

NO ACTION IS NOT AN OPTION

LEGAL CONSEQUENCES

CSRD-compliant reporting will become mandatory and subject to audits, holding the same weight and consequences as financial reports.

INVESTORS & SHAREHOLDERS

Auditable reports are disclosed, and any shortcomings or „adverse opinion“ can lead to a loss of trust.

B2C TRUST EROSION

Failure to adhere can damage consumer trust, impacting brand reputation.

B2B RELATIONSHIPS

Partner companies are, and may be required to, report even sooner, ensuring transparency and compliance.

EMPLOYER DESIRABILITY

Failing to address sustainability can lead to employee turnover, a decrease in employee satisfaction, and a reduction in productivity levels.

STARTING OFF ON THE WRONG FOOT

PRE STAGE

IN HOUSE

ORGANISATIONS DO EITHER NOTHING OR ANYTHING.

ORGANISATIONS AND STAKEHOLDERS AREN'T
ON THE SAME PAGE, AND THIS MISMATCH IN INFORMATION AND
COORDINATION MAKES PROBLEMS WORSE IN LATER STAGES.



INITIATING WITHOUT CLEAR GOALS AND DIRECTION

PRE STAGE

IN HOUSE

1. STAGE

OPERATIONAL FRAMEWORK

2. STAGE

DOUBLE
MATERIALITY ASSESSMENT

3. STAGE

WORK WITHIN AN ESRS

STARTING WITH WHAT THEY KNOW AND LEAP OVER THE FOUNDATIONAL WORK ❌

KEY STAGES

PRE STAGE

IN HOUSE

1. STAGE

OPERATIONAL FRAMEWORK

ESTABLISH PROCESSES
AND STRUCTURES TO ENSURE A
COLLABORATIVE WORKFLOW.

2. STAGE

DOUBLE
MATERIALITY ASSESSMENT

3. STAGE

WORK WITHIN AN ESRS

1. STAGE

STARTING
OFF RIGHT

OPERATIONAL FRAMEWORK

**ASKING THE RIGHT QUESTIONS
AT THE RIGHT TIME AND ENABLE
THE INSIGHTS FOR ACTION**

CHALLENGES

- LIMITED TIME AND RESOURCES TO POSE THE CHALLENGES
- NAVIGATING THE COMPLEXITIES OF A VUCA (VOLATILITY, UNCERTAINTY, COMPLEXITY, AMBIGUITY) WORLD
- ENGAGING MGMT, EMPLOYEES & PARTNERS

CHALLENGES

OBJECTIVES

EXPERTISE NEEDED

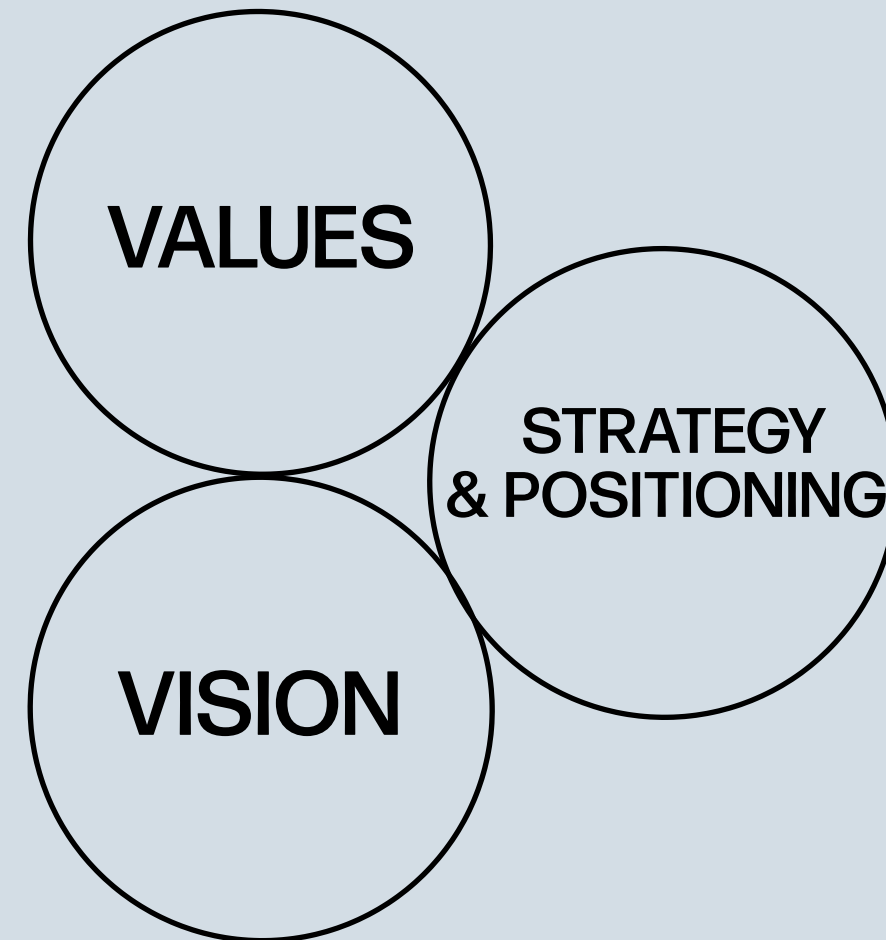
DESIRED APPROACH

1. STAGE

STARTING
OFF RIGHT

OPERATIONAL FRAMEWORK

ARTICULATING OUR
IDENTITY AND IDENTIFYING
PRIORITIES TO ESTABLISH A
CLEAR DIRECTION



OBJECTIVES

- WHAT IS THE SCOPE OF WORK?
- WHO ARE ALL THE STAKEHOLDERS?
- WHERE ARE THE OPPORTUNITIES?
- WHAT TEAMS NEED TO COME TOGETHER AND WHEN?

CHALLENGES

OBJECTIVES

EXPERTISE NEEDED

DESIRED APPROACH

1. STAGE

STARTING
OFF RIGHT

OPERATIONAL FRAMEWORK

**BUILDING A STRUCTURE THAT
ENABLES MULTIDISCIPLINARY
TEAMS TO COLLABORATE**

EXPERTISE NEEDED

- METHODOLOGICAL COMPETENCES
- FACTUAL KNOWLEDGE
- LEADERSHIP & PROJECT MANAGEMENT
- DECISION-MAKING MANDATE

CHALLENGES

OBJECTIVES

EXPERTISE NEEDED

DESIRED APPROACH

1. STAGE

STARTING
OFF RIGHT

OPERATIONAL FRAMEWORK

DESIRED APPROACH

COLLABORATIVELY SETTING THE DIRECTION TOGETHER
LEADS TO INCREASED LEVELS OF ENGAGEMENT

CHALLENGES

OBJECTIVES

EXPERTISE NEEDED

DESIRED APPROACH

KEY STAGES

PRE STAGE

IN HOUSE

1. STAGE

OPERATIONAL FRAMEWORK

2. STAGE

**DOUBLE
MATERIALITY ASSESSMENT**

IDENTIFY AREAS OF CONCERN

3. STAGE

WORK WITHIN AN ESRS

2. STAGE

SETTING
THE FUTURE

DOUBLE
MATERIALITY ASSESSMENT

NAVIGATING THE
INTRICATE LANDSCAPE OF
IMPACT AND RISK ASSESSMENT
FOR 93+ TOPICS

CHALLENGES

- FACTUAL KNOWLEDGE ACROSS DIVERSE TOPICS
- CLEAR DECISION-MAKING MANDATE FOR ACCOUNTABILITY
- STAKEHOLDER INTEGRATION WHILE PARTNERS AND STAKEHOLDERS AREN'T ON THE SAME PAGE

CHALLENGES

OBJECTIVES

EXPERTISE NEEDED

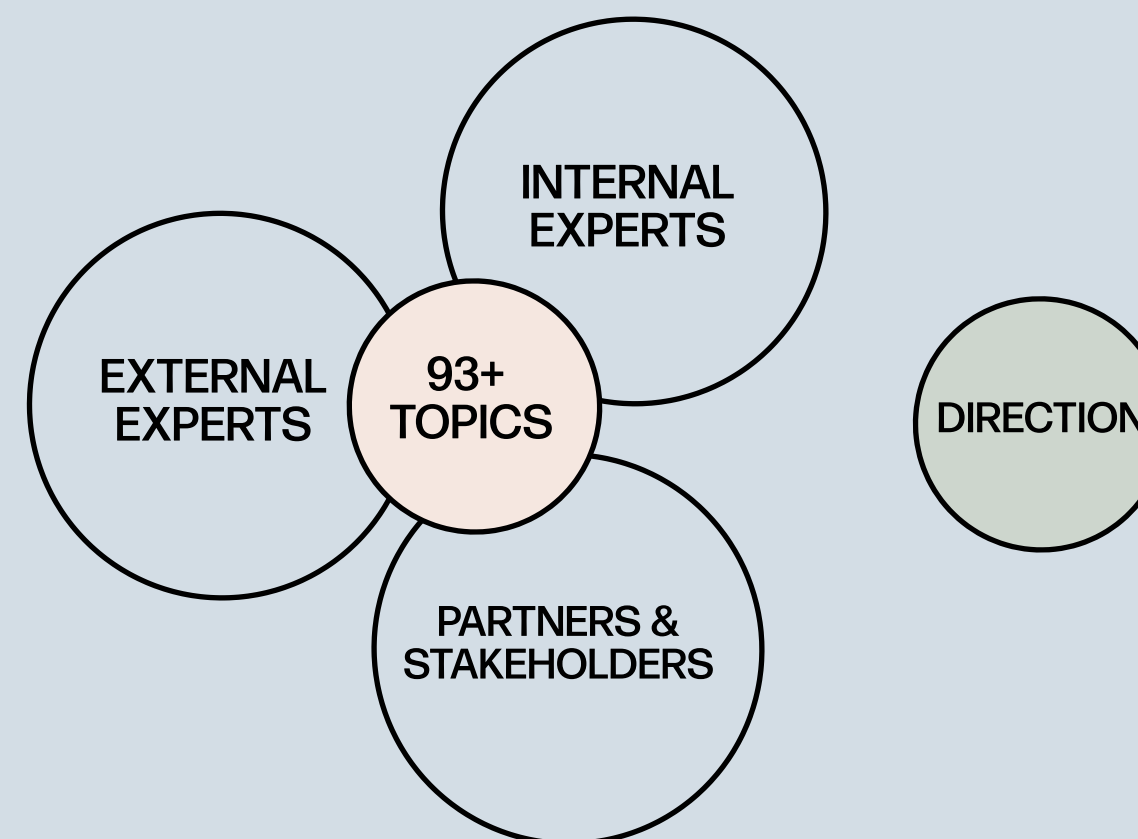
DESIRED APPROACH

2. STAGE

SETTING
THE FUTURE

DOUBLE
MATERIALITY ASSESSMENT

UNLOCK POTENTIAL FOR (RE)-
POSITIONING IN FUTURE-
CRITICAL AREAS WITH A CO-
CREATIVE PROCESS



OBJECTIVES

- IDENTIFYING OPPORTUNITIES THROUGH INTERNAL EXPERTISE
- INCORPORATING NEW IDEAS THROUGH STAKEHOLDER ENGAGEMENT
- STRATEGIC PRIORITIZATION AND (RE-)POSITIONING

CHALLENGES

OBJECTIVES

EXPERTISE NEEDED

DESIRED APPROACH

2. STAGE

SETTING
THE FUTURE

DOUBLE
MATERIALITY ASSESSMENT

**EMBRACING A VARIETY OF
DISCIPLINES IS ESSENTIAL FOR
ACHIEVING PROGRESS**

EXPERTISE NEEDED

- FACTUAL EXPERTISE IN A VARSITY OF TOPICS
- STRATEGIC FORESIGHT
- DECISION AUTHORITY
- COLLABORATIVE STAKEHOLDER INTERACTION
COMPETENCE

CHALLENGES

OBJECTIVES

EXPERTISE NEEDED

DESIRED APPROACH

2. STAGE

SETTING
THE FUTURE

DOUBLE
MATERIALITY ASSESSMENT

DESIRED APPROACH

**A CO-CREATIVE AND INTERDISCIPLINARY PROCESS
DESIGN EMPOWERS STRATEGIC (RE)-POSITIONING AND
ENGAGES ALL NECESSARY EXPERTS**

CHALLENGES

OBJECTIVES

EXPERTISE NEEDED

DESIRED APPROACH

KEY STAGES

PRE STAGE

IN HOUSE

1. STAGE

OPERATIONAL FRAMEWORK

2. STAGE

DOUBLE
MATERIALITY ASSESSMENT

3. STAGE

WORK WITHIN AN ESRS

COLLECTING AND
ANALYZING DATA TO CREATE
VERIFIABLE REPORT

3. STAGE

BEYOND MERE
DATA GENERATION

WORK WITHIN AN ESRS

**THERE ARE TOOLS AND
DATA EXPERTS, BUT THE DEVIL
IS IN THE DETAIL**

CHALLENGES

- E.1.1 TRANSITION PLAN
- E.1.2 POLICIES
- E.1.3 ACTIONS AND RESOURCES
- E.1.4 TARGETS
- E.1.5 ENERGY CONSUMPTION
- E.1.6 GROSS SCOPES 1, 2, 3 AND TOTAL GHG
- E.1.7 GHG REMOVALS AND GHG MITIGATION PROJECTS
- E.1.8 INTERNAL CARBON PRICING
- E.1.9 POTENTIAL FINANCIAL EFFECTS

CHALLENGES

OBJECTIVES

EXPERTISE NEEDED

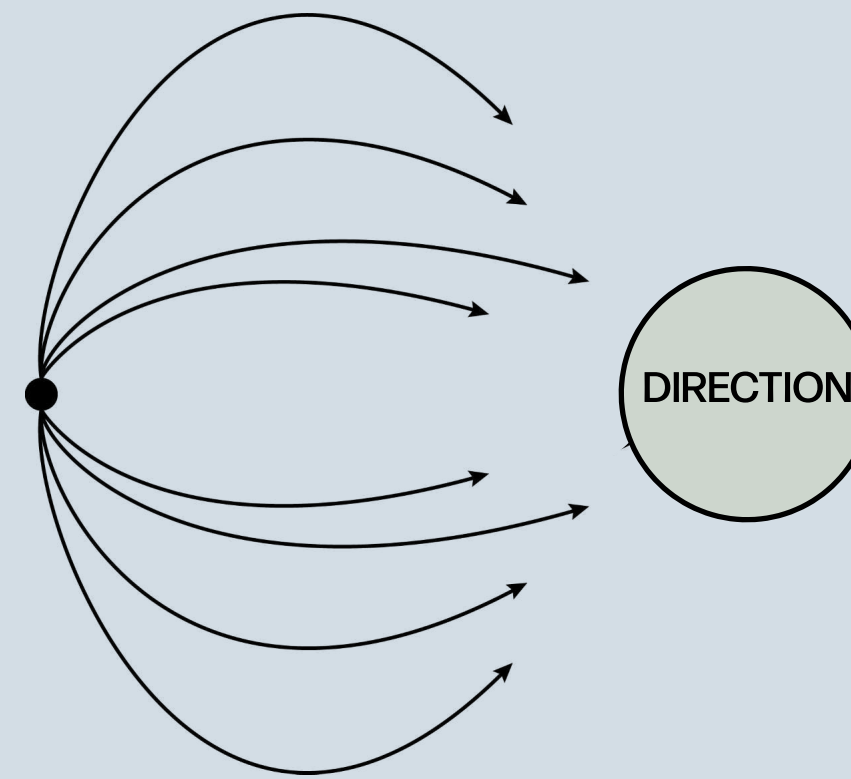
DESIRED APPROACH

3. STAGE

BEYOND MERE
DATA GENERATION

WORK WITHIN AN ESRS

**CREATING SOLUTIONS
INSTEAD OF REPORTING THE
SAME NUMBERS EVERY YEAR**



OBJECTIVES

- ALIGN ACTION WITH VALUES
- SEAMLESSLY LINKING PROCESSES ACROSS ALL BUSINESS UNITS.
- CONQUERING INEFFICIENCY WITH INTERCONNECTED WORKFLOWS

CHALLENGES

OBJECTIVES

EXPERTISE NEEDED

DESIRED APPROACH

3. STAGE

BEYOND MERE
DATA GENERATION

WORK WITHIN AN ESRS

**CONVERT YOUR
SUSTAINABILITY ACTIONS INTO
VERIFIABLE REPORTS**

EXPERTISE NEEDED

- FACTUAL KNOWLEDGE
- STAKEHOLDER EMPOWERMENT
- DATA GENERATION

CHALLENGES

OBJECTIVES

EXPERTISE NEEDED

DESIRED APPROACH

3. STAGE

BEYOND MERE
DATA GENERATION

WORK WITHIN AN ESRS

DESIRED APPROACH

A QUALITATIVE SUPPORT PROCESS IS ESSENTIAL
AND HOLDS THE POTENTIAL TO FOSTER INNOVATIVE
SOLUTIONS, LEADING TO TANGIBLE CHANGE

CHALLENGES

OBJECTIVES

EXPERTISE NEEDED

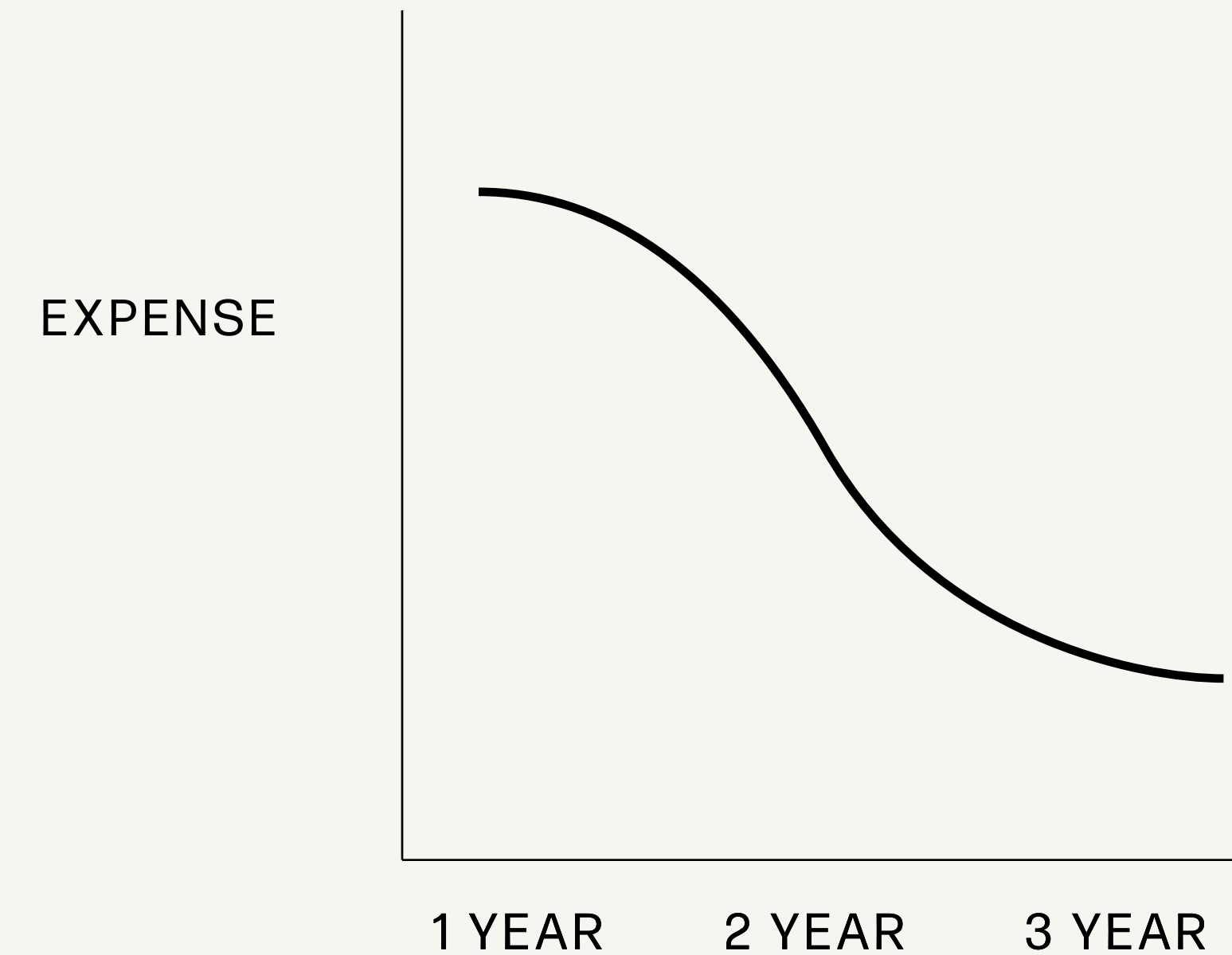
DESIRED APPROACH

LONGTERM VS SHORT TERM PAIN



OUTSOURCING

- Swift and convenient resolution
- Sustain daily business operations
- Strategic interdependence



PROCESS SUPPORT

- Developing expertise
- Fostering innovation
- Strategic alignment with future-relevant topics
- Empowering both employees and partners