

Enact[®]

CSRD – kuinka täyttää tietotarpeet

FIBS Practice -valmennus

31.10.2023

Enact[®]



Tervetuloa!

Tilaisuuden tavoitteet ja ohjelma

9.00 Avaus & esittäytyminen

Viimeisimmät päivitykset ESRS-standardeihin

CSRD-tietotarpeiden täyttäminen

Case: Orthex Group, Katja Tolkki

Keskustelu ryhmissä

10.40 Kahvitauko

10.50 Raportointiorganisaation ja -järjestelmien kehittäminen

Case: Tietoevry, Jenni Jusslin

Keskustelu ryhmissä

12.00 Tilaisuus päättyy

Tässä FIBS Practice –
valmennuksessa

1. saat nopean katsauksen viimeisimmistä päivityksistä ESRS-standardeihin ja raportointivaatimukseen
2. kuulet tyypillisistä puutteista ja aukoista raportointivaatimukseen vastaamisessa ja vaadittavista toimista niiden kuromiseksi umpeen
3. voit jakaa kokemuksia ja pohdintoja, ja oppia muilta osallistujilta.

ESRS

**Viimeisimmät päivitykset
standardeihin**

CSRD

Some key building stones

Applies to **all large companies** and all companies listed on regulated markets (except micro companies)

Sustainability information as part of the **management report**

Links to organisations' **business model** and **strategy**

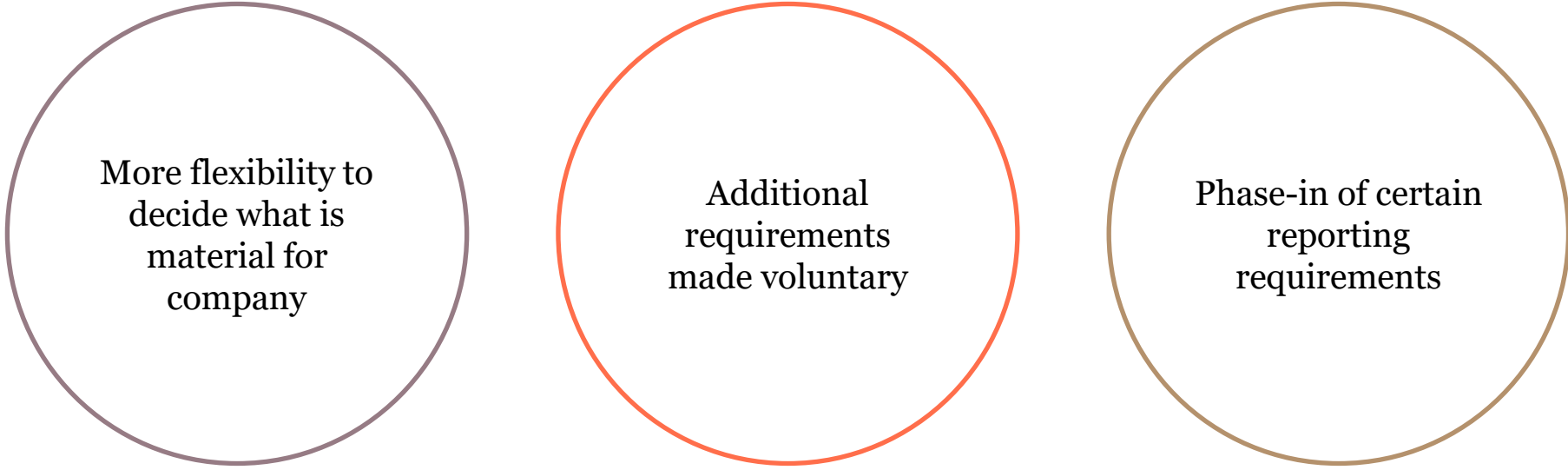
Assurance of sustainability data (from limited to reasonable)

Requirement for **value chain** information

Mandatory reporting standards (ESRS) setting the detailed disclosure requirements

Double materiality as the basis for sustainability reporting

General changes in the updated ESRS



More flexibility to
decide what is
material for
company

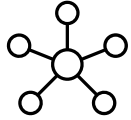
Additional
requirements
made voluntary

Phase-in of certain
reporting
requirements

ESRS Standards

More flexibility to decide what is material for company

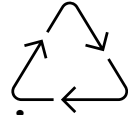
Cross-cutting standards



ESRS 1 General requirements

ESRS 2 General disclosures

Topical standards



Environment

E1 Climate change

E2 Pollution

E3 Water and marine resources

E4 Biodiversity and ecosystems

E5 Circular economy



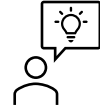
Social

S1 Own workforce

S2 Workers in the value chains

S3 Affected communities

S4 Consumer and end-users



Governance

G1 Business conduct

From mandatory to voluntary requirements

Additional requirements made voluntary

Disclosure Requirement IRO-2 – Disclosure Requirements in ESRS covered by the undertaking's sustainability statement

58. If the undertaking concludes that a topic other than climate change is not material and therefore omits all the Disclosure Requirements in the corresponding topical ESRS, it **may** provide a brief explanation of the conclusions of its **materiality** assessment for that topic.

Disclosure Requirement E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model

11. The undertaking shall disclose how its biodiversity and ecosystem impacts, dependencies, risks and opportunities originate from and trigger adaptation of its strategy and business model.
15. The undertaking **may disclose** its **transition plan** to improve and, ultimately, achieve alignment of its **business model** and strategy with the vision of the Kunming-Montreal Global Biodiversity Framework and its relevant goals and targets, the EU Biodiversity Strategy for 2030, and with respecting **planetary boundaries** related to biosphere integrity and **land-system change**.

Disclosure Requirement S1-7 – Characteristics of non-employees in the undertaking's own workforce

53. The undertaking shall describe key characteristics of non-employees in its own workforce.
56. For the information specified in point (a) of paragraph 55, the undertaking **may disclose** the most common types of **non-employees** (for example, self-employed people, people provided by undertakings primarily engaged in employment activities, and other types relevant to the undertaking), their relationship with the undertaking, and the type of work that they perform.

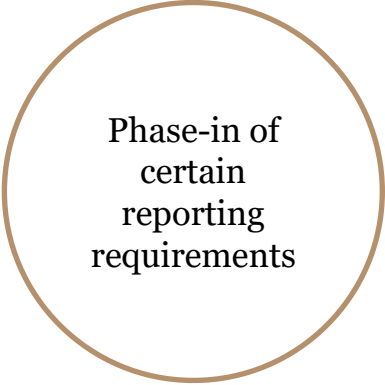
Disclosure Requirement S1-8 – Collective bargaining coverage and social dialogue

58. The undertaking shall disclose information on the extent to which the working conditions and terms of employment of its employees are determined or influenced by collective bargaining agreements and on the extent to which its employees are represented in social dialogue in the European Economic Area (EEA) at the establishment and European level.
61. For **employees** not covered by **collective bargaining** agreements, the undertaking **may disclose** whether it determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other undertakings.

Disclosure Requirement G1-4 – Incidents of corruption or bribery

22. The undertaking shall provide information on incidents of corruption or bribery during the reporting period.
25. The undertaking **may disclose**:
- the total number and nature of **confirmed incidents** of corruption or bribery;
 - the number of **confirmed incidents** in which own workers were dismissed or disciplined for corruption or bribery-related incidents;
 - the number of **confirmed incidents** relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery; and
 - details of public legal cases regarding **corruption** or **bribery** brought against the undertaking and its own workers during the reporting period and the outcomes of such cases. This includes cases that were initiated in previous years where the outcome was only established in the current reporting period.

Phase-ins for certain disclosure requirements



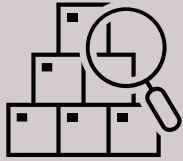
Phase-in of
certain
reporting
requirements

Standard	Disclosure requirements	Type of company / group	Phase-in period
ESRS 2	Breakdown revenue by sectors	Exempted by law	Until ESRS sector-specific published
ESRS 2 & E1 - E5	Anticipated financial effects from IROs	All companies	1 year 3 years if reporting qualitative information
ESRS E1	Scope 3 GHG emissions	< 750 employees	1 year
ESRS E4	All disclosure requirements	< 750 employees	2 years
ESRS S1	All disclosure requirements S1-7 - S1-15	< 750 employees	1 year
		All companies	1 year
ESRS S2 - S4	All disclosure requirements	< 750 employees	2 years

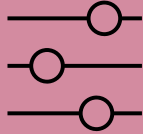
CSRD tietotarpeiden täyttäminen

Closing CSRD data gaps

Where to start



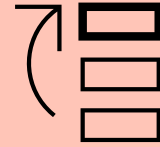
1. Identify gaps and readiness



2. Analyse level of efforts needed to close the gaps



3. Prioritise the gaps



4. Focus the actions on priority gaps

Support for CSRD gap analysis

EFRAG has finally come up with datapoints is Excel

ES	DR	Paragrap	Name	Data Type	Appendix L (SfLH + PILLAR 3 + Benchmark +	V (Voluntary)		
1	E1.1	14	Disclosure of transition plan for climate change mitigation	narrative	CL			
1	E1.1	16a	Explanation of how targets are compatible with limiting of global warming to one and half degrees Celsius in line with Paris Agreement	narrative				
1	E1.1	16b	Disclosure of decarbonisation levers and key action	narrative				
1	E1.1	16c	Disclosure of significant operational expenditures (Opex) and (or) capital expenditures (Capex) required for implementation of action plan	narrative				
1	E1.1	16c	Financial resources allocated to action plan (OpEx)	monetary				
1	E1.1	16c	Financial resources allocated to action plan (CapEx)	monetary				
1	E1.1	16d	Explanation of potential lock-in in GHG emissions from key assets and products and of how locked-in GHG emissions may jeopardise achievement of	narrative				
1	E1.1	16e	Explanation of any objective or plans (CapEx, CapEx plans, OpEx) for aligning economic activities (revenues, CapEx, OpEx) with criteria established in C	narrative				
1	E1.1	16f	Significant CapEx for coal-related economic activities	monetary				
1	E1.1	16f	Significant CapEx for oil-related economic activities	monetary				
1	E1.1	16f	Significant CapEx for gas-related economic activities	monetary				
1	E1.1	16g	Undertaking is excluded from EU Paris-aligned Benchmarks	semi-narrative	PILLAR 3 + Benchmark			
1	E1.1	16h	Explanation of how transition plans is embedded in and aligned with overall business strategy and financial planning	narrative				
1	E1.1	16i	Transition plans is approved by administrative, management and supervisory bodies	narrative				
1	E1.1	16j	Explanation of progress in implementing transition plan					
1	E1.1	17	Date of adoption of transition plan for undertakings not having adopted transition plan yet					
			DR	Paragraph	Name	Data Type	Appendix C (SfDR + PILLAR 3 +	V (Voluntary)
							Benchmark + CL)	
1	E1.2	24	Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation [see ESRS 2 MDR-P]	Sf-1	19	Policies to manage material impacts, risks and opportunities related to its own workforce [see ESRS 2 MDR-P]	MSP-P	
1	E1.2	25	Sustainability matters addressed by policy for climate change	Sf-1	19	Policies to manage material impacts, risks and opportunities related to own workforce, including for specific groups within workforce or all own workforce	semi-narrative	V
1	E1.2	26	Actions and Resources related to climate change mitigation and adaptation [see ESRS 2 MDR-A]	Sf-1	AR10	Disclosure of explanations of significant changes to policies adopted during reporting year	narrative	SfDR
1	E1.2	29a	Decarbonisation lever type	Sf-1	20	Description of relevant human rights commitments relevant to own workforce	narrative	SfDR
1	E1.2	AR10a	Adaptation solution type	Sf-1	20b	Disclosure of general approach in relation to engagement with people in its own workforce	narrative	SfDR
1	E1.2	29b	Achieved GHG emission reductions	Sf-1	20c	Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	narrative	SfDR
1	E1.2	29b	Expected GHG emission reductions	Sf-1	21	Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	narrative	SfDR
1	E1.2	AR21	Explanation of extent to which ability to implement action depends on availability and allocation of resources	Sf-1	22	Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	semi-narrative	SfDR
1	E1.2	29c	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to relevant line items or notes in financial statements	Sf-1	23	Workplace accident prevention policy or management systems in place	semi-narrative	SfDR
1	E1.2	29c	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to key performance indicators required under	Sf-1	24a	Specific policies aimed at eliminating discrimination are in place	semi-narrative	
1	E1.2	180c	Explanation of relationship of significant CapEx and OpEx required to implement actions taken or planned to CapEx plan required by Commission Directive	Sf-1	24b	Grounds for discrimination are specifically covered in policy	semi-narrative	
1	E1.2	AR22	Explanation of any potential differences between significant OpEx and CapEx disclosed under ESRS E1 and key performance indicators disclosed under	Sf-1	24c	Disclosure of specific policy commitments related to inclusion and (or) positive action for people from groups at particular risk of vulnerability in own workforce	narrative	
1	E1.4	32	Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-P]	Sf-1	24d	Disclosure of whether and how policies are implemented through specific procedures to ensure discrimination is prevented, mitigated and acted upon once detected	narrative	V
1	E1.4	33	Disclosure of how GHG emissions reduction targets and (or) any other targets have been set to manage material climate-related impacts, risks and o	Sf-1	AR 1a	Policies and procedures which make qualifications, skills and experience the basis for the recruitment, placement, training and advancement are in place or plan	semi-narrative	V
1	E1.4	34a + 34b	Tables: Multiple Dimensions (baseline year and targets), GHG Types, Scope 3 Categories, Decarbonisation levers, entity-specific denominators for m	Sf-1	AR 1 b)	Has or planning to assign responsibility at top management level for equal treatment and opportunities in employment, issue clear company-wide policies and p	semi-narrative	V
1	E1.4	34a + 34b	Absolute value of total Greenhouse gas emissions reduction	Sf-1	AR 1 c)	Staff training on non-discrimination policies and practices are planned or in place	semi-narrative	V
1	E1.4	34a + 34b	Percentage of total Greenhouse gas emissions reduction (as of emissions of base year)	Sf-1	AR 1 d)	Adjustments to the physical environment to ensure health and safety for workers, customers and other visitors with disabilities are planned or in place	semi-narrative	V
1	E1.4	34a + 34b	Intensity value of total Greenhouse gas emissions reduction	Sf-1	AR 1 e)	Plans to evaluate or has evaluated whether there is a risk that job requirements have been defined in a way that would systematically disadvantage certain gro	semi-narrative	V
1	E1.4	34a + 34b	Intensity value of location-based Scope 1 Greenhouse gas emissions reduction (as of emissions of base year)	Sf-1	AR 1 f)	Planning to keep or keeping an up-to-date records on recruitment, training and promotion that provide a management view of opportunities for employees and th	semi-narrative	V
1	E1.4	34a + 34b	Absolute value of location-based Scope 2 Greenhouse gas emissions reduction	Sf-1	AR 1 g)	Has put in place or plans to put in place grievance procedures to address complaints, handle appeals and provide recourse for employees when discrimination	semi-narrative	V
1	E1.4	34a + 34b	Percentage of location-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)	Sf-1	AR 1 h)	Has or plans to have programs to promote access to skills development	semi-narrative	V
1	E1.4	34a + 34b	Intensity value of location-based Scope 2 Greenhouse gas emissions reduction	Sf-1	27	Disclosure of whether and how perspectives of own workforce inform decisions or activities aimed at managing actual and potential impacts	narrative	
1	E1.4	34a + 34b	Absolute value of market-based Scope 2 Greenhouse gas emissions reduction	Sf-1	27a	Engagement occurs with own workforce or their representative	semi-narrative	
1	E1.4	34a + 34b	Percentage of market-based Scope 2 Greenhouse gas emissions reduction (as of emissions of base year)	Sf-1	27b	Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	narrative	
1	E1.4	34a + 34b	Intensity value of market-based Scope 2 Greenhouse gas emissions reduction	Sf-1	27c	Disclosure of function and most senior role underpinning that has operational responsibility for ensuring that engagement happens and that results inform	narrative	
1	E1.4	34a + 34b	Absolute value of Scope 3 Greenhouse gas emissions reduction	Sf-1	27d	Disclosure of global framework Agreement or other agreement related to respect of human rights of workers	narrative	
1	E1.4	34a + 34b	Percentage of market-based Scope 3 Greenhouse gas emissions reduction (as of emissions of base year)	Sf-1	27e	Disclosure of how effectiveness of engagement with its own workforce is assessed	narrative	
1	E1.4	34a + 34b	Intensity value of market-based Scope 3 Greenhouse gas emissions reduction	Sf-1	28	Disclosure of steps taken to gain insight into perspectives of people in its own workforce that may be particularly vulnerable to impacts and (or) marginalised	narrative	
1	E1.4	34a + 34b	Absolute value of Scope 3 Greenhouse gas emissions reduction	Sf-1	28	Statement in case the undertaking has not adopted a general process to engage with its own workforce	narrative	
1	E1.4	34a + 34b	Percentage of market-based Scope 3 Greenhouse gas emissions reduction (as of emissions of base year)	Sf-1	28	Disclosure of timeframe for adoption of general process to engage with its own workforce in case the undertaking has not adopted a general process for engage	narrative	V
1	E1.4	34a + 34b	Intensity value of market-based Scope 3 Greenhouse gas emissions reduction	Sf-1	AR 25 a	Disclosure of how undertaking engages with at-risk or persons in vulnerable situations	narrative	V
1	E1.4	34a + 34b	Absolute value of Scope 3 Greenhouse gas emissions reduction	Sf-1	AR 25 b	Disclosure of how potential barriers to engagement with people in its workforce are taken into account	narrative	V
1	E1.4	34a + 34b	Percentage of market-based Scope 3 Greenhouse gas emissions reduction (as of emissions of base year)	Sf-1	AR 25 c	Disclosure of how people in its workforce are provided with information that is understandable and accessible through appropriate communication channels	narrative	V
1	E1.4	34a + 34b	Intensity value of market-based Scope 3 Greenhouse gas emissions reduction	Sf-1	AR 25 d	Disclosure of any conflicting interests that have arisen among different workers and how these conflicting interests have been resolved	narrative	V
1	E1.4	34a + 34b	Absolute value of Scope 3 Greenhouse gas emissions reduction	Sf-1	AR 25 e	Disclosure of how undertaking seeks to respect human rights of all stakeholders engaged	narrative	V
1	E1.4	34a + 34b	Percentage of market-based Scope 3 Greenhouse gas emissions reduction (as of emissions of base year)	Sf-1	AR 26	Information about activities of processes or engaging with its own workforce from previous reporting periods	narrative	V
1	E1.4	34a + 34b	Intensity value of market-based Scope 3 Greenhouse gas emissions reduction	Sf-1	32a	Disclosure of general approach to and processes for providing or contributing to remedial where undertaking has caused or contributed to a material negative im	narrative	V
1	E1.4	34a + 34b	Absolute value of Scope 3 Greenhouse gas emissions reduction	Sf-1	32b	Disclosure of specific channels in place for its own workforce to raise concerns or needs directly with undertaking and have them addressed	narrative	V
1	E1.4	34a + 34b	Percentage of market-based Scope 3 Greenhouse gas emissions reduction (as of emissions of base year)	Sf-1	AR 25	Third-party mechanisms are accessible to all own workforce	semi-narrative	V
1	E1.4	34a + 34b	Intensity value of market-based Scope 3 Greenhouse gas emissions reduction	Sf-1	AR 30	Disclosure of how own workforce and their workers' representatives are able to access channels at level of undertaking they are employed by or contracted to	narrative	V
1	E1.4	34a + 34b	Absolute value of Scope 3 Greenhouse gas emissions reduction	Sf-1	32c	Grievance or complaints handling mechanisms related to employee matters exist	semi-narrative	SfDR
1	E1.4	34a + 34b	Percentage of market-based Scope 3 Greenhouse gas emissions reduction (as of emissions of base year)	Sf-1	32d	Disclosure of processes through which undertaking supports or requires availability of channels	narrative	V
1	E1.4	34a + 34b	Intensity value of market-based Scope 3 Greenhouse gas emissions reduction	Sf-1	32e	Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	narrative	V

<https://www.efrag.org/Meetings/2302241032237237/EF-FRAG-SRB-Meeting-25-October>

Type of ESRS disclosures

Qualitative information overriding quantitative

1138 datapoints

..and additional 40 to guide reporting on policies, actions & targets

226 datapoints are voluntary

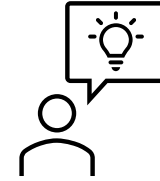
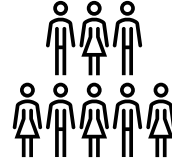
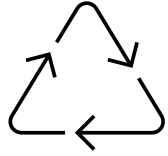
72 % of datapoints narrative or semi-narrative

28 % of datapoints are numeric (no., %, monetary value etc.)

Based on EFRAG draft list

Type of ESRS disclosures

Qualitative information overriding quantitative



Environmental (E1-E5)

538 datapoints
61 % narrative
38 % numeric

Social (S1-S4)

395 datapoints
81 % narrative
19 % numeric

Governance (G1)

50 datapoints
70 % narrative
30 % numeric

Closing CSRD data gaps

Support for prioritisation

Identifying gaps and readiness



Elements required by disclosure requirement exist



Missing some elements required by disclosure requirement



Missing all (or most) elements required by disclosure requirement

Analysing level of efforts needed

S

Policies/processes/practices/ data is available but needs to be reported

M

Some efforts are needed to develop policies/processes/practices and / or data collection

L

Significant resources are needed to create the policies/processes/practices and / or data collection and reporting

Closing CSRD data gaps



**Disclosure
gaps**

vs.



**Organisational
and technical
gaps**

Fulfilling expectations from
disclosure requirements and
datapoints

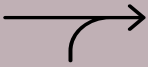
Collecting and compiling data
(existing practices vs. advanced
timeline, data quality & assurance
requirements, multiple internal
stakeholder groups...)

Closing the disclosure gaps

Key areas to focus on



Double materiality analysis



Value chain



Targets and metrics



Sustainability governance framework



Risk management




Sustainability due diligence

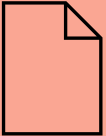
Requirements in topical standards



E1-E5



S1-S4



G1

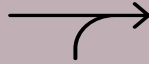
Closing the disclosure gaps

Some priority actions



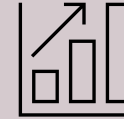
Double materiality analysis

- Impact materiality ('inside out') and financial materiality ('outside in')
- Confirm which topical standards to report on and to define impacts, risk, and opportunities



Value chain

- Remember to consider value chain upstream and downstream
- Not just suppliers



Targets and metrics

- Set KPIs
- Define exact scope of the targets, set the baseline values, and timelines for which the targets apply
- Implement means to monitor the progress

Closing the disclosure gaps

Some priority actions



Sustainability governance framework

- Refine or define steering of sustainability in the organisation
- From generic sustainability to topical ownership
- Ensure expertise



Risk management

- Ensure that sustainability risks are considered in ERM



Sustainability due diligence

- Use the opportunity to develop the dd (to fill multiple disclosure gaps)
- International standard expectations: identifying, preventing, tracking and monitoring and communicating – and engaging stakeholders
- Integrated in ESRS

Closing the disclosure gaps

Some priority actions



E1-E5

- Transition plan with details, Scope 3 (E1)
- Resilience plan (E4)
- Circularity KPIs (E5)
- Financial effects of risks and opportunities (E1-E5)



S1-S4

- Detailed requirements and KPIs, non-employees (S1)
- Actions to prevent and mitigate (S2-S4)
- Engagement with affected stakeholders (S2-S4)
- Grievance and remedy (S2-S4)



G1

- Details of anti-corruption efforts
- Payment terms

Case: Orthex Group

Keskustelu ryhmissä

Keskustelu ryhmissä

- Millaisia aukkoja tai puutteita olette tunnistaneeet a) nykyisessä raportoinnissa ja/tai b) toimintakäytännöissä suhteessa ESRS-standardien vaatimuksiin?
- Mitkä standardit, tiedonantovaatimukset ja/tai tietopisteet ovat erityisen haastavia ja miksi?
- Millaisia toimenpiteitä olette käynnistäneet puutteiden korjaamiseksi ja aukkojen kuromiseksi umpeen?

Jakakaa näkemyksiä, kokemuksia ja oppeja

Kahvitauko

10 min



Closing the data gaps

Organisational and technical gaps

Transitioning to CSRD

Existing reporting structures versus “starting from the scratch” Identifying your current state and where to focus

Companies with mature sustainability reporting practices

- Shifting focus from sustainability and comms. driven process towards more financial driven > roles
- Identifying the most important indicators to report instead of “doing it all”
- Integration to risk management > double materiality as an opportunity
- Complexity of data points
- Timeline of reporting

FOCUS: transition from “old reporting baggage” to new structure

Companies establishing new reporting practices

- Organizational commitment and competence development
- Connecting to finance, risk management and other relevant processes from the start
- Sustainability governance practices
- Lack of data > prioritizing on materiality and capabilities to report

Material topics drive the process

FOCUS: collaboration, commitment and clear goals

Key elements to succeed

Closing the technical and organisational gaps

1.

Roles and responsibilities

Agree clear ownership for the whole reporting process

Assign clear ownership to each data entity / process providing data

Establish a key group who is responsible for the process and competence development

2.

Key processes

Identify the current reporting structures that connect to material topics

Describe the processes that provide input to your reporting

3.

Data management

Identify the systems from which the data is gathered

Assess the current system landscape and potential data gaps for further development

Define control points to ensure audit trail

Case: Tietoevry

Keskustelu ryhmissä

How to close the data gaps



Valitse aihe, joka on sinulle ajankohtainen tai tärkeä



Keskustelkaa ryhmissä vaadittavista toimista aukkojen kuromiseksi umpeen.



Aikaa on 20 minuuttia.



Yksi ryhmästä pysyy samassa ryhmässä. Muut valitsevat toisen teeman kuullakseen muiden ratkaisuista

Ryhmäkeskustelujen aiheet

1. Raportointiorganisaation rakentaminen
2. ESG-tiedon hallinta
3. ESG-raportointijärjestelmät

Raportointi- organisaation rakentaminen

Keskustelkaa ryhmässä, kuinka voisitte kehittää raportointiorganisaatiotanne ja yhteistyötä muiden tiimien kanssa.

Ohessa muutamia keskustelua ohjaavia kysymyksiä:

- Kuka omistaa raportointiprosessin tällä hetkellä? Miten raportointitiimi on resursoitu? Miten tämä tulee muuttumaan tulevaisuudessa?
- Kenen (funktiot / roolit) tulisi olla mukana datan keräämisessä?
- Millaista koulutusta organisaatiossanne tarvitaan datan keräämistä ja raportointia ajatellen?
- Kuinka olette suunnitelleet siirtymän kohti ensimmäistä CSRD raporttia?

ESG-tiedon hallinta

Keskustelkaa ryhmässä, kuinka hallinnoitte ESG-raportointidataa tällä hetkellä ja miten sitä tulisi kehittää organisaatiossanne.

Ohessa muutamia keskustelua ohjaavia kysymyksiä:

- Oletteko analysoineet omat datapisteenne? Miten keräätte datan tällä hetkellä ja miten olette kuvanneet prosessin? Oletteko tunnistaneeet mahdollisesti vaaditut kehitystarpeet?
- Mitkä ovat tällä hetkellä tärkeimmät ESG-datalähteenne? Mitä muita raportointivaatimuksia yrityksellä on ja olisiko mahdollista löytää eri raportointiprosesseista synergioita?
- Millaisia sisäisiä kontroleja teillä on tällä hetkellä datassa sekä sitä tuottavissa prosesseissa?
- Kuinka luotettavana pidätte tämänhetkistä organisaationne tuottamaa dataa ja missä näette mahdollisesti suurimmat haasteet datapisteiden verifiointia ajatellen?

ESG- raportointi- järjestelmät

Keskustelkaa yhdessä kuinka voisitte kehittää organisaationne ESG-raportointijärjestelmiä.

Ohessa muutamia keskustelua ohjaavia kysymyksiä:

- Millaisilla järjestelmillä keräätte dataa tällä hetkellä?
- Tuletteko tarvitsemaan uusia järjestelmiä vastuullisuusdatan hallitsemiseen vai pystyttekö hyödyntämään olemassa olevia?
- Millaista kokemusta teillä on vastuullisuusdatan hallintaan keskittyvistä järjestelmistä?
- Jakakaa vinkkejä kuinka navigoida eri datankeräysvaihtoehtojen ja -järjestelmien keskellä.

Markkinat



Enact[®]

Thanks for today!

Enact Sustainable
Strategies Group AB
www.enact.se

Vasagatan 7
S-111 20 Stockholm, Sweden
Tel. +46 8 522 03 450

Stora Varvsgatan 6A,
211 19 Malmö, Sweden
Tel. +46 70 247 94 44

UMA, Lautatarhankatu 10,
00580 Helsinki, Finland
Tel. +358 400 011 211

James Wattstraat 100, 8th floor
1097 DM Amsterdam, The Netherlands

No. 181, Sichuan Middle Road,
Shanghai, 200002, China
Tel. +86 1381-637-0747