) equal treatment and opportunities for all** (for example, gender equality and equal pay for work of equal value, training and skills development, the employment and inclusion of persons with disabilities, measures against violence and harassment in the workplace, and diversity);
- (c) other work-related rights** (for example, child labour, forced labour, adequate housing, water and sanitation and privacy).

ESRS S3 Social

Affected Communities Objective 1(2)

1. The objective of this [draft] Standard is to specify disclosure requirements which will enable users of the sustainability statements to understand **material impacts on affected communities caused or contributed to by the undertaking**, as well as, material impacts which are directly linked to the undertaking's own operations, products or services through its business relationships and its related material risks and opportunities, including:
 - (a) how the undertaking **affects communities**, in areas where risks are most likely to be present and severe, in terms of material positive and negative actual or potential impacts;
 - (b) any actions taken, and the result of such actions, to **prevent, mitigate or remediate actual or potential negative impacts**;
 - (c) the nature, type and extent of the undertaking's **material risks and opportunities related to its impacts and dependencies on affected communities**, and how the undertaking manages them; and
 - (d) the **financial effects** on the undertaking over the short-, medium- and long-term time horizons of material risks and opportunities arising from the undertaking's impacts and dependencies on affected communities.

ESRS S3 Social Affected Communities Objective 2(2)

2. In order to meet the objective, this [draft] Standard requires an explanation of the **general approach the undertaking takes to identify and manage any material actual and potential impacts** on affected communities in relation to:

- (a) **communities' economic, social and cultural rights** (for example, adequate housing, adequate food, water and sanitation, land-related and security-related impacts);
- (b) **communities' civil and political rights** (for example, freedom of expression, freedom of assembly, impacts on human rights defenders);
- (c) **particular rights of indigenous communities** (for example, free, prior and informed consent, self-determination, cultural rights).

ESRS S3 Social

Consumers and End Users Objective 1(2)

1. The objective of this [draft] Standard is to specify disclosure requirements which will enable users of the sustainability statements to **understand material impacts on consumers and/or end-users caused or contributed by the undertaking**, as well as material impacts which are directly linked to the undertaking's own operations, products or services through its business relationships and its related material risks and opportunities, including:
 - (a) how the undertaking **affects the consumers and/or end-users of its products and/or services** (referred to in this [draft] Standard as “consumers and end-users”), in terms of material positive and negative actual or potential impacts;
 - (b) any actions taken, and the result of such actions, to **prevent, mitigate or remediate** actual or potential negative impacts;
 - (c) the nature, type and extent of the undertaking's **material risks and opportunities** related to its impacts and dependencies on consumers and/or end-users, and how the undertaking manages them;
 - (d) the **financial effects** on the undertaking over the short-, medium- and long-term time horizons of material risks and opportunities arising from the undertaking's impacts and dependencies on consumers and/or end-users.

ESRS S3 Social

Consumers and End Users Objective 2(2)

2. In order to meet the objective, this [draft] Standard requires an **explanation of the general approach the undertaking takes to identify and manage any material actual and potential impacts on the consumers and/or end-users related to its products and/or services** in relation to:

- (a) information-related impacts for consumers and/or end-users** (for example, privacy, freedom of expression and access to (quality) information);
- (b) personal safety of consumers and/or end-users** (for example, health and safety, security of a person and protection of children);
- (c) social inclusion of consumers and/or end-users** (for example, non-discrimination, access to products and services and responsible marketing practices).

ESRS G1 Governance Business Conduct Objective

1. The objective of this [draft] Standard is to specify disclosure requirements which will enable users of the undertaking's sustainability statements to **understand the undertaking's strategy and approach, processes and procedures as well as its performance in respect of business conduct.**
2. In general, the actions of an undertaking cover **a wide range of behaviours that support transparent and sustainable business practices to the benefit of all stakeholders.** This [draft] Standard focusses on the following practices specified by the Corporate Sustainability Reporting Directive (CSRD), indicated in this [draft] Standard as 'business conduct or business conduct matters':
 - (a) corporate culture;
 - (b) management of relationships with suppliers;
 - (c) avoiding corruption and bribery;
 - (d) engagement by the undertaking to exert its political influence including lobbying;
 - (e) protection of whistle-blowers;
 - (f) animal welfare;
 - (g) payment practices, specifically with regard to late payment to small and medium enterprises (SMEs1).