

Velkommen

Fremtidens bæredygtigheds- rapportering

6. marts 2025



Dagens program

Seneste nyt vedr. Omnibus

v. Carina Ohm, Partner, PwC

Unlocking business and sustainable value

v. Torben Dahl Nyholm, CFO, Arla

Paneldialog: Carina Ohm, PwC og Torben Dahl Nyholm, Arla

ESG data management that creates business value

v. Jeanne Koch Rasmussen, Partner, PwC og Lars Søndergaard, CFO, EWII

Pause og networking

We still have a problem ...

v. Dorte Rye Olsen, head of sustainability, BESTSELLER

Paneldialog: Erik Thomas Johnson, PwC og Dorte Rye Olsen, BESTSELLER

Spørgsmål og afrunding

Tak for i dag - frokost og networking





Carina Ohm

Partner, PwC

First glance on the proposed Omnibus package

The proposal was presented on 26 February 2025. It aims to simplify the EU's Corporate Sustainability Reporting Directive (CSRD), the Corporate Sustainability Due Diligence Directive (CSDDD) and the Taxonomy Regulation.

'Stop the clock' proposal



Brussels, 26.2.2025
COM(2025) 80 final
2025/0044 (COD)

Proposal for a

DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

amending Directives (EU) 2022/2464 and (EU) 2024/1760 as regards the dates from which Member States are to apply certain corporate sustainability reporting and due diligence requirements

(Text with EEA relevance)

{SWD(2025) 80}

Content proposal



Brussels, 26.2.2025
COM(2025) 81 final
2025/0045 (COD)

Proposal for a

DIRECTIVE OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

amending Directives 2006/43/EC, 2013/34/EU, (EU) 2022/2464 and (EU) 2024/1760 as regards certain corporate sustainability reporting and due diligence requirements

(Text with EEA relevance)

{SWD(2025) 80}

The Omnibus proposal proposes significant changes to the current CSRD and Taxonomy reporting requirements

The Omnibus is still in a legislative process and the changes proposed are still under discussion.

CSRD: Proposed changes - key elements

1	Timeline	• No changes for a transitional period for companies in scope for FY24. • Companies in scope for FY25- will be postponed to 1 January 2027. • Companies in scope for FY26- will be postponed to 1 January 2028.
2	Scope	• More than 1000 employees on average; • And either a turnover exceeding EUR 50 M or a balance sheet total exceeding EUR 25 M.
3	Assurance	• The Commission will publish targeted guidelines for limited assurance statements in 2026. • The expectation of a future transition to reasonable assurance is proposed to be removed.
4	Simplifying ESRS	• EU Commission be mandated to simplify the underlying reporting standards (ESRS). Proposed is that the simplification should: a. Reduce the number of data points; b. Prioritize quantitative data (metrics) over qualitative. c. Provide clearer instructions on how to apply materiality principle.
5	Voluntary reporting standard	• The Commission intends to issue a recommendation on voluntary sustainability reporting as soon as possible, based on the VSME standard developed by EFRAG.

Recommendations for companies in accounting class C large

Whether your company is in scope for CSRD reporting FY27 or fall out of scope

1

Provide an overview of the work your company may have already done for CSRD readiness

Have you already conducted a DMA, Taxonomy assessment etc.?

Determine how you get the highest value from the work you have already done.

2

Assess expectations to your future reporting

Assessment based on stakeholders' demands and expectations (from investors, customers etc.).

3

Determine your future reporting approach - strategic options for your FY25 Sustainability reporting

- Will your company publish voluntary sustainability reporting?
- What is the ambition level of your company's reporting?
- Which IRO's should it address?
- Which Metrics should it include?
- Should it be based e.g. on the voluntary VSME standard or other voluntary reporting standards?
- Should it be provided with e.g. limited assurance?

Torben Dahl Nyholm

CFO, Arla



UNLOCKING BUSINESS AND SUSTAINABILITY VALUE:

The data driven approach to move
ESG Beyond Compliance

AARHUS
6 MARCH 2025



AGENDA

Sustainability strategy in Arla

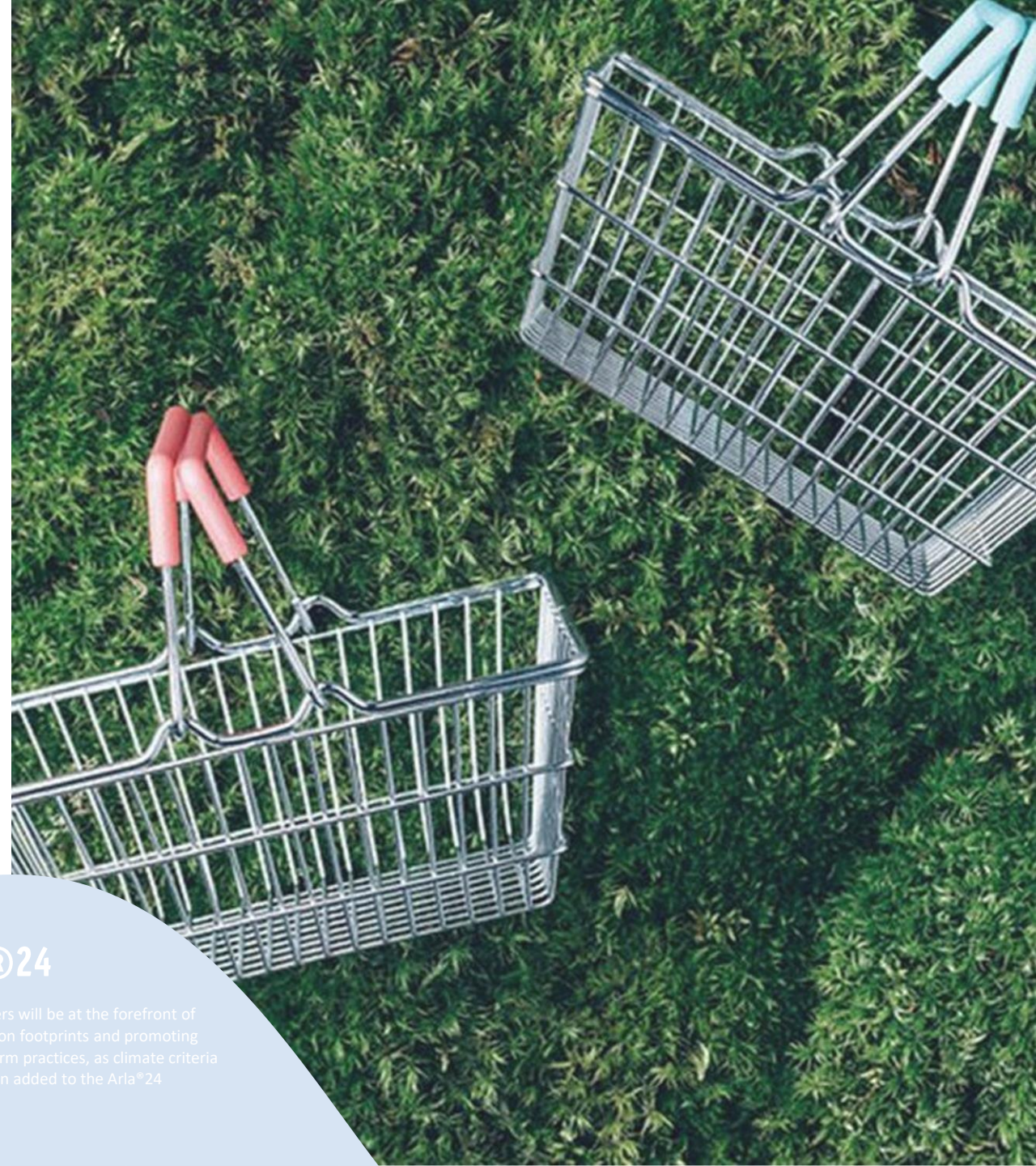
Data as driver for value creation

CSRD progress in practice



ARLA®24

Arla®24 farmers will be at the forefront of reducing carbon footprints and promoting sustainable farm practices, as climate criteria have now been added to the Arla®24



ABOUT ARLA



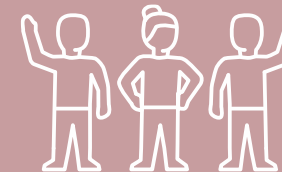
**13.8 BL. EURO
REVENUE**



**GLOBAL
BRANDS**



**THE 4TH
LARGEST**



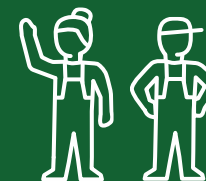
**21,895
COLLEAGUES**



**SALES IN 164
COUNTRIES
(10% IN DK)**



**13.7 BL. KG.
MILK INTAKE**



**7,624
OWNERS**

DAIRY'S DILEMMA | ENVIRONMENTAL IMPACTS AND THE NEED TO FEED & SUPPORT A GROWING POPULATION

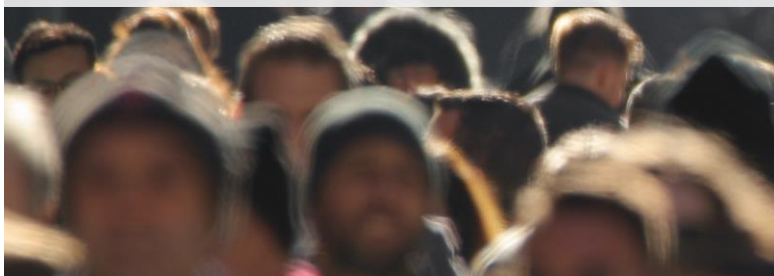
EXAMPLES OF KEY CONTEXTUAL FACTORS

SOCIAL FACTORS

Growing global population

9.7bn

Predicted global population in 2050



Increasing global demand for dairy

+1.5%

Per year growth outlook in global dairy demand to 2030



2030 SDG of “Zero Hunger” not on track for 2030

600m

Est. population globally who will be “chronically undernourished” in 2030



ENVIRO. & ECON. FACTORS

Unprecedented temperatures and increasing GHG emissions

1/3

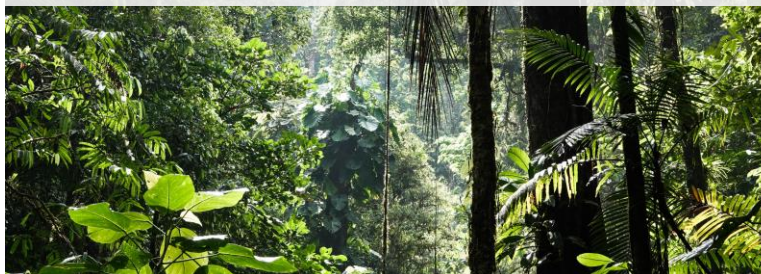
Proportion of global GHG emissions caused by the agrifood system



Fastest rate of decline for global wildlife populations

-69%

% decline in global wildlife populations on avg since 1970



Low affordability of healthy diets

42%

Proportion of global population cannot afford a healthy diet



(1) Source: The UN: The World Population Prospect (20XX(17)). (2) Source: Euromonitor, Dairy including Baby Foods (2021). (3) WorldBank, 2021: Food Prices for Nutrition DataHub: global statistics on the cost and affordability of healthy diets (2021). (4) The World Bank: Climate Smart Agriculture (2023). (5) Living Planet Index (2022). (6) IMF: World Economic Outlook (2023)

OUR OBLIGATION AS A GLOBAL FOOD COMPANY

OUR SUSTAINABILITY WORK IS BASED ON THE TWO OBLIGATIONS WE HAVE AS A GLOBAL FOOD PRODUCER

MORE NUTRITION

FOR LESS EMISSIONS



ARLA'S CORPORATE STRATEGY PUTS SUSTAINABILITY AT THE FOREFRONT OF OUR AGENDA

FUTURE26

VISION: Creating the future of dairy to bring health and inspiration to the world, naturally

STRATEGY ASPIRATION: A leader in value creation and sustainability

103-107 PEER GROUP INDEX

4% BRANDED GROWTH

SCOPE I+II -63% & SCOPE III -30%
BY 2030 (1.5°C COMMITMENT)

LEAD SUSTAINABLE DAIRY

Arla farmers leading the way

Create sustainable supply chain & circular packaging

Commercialize sustainability

Inspire for healthier & stronger lives

SCALE TO GROW



BUILD GROWTH PLATFORMS



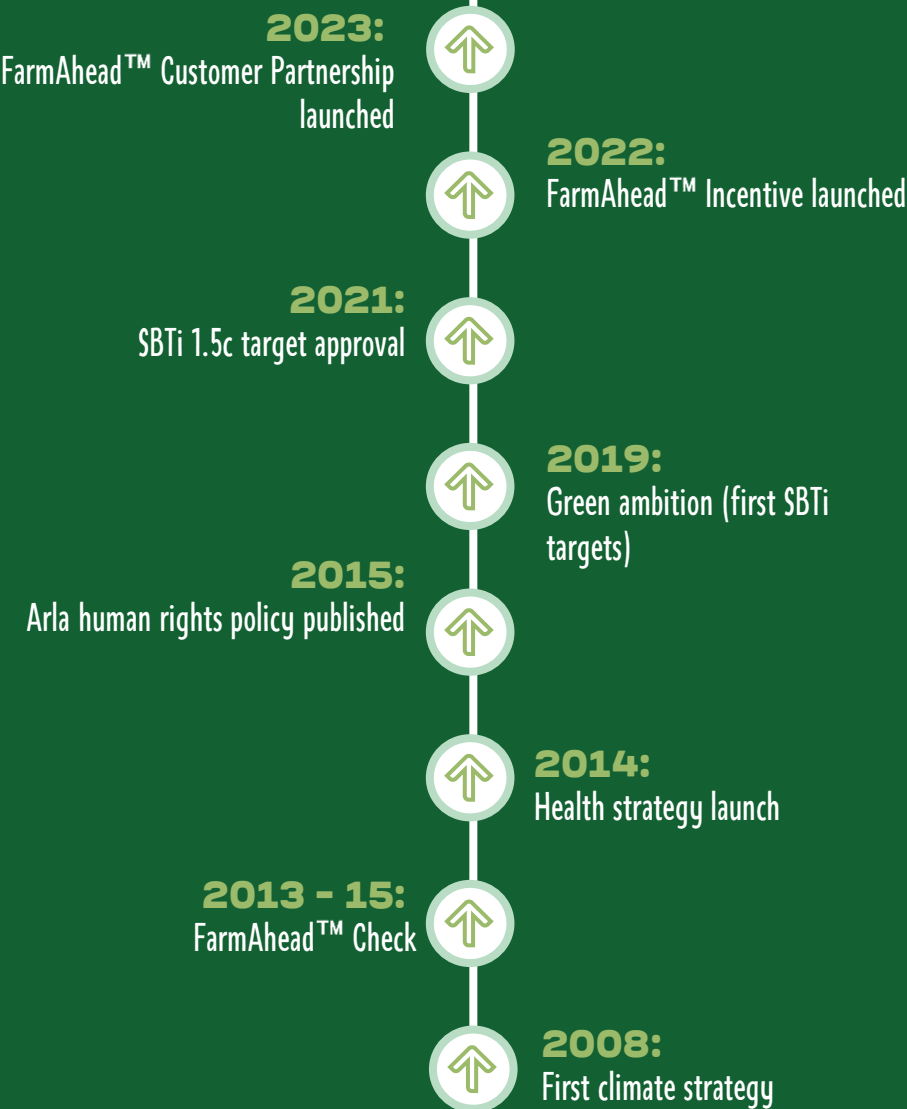
COLLABORATE FOR EFFICIENCIES



Digital & innovation as accelerators

Win with our owners & people

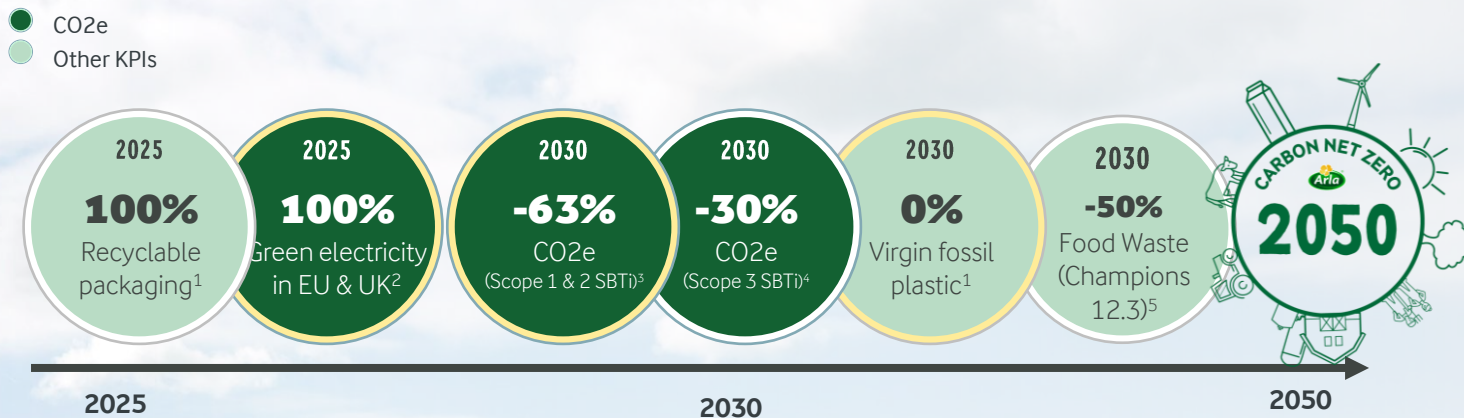
ARLA HAS BEEN COMMITTED TO AN AMBITIOUS SUSTAINABILITY JOURNEY FOR MANY YEARS



5 March 2025



WE HAVE AMBITIOUS SCIENCE BASED TARGETS ACROSS SCOPE 1,2 & 3 EMISSIONS



Note: All ambitions are to be achieved by end of the ambition year 1) For Arla's own brands 2) The target covers all scope 2 emission as well as all emissions in scope 1 from self-generated and consumed electricity from operations & logistics 3) New 2030 targets approved by December 2021 with: Scope 1+2 (Scope 1: Emissions related to activities under our direct control, Scope 2: Indirect emissions caused by the energy we purchase): -63% absolute tonnes CO2e reduction in 2030 under the Science Based Targets (offsetting not permitted), 4) Scope 3 (Indirect emissions from purchased goods and services): -30% CO2e/kg raw milk or whey, 5) -50% internal waste in kg/kg raw material under Champions 12.3



STRONGER PLANET: OUR GREEN AMBITION AGREED IN 2019 COVERS CLIMATE, AIR & WATER AND NATURE

GREEN AMBITION: ARLA'S NATURE STRATEGY FRAMEWORK



BETTER CLIMATE

Our Goal
Carbon
Net Zero



CLEAN AIR & WATER

Our Goal
Nitrogen and Phosphorus
Cycles in Balance

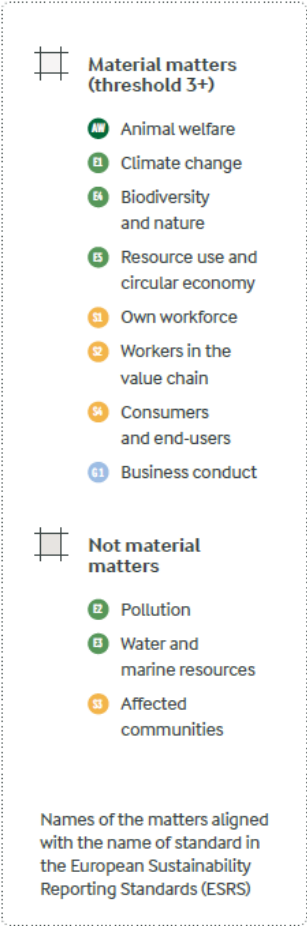


MORE NATURE

Our Goal
Increase Biodiversity
and Access to Nature



MATERIALITY ASSESSMENT COMPLETED IN 2023 CONFIRMS SUSTAINABILITY STRATEGY FROM 2019



CONCLUSIONS ACCORDING TO APPLIED CSRD METHODOLOGY

- Most material topics remain Climate, Animal welfare and Food safety (now linked under S4 – Consumers) confirming key focus for our strategy
- Water, pollution and affected communities fall under our materiality threshold but due to biodiversity pressures

AGENDA

Sustainability strategy in Arla

Data as driver for value creation

CSRD progress in practice



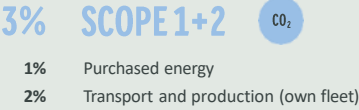
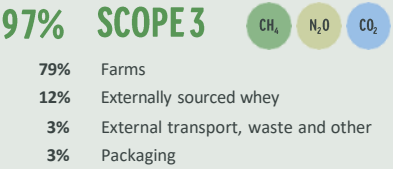
PUCK® MOZARELLA

Sales of our Puck® mozzarella products contributed positively to our revenue growth of 3.2% in MENA.



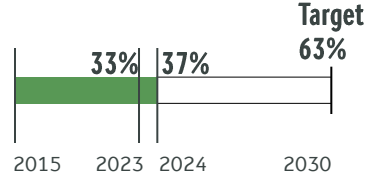
CLIMATE CHANGE AND ANIMAL WELFARE

ARLA'S
EMISSION
SOURCES

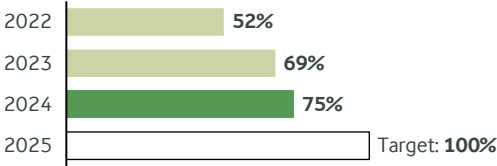


Targets and ambitions

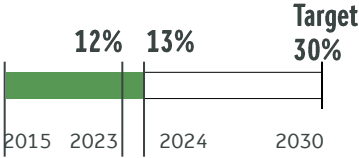
SCOPE 1+2 EMISSION REDUCTIONS



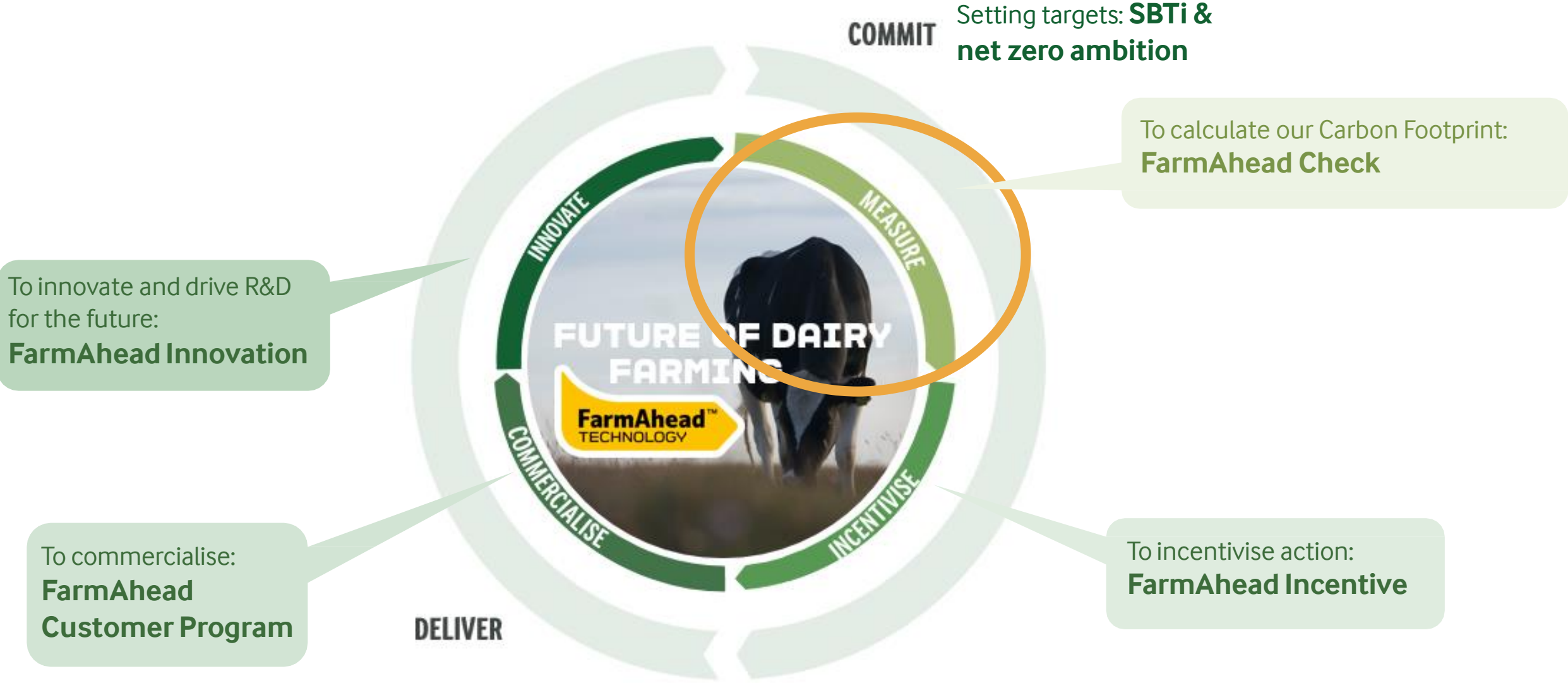
RENEWABLE ELECTRICITY IN EU BY 2025



SCOPE 3 EMISSION REDUCTIONS
PER KG OF MILK AND WHEY



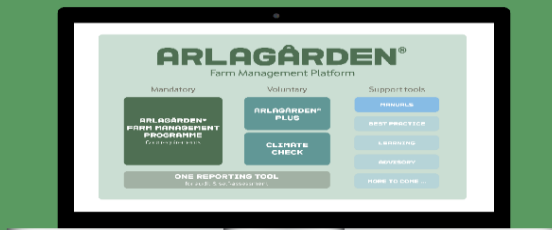
OUR DELIVERY MODEL – HOW WE CREATE THE FUTURE OF DAIRY FARMING



WE ACCUMULATED THE WORLD'S LARGEST SET OF EXTERNALLY VERIFIED CLIMATE DATA FROM DAIRY FARMING



Farmers carry out annual
SELF-ASSESSMENTS

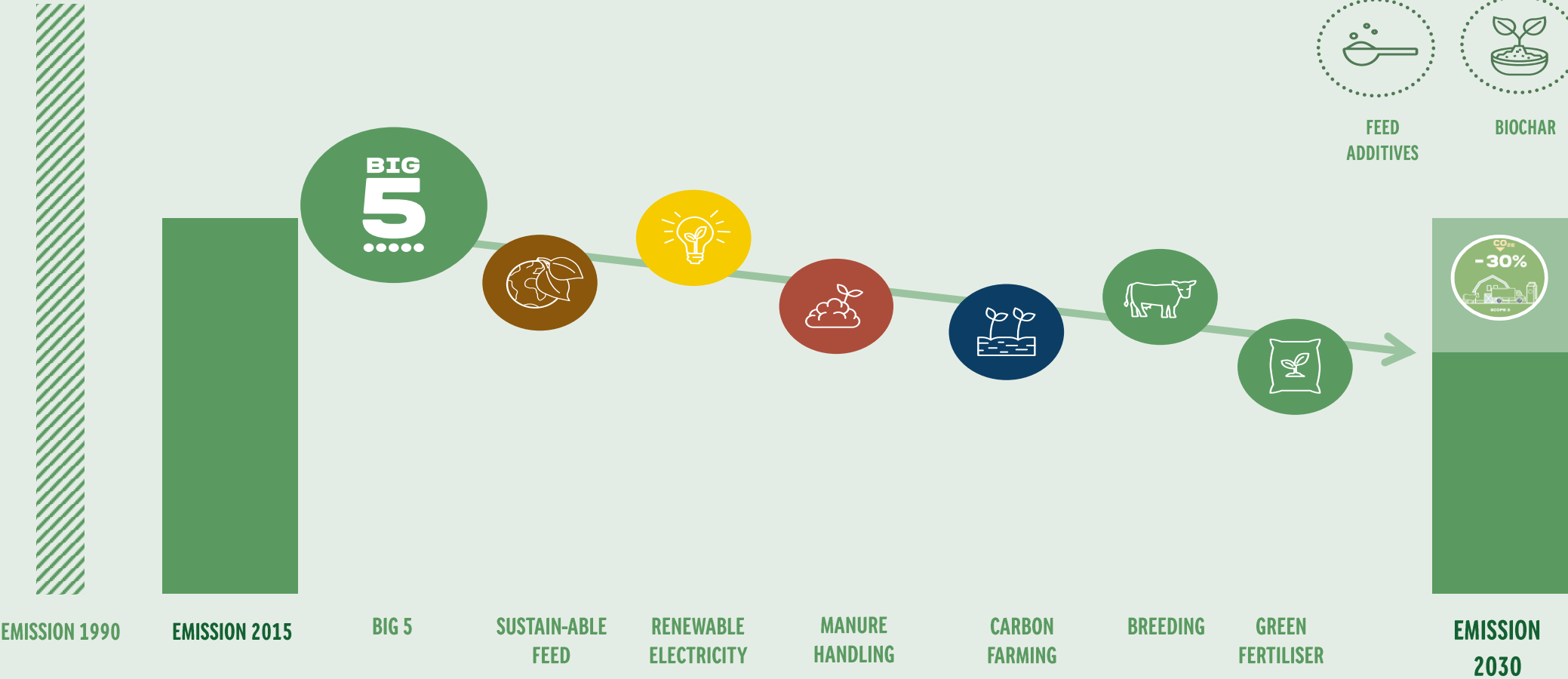


ADVISORY VISITS
Will guide them to improve on-farm sustainability and help us work towards our 2030 & 2050
CARBON TARGETS



After final validation CO2 footprint, action plan and KPIs visible to farmer

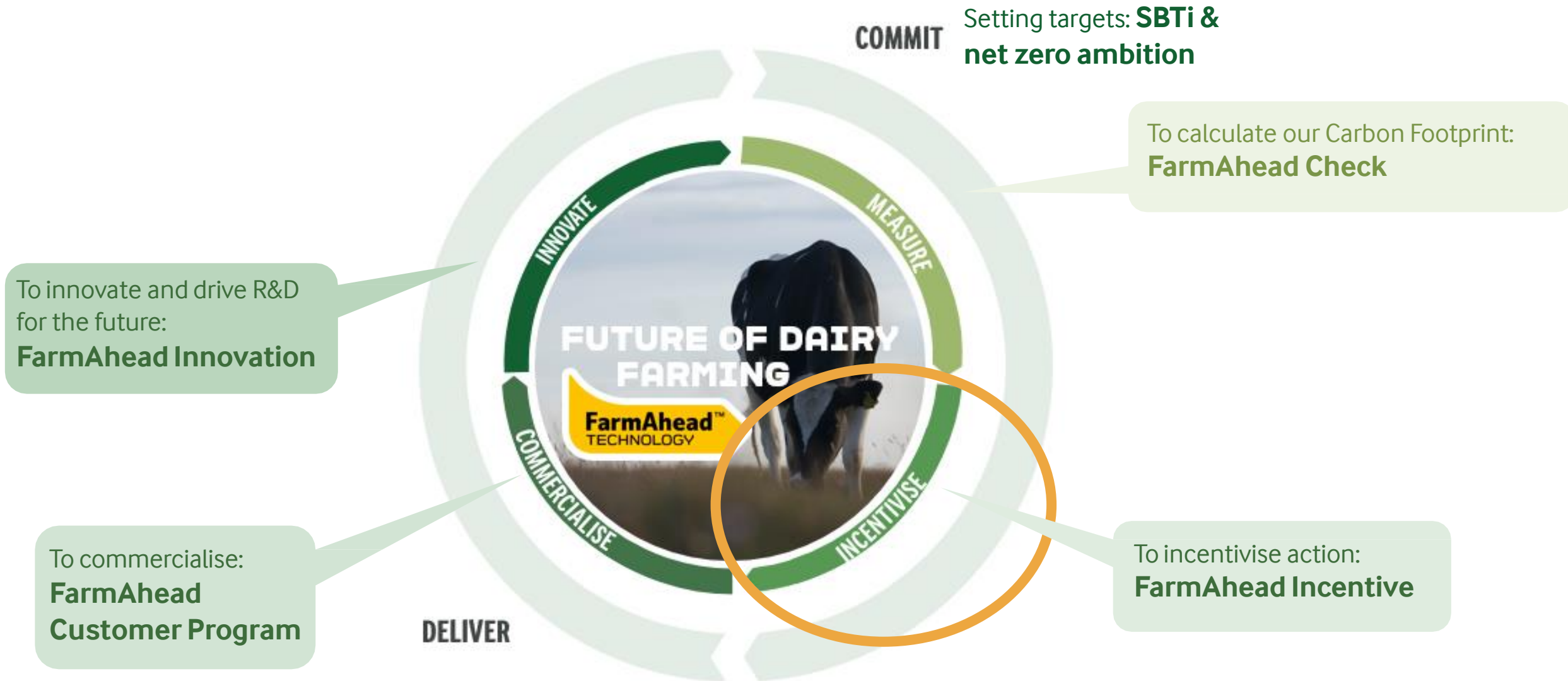
BASED ON DATA WE IDENTIFIED MAIN LEVERS TOWARDS A 30 % REDUCTION ON FARM



*Requires direct Land Use Change (DLUC) and carbon sequestration to be included in the Science Based Target and the 2015 baseline to be updated accordingly



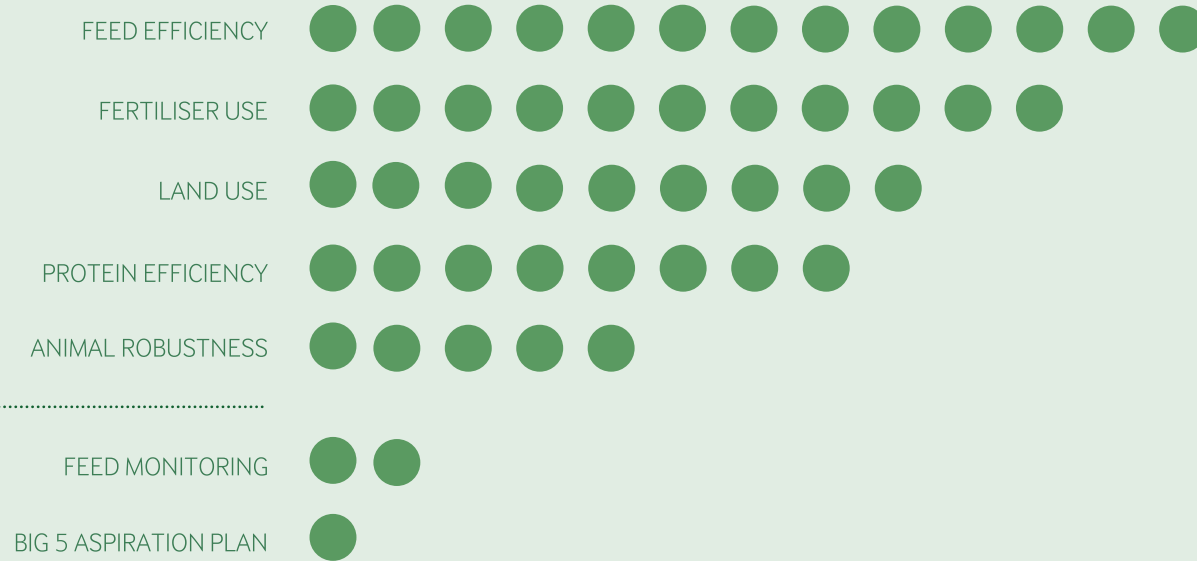
OUR DELIVERY MODEL – HOW WE CREATE THE FUTURE OF DAIRY FARMING



ACTIONS THAT HAVE THE MOST POSITIVE IMPACT ON SUSTAINABILITY WILL LEAD TO THE MOST POINTS (HIGHER PAYMENT)



BIG 5 (49 PTS)



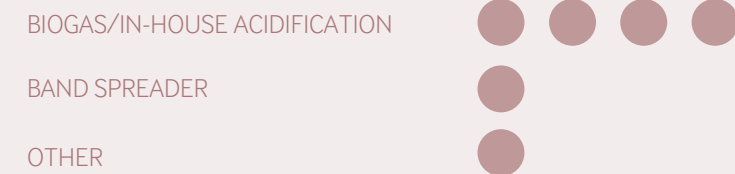
SUSTAINABLE FEED (11 PTS)



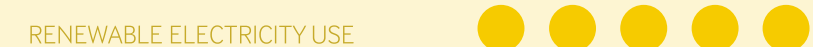
BIODIVERSITY & CARBON FARMING (8 PTS)



MANURE HANDLING (6 PTS)



RENEWABLE ELECTRICITY (5 PTS)



KNOWLEDGE BUILDING (1 PT)



EACH POINT LEADS TO 0.03 EUROCENT KG/MILK ON THE MILK PRICE – MORE LEVERS WILL BE ADDED

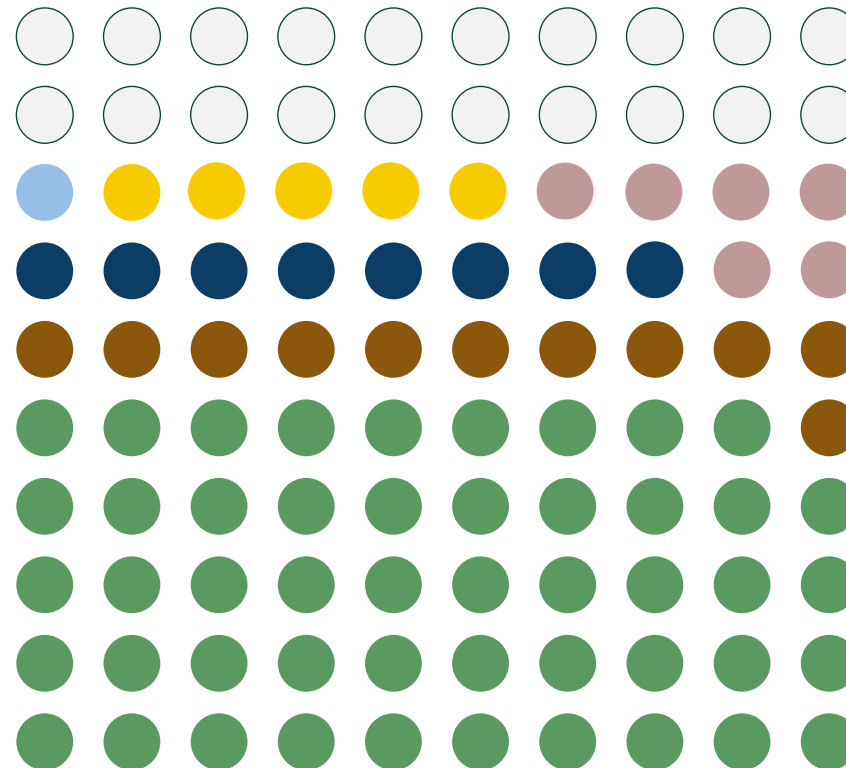


TOTAL POINTS IN THE FUTURE:

100 POINTS =
3 EUROCENT

POINTS AVAILABLE FROM 2023:

80 POINTS =
2.40 EUROCENT



○ FUTURE LEVERS

● KNOWLEDGE BUILDING

● RENEWABLE ELECTRICITY

● MANURE HANDLING

● BIODIVERSITY &
CARBON FARMING

● SUSTAINABLE FEED

● BIG 5

WE ARE STEPPED UP OUR SUPPORT TO FARMER OWNERS TO HELP ACCELERATE ACTION



**KNOWLEDGE BUILDING
EVENTS & COMMUNICATION**



**EXTERNAL FARM
ADVISORS ONBOARDED**

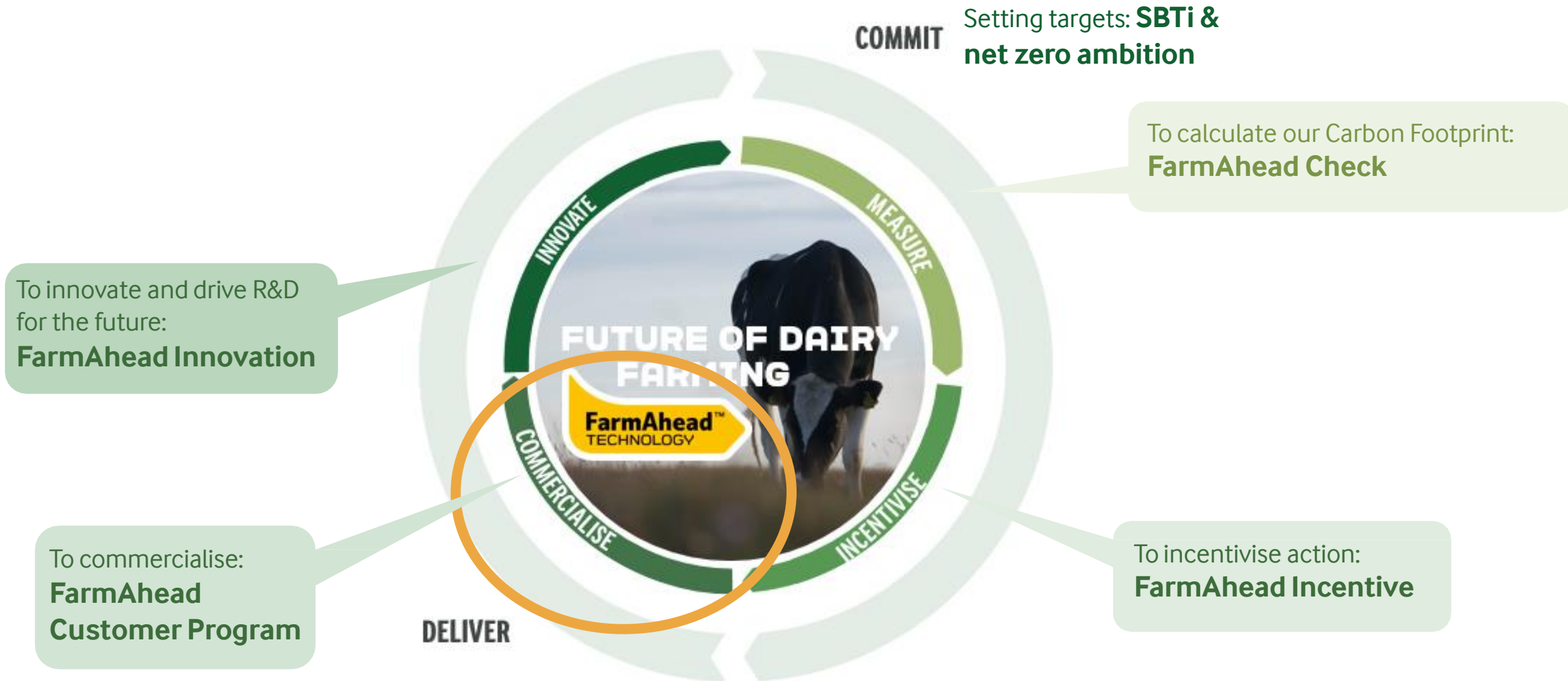


**STRENGTHENED SUPPORT FROM
CLIMATE CHECK ADVISORS**

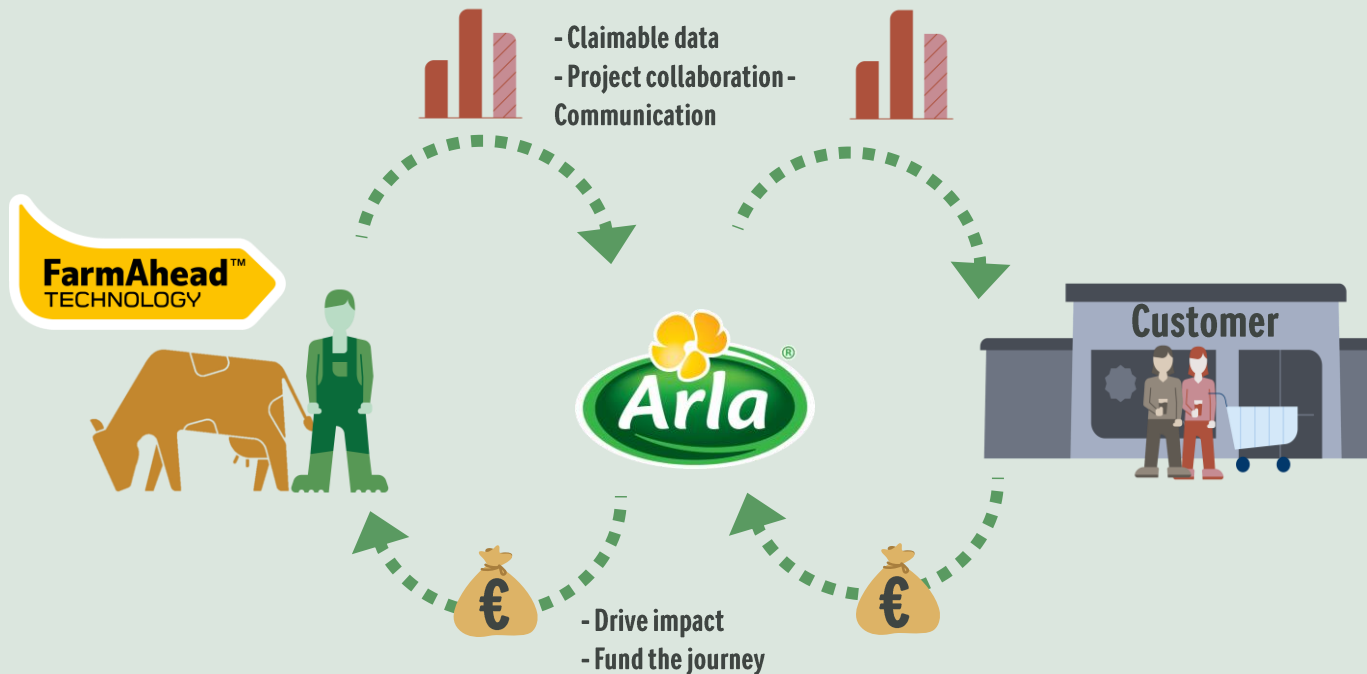


**ADDITIONAL RESOURCES
IN ARLA**

OUR DELIVERY MODEL – HOW WE CREATE THE FUTURE OF DAIRY FARMING



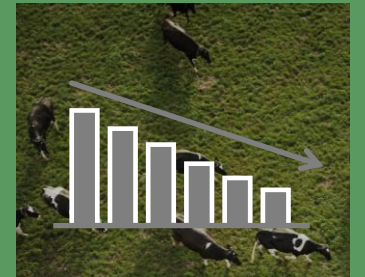
Inviting our customers to join **FarmAhead™** **Customer Partnership**



On-farm project
collaboration



Customer report with
claimable
scope 3 reductions
for reporting



Primary carbon
footprint data



Joint
communication &
stakeholder
dialogue



AGENDA

Sustainability strategy in Arla

Data as driver for value creation

CSRD progress in practice



LURPAK®

Our premium butter brand Lurpak®, sold in 100 countries across the world, reached a milestone in Australia selling more than 5 million kg of products in 2023.



CSRD IN PRACTICE - *Is it possible to create a reader friendly and CSRD compliant report?*

We tried.....

Chapters according to ESRS topics



- ✓ ESRS topic structure adjusted to fit key impacts of Arla. E.g. animal welfare

Visual impact/ambition/strategy page



- ✓ A one pager with overview of targets impacts and strategy to reduce text

Actions pages tell the stories of the year



- ✓ Stories on actions is still a key part of the chapters
- ✓ Pages with more visuals

"grey pages" for dry content and tables

A screenshot of a "grey page" containing dry content and tables. The page has a grey background and contains several tables with text and numbers. The tables are organized into columns and rows, with some cells containing small icons or images.

- ✓ Dry content for the few of our readers who want to go to the details

CSRD IN PRACTICE - *Is it possible to create a reader friendly and CSRD compliant report?*

.....but we are loosing our key audience
Our farmer owners

A photograph of a young man and woman walking towards the camera on a gravel path. The man is on the left, wearing a black t-shirt and black pants, holding a yellow object. The woman is on the right, wearing a blue tank top, red cargo pants, and black boots, holding a black object. In the background, there is a large white corrugated metal building and a blue container.

ARLA IS OWNED
BY MORE THAN
7,000 FARMERS
IN 7 COUNTRIES

CSRD IN PRACTICE

What we like

- Double materiality concept guide business to focus on areas where they have both biggest impacts and financial impact
- The momentum force companies to work with sustainability
- CSRD help push transparency and increase stakeholder confidence

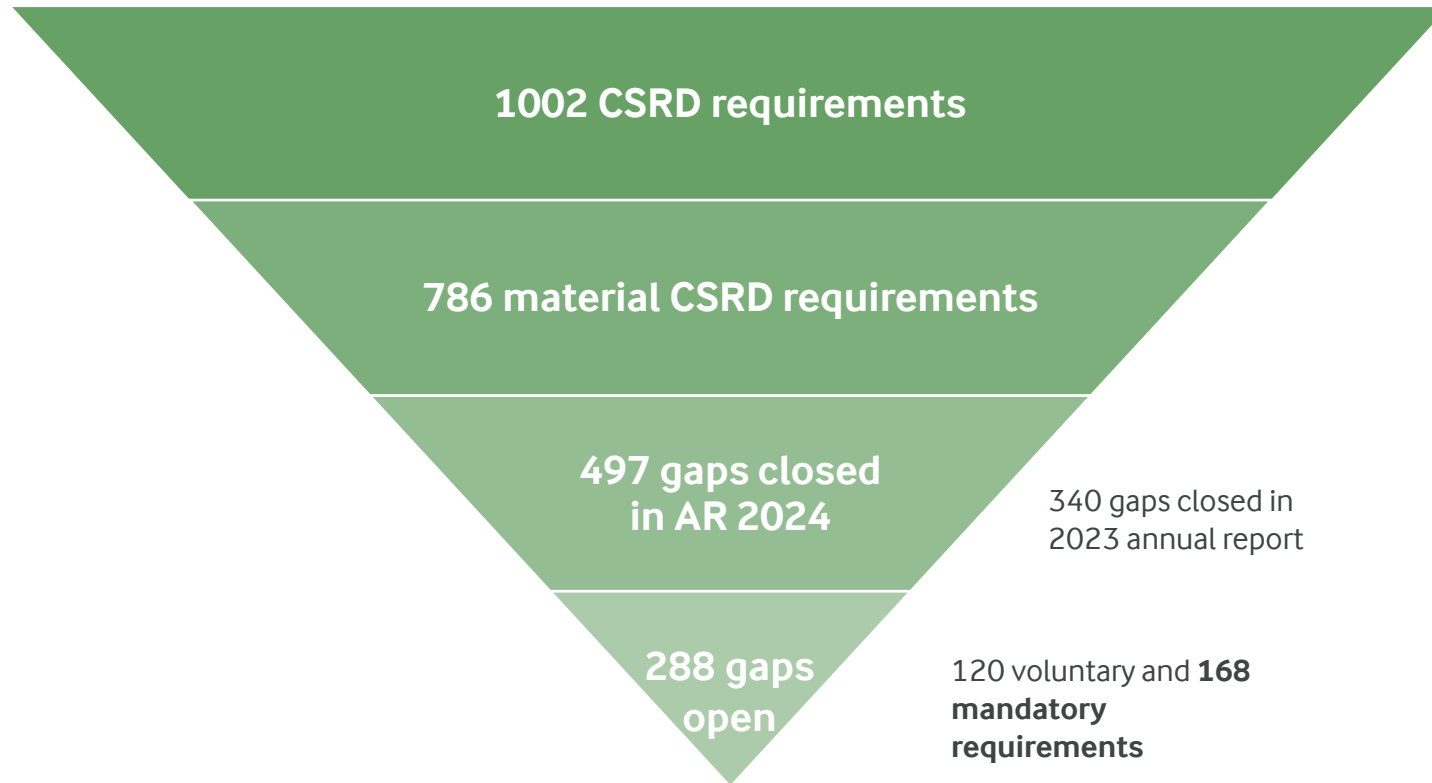
What we wish differently

- Strategy should be before compliance
- A simplification of CSRD making more disclosure requirements voluntary
- Scrap EU taxonomy or make it mandatory only for energy companies
- More alignment between thresholds for CSRD and CSDDD

MORE CSRD DATA POINTS IN THE SUSTAINABILITY STATEMENTS – 168 MANDATORY GAPS LEFT TO CLOSE

IN 2024 FOCUS ON CLOSING MANDATORY GAPS AND FURTHER IMPROVEMENT OF DISCLOSURE

Gaps closed and the gaps remaining to be closed in 2025 and beyond



KEY CHANGES IN 2024 ANNUAL REPORT

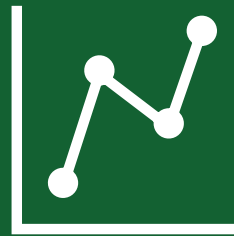
- Improved disclosure on: impacts, risks, opportunities, stakeholder involvement, environmental policy, quantitative metrics, remediation policy; 157 gaps closed
- Sustainability statements 59 pages
- Standardized metrics: payment time, ethics grievances, bargaining agreements, product materials

KEY TAKE AWAYS

FOCUS



DATA



**CONSUMER
VALUE**



QUESTIONS



Paneldialog

Torben Dahl Nyholm, CFO, Arla
Carina Ohm, Partner, PwC



Lars Søndergaard

CFO, EWII

Jeanne Koch Rasmussen

Partner, PwC



Technology will play a key part in driving sustainability

Companies subject to CSRD are recommended to consider the use of technology solutions to ease the reporting burden, enable higher quality information and a smoother assurance process.

73%

of large organisations identify data management and reporting as their largest challenge with sustainability.

PwC's Sustainability Survey 2023

1 of 4

CEOs state "Initiate a data infrastructure overhaul" as mission-critical actions related to sustainability.

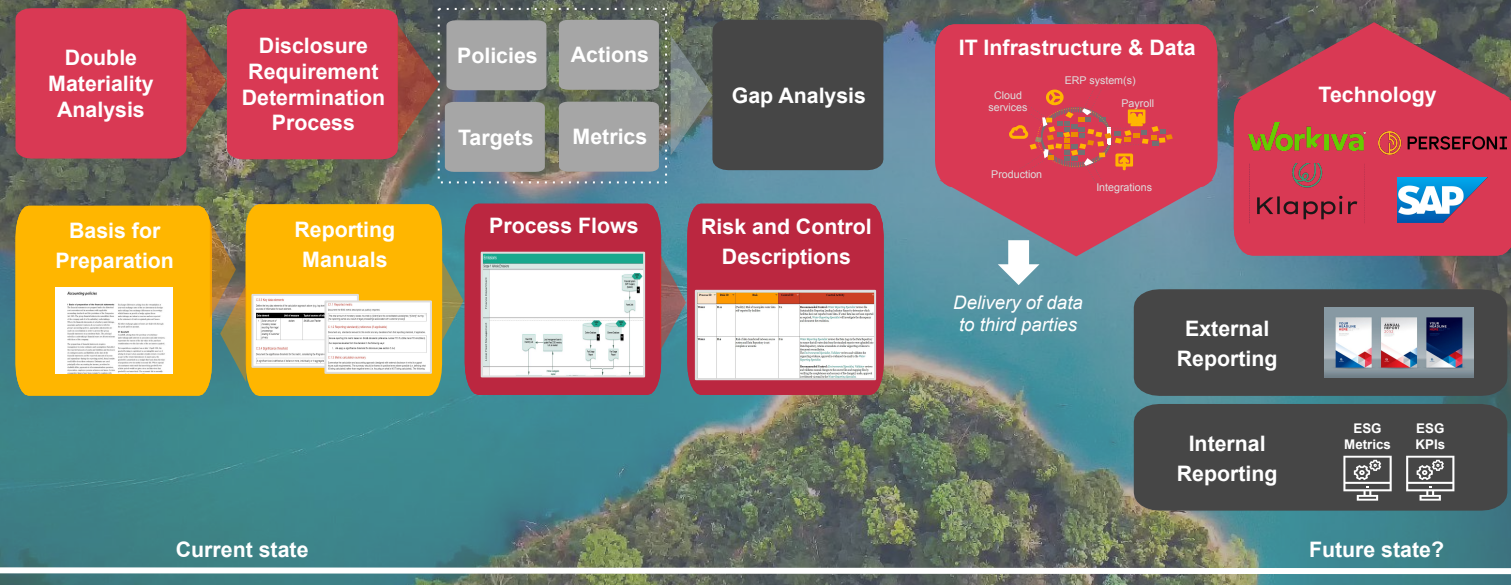
The CEO's Sustainability Checklist by PwC

74%

of companies surveyed relied on spreadsheets for their sustainability reporting.

PwC's Global CSRD Survey 2024

Translating reporting requirements to business activities



Tailoring your journey towards digitising sustainability reporting

1. Select the right solution

Choose which solution meets your specific needs most effectively.

Key considerations:

- Business/reporting alignment
- Compatibility
- Vendor viability
- Audit trail

2. Design the solution

Minimise risks and ease implementation by clarifying skills, defining roles, processes and data flows.

Key considerations:

- IT & data integration
- Roles & accountability
- Scalability
- Handover plan

3. Implement the solution

Key is stakeholder alignment via change management, training and onboarding.

Key considerations:

- Value based
- Agile
- Resource allocation

4. Business as usual

Shift of focus to ensure the solution remains robust, and keeps pace with new regulations, and business priorities.

Key considerations:

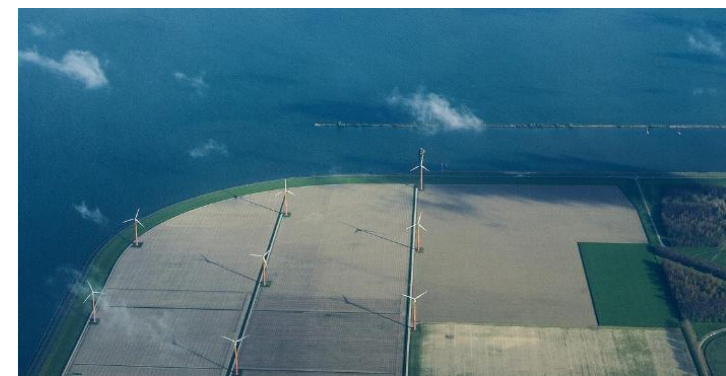
- Ownership & governance
- Scalability
- Knowledge transfer
- Continuous improvement



PwC konference: Fremtidens bæredygtighedsrapportering

6. marts 2025

Hver dag  gør vi os umage for
at sikre, at der altid er  strøm
i  kontakten,  varme i
radiatoren  , rent vand i 
 hanen og velfungerende
internet. 





1. Hvad har EWII **opnået** indtil **nu** med CSRD-arbejdet?
2. Vores overvejelser om **rapporteringssystem**
3. Hvad gør vi efter EU's **omnibus**-forslag?

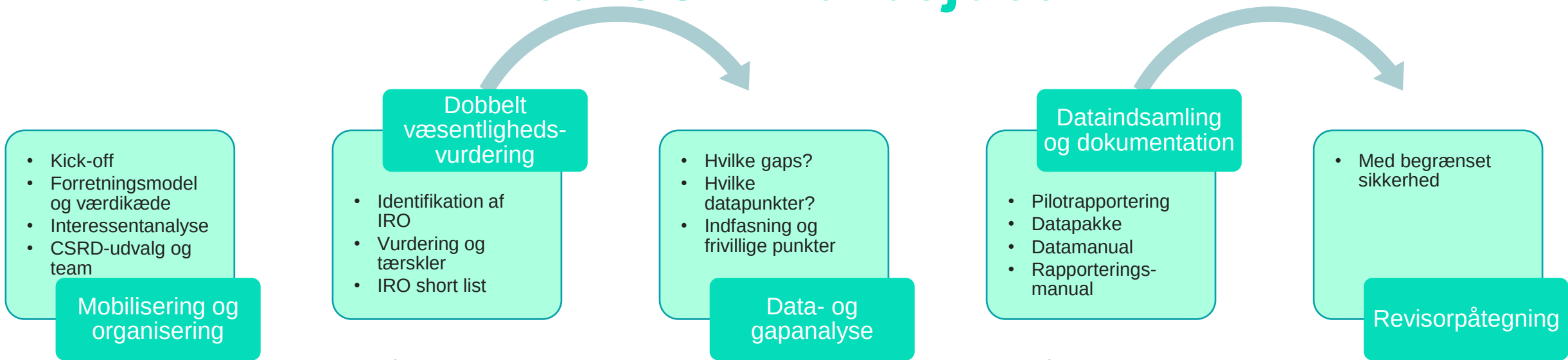


Lars Søndergaard

ØKONOMIDIREKTØR

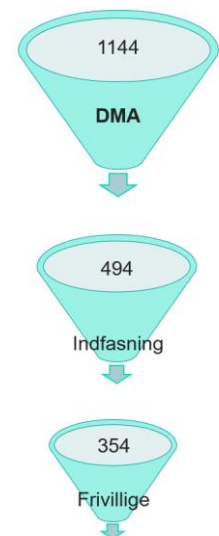
30 38 16 60
lson@ewil.dk

Hvad har vi opnået indtil nu med CSRD-arbejdet?



- **Overblik** over væsentlige Impacts, Risks og Opportunities (IRO) → indgå i EWII's strategiske overvejelser
- **Nye værktøjer** f.eks. Dobbelt Væsentlighedsvurdering (DMA) og håndtering af IRO'er
- **Overblik** over væsentlige datapunkter – vi opfinder ikke vores egne

- Nyt **fælles sprog** for bæredygtighed
- **Definerede** målepunkter og –metoder
- **Dokumentation** (manualer, processer) og **sporbarhed**



287 pt. vurdering som det lavest mulige antal, hvis vi vælger det.



Systematik, dokumentation og sporbarhed

ESRS dokument

ESRS E1 - DR E1-5
Energiforbrug og –mix

Rapporteringsmanual

ESRS E1 - DR E1-5
Energiforbrug og –mix

Datamanual

ESRS E1 - DR E1-5
Energiforbrug og –mix

Rapporteringspakke

ESRS E1 – DR E1-5
Tab 1.1. Energiforbrug og -mix

EUT L af 22.12.2023		DA
Oplysningskrav E1-5 — Energiforbrug og -mix		
35. Virksomheden skal fremlægge oplysninger om sit energiforbrug og sit energimix.		
36. Formålet med disse oplysningskrav er at give en forståelse af virksomhedens samlede energiforbrug i absolut værdi, forbedring af energieffektiviteten, eksponering for kul-, olie- og gasrelaterede aktiviteter og andelen af vedvarende energi i den samlede energimix.		
37. De oplysninger, der kræves i henhold til punkt 35, skal omfatte det samlede energiforbrug i MWh i forbindelse med egne aktiviteter opdelt efter:		
(a) samlet energiforbrug fra fossile kilder (*)		
(b) samlet energiforbrug fra nukleare kilder		
(c) samlet energiforbrug fra vedvarende energikilder opdelt efter:		
i. brændstofforbrug til vedvarende energikilder, herunder biomasse (der også omfatter industriaffald og kommunalt affald af biologisk oprindelse), biobænkaffald, biogas, brint fra vedvarende kilder (*) osv.		
ii. forbrug af købt eller erhvervet elektricitet, varme, damp og køling fra vedvarende energikilder og		
iii. forbrug af egenproduceret vedvarende energi, der ikke er brændstof.		
38. En virksomhed skal oplyse om aktiviteter i sektorer med stor klimapåvirkning (*) skal yderligere opdele sin samlede energiforbrug fra fossile kilder efter:		
(a) brændstofforbrug fra kul og kulprodukter		
(b) brændstofforbrug fra råolie og olieprodukter		
(c) brændstofforbrug fra naturgas		
(d) brændstofforbrug fra andre fossile kilder		
(e) forbrug af købt eller erhvervet elektricitet, varme, damp eller køling fra fossile kilder		
39. Desuden skal virksomheden, hvor det er relevant, opdele og offentliggøre sin produktion af ikkevedvarende energi og produktionen af vedvarende energi særskilt i MWh (*).		
(*) Disse oplysninger udfærdiges i henhold til bestemmelserne i den del af den finansielle rapport, der er omfattet af forordning (EU) 2013/2023. Blandt de oplysninger, der er obligatorisk at indsende vedrørende de vigtigste egne virksomheder, som fremstiller ved landbrugs- og skovbrugsmidler, der er omfattet af Kommissionens delegerede forordning (EU) 2022/1255 for så vidt angår oplysningsregler om bæredygtige investeringer ("Afsnit af forbrug og produktion af ikkevedvarende energi"). Oplysningen om forbrug af energi fra fossile kilder ved landbrugs- og skovbrugsmidler vedrørende de vigtigste egne virksomheder, som fremstiller ved landbrugs- og skovbrugsmidler, der er omfattet af Kommissionens delegerede forordning af 10. februar 2023 om supplerende regler til Europa-Parlamentets og Rådets direktiv (EU) 2013/2023 om oplysningsregler om bæredygtige investeringer ("Afsnit af forbrug og produktion af ikkevedvarende energi").		
(*) Disse oplysninger udfærdiges i henhold til bestemmelserne i den del af den finansielle rapport, der er omfattet af forordning (EU) 2013/2023. Blandt de oplysninger, der er obligatorisk at indsende vedrørende de vigtigste egne virksomheder, som fremstiller ved landbrugs- og skovbrugsmidler, der er omfattet af Kommissionens delegerede forordning (EU) 2022/1255 for så vidt angår oplysningsregler om bæredygtige investeringer ("Afsnit af forbrug og produktion af ikkevedvarende energi").		

		Dokumenttype:	ESG Rapporteringsmanual	Side: 8 af 50
		Titel: ESRS Konsolideret Rapporteringsmanual		
2. Metriske elementer				
2.1. (E) Environment				
2.1.1. ESRS E1 – Klimaforandringer				
2.1.1.1. DR E1-5 – Energiforbrug og -mix				
Beskrivelse af oplysningskravet				
Standard	ESRS E1: Klimaforandringer			
Oplysningskrav	DR E1-5: Energiforbrug og -mix			
Rapporteringskrav	EWII skal rapportere på følgende (i MWh ift. egne aktiviteter):* • Samlet energiforbrug fra fossile energikilder (jf. pkt. 37(b)). • Samlet energiforbrug fra vedvarende energikilder opdelt efter: ○ Brændstofforbrug til vedvarende energikilder, herunder biomasse, biobænkaffald, biogas, brint fra vedvarende energikilder (jf. pkt. 37(c)). ○ Forbrug af egenproduceret vedvarende energi, der ikke er produceret med brændstof (jf. pkt. 37(c)). EWII (for aktiviteter i sektorer med høj klimapåvirkning) skal rapportere deres samlede energiforbrug fra fossile energikilder opdelt efter:* • Brændstofforbrug fra råolie og olieprodukter (jf. pkt. 38(b)). • Brændstofforbrug fra naturgas (jf. pkt. 38(c)). • Brændstofforbrug fra andre fossile energikilder (jf. pkt. 38(d)). • Forbrug af købt eller erhvervet elektricitet, varme, damp eller køling fra fossile energikilder (jf. pkt. 38(e)). Desuden skal EWII rapportere på egenproduktion af ikke-vedvarende og vedvarende energi i MWh (jf. pkt. 39) EWII (for aktiviteter i sektorer med høj klimapåvirkning) skal rapportere følgende: • Energintensitet (samlet energiforbrug pr. nettoomsætning) (jf. pkt. 40). ** • Angivelse af de sektorer med høj klimapåvirkning, der anvendes til at bestemme energintensiteten i pkt. 40 (jf. pkt. 42). • Afsnævning af relevant note i årsrapporten ift. nettoomsætning fra aktiviteter i sektorer med høj klimapåvirkning (nærværen i beregning af energintensitet i pkt. 40) (jf. pkt. 43). * Skal rapporteres som vist i Tabel 1 ** Skal rapporteres som vist i Tabel 2			
Rapporteringskrav udeladt/vurderet uvæsentligt i 2025	Begrænsninger: EWII anvender ikke energi produceret af nukleare energikilder. Derfor rapporteres der ikke på dette (pkt. 37(b)).			

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EWII

Dokumenttype:

ESG Datamanual

Side: 7 af 29

Titel:

ESRS Datamanual – E1: Klimaforandringer

2.1.1.2. E1-DM.2 – Energiforbrug & -produktion

Beskrivelse af data/oplysninger

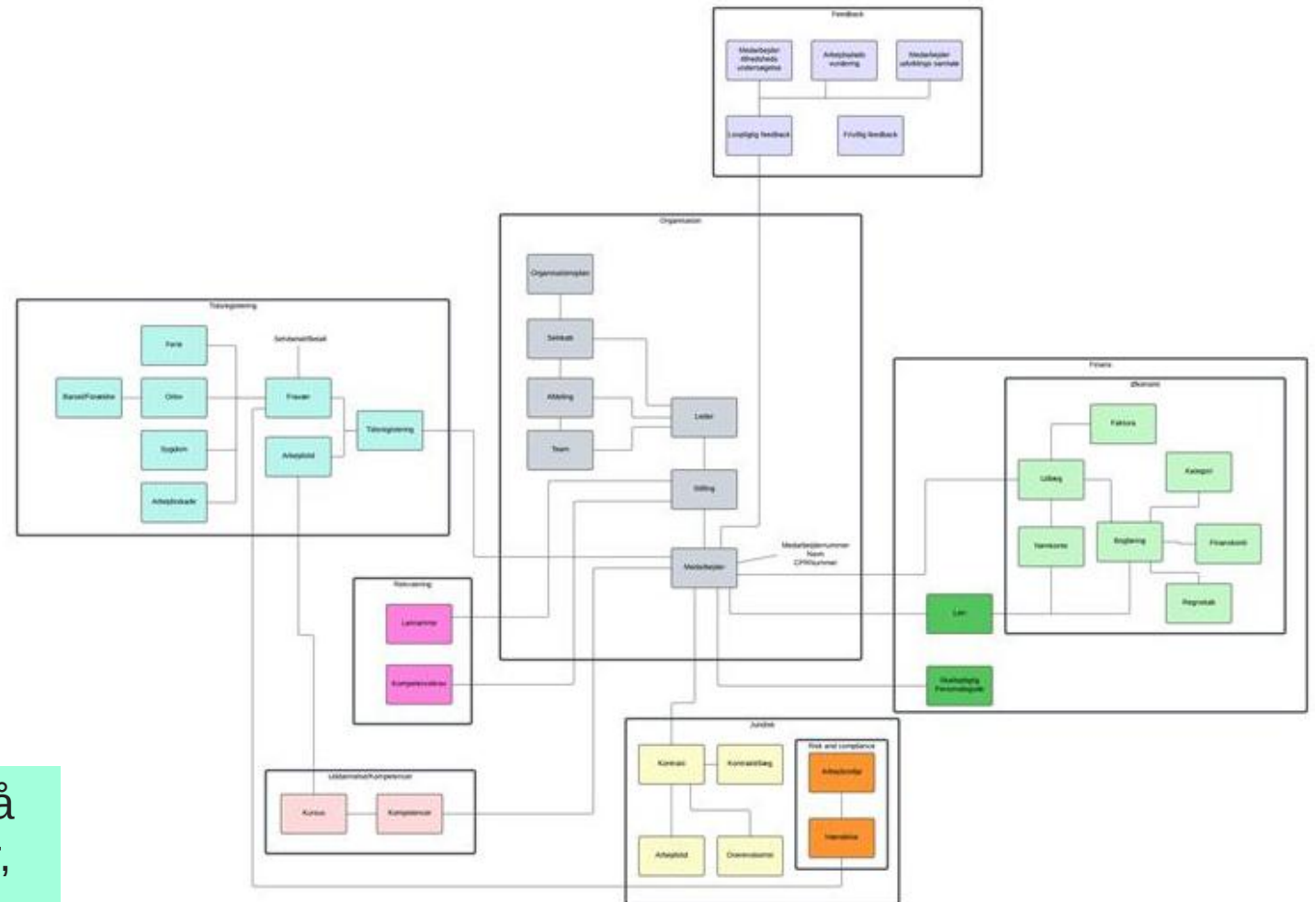
Datamanual	E1-DM.2 – Energiforbrug & -produktion
Standard	ESRS E1: Klimaforandringer
Oplysningskrav	DR E1-5: Energiforbrug og -mix DR E1-6: Scope 1, 2, 3 og samlet drivhusgasemissioner
Dataej	Maria Kondrup Westman (BI-Konsulent)
Rapporteringskrav	DR E1-5: Energiforbrug og -mix: EWII skal rapportere på følgende (i MWh ift. egne aktiviteter): - Samlet energiforbrug fra fossile energikilder (jf. pkt. 37(a)). - Samlet energiforbrug fra nukleare (atom) energikilder (jf. pkt. 37(b)). - Samlet energiforbrug fra vedvarende energikilder opdelt efter: - Brændstofforbrug til vedvarende energikilder, herunder biomasse, biobænkaffald, biogas, brint fra vedvarende energikilder (jf. pkt. 37(c)). - Forbrug af købt eller erhvervet elektricitet, varme, damp og køling fra vedvarende energikilder (jf. pkt. 37(c)). - Forbrug af egenproduceret vedvarende energi, der ikke anvendes som brændstof (jf. pkt. 37(c)). EWII skal rapportere deres samlede energiforbrug fra fossile energikilder opdelt efter: - Brændstofforbrug fra kul og kulprodukter (jf. pkt. 38(a)). - Brændstofforbrug fra råolie og olieprodukter (jf. pkt. 38(b)). - Brændstofforbrug fra naturgas (jf. pkt. 38(c)). - Brændstofforbrug fra andre fossile energikilder (jf. pkt. 38(d)). - Forbrug af købt eller erhvervet elektricitet, varme, damp eller køling fra fossile energikilder (jf. pkt. 38(e)). EWII (for aktiviteter i sektorer med høj klimapåvirkning) skal rapportere følgende: - Energintensitet (samlet energiforbrug pr. nettoomsætning) (jf. pkt. 40). DR E1-6: Scope 1, 2, 3 og samlet drivhusgasemissioner: EWII skal rapportere på følgende: - Brutto lokationsbaseret og markedsbaseret Scope 2 drivhusgasemissioner (jf. pkt. 44(b) & pkt. 48) - Emissionsintensitet (jf. pkt. 53)
Datakilde/system	EWII's afregningsystem ("Sonwin")

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Standard	ESRS E1: Klimaforandringer	
Oplysningskrav	DR E1-5: Energiforbrug og -mix	
Rapporteringskrav	Pkt. 37(a), pkt. 37(c)i, pkt. 37(c)ii, pkt. 37(c)iii	
Opstilling i tabel iht. CSRD, jf. rapporteringsmanual for DR E1-5		
		Firmanr.
Energiforbrug & -mix	Enhed	Koncern
(1) Brændstofforbrug fra kul og kulprodukter	MWh	0,0
(2) Brændstofforbrug fra råolie og olieprodukter	MWh	1.824,5
(3) Brændstofforbrug fra naturgas	MWh	6.024,7
(4) Brændstofforbrug fra andre fossile energikilder	MWh	0,7
(5) Forbrug af købt eller erhvervet elektricitet, varme, damp eller køling fra fossile energikilder	MWh	155.573,9
(6) Samlet energiforbrug fra fossile energikilder Beregnet som summen af linje (1) til (5)	MWh	163.423,7
Fossile energikilders andel af det samlede energiforbrug	%	100%
(7) Forbrug fra nukleare (atom) energikilder	MWh	0,0
Nukleare (atom) energikilders andel af det samlede energiforbrug	%	0%
(8) Brændstofforbrug til vedvarende energikilder, herunder biomasse, bio-brændstoffer, biogas, brint fra vedvarende energikilder	MWh	467,5
(9) Forbrug af købt eller erhvervet elektricitet, varme, damp og køling fra vedvarende energikilder	MWh	0,0
(10) Forbrug af egenproduceret vedvarende energi, der ikke anvendes som brændstof	MWh	56,4
(11) Samlet energiforbrug fra vedvarende energikilder Beregnet som summen af linje (8) til (10)	MWh	523,9
Vedvarende energikilders andel af det samlede energiforbrug	%	0%
Samlet energiforbrug Beregnet som summen af linjerne (6), (7) og (11)	MWh	163.947,6

Overvejelser om Rapporteringssystem

- EWII ønsker at digitalisere og **automatisere** datahåndtering lige fra indsamling over opbevaring og konsolidering til rapportering
- Som en del af læringsprocessen kiggede vi på forskellige **systemudbydere**
- Vi valgte en dataorienteret tilgang
→ vi vil **kende og forstå** data **før** vi implementerer en systemløsning
 - **Startede i Excel**; supporteret med datamanualer og rapporteringsmanualer.
 - Vi arbejder pt. med en **data-warehouse/databricks** model til automatisering af dataindsamling og konsolidering.
 - Integration til interne og eksterne data kilder fx emissionsfaktorer
 - "Power-BI" til rapporteringsdelen



Uanset hvilke vej vi vælger, vil vi have styr på datakilder, dataejere/ansvarlige, beregninger, præsentationsformater m.m.

Læring og erfaringer

Vurder modenhed og ambitioner

- Vurder modenheds-niveauet i organisationen
 - viden og kompetencer
 - erfaring og historik
 - holdninger og **ambitioner**
- Compliance eller foregangsvirksomhed?
- Omfang og ressourcer?

Kom i gang

- Undervurder ikke opgaven
- Meget omfattende → kræver forberedelse
- Stor kompleksitet
- Nyt stofområde → **nye kompetencer**

Ejerskab og Organisering

- **Involver** topledelsen og nøglepersoner
- Etabler **organisation** og **projektledelse**
- Alloker øvrige ressourcer i organisationen eller eksternt
- Lav en plan – og hold den

Begynd i det små

- Lav en **pilotrapportering** på udvalgte ESRS/datapunkter – evt. kendte områder men også for udfordring og læring
- **Fjern kompleksitet** uden at gå på kompromis med kvalitet og grundighed
- **Reducer** antallet af rapporteringspunkter vha. DMA, frivillige datapunkter, indfasning

Søg hjælp – alt er nyt

- ... men **tag selv styring** for at sikre ejerskab og læring til den fortsatte proces
- Ekstern **hjælp** kan tilbyde
 - kompetencer
 - processer og værktøjer
 - ressourcer
- Let at begå fejl → løbende pre-assurance fra revisor/godkender

Omnibus, hvad tænker vi nu?

- Den **bæredygtige omstilling fortsætter** og vi fortsætter med bæredygtighedsrapportering
- Arbejde **strategisk** med bæredygtighed
- Mere **frihed** til at vælge omfang og form og fokusere på, hvad der skaber mest **værdi** for EWII, miljøet og vores interesser. "**Cutting Clutter**"
- Ser styrker i **DMA** tilgangen – dobbelt væsentlighed – måske en light version.
– Skabe fokus på det med **størst effekt** og påvirkning. "**Heat Map**".
- Vurdere **kunders** forventninger til data, information, mål og handlinger, certificeringer m.m.
- Undersøger VSME eller revideret ESRS. Overvejer rapportering i Årsrapport.



Fokuserer energien værdiskabelsen

Vi har med CSRD-arbejdet skabt et "aktiv" samt en systematik og en organisering vi kan bygge videre på

A photograph of a forest with tall, thin trees. The sun is shining through the trees in the background, creating a bright sunburst effect. The foreground is filled with green foliage and tree trunks.

• •
EWII

Tak for jeres tid

Pause

Vi ses igen om 30 min.



Velkommen tilbage





Dorte Rye Olsen

Head of sustainability, BESTSELLER

BESTSELLER

WE
STILL
HAVE A
PROBLEM...

Dorte Rye Olsen, Head of Sustainability

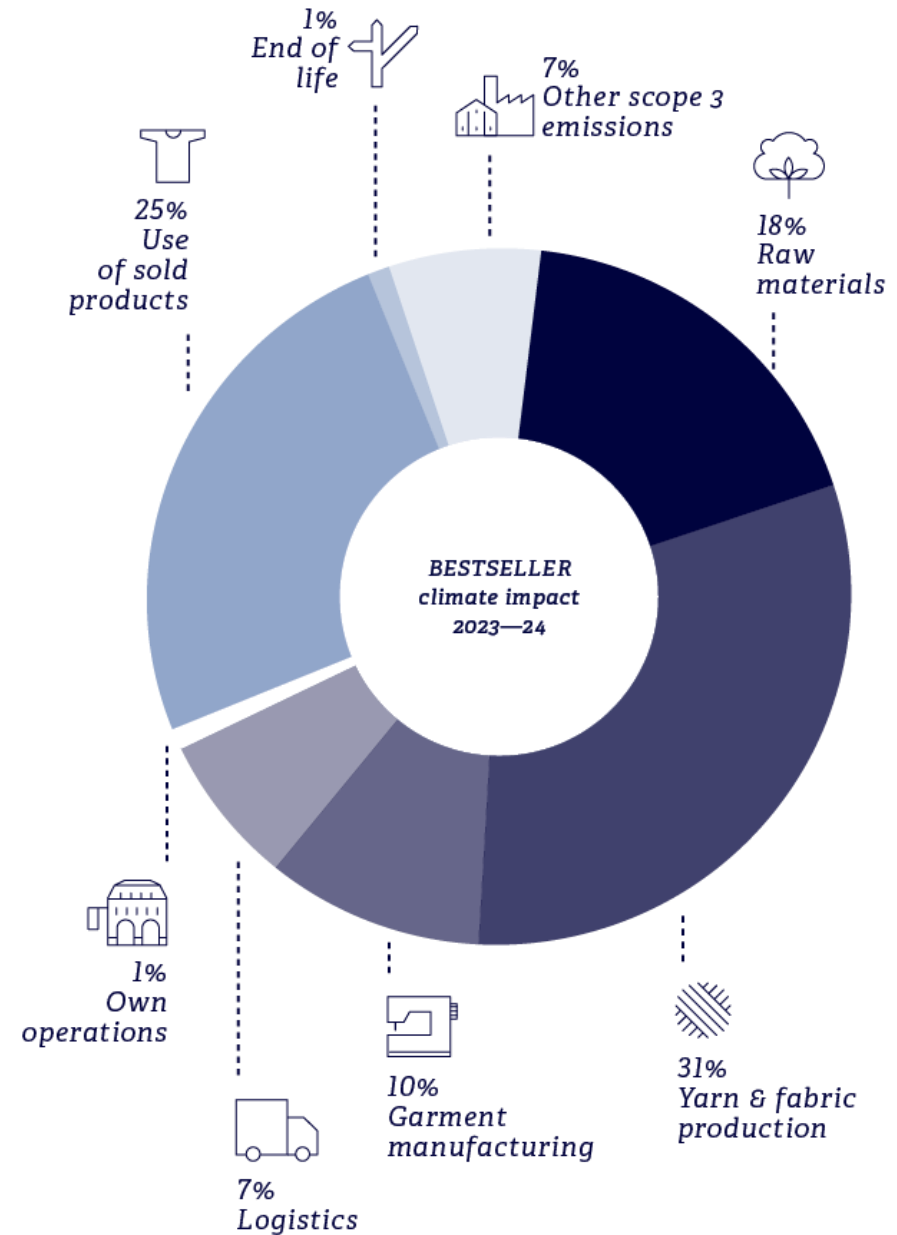




BESTSELLER

Our climate impact

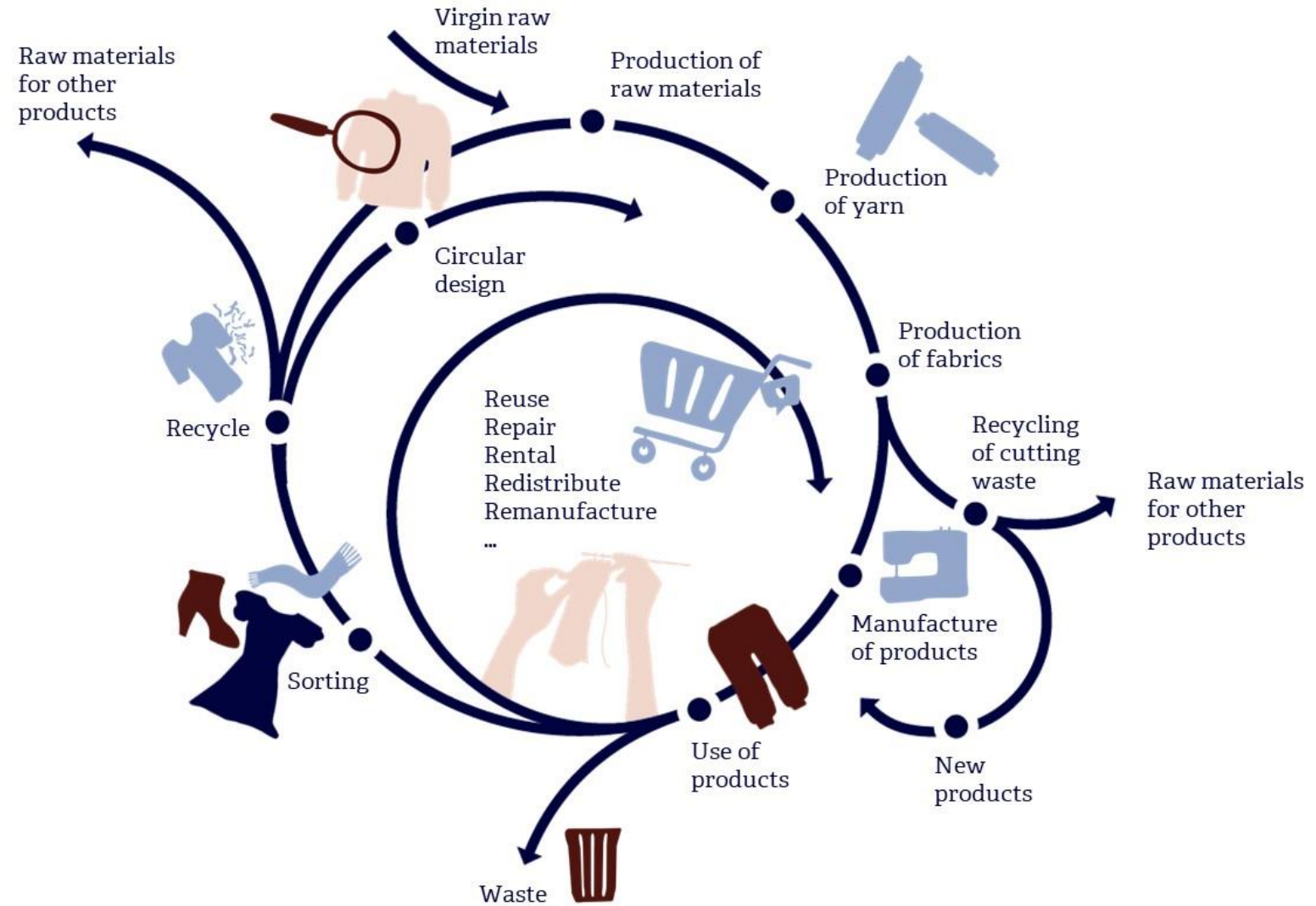
Our climate impact data clearly demonstrates our main impact areas: raw material production, manufacturing, and use of products



BESTSELLER

A circular future

The biggest challenge facing BESTSELLER is decoupling the financial growth of our business from our impact on our environment and society.



BESTSELLER

*“Sustainability is
more than
compliance...”*



BESTSELLER

'Bringing fashion forward' is our ambition that guides our strategy, goals and actions.

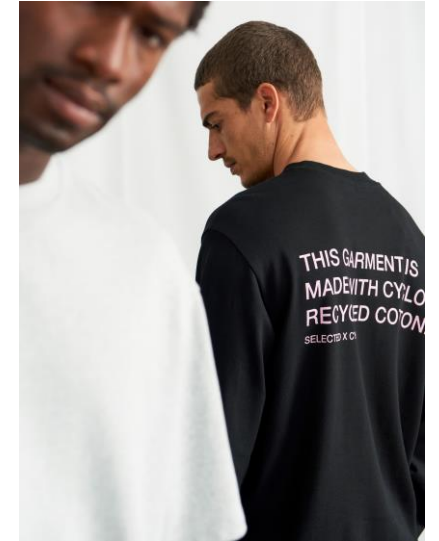
FASHION
FWD▶▶
BRINGING SUSTAINABLE FASHION FORWARD



BESTSELLER

Materials & Innovation

We are committed to using both existing and newly developed materials with an improved environmental and social footprint



To succeed in solving the material challenges we face in the fashion industry by moving from a linear model to a circular model, collaboration with research institutions and partners across the entire value chain is key.

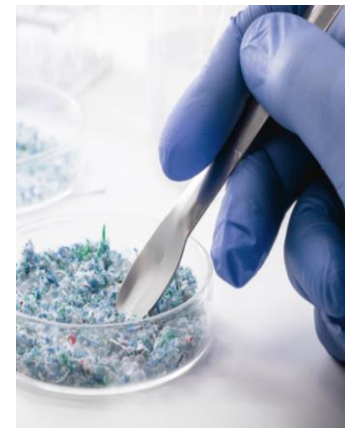
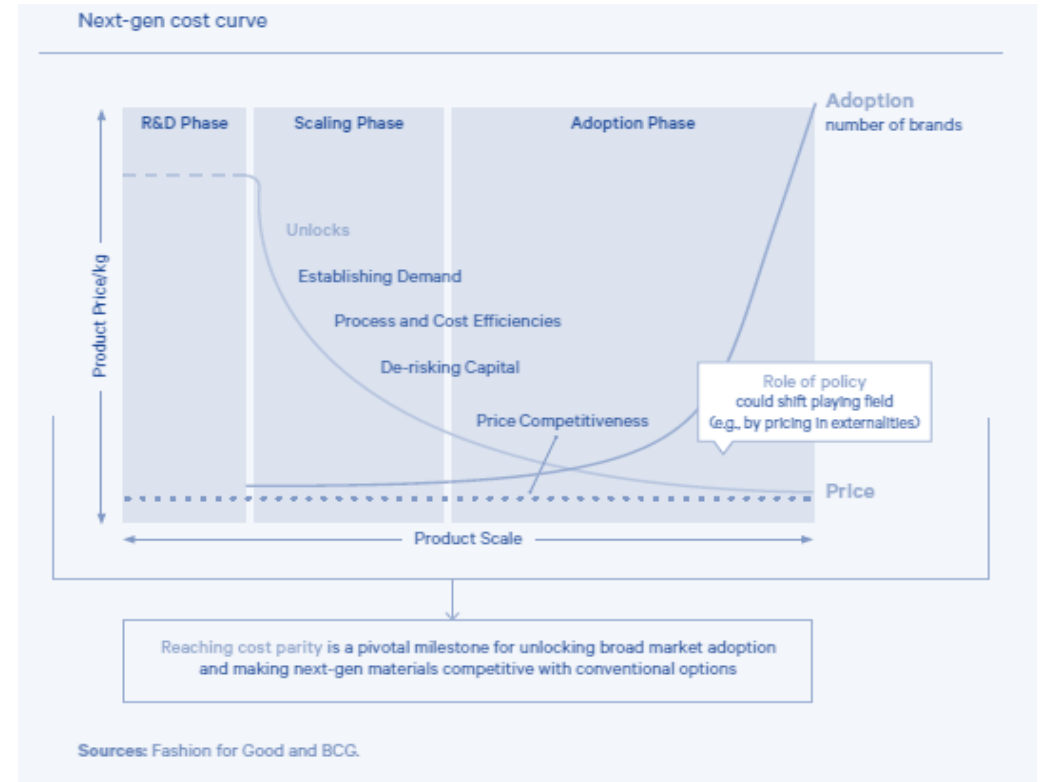
BESTSELLER

Through the direct-to-farm program, we now support more than 18,000 organic cotton farmers.



BESTSELLER

Scaling Next Gen Materials – Reaching cost parity is a pivotal milestone for unlocking market adoption.



BESTSELLER

Decarbonising the supply chain

-
- *FWD Environment Programme*
 - *Financing the renewable energy transition*
-

Renewable energy initiative

DKK 700M
Investment in
wind energy

Investing in the future of
our suppliers



BESTSELLER

Supporting the people throughout our value chain

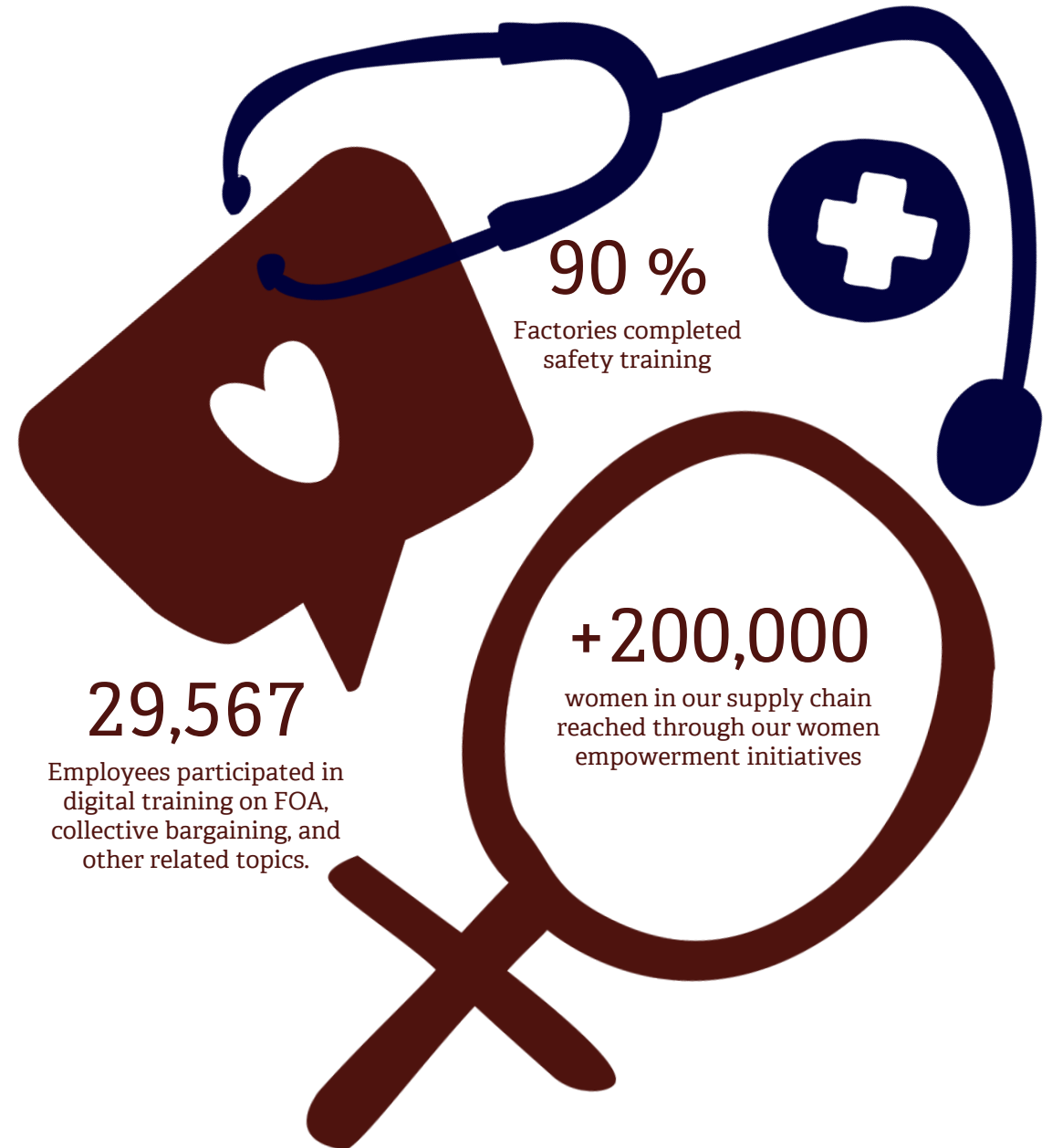


We acknowledge our responsibility to create a positive impact on the lives of our 22,000 colleagues, the millions of people working in our supply chain, and the extended communities where we operate.

Social impact in the supply chain

We work with numerous stakeholders and collaborate on managing our human rights, environmental and chemical risks and opportunities in this part of BESTSELLER's supply chain.

-
- *Promoting human rights in supply chain*
 - *Social dialogue and freedom of association*
 - *Health & Safety*
 - *Gender inequity in the supply chain*
 - *RISE - Women Empowerment Program*
-



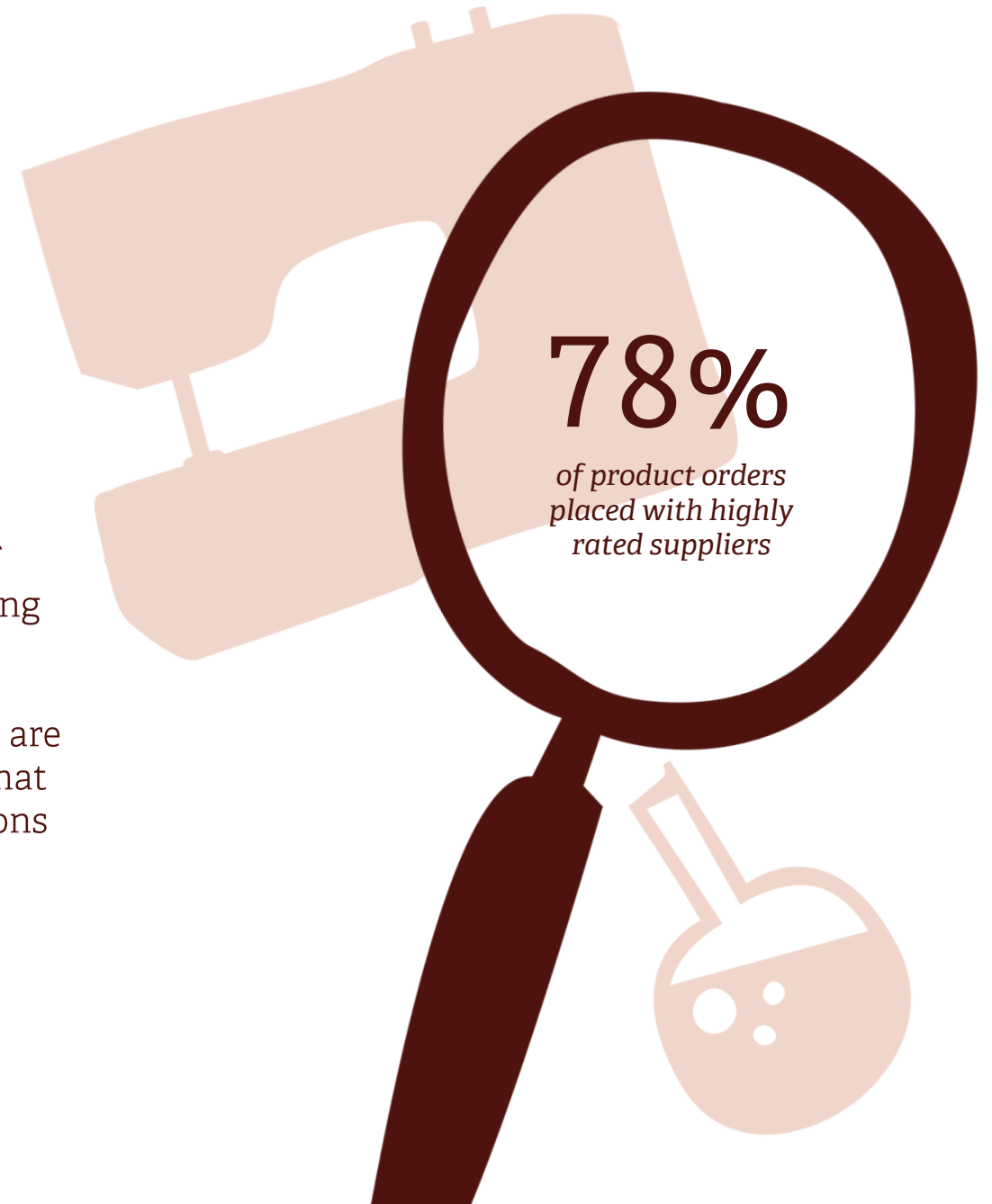
BESTSELLER

Highly rated Suppliers

—
By 2025 we will
place 75 percent
of orders with
highly rated
suppliers

Supplier sustainability evaluation

There are hundreds of indicators of human rights risks we are monitoring at each factory. To be highly rated, factory management teams have to consistently demonstrate that they are providing safe, secure workplaces that go above and beyond the expectations in our Code of Conduct.



BESTSELLER

Partnerships & Collaborations



We are dealing with systemic issues that nobody can solve on their own, and we believe that collaboration and nearness is key to finding solutions and making lasting changes.



*Driving
Sustainability
Action Forward...*

Panel dialog

Dorte Rye Olsen, BESTSELLER
Erik Thomas Johnson, Partner, PwC



Tak for i dag og på gensyn!

Webinarrække

Bæredygtighed:
Grib mulighederne



Tilmeld dig et eller flere
webinarer på
pwc.dk/sustainability-2025



CFO'ens Agenda 2025
Bæredygtighed og konkurrenceevne



Tilmeld dig på
pwc.dk/cfo25

