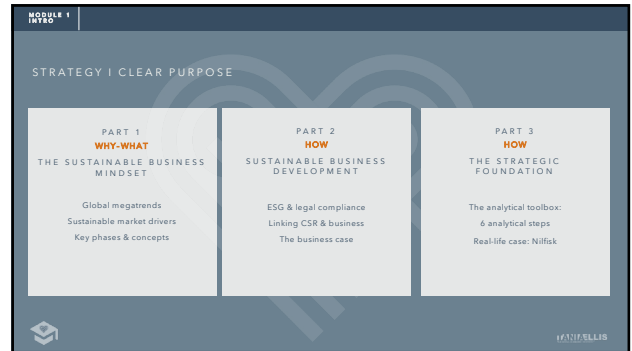
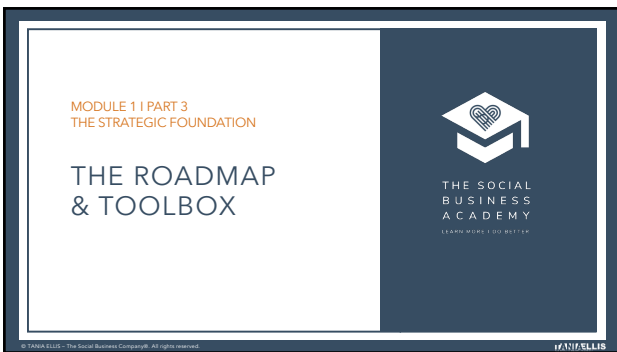




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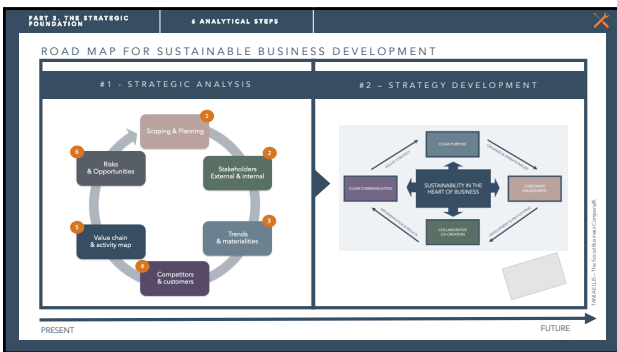
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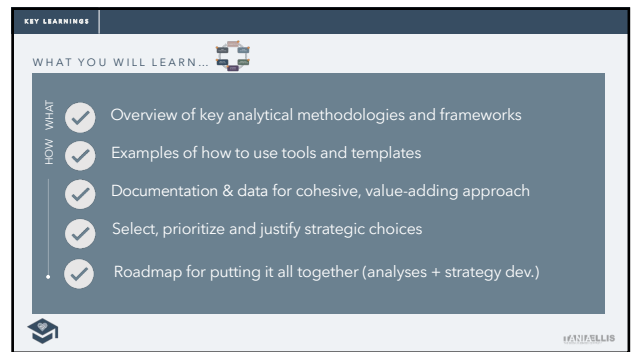
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WHO IS HERE WITH YOU
Susanne Krogh Petersen

Career touchdowns

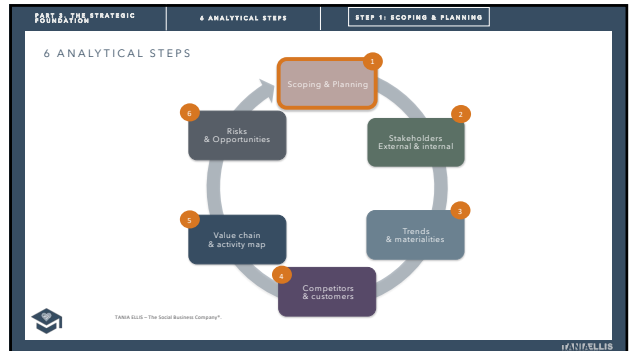
Works with green and just transition for companies at Erhvervsush Hovedstaden.

Leader of Ide&co, project house for social & cultural projects. Worked with political conditions for SMEs in DI. Fundraised and worked with building rural environmentally friendly schools in Nepal. Established first shared economy clothing library in Denmark in 2014. Founder and partner of consultancy bureau KRIDI. Crashed initiative to improve private philanthropy.

www.linkedin.com/in/susannekrogh
SK@ide&co.dk / 30108096



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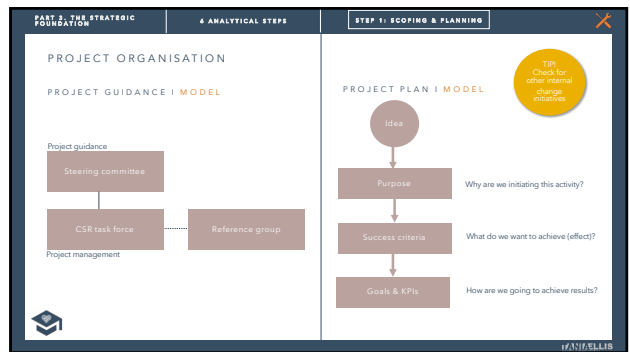
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HOW
1. SCOPING & PLANNING

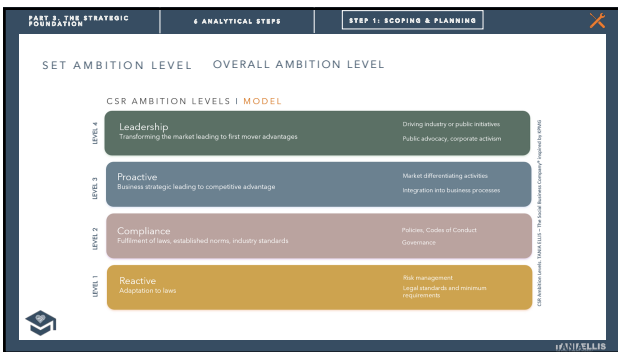
Before starting a strategy development process, it is important together with top management to align on both mandate and ambition level. It is also important to consider whether it would make sense to organise your sustainable business efforts around particular frameworks or systems.

Purpose:
 Understand how you can obtain adequate resources, mandate and alignment on framework for your analytical and strategy development approach.

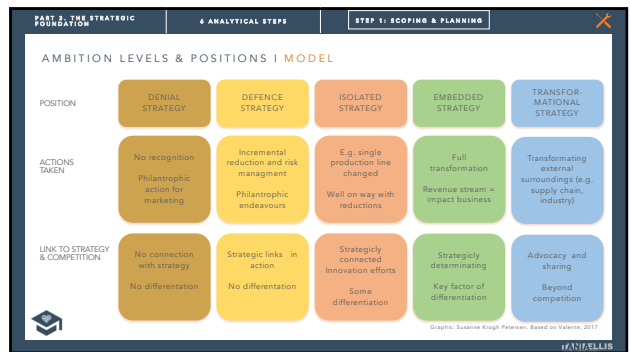
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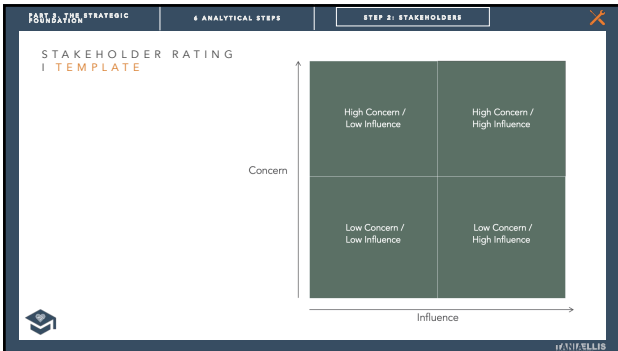
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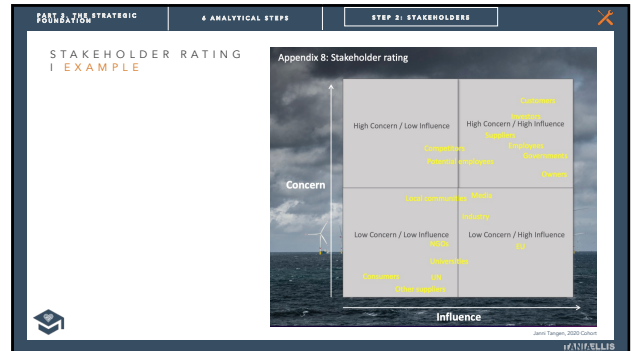
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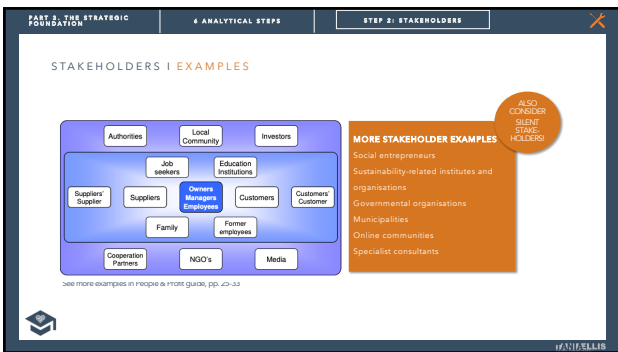
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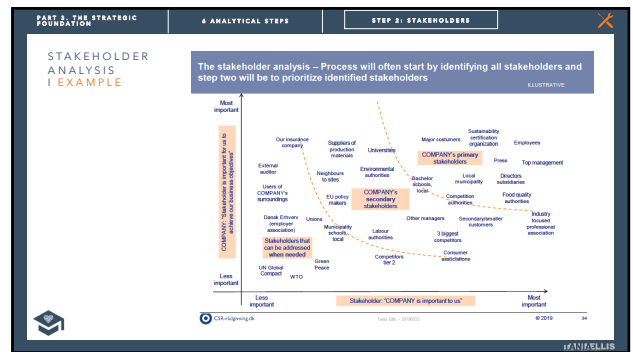
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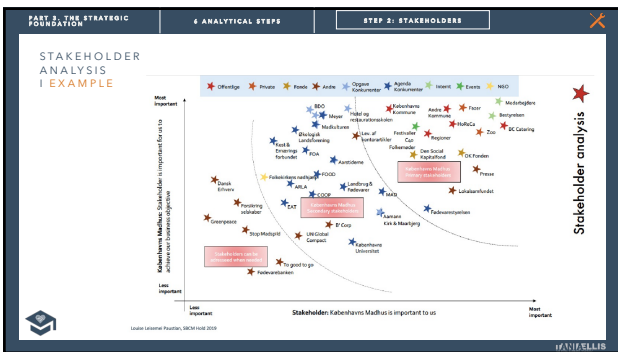
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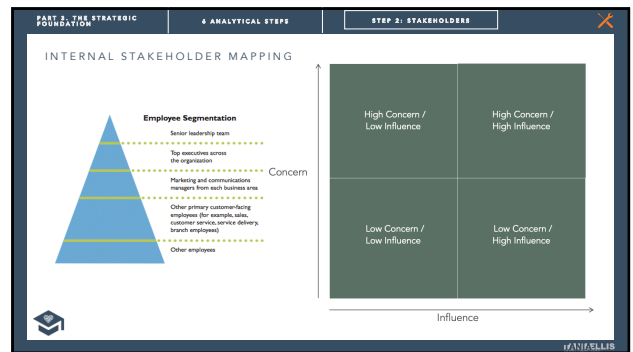
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DAY 3 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 3: TRENDS & MATERIALITIES

A MANDATORY REPORTING REQUIREMENT (CSRD)
 MORE ABOUT CSRD IN M1, PART 1 (overview), PART 2 (ESG & legal compliance) + M4, PART 1 (in-depth)

CSRD REPORTING AREAS:

- **Business model and strategy** including plans to ensure compatibility with the limiting of global warming to 1.5°C and consideration of stakeholders.
- **Sustainability goals and progress**
- **Role of governance bodies**
- **Sustainability policies** and description of (i) due diligence, (ii) adverse value chain impacts, and (iii) remediation actions.
- **Sustainability risks** and their management
- **Indicators** related to the above topics.
- **Integrations**, i.e. intellectual, human, social and relational capitals.
- **Double materiality assessment**
- **Time horizon** short, medium and long term.
- **Value chain** including own operations, products and services, business relationships and supply chain.

Source: Deloitte

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DAY 3 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 3: TRENDS & MATERIALITIES

MATERIALITY ASSESSMENT VER 1.0
 STAKEHOLDER/IMPACT MATERIALITY

Visual representation of prioritization of topics

Matters on stakeholder importance vs. organizational impact

Significance of the reporting organization's economic, environmental & social impacts

MATERIALITY ASSESSMENT VER 2.0
 DOUBLE MATERIALITY

Reporting double materiality

ESG matter's impact on company vs. Company's impact on environment

Impact on society and environment vs. Impact on company value

Issues with content impact should be a general matter with specific data on stakeholder impact.

Issues with business impact should be reported as actual reports to investors and lenders.

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DAY 3 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 3: TRENDS & MATERIALITIES

Dobbelt væsentlighedsvurdering
 Skal afdække indvirkninger (I), risici (R) og muligheder (O) i din værdikæde.

INDVIRKNINGSVÆSENTLIGHED
 Hvordan indvirker (I) din virksomhed på mennesker, klima og miljø?

FINANSEL VÆSENTLIGHED
 Hvilke risici (R) og muligheder (O) inden for bæredygtighed påvirker din virksomhed finansielt?

Dobbelt væsentlighed

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DAY 3 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 3: TRENDS & MATERIALITIES

Hvilke IRO'er afdækker du

1. Anbefalet liste fra ERSR eller basismodul
2. Afdækning af generel kontekst i geografi og branche
3. Virksomhedens specifikke aktiviteter

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DAY 3 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 3: TRENDS & MATERIALITIES

SOURCES FOR IDENTIFICATION OF MATERIALITIES | EXAMPLES

Internal Sources

- Interviews with Board and Executives
- Enterprise Risk Management Reports
- Subject Matter Experts
- Historic Sustainability Reports
- Past Materiality Assessments
- Company Objectives and Strategic Planning

External Sources

- Global and Industry Trends
- ESG Investor Indices
- Peer Companies
- Community Response Mechanisms
- Media Scans

determining Materiality at Safeworld

Customer surveys, Internal/external audit reports, Regulatory legal requirements, Employee perception surveys, Stakeholder engagements, Risk management process, Policies, Codes of conduct, Values, Meeting agendas, Minutes, Media requirements, Strategies, Set targets.

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DAY 3 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 3: TRENDS & MATERIALITIES

Dobbelt væsentlighedsvurdering

INDVIRKNINGSVÆSENTLIGHED vs. FINANSEL VÆSENTLIGHED

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DAY 3 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 3: TRENDS & MATERIALITIES

MATERIALITY PROCESS | EXAMPLE

Guide til væsentligheds-vurdering (maj 2024)

EFRAG IG 1 Materiality Assessment

Global Reporting Initiative

CS Sustainability Reporting Guidelines, GRI Reporting Principles and Standard Disclosures

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DAY 3 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 3: TRENDS & MATERIALITIES

Typical phases in a Double Materiality Assessment (DMA)

Phase 1: Understand current business strategy, risks and governance. Understand value chain impacts, risks and opportunities (IROs).

Phase 2: Identify and engage relevant internal and external stakeholders. Create overview of stakeholders and longest of material topics / IROs.

Phase 3: Collect input of topics, impacts, risks and opportunities into value chain. Assess the most material topics through stakeholder input, data and other relevant sources.

Phase 4: Consult and document shortlist of material topics and present visualization. Validate and integrate results into reporting strategy and align priorities for sustainability.

Report

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DAY 3 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 3: TRENDS & MATERIALITIES

1 Skitsering af værdikæde

2 Afdækning af Bæredygtighedsrelaterede IRO'er (indvirkninger, risici og muligheden)

3 Vurdering af IRO'er (indvirkninger, risici og muligheder)

4 Efterfølgende skridt

Væsentlighedsvurdering for SMV'er - sådan erber du det an | Bæredygtige værdikæder (sv-bredtygtværdikæder-oukbe.dk)

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DAY 3 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 3: TRENDS & MATERIALITIES

Erhvervsusene Bæredygtige Værdikæder

How do you identify your IROs?

28 prædefinerede kort med generiske indvirkninger, risici og muligheder

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DAY 3 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 3: TRENDS & MATERIALITIES

Erhvervsusene

Risici og muligheder

Upstream: Niveau 3 (Udvinding), Niveau 2 (Forarbejdning), Niveau 1 (Produktion)

Egne aktiviteter: Salg og marketing, Design, Lager, Emballering

Downstream: Logistik, Slutbruger

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DAY 3 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 3: TRENDS & MATERIALITIES

Erhvervsusene

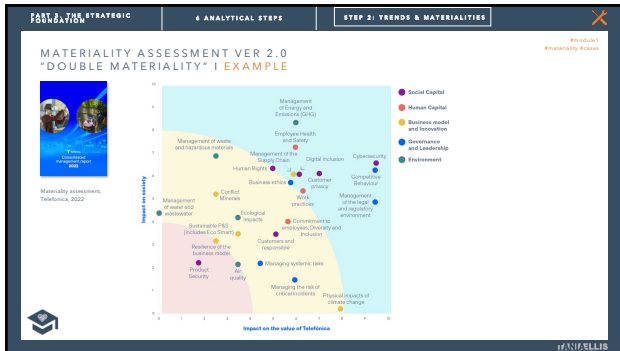
Væsentligt / uvæsentligt

DOBBELT VÆSENTLIGHEDSVURDERING

INDVIRKNINGSVÆSENTLIGHED (Environmental/Social)

FINANSIEL VÆSENTLIGHED (Financial)

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SOME USEFUL TOOLS...

Materiality planning & process elements:

- ✓ Research (materiality topics)
- ✓ Impact/financial perspective
- ✓ Value chain impacts- upstream/downstream
- ✓ Positive/negative
- ✓ Actual/potential impact
- ✓ Time horizon (short, medium, long-term)
- ✓ Stakeholder segmentation (internal/external)
- ✓ Engagement formats
- ✓ Prioritization
- ✓ Process documentation

www.fitchratings.com/173double-materiality-tips-for-practical.htm

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SOME USEFUL TOOLS...

Timeline

Switch to the desired deadline to complete each stage

ESG Dashboard

Dashboard for monitoring and reporting on ESG performance

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SOME USEFUL TOOLS... **OK**

4 tips til at identificere DRD

1. Identifikation af problemstillinger
2. Analyse af problemstillinger
3. Identifikation af risici
4. Vurdering af risikobærende
5. Kategoriser DRD'erne

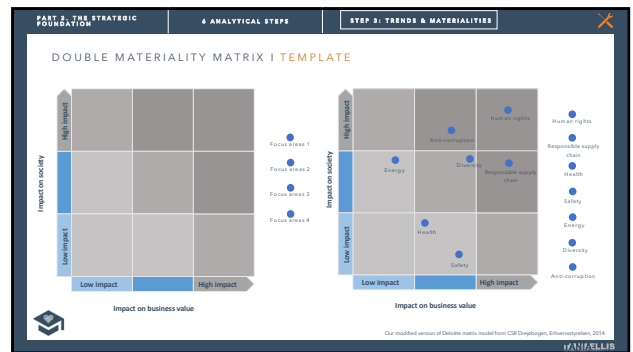
Sådan laver du en dobbelt væsentlighedsvurdering

VIRKSOMHEDS GUIDEN DK

Elev	RS - Emnespecifikke standarder		Indtægtsvæsentligheds (INSIDE DRD)										Placering væsentligheds (OUTSIDE IN)				
	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet	Driftsaktivitet

Sådan laver du en dobbelt væsentlighedsvurdering | Virksomhedsguiden

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EXERCISES

REFLECTIONS ON TRENDS & MATERIALITIES

- Which trends & market drivers would you include in your PESTEL?
- Would working with scenarios be relevant for your business?
- Which sources would you use to identify materialities?
- How could you gather materiality input from key stakeholders?

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EXERCISES

REFLEKSION

- Hvilke kilder ville du bruge / hvordan ville du researche dig frem til virksomhedens væsentligheder?
- Hvilke umiddelbare væsentlighedsinput kan I få fra udvalgte interessenter uden at sætte en større proces i gang?

VÆSENTLIGHEDSMATRIX

	Uvæsentligt	Væsentligt	
Høj	Uvæsentlig risiko	Væsentlig risiko	Uvæsentlig mulighed
Lav	Uvæsentlig mulighed	Væsentlig mulighed	
			Uvæsentlig risiko

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PART 2 - THE STRATEGIC FOUNDATION

4 ANALYTICAL STEPS

STEP 4: COMPETITORS & CUSTOMERS

6 ANALYTICAL STEPS

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PART 2 - THE STRATEGIC FOUNDATION

4 ANALYTICAL STEPS

STEP 4: COMPETITORS & CUSTOMERS

6 ANALYTICAL STEPS

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PART 2 - THE STRATEGIC FOUNDATION

4 ANALYTICAL STEPS

STEP 4: COMPETITORS & CUSTOMERS

HOW COMPETITORS & CUSTOMERS

The ability to differentiate is key to gaining a competitive advantage in your particular market. That's why it is important to understand how competitors are working - or not working - with responsibility and sustainability.

Purpose: Analyze how you can differentiate your sustainability efforts and how you can position the business to meet both customer expectations and demands.

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PART 2 - THE STRATEGIC FOUNDATION

4 ANALYTICAL STEPS

STEP 4: COMPETITORS & CUSTOMERS

ANALYSIS OF YOUR MARKET

COMPETITORS + CUSTOMERS

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PEER REVIEW / COMPETITOR ANALYSIS | TEMPLATE

	Competitor A	Competitor B	Competitor C	Competitor D	Competitor E
CSR focus areas					
CSR activities					
Governance					
Reporting					
Stakeholder dialogue					

SBCM PRACTITIONER'S TIP

Itt benchmark parametrene er det viktigst å holde for øye, hvad det er praksis, i vil sammenligne jer på med tanke på jeres ambition og de konkrete indsatsområder, I overvejer at differentiere jer på.

Når jeg har lavet peer reviews har det ofte været i forbindelse med et konkret initiativ fx klima. Jeg har også tidligere brugt at inkludere hvorfor de er peers. Er de konkurrenter iit produkter? Er de konkurrenter iit medarbejdere?

Source: Deloitte CSR | Miller Puzos | PricewaterhouseCoopers 2014

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PEER REVIEW / COMPETITOR ANALYSIS | EXAMPLE

	Competitor A	Competitor B	Competitor C	Competitor D	Competitor E
CSR focus areas				<ul style="list-style-type: none"> Business operations Customer understanding Operational - business integrity based Employee - welfare in top management 	<ul style="list-style-type: none"> CSR Responsible business Stakeholders Responsible investment
Activities	Reducing energy consumption	Donation		<ul style="list-style-type: none"> Senior citizens - self-organised activities / living process Responsible investment - reducing energy consumption, etc. 	<ul style="list-style-type: none"> Stakeholder engagement Identifying important CSR focus areas Reporting - goals & performance
Governance				<ul style="list-style-type: none"> CSR board Responsibility policy Member of the Global Compact 	<ul style="list-style-type: none"> CSR report
Communications	<ul style="list-style-type: none"> Annual report Compliance and ethics report 	<ul style="list-style-type: none"> Annual report CSR website No policy on climate or human rights CSR activities 	<ul style="list-style-type: none"> Annual report CSR website On website "we CSR report responsibility for other with operations" 	<ul style="list-style-type: none"> Dedicated website for CSR 	<ul style="list-style-type: none"> Dedicated website for CSR

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PEER REVIEW (supply chain) | EXAMPLE

Criteria	Competitor A	Competitor B	Competitor C	Competitor D	Competitor E
Supplier strategy or policy	Yes, contracts with suppliers are supposed to have a CSR clause	Mentions a process but not policy	Procurement policy in Argentina includes environmental criteria	Yes, comprehensive supplier code	Responsible Procurement Principles, human rights, policy statement applies to suppliers
Minimum standards and requirements	Yes, covers human rights, environment, child labour, forced labour	Yes, suppliers assessed against criteria including environment, health and safety and labour rights	No information	Yes, covers human rights, labour rights, child labour, environment, health and safety, integrity	Follows international best practice e.g. UNHR, ILO, UN Global Compact
CR criteria impact procurement decisions	Suppliers are expected to comply with standards and relationship can be terminated if standards not met	Suppliers are assessed against the standards	Responsible suppliers are sought and engaged with M&A's standards	Suppliers expected to comply with Unilever's standards	"R&A will strive to ensure that procurement functions... endeavour to seek partners upholding the same principles through their operations and supply chains where practical"
Collaborative approach to managing supply chain issues	No information	"work with our suppliers to continuously improve our performance in sustainability matters"	"...responsible practices for selecting and contracting with suppliers... providing them with assistance in their sustainable development in order to engage them in the Group's social responsibility policy"	Yes, e.g. works with suppliers to raise awareness and reduce GHG emissions	"While we do not have a direct influence over our business partners' operations, we look to engage with them and demonstrate our own internal standards"

Score: ● ● ● ● ●

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PEER REVIEW (value propositions) | EXAMPLE

Area	Examples of value derived	Benefits
Encouraging behaviour change to reduce claims	XXXX is trialling a smartphone app that monitors driving and offers discounts to safe drivers	Reduces potential claims through encouraging safer driving
Operations	By 2011, XXXX achieved a 16% reduction on 2008 baseline for energy consumption, 14% reduction in water consumption and a 30% reduction in office supplies compared to 2009	Reduces waste Manages costs
Customers	XXXX offers a car insurance policy to reduce risk through a prevention charter such as not driving late at night at weekends and carrying no more than 2 passengers	Reduces risk
Reducing the impact of claims	XXXX has used the repair over replace principle in domestic property claims for water damage. A monitoring process has reduced stripping out of plaster and render on walls	Reduces waste Manages costs
Risk Management	XXXX investment strategy is based on sustainability. In 2005 it was decided that 80% of investments in equities and bonds should meet sustainability criteria	Sustainable investments can generate higher returns for the same level of risk, according to Murchie
Brand / Reputation	XXXX states "we are convinced that corporate responsibility is a key differentiator, inspires trust in our customers, boosts the level of engagement of our employees - and enhances our corporate image"	Engages employees Attracts customers
People	XXXX aims to drive employee engagement by developing networking and a strong team-based culture"	Engages employees

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THE CSR COMPETITOR MAP | TEMPLATE

Competitors	CSR maturity	CSR approach	CSR issues (SDGs)	Our comp. advantage (weak - strong)	Action (no - improve)
				(Use material issues to compare)	

The CSR Competitor Map: SMAA LLC - The Social Business Company

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ANALYSIS OF YOUR MARKET

COMPETITORS + CUSTOMERS

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | **STEP 4: COMPETITORS & CUSTOMERS**

CUSTOMER INSIGHTS (B2C)

Reports & insights in Module 1, Part 1 + Module 3, Part 3

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | **STEP 4: COMPETITORS & CUSTOMERS**

ANALYSIS OF CUSTOMER SEGMENTS (B2C)

There is currently no globally recognized or agreed definition of a sustainable consumer/lifestyle.

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | **STEP 4: COMPETITORS & CUSTOMERS**

CUSTOMER SURVEYS

3 Types of Customer Survey...

Survey Type	Length	Benefits	Responses To:
Feedback form	Short	Customer Actioned	All customers
Review request	Short	You Reported on	All customers
Market research	Long	You Reported on	Customer groups

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | **STEP 4: COMPETITORS & CUSTOMERS**

CSR CUSTOMER ANALYSIS (B2B) | TEMPLATE

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | **STEP 4: COMPETITORS & CUSTOMERS**

CSR CUSTOMER ANALYSIS | EXAMPLE

	Customer A	Customer B	Customer C	Customer D	Customer E
CSR on website	Short section	A responsible banner	Red banner with green text: 'We have a green program, aimed at reducing our carbon footprint.'	No interaction with society	Sustainability incorporated into the website
CSR report?	Yes	Yes	Annual 'Sustainability Report'	Member of UN Global Compact since 2015	Yes - annual report included green accounting
Examples of initiatives	Jobbank, management team, Marketing program, Leadership scheme, Gender & career	Responsible industry and ethical policy, Ethical investments, Green team, Transparent prices, No 3rd parties/forced labour	Processes & principles for responsible hiring & investments, Contributions to economic, community development and local employment, Work jobs	Free financial advice for ethical investors, Initiatives, Reduction of CO2, Presence in rural areas	Core business is based on CSR principles, Acting within a framework of customers based on environment and social factors, Green accounting
Areas of focus	Social & Career (2016-2012), Ethical understanding (2013 ->)	Customers and products, Employees, Climate, Climate & environment	Customers, Employees, Climate	Climate and environment, Responsible investments, Social partnerships, Stakeholder dialogue	Climate and environment, Social projects, culture and education, Sustainable investments, Transparency in relation to investment

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | **STEP 4: COMPETITORS & CUSTOMERS**


PEER REVIEW / COMPETITOR ANALYSIS | EXAMPLE

	Competitor A	Competitor B	Competitor C	Competitor D	Competitor E
CSR focus areas	Environment	Environment	Environment	Human Resources, Ethical understanding, Gender, Organizational - business strategy based, Management - women in top management	CSR, Sustainable business, Environment, Employee, Responsible investment
Activities	Reducing energy consumption	Donation	Donation	Senior citizens, Self-education, Children (raising people), Ethical understanding, Responsible investments, Training, Charitable giving, etc.	Sustainability investment, Sustainable investment, CSR focus areas, Ethical understanding, Responsible investment
Investments	Environment	Environment	Environment	CSR focus, Member of UN Global Compact	CSR report
Communications	Annual report, Campaign and content strategy	Annual report, Employee working, No policy for climate or human rights, Donation	Annual report, Employee working, No policy for climate or human rights, Donation	Delighted satisfaction for CSR	Delighted satisfaction for CSR

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 4: COMPETITORS & CUSTOMERS

CUSTOMER TESTIMONIALS



Monday Morning
 Morten Christensen
 CFO Monday Morning

"A 100% biologically degradable product is in full alignment with Monday Morning's green mindset as well as the sustainability projects that we conduct under our brand Sustana. We were concerned about the quality, but after a trial print we had no concerns at all."

KLS PurePrint®

GLOBAL OPPORTUNITY REPORT 2019

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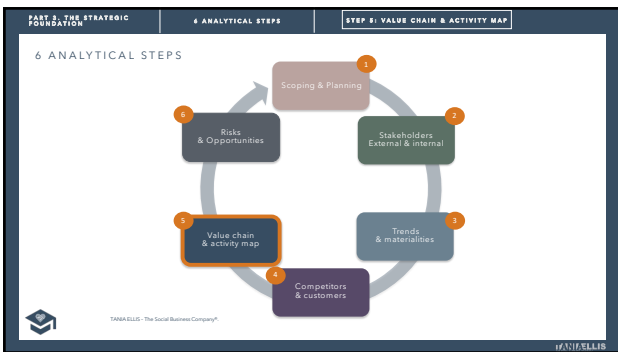
PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 4: COMPETITORS & CUSTOMERS

REFLECTIONS ON COMPETITORS & CUSTOMERS

- Who are your main competitors? Who are admirable frontrunners?
- Which peer benchmark criteria would be relevant to apply?
- Who are your main customers (b2b / b2c)?
- How could you map customer behaviour and expectations?

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 5: VALUE CHAIN & ACTIVITY MAP

HOW VALUE CHAIN & ACTIVITY MAP

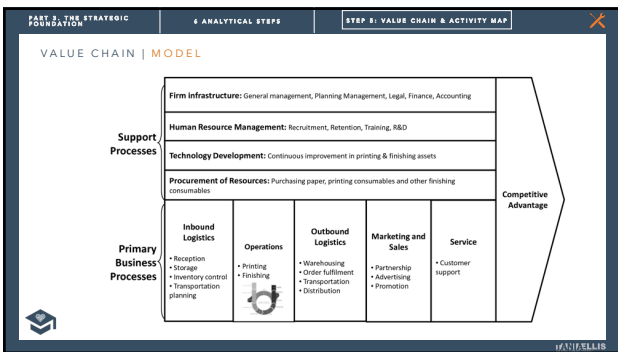
A full value chain assessment of your business activities can help you identify materialities, assess impact risks & opportunities and define priorities.

Mapping the value of current CSR activities will also help display gaps between current practices and ambitions for future value creation.

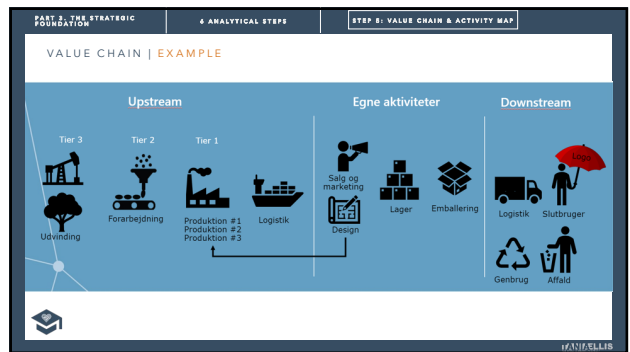
Purpose:
 Map positive and negative value chain impacts as well as the value of current sustainability efforts in order to determine the right scope and focus for future practices.

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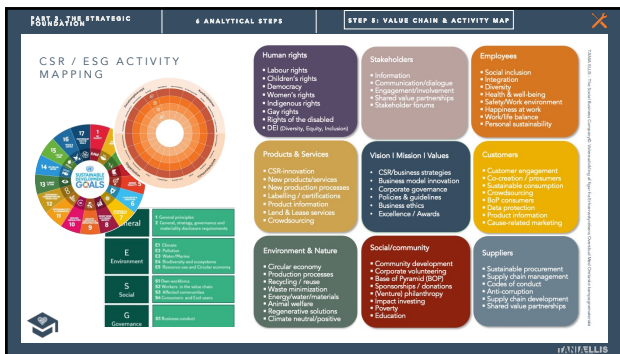
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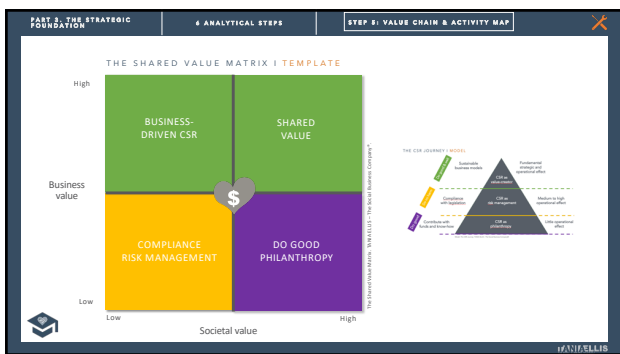


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Bilag 6 Primære CSR aktiviteter

Aktivitet	KPI	Gevinst	SDG gevinst
Nyt produktionsanlæg	Måle på mindstet spild (antal producerede kilo som bliver kvædet/overskud)	Bede anvendelse af råvarer Øget produktion Mindstet spild Bede arbejdskraft	12, 13, 15, 17
Givend af varme fra produktionsanlæg	Måle på energiforbrug, sammenligne med forrige år	Lavere forbrug af gas	7, 13
Øget bevidsthed om intern forbrug, spare på energi, sorter affald, minimere spild	Måle på virksomhedens samlede forbrug og sammenligne med forrige år	Lavere udgifter til af	7, 13
Forskule forude medarbejderudd., antal oprettet kompetenceudvikling af medarbejdere	Måle på medarbejderfleksibilitet, antal oprettet medarbejder færdigheder	Mere vidende medarbejdere, færre sygedage, øget produktion	4, 8, 13
Gennemgå værdikæde - transport, lager, logistik, Checking af mere bæredygtige løsninger hvor det er muligt	Udførte baseline for nuværende værdikæde set mod ud fra baseline, b.t.a. på antal transporter til og fra øen	Fordoblet og transparent værdikæde, mindre udgifter til transport, øget indtjening	13, 14, 15
Nyt samarbejde med Bomhøllens Andelsforening til leverance af fastfood til kioskproduktion	Måle på spæret transport	Udførelse af nye produkter på markedet, mindre behov for transport af produkter, som tidligere blev lev. fra Thailand	12, 13, 15
Nyt samarbejde med lokal landmand til leverance af korn til kioskproduktion	Måle på spæret transport	Udførelse af nye produkter på markedet, mindre behov for transport af produkter, som tidligere blev lev. fra Thailand	12, 13, 15
Nyt samarbejde med K&S Præparat om cradle to cradle emballage	Måle på mængde af emballage som ikke blev et genanvendt men cradle-to- cradle	Lavere afgift på håndtering af emballage når varen er kompostant, når afgift indføres	12, 13, 15

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	Business Unit 1	Business Unit 2	Business Unit 3	Business Unit 4	Business Unit 5	Business Unit 6	Business Unit 7
SDG 1							
SDG 2							
SDG 3							
SDG 4							
SDG 5							
SDG 6							
SDG 7							
SDG 8							
SDG 9							
SDG 10							
SDG 11							
SDG 12							
SDG 13							
SDG 14							
SDG 15							
SDG 16							
SDG 17							

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REFLECTIONS ON THE VALUE CHAIN & ACTIVITY MAP

- What is the negative impact of your current business activities?
- What is the positive impact of your current business activities?
- What activities are you already doing - where are your largest gaps?
- What kind of business value is gained from current CSR-efforts?
- What kind of societal value is gained from current CSR-efforts?

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REFLEKSION

- Hvilken form for **foretningsværdi** skaber/kan virksomhedens nuværende CSR-aktiviteter skabe?
- Hvilken form for **samfundsværdi** skaber/kan virksomhedens nuværende CSR-aktiviteter skabe?
- Hvordan kunne** virksomheden gøre for at skabe 'shared value'?

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | **STEP 2: STAKEHOLDERS**

FOROPGAVE TIL MODUL 1

"Lav en bruttoliste over alle de CSR-relaterede aktiviteter i din casevirksomhed"

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | **STEP 4: RISKS & OPPORTUNITIES**

6 ANALYTICAL STEPS

TANA ELLIS - The Social Business Company

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | **STEP 4: RISKS & OPPORTUNITIES**

HOW RISKS & OPPORTUNITIES

There are many ways a company can link its business and sustainability efforts.

By assessing the company's biggest risks as well as opportunities, it becomes easier to prioritize and realize the biggest impact and business improvement potentials.

Purpose: Conduct a risk and opportunity assessment on the basis of your selection of analyses, so that you can make a final prioritization of your sustainable business efforts.

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | **STEP 4: RISKS & OPPORTUNITIES**

RISK ANALYSIS | TEMPLATE

Risk	Consequence for project (1-5)	Probability (1-10)	Risk figures (K x S)	Proactive Action plan "Plan A" / Prevention / Opportunity	Reactive Action plan "Plan B" / Reaction / Risk management

Inspiration: Thorling, Børn, Kæmpestrømme - en grundbog

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | **STEP 4: RISKS & OPPORTUNITIES**

RISK ANALYSIS | EXAMPLE

Risk	Consequence for project (1-5)	Probability (1-10)	Risk figures (K x S)	Reactive Action plan "Plan B" / Reaction / Risk management	Proactive Action plan "Plan A" / Prevention / Opportunity
EXTERNAL Competition delivers same CSR CSR CSR Situation (e-learning etc.)	5 5 5	4 8 5	20 40 25	1 20 1	CSR will be included in existing membership CSR through inclusive agreements
No buy-in from customers	5	5	25	Concepts with shared value	Carry out value-based customer engagement that only works but also based on needs and maturity
Regulations (directives for packaging, plastics etc.)	5	10	10	Take inquiries from customers when they arise	Incorporate the upcoming legislation in different packaging and advise to customers already before they purchase
Media (positive coverage / statements)	1/5	5	5/25	Crisis management company (brand)	Media management included as part of the external communication plan (EMM etc.)
Need: Need of fabric could change the course and delay the project	4	8	32	To be included in plan	High engagement (CSR) initiatives and initiatives
Gap between the initiative (shared values) and the normal operations/competence	3	8	40	??	To be addressed in Sustainability Plan in relation to the overall CSR efforts, clearly focus areas, employee engagement (social & brand)
Not well integrated in the organization Top management Other levels	4 2 5	2 5 8	8 10 40	To be taken ad hoc, with top management CSR going information and engagement	1-2 cases employees join the reference group of the program group, but wider needs to be developed, for that wider ownership. These various stakeholders need to be included in the overall communication plan.
Complex dependence of existing functions in Sweden (Design for recycling)	5	8	40	Follow up meetings List of activities, prioritization and timeline	The amount of CSR activities justify a position in Overall, or partnership with external consultants.

Inspiration: Thorling, Børn, Kæmpestrømme - en grundbog

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PART 2: THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | **STEP 4: RISKS & OPPORTUNITIES**

SWOT | TEMPLATE

		Helpful	Harmful
Internal	Strengths	Weaknesses	
External	Opportunities	Threats	

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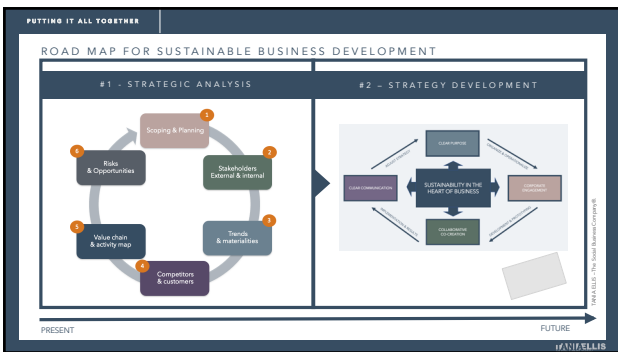
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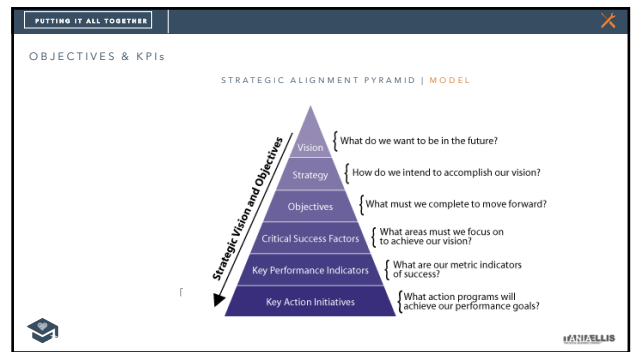
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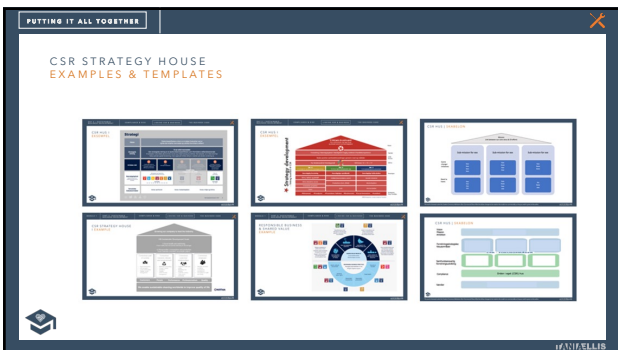
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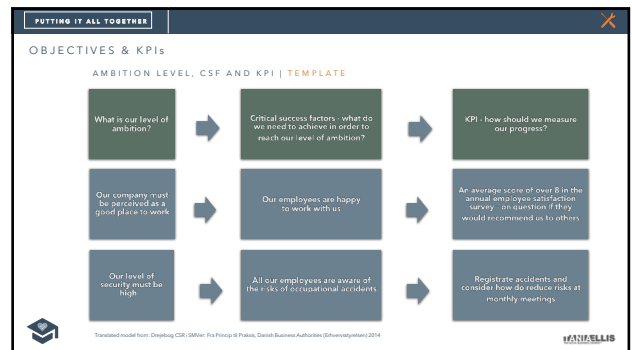
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PUTTING IT ALL TOGETHER

ACTION PLAN

CSR ACTION PLAN | TEMPLATE

CSR focus-areas	Ambition level	KSFs	KPIs	Deadline	Activities to support KPIs	Responsible for KPI
Environment	Structured approach to our resource consumption	We must be resource-conscious and show environmental considerations in our store and in our offices, thereby reducing our impact on the environment.	1. 10% reduction in energy consumption before 2022 based on a survey of current energy consumption in 2020 2. 10% reduction of packaging / paper consumption before 2022 based on a mapping of the current packaging / paper consumption in 2020	2022	Examine how much paper we use and find a solution to reduce consumption	Clie
Employees	The industry's best workplace	We must attract and retain the industry's best employees and give them a workplace that is 'second to none'	1. Maximum 10% employee turnover 2. Employee well-being survey >80 in the annual survey	2023	Establish baseline	Kristina

Model slide: Designing CSR: Deliver: The Promise of Public, Entrepreneurship: 2014

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PUTTING IT ALL TOGETHER

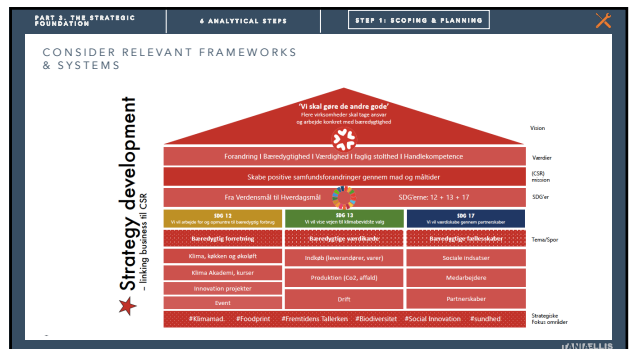
NILFISK | REAL-LIFE CASE

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PUTTING IT ALL TOGETHER

NILFISK | REAL-LIFE CASE

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PART 2 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 1: SCOPING & PLANNING

STRATEGY - EXAMPLE

TOGETHER TOWARDS ZERO & BEYOND

Our purpose is brewing for a better today and tomorrow.

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PART 2 - THE STRATEGIC FOUNDATION | 4 ANALYTICAL STEPS | STEP 1: SCOPING & PLANNING

STRATEGY - EXAMPLE

ESG focus areas

Area	Year	Target
2030 Carbon Footprint	2030	Net zero value chain
2030 Farming Footprint	2030	100% reduction in scope 1 and 2 emissions
2030 Packaging Waste	2030	100% recyclable, reusable or renewable packaging
2030 Water Waste	2030	100% reduction in water consumption in high-risk areas
2030 Responsible Drinking	2030	100% responsible drinking through education and social activities
2030 Accidents	2030	100% reduction in lost time due to accidents
2030 Culture	2030	100% positive employee sentiment

Our purpose is brewing for a better today and tomorrow.

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