

# Ohjelma

9.00

Tilaisuus alkaa

**CSRD -raportointi raiteilleen**

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10.30

Tilaisuus päättyy

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# **CSRD – raportointi raiteilleen**

**Ulla Roiha, Head of Enact Finland**

**19.3.2023**

# Rata kuntoon

1. Kaksoisolennaisuus
2. Raportoitavien tietojen tunnistaminen ja kyvykkyyden kehittäminen
3. Raportointiorganisaation rakentaminen
4. ESRS:n kääntäminen ja tulkitseminen
5. Tiedon laadun ja jäljitettävyyden varmistaminen



# 1. Kaksoisolennaisuus

Raportoinnin lähtökohta: määritetään raportoitavat standardit ja raportissa kuvattavat **vaikutukset**, **riskit** ja **mahdollisuudet**.

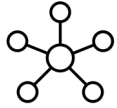
1. Vaikutusten, riskien ja mahdollisuuksien tunnistaminen **läpi arvoketjun** – ESRS ‘topics’ & ‘sub-topics’ hyvä lähtökohta.
2. **Sidosryhmien riittävä osallistaminen** – huomio erityisesti vaikutusten kohteena oleviin sidosryhmiin
3. Arviointi – vaikutusten vakavuus ‘severity’ ja todennäköisyys ESRS-ohjeistuksen mukaisesti. Hyödynnä myös riskienhallinnan kriteeristöjä ja asteikoita.
4. **Raja-arvojen asettaminen** ja ‘sanity check’ – voit itse päättää, missä rima on
5. Prosessin **dokumentointi** – muista kuvata mitä tehty ja miten

Säilytä maalaisjärki ja vedä prosessi  
tehokkaasti läpi



# ESRS Standards

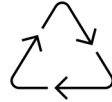
## Cross-cutting standards



**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**



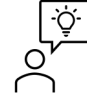
### Social

**S1 Own workforce**

**S2 Workers in the value chains**

**S3 Affected communities**

**S4 Consumer and end-users**



### Governance

**G1 Business conduct**

# Interpretation of value chain

sourcing



manufacturing



logistics



service providers



own operations



Consumers



## Raw material sourcing

Sourcing of components

### ESRS topics considered

- Climate change, pollution, water and marine resources, biodiversity and ecosystems, circular economy (E1-5)
- Workers in the value chain (S2)
- Affected communities (S3)
- Business conduct (G1)

## Manufacturing

Component manufacturing

### ESRS topics considered

- Climate change, pollution, water and marine resources, biodiversity and ecosystems, circular economy (E1-5)
- Workers in the value chain (S2)
- Affected communities (S3)
- Business conduct (G1)

## Logistics

Upstream and downstream logistics

### ESRS topics considered

- Workers in the value chain (S2)
- Affected communities (S3)
- Climate change, pollution, water and marine resources, biodiversity and ecosystems, circular economy (E1-5)
- Business conduct (G1)

## Service providers

Facility service providers

### ESRS topics considered

- Workers in the value chain (S2) and Affected communities (S3)
- Climate change, pollution, water and marine resources, biodiversity and ecosystems, circular economy (E1-5)
- Business conduct (G1)

## Own operations

Own manufacturing and offices

### ESRS topics considered

- Own workforce (S1)
- Affected communities (S3)
- Climate change, pollution, water and marine resources, biodiversity and ecosystems, circular economy (E1-5)
- Business conduct (G1)

## Consumers

End-users and consumers

### ESRS topics considered

- Consumers and end-users (S4)
- Business conduct (G1)

## 2a) Raportoitavien tietojen tunnistaminen ja kyvykkyyden kehittäminen

- Kaksoisolennaisuuden linkki raportoitaviin tietoihin ei ole yhtä suoraviivainen kuin esim. GRI-maailmassa (pl. Toki standardit, joita ei olennaisuuden perusteella tarvitse raportoida lainkaan)
- Lähtökohtana raportoida **olennaisista** teemoista:
  - Poliitikat – sekä niiden toimeenpano
  - Toimenpiteet – keskeiset keinot ja niiden toteuttamiseen varatut resurssit
  - Tavoitteet ja mittarit – mihin konkreettisesti pyritään ja miten seurataan
- Yli 70 % datapisteistä **narratiivisia**.
- ESRS:n määrittämiä **numeerisia** raportointi-indikaattoreita erityisesti ilmastoon (E1), veteen (E3), resurssien käyttöön (E5) ja omaan henkilöstöön (S1) liittyen.
  - Huom. Numeeriset indikaattorit koskettavat ainoastaan omaa toimintaa, pl. scope 3 -päästöt.


### Toteuta nykytilan analyysi suhteessa raportointivaatimuksiin ja arvioi vaadittavien toimenpiteiden laajuus


- Toimintakäytännöt olemassa ja raportoitu vs. toimintakäytännöt rakentamatta
  - Data saatavilla vs. data puuttuu



## 2b) Raportoitavien tietojen tunnistaminen ja kyvykkyyden rakentaminen

Huomiota kannattaa kiinnittää seuraaviin:

 E1 – transitiosuunnitelma, päästölaskenta (ml. scope 3)

 E5 – resurssivirrat

 S1 – vuokratyöntekijät

 S1-S4 – ihmisoikeuksia koskeva huolellisuusvelvoite (HRDD) ja sen toteuttamisen kuvaaminen

Muista myös helpotukset (Appendix C):

- Esim. Alle 750 henkilöä työllistävien yritysten ei tarvitse raportoida scope 3 -päästöjä tai omaa henkilöstöä koskevia tietoja (S1) ensimmäisenä vuonna, eikä biodiversiteettiä (E4) tai muiden sosiaalisen vastuun standardien (S2-S4) vaatimuksia kahtena ensimmäisenä vuotena.



| ESRS    | DR                          | Full name of DR   | Phase-in or effective date (including the first year)   |
|---------|-----------------------------|---|---|
| ESRS 2  | SBM-1                       | Strategy, business model and value chain  | The undertaking shall report the information prescribed by ESRS 2 SBM-1 paragraph 40(b) (breakdown of total revenue by significant ESRS sector) and 40(c) (list of additional significant ESRS sectors) starting from the application date specified in a Commission Delegated Act to be adopted pursuant to article 29b(1) third subparagraph, point (ii), of Directive 2013/34/EU.  |
| ESRS 2  | SBM-3                       | Material impacts, risks and opportunities and their interaction with strategy and business model                      | The undertaking may omit the information prescribed by ESRS 2 SBM-3 paragraph 48(e) (anticipated financial effects) for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS 2 SBM-3 paragraph 48(e) by reporting only qualitative disclosures for the first 3 years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures.   |
| ESRS E1 | E1-6                        | Gross Scopes 1, 2, 3 and Total GHG emissions  | Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the datapoints on scope 3 emissions and total GHG emissions for the first year of preparation of their sustainability statement.  |
| ESRS E1 | E1-9                        | Anticipated financial effects from material physical and transition risks and potential climate-related opportunities | The undertaking may omit the information prescribed by ESRS E1-9 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E1-9 by reporting only qualitative disclosures for the first 3 years of preparation of its sustainability statement, if it is impracticable to prepare quantitative disclosures.   |
| ESRS E2 | E2-6                        | Anticipated financial effects from pollution-related impacts, risks and opportunities                                 | The undertaking may omit the information prescribed by ESRS E2-6 for the first year of preparation of its sustainability statement. Except for the information prescribed by paragraph 40 (b) on the operating and capital expenditures occurred in the reporting period in conjunction with major incidents and deposits, the undertaking may comply with ESRS E2-6 by reporting only qualitative disclosures, for the first 3 years of preparation of its sustainability statement. |
| ESRS E3 | E3-5                        | Anticipated financial effects from water and marine resources-related impacts, risks and opportunities                | The undertaking may omit the information prescribed by ESRS E3-5 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E3-5 by reporting only qualitative disclosures, for the first 3 years of preparation of its sustainability statement.  |
| ESRS E4 | All disclosure requirements | All disclosure requirements   | Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS E4 for the first 2 years of preparation of their sustainability statement.   |
| ESRS E4 | E4-6                        | Anticipated financial effects from biodiversity and ecosystem-related impacts, risks and opportunities                | The undertaking may omit the information prescribed by ESRS E4-6 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E4-6 by reporting only qualitative disclosures, for the first 3 years of preparation of its sustainability statement.  |
| ESRS E5 | E5-6                        | Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities         | The undertaking may omit the information prescribed by ESRS E5-6 for the first year of preparation of its sustainability statement. The undertaking may comply with ESRS E5-6 by reporting only qualitative disclosures, for the first 3 years of preparation of its sustainability statement.  |

|                |                             |  |   |
|----------------|-----------------------------|--|---|
| <b>ESRS S1</b> | All disclosure requirements | All disclosure requirements  | Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS S1 for the first year of preparation of their sustainability statement.    |
| <b>ESRS S1</b> | S1-7                        | Characteristics of non-employee workers in the undertaking's own workforce | The undertaking may omit reporting for all datapoints in this Disclosure Requirement for the first year of preparation of its sustainability statement.   |
| <b>ESRS S1</b> | S1-8                        | Collective bargaining coverage and social dialogue                         | The undertaking may omit this Disclosure Requirement with regard to its own employees in non-EEA countries for the first year of preparation of its sustainability statement.   |
| <b>ESRS S1</b> | S1-11                       | Social protection  | The undertaking may omit the information prescribed by ESRS S1-11 for the first year of preparation of its sustainability statement.  |
| <b>ESRS S1</b> | S1-12                       | Percentage of employees with disabilities                                  | The undertaking may omit the information prescribed by ESRS S1-12 for the first year of preparation of its sustainability statement.  |
| <b>ESRS S1</b> | S1-13                       | Training and skills development  | The undertaking may omit the information prescribed by ESRS S1-13 for the first year of preparation of its sustainability statement.  |
| <b>ESRS S1</b> | S1-14                       | Health and safety  | The undertaking may omit the data points on cases of work-related ill-health and on number of days lost to injuries, accidents, fatalities and work-related ill health for the first year of preparation of its sustainability statement.   |
| <b>ESRS S1</b> | S1-14                       | Health and safety  | The undertaking may omit reporting on non-employees for the first year of preparation of its sustainability statement.  |
| <b>ESRS S1</b> | S1-15                       | Work-life balance  | The undertaking may omit the information prescribed by ESRS S1-15 for the first year of preparation of its sustainability statement.  |
| <b>ESRS S2</b> | All disclosure requirements | All disclosure requirements  | Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS S2 for the first 2 years of preparation of their sustainability statement. |
| <b>ESRS S3</b> | All disclosure requirements | All disclosure requirements  | Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS S3 for the first 2 years of preparation of their sustainability statement. |
| <b>ESRS S4</b> | All disclosure requirements | All disclosure requirements  | Undertakings or groups not exceeding on their balance sheet dates the average number of 750 employees during the financial year (on a consolidated basis where applicable) may omit the information specified in the disclosure requirements of ESRS S4 for the first 2 years of preparation of their sustainability statement. |

### 3. Raportointiorganisaation rakentaminen

- Raportointiprosessin **omistajuuden** määrittäminen, huomioiden
  - Raportointiin valmistautuminen
  - Varsinainen raportointi
- **Työryhmän** kokoaminen: keskeiset datantuottajat mukaan varhaisessa vaiheessa
- Organisaatiosta riippuen mukaan tarvitaan esim. vastuullisuus, taloushallinto, viestintä, HR, tuotanto, HSE, IT, hankinta, ja legal / compliance

Riittävä ymmärrys vaatimuksista ja vastuuttaminen



## 4. ESRS kääntäminen ja tulkitseminen

- **Katsominen jargonin taakse** tärkeää: monin paikoin ESRS edellyttää tulkitsemista ja kääntämistä ymmärrettävään muotoon (esim. undertaking = raportoiva yritys)
- Hyvä idea laatia varhaisessa vaiheessa **raporttipohja** ja ohjeisto.

**Ohjeisto:** millaista tietoa datantuottajilta odotetaan  
**Visualisointi:** miltä raportti voisi käytännössä näyttää



**Disclosure Requirement S1-2 – Processes for engaging with own workforce and workers’ representatives about impacts**

25. **The undertaking shall disclose its general processes for engaging with people in its own workforce and workers’ representatives about actual and potential impacts on its own workforce.**
26. The objective of this Disclosure Requirement is to enable an understanding of how the undertaking engages, as part of its ongoing due diligence process, with people in its **own workforce** and **workers’ representatives** about material, actual and potential, positive and/or negative **impacts** that do or are likely to affect them, and whether and how perspectives of its own workforces are taken into account in the decision-making processes of the undertaking.
27. The undertaking shall disclose whether and how the perspectives of its **own workforce** inform its decisions or activities aimed at managing the actual and potential **impacts** on its own workforce. This shall include, where relevant, an explanation of:
- whether engagement occurs directly with the undertaking’s own workforce or workers’ representatives;
  - the stage(s) at which engagement occurs, the type of engagement and frequency of the engagement;
  - the function and the most senior role within the undertaking that has operational responsibility for ensuring that this engagement happens and that the results inform the undertaking’s approach;
  - where applicable, a Global Framework Agreement or other agreements that the undertaking has with **workers’ representatives** related to the respect of human rights of its **own workforce**, including an explanation of how the agreement enables the undertaking to gain insight into the perspectives of its own workforce; and
  - where applicable, how the undertaking assesses the effectiveness of its engagement with its own workforce, including, where relevant, any agreements or outcomes that result.
28. Where applicable, the undertaking shall disclose the steps it takes to gain insight into the perspectives of people in its **own workforce** who may be particularly vulnerable to impacts and/or marginalised (for example, women, migrants, people with disabilities).
29. If the undertaking cannot disclose the above required information because it has not adopted a general process to engage with its **own workforce**, it shall disclose this to be the case. It may disclose a timeframe in which it aims to have such a process in place.

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



ESRS S2

## Workers in the value chain

MDR-P, S2-1,

### Human and labour rights

#### Our approach and policies

The green energy build-out impacts the lives of many, including people working across renewable energy supply chains. To support a just energy transition, the companies we work with to run their supply chains in compliance with international human rights standards. We need to make sure that we respect labour and human rights in everything we do and that we reduce the risk of people in our value chain being adversely impacted.

At Ørsted, we want to support a just transition through the creation of decent jobs in the renewable energy industry. This means jobs providing employees with decent wages, secure employment, safe working conditions, and a working environment where they are free to express their concerns and their right to organise in trade unions is protected.

Our commitment to upholding human rights, including labour rights, is outlined in our sustainability commitment, global human rights policy, stakeholder engagement policy, just transition policy, and code of conduct for business partners. For more information on our policies and how they address human and labour rights impacts, see section S1 on our own workforce. For more information on our code of conduct, see section G1 on business conduct.

#### Actions

We aim at contributing to the creation of decent jobs in the renewable energy sector through our workforce development programmes and active engagement with value chain workers and trade unions. To take care of our value chain workers, we carry out a variety of actions and initiatives:

- We are collaborating with industry partners, associations, and unions to define quality standards for offshore wind jobs, creating opportunities for skilled workers and building an open, accessible sector.
- We are actively involved in preparing workers for the demands of the industry. This involves training programmes for wind turbine technicians and apprenticeships targeted at young and seasoned professionals, with the goal of ensuring that they meet the highest standards for renewable energy development.

Välitsikot olennaisille aiheille

Linkkaaminen ristiin raportissa monesti hyvä idea.

MDR-A, MDR-T, S2-4, S1-5





## 5. Tiedon laadun ja jäljitettävyyden varmistaminen

- Kestävyystiedon raportoiminen **osana hallituksen toimintakertomusta** ja **pakollinen ulkoinen varmentaminen** nostavat rimaa tiedon laatua ja jäljitettävyyttä koskien.
- Raportoitavan tiedon taustalla oltava evidenssiä.
- 'Audit trail' -käytäntöjen muodostaminen: tietolähteet, tiedonkeruuprosessit ja -menetelmät, laskentaperiaatteet, kontrolit
- Huom. aineisto säilytettävä 6 vuotta
- Raportoinnin aloittaminen riittävän ajoissa ja varmentaja mukaan varhaisessa vaiheessa raportointia

Mikään järjestelmä ei ole vapaalippu.





## CSRD -raportoijan muistilista



1. ESRS raportti kertoo ulkopuoliselle, **miksi**, **mitä** ja **miten** yritys toimii. Myös raportointiperiaatteet on luotu sitä varten – älä anna haastavan kielen ja esitysmuodon hämätä. Todennäköisesti teillä on jo monia käytäntöjä ja olette raportoineet osittain ESRS:n mukaisesti jo aiemmin. Sen päälle on hyvä rakentaa.



2. Kun **perusasiat on kunnossa** homma luistaa. Huolellinen kaksoisolennaisuusanalyysi, politiikat, tavoitteet & mittarit ja oikein kohdennetut toimenpiteet kantavat jo pitkälle.



3. Hyvän raportoinnin takana on toimiva **tiimi**. Raportointi ei saa jäädä vain vastuullisuuden harteille.



4. Mistä kaikki tieto tulee? Panosta jäljitettävyyteen ja hoida **dokumentaatio kuntoon**, jotta tieto olisi luotettavaa ja varmennettavissa.



5. Ei paniikkia - kun aloittaa **ajoissa**. Starttaa raportointi jo Q2 aikana, jotta raportti valmistuu aikataulussa.

# Enact<sup>®</sup>

# Kiitos!

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