

Velkommen til Sustainable Business Change Manager



THE SOCIAL BUSINESS ACADEMY

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THE SBCM PROGRAMME

THE SBCM MODULES



- Module 1
Clear Purpose
Sustainable business models & strategies
- Module 2
Corporate Engagement
Sustainability at the heart of the organisation
- Module 3
Collaborative Co-Creation
Shared value alliances throughout the value chain
- Module 4
Clear Communication
Sustainable communication, reporting & branding
- Module 5
Putting it all together
Your sustainable business action plan
- Module 6
Harvesting key learnings & skills
Exam

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MODULE 4 | COMMUNICATION

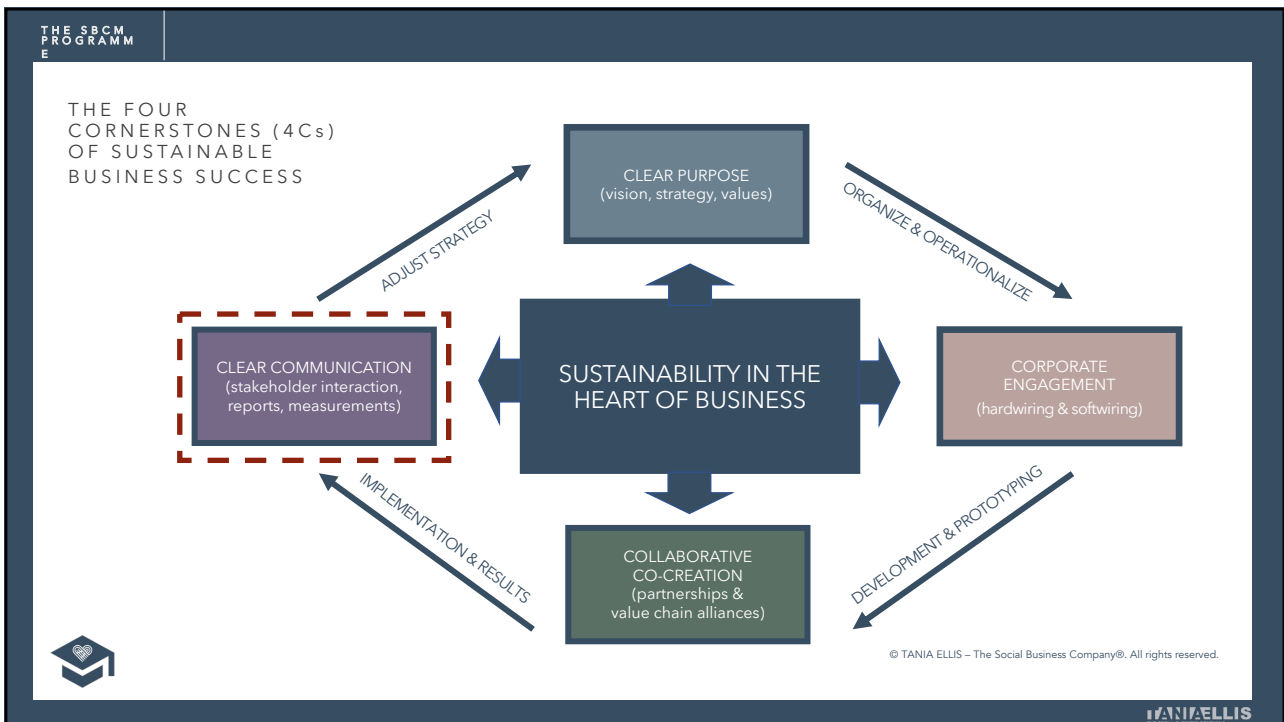
CLEAR COMMUNICATION



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MODULE 4
INTRO

REPORTING & COMMUNICATION

CLEAR COMMUNICATION

'Clear Communication' is about reporting and communicating your corporate sustainability and responsibility (CSR) efforts in an open, transparent and engaging way.

This means reporting, interacting, engaging and sharing data and stories with key external and internal stakeholders using a wide range of channels – from the annual report, company website and PR to interactive blogsites and social media.

'Clear Communication' can help you build trust and mutual understanding, build your corporate brand, and harvest ideas and feedback from stakeholders inside as well as outside the company. It gives your business legitimacy – and requires authenticity.

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MODULE 4
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CLEAR COMMUNICATION


<p>PART 1 WHY-WHAT-HOW SUSTAINABILITY REPORTING</p> <p>Reporting requirements, standards & processes</p> <p>Expert contributor: Helena Barton, Deloitte</p> <p>Real-life case: Helle Carlsen Nielsen, Falck</p>	<p>PART 2 HOW SUSTAINABILITY COMMUNICATION</p> <p>Communications strategies in words & action</p> <p>(7 principles & 7 planning steps)</p> <p>Expert contributor: Nicoline Olesen, Mærk</p>	<p>PART 3 WHAT-WHY-HOW AUTHENTIC COMMUNICATION</p> <p>Greenwashing & CSR dilemmas</p> <p>Expert contributor: Nicoline Olesen, Mærk</p> <p>Real-life case: Jesper Nymark, Danwatch</p>
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MODULE 4
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GUEST CONTRIBUTORS (1)






HELENA BARTON
PARTNER, CLIMATE & SUSTAINABILITY





HELLE CARLSEN NIELSEN
HEAD OF SUSTAINABILITY & ESG




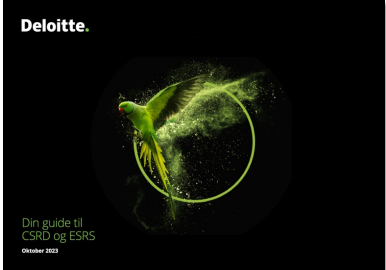






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MODULE 4



PENSUMLÆSNING






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MODULE 4
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GUEST CONTRIBUTORS (2)





NICOLINE OLESEN
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Märk

Danwatch
undersøgende journalistik



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MODULE 4 OVERVIEW

DAY	WHAT	HOW	WHY
DAY 1	REPORTING REQUIREMENTS	<ul style="list-style-type: none"> Regulatory reporting requirements, Danish requirements (999,0.c, 107d) Overview of EU requirements 	<ul style="list-style-type: none"> Corporate Sustainability Reporting Directive (CSRD) EU taxonomy Sustainable Finance Disclosure Regulation
	FRAMEWORKS & STANDARDS	<ul style="list-style-type: none"> Overview of most used frameworks UNGC, GRI, GHG, ISO etc. Common metrics & double materiality 	<ul style="list-style-type: none"> GRI (Global Reporting Initiative) Common metrics & double materiality TCFD (Task Force on Climate-related Financial Disclosure)
	REPORTING PROCESS	<ul style="list-style-type: none"> Plan, do, check, act Choosing right frameworks Getting right ESG data 	<ul style="list-style-type: none"> Materiality, Risks Auditor assurance Getting right ESG data
DAY 2	REPORTING TRENDS & BEST PRACTICES	<ul style="list-style-type: none"> #1 - Structures & content #2 - Integrated #3 - Customised #4 - Storytelling 	<ul style="list-style-type: none"> #5 - Visuals #6 - (Interactive) multimedia #7 - Stakeholder engagement #8 - Data
	COMMUNICATION STRATEGIES	<ul style="list-style-type: none"> 7 planning steps #1 - Why #2 - How #3 - Who 	<ul style="list-style-type: none"> #4 - What objectives #5 - Which stakeholders #6 - Frequency #7 - Measurement
	HOW TO AVOID GREENWASHING	<ul style="list-style-type: none"> What is greenwashing & other colours of ...washing Why do companies fall into greenwashing traps - examples How to avoid greenwashing guides 	
DAY 3	DILEMMAS & CRISIS COMMUNICATION	<ul style="list-style-type: none"> What is a CSR crisis and examples of dilemmas Why and how does a CSR crisis harm How to avoid and/or manage a CSR crisis 	

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MODULE 4 REFLECTIONS & EXERCISES

REFLECTIONS ON YOUR OWN CSR COMMUNICATION

- Which strategic goals does your sustainability communication support?
- How do you communicate about your sustainability efforts?
- Who do you mainly communicate to – which stakeholders?
- Which channels do you use today – and which other could be relevant? (How) do you measure the effect of your communication?

COMMUNICATION WORKBOOK MODULE 4


EXERCISE #1

- At which stakeholders should my company target its CSR communication?
- Which channels could be relevant to use in order to inform/communicate/engage your selected stakeholders?
- Create a communication plan that includes answers to the above-mentioned questions 1 & 2.

INPUT FOR EXAM PAPER / ACTION PAPER SA 1-18

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KEY LEARNINGS



WHAT YOU WILL LEARN... 

WHAT

- ✓ Overview of legal reporting requirements & frameworks

HOW

- ✓ Real-life example of how to put reporting into practice
- ✓ 7-step approach to a sustainable communications strategy
- ✓ Marketing guidelines to avoid greenwashing
- ✓ How to avoid that CSR risks turn into a media crisis

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MODULE 4 | PART 1
CLEAR COMMUNICATION

SUSTAINABILITY
REPORTING IN
PRACTICE



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GUEST CONTRIBUTOR



HELLE CARLSEN NIELSEN
HEAD OF SUSTAINABILITY & ESG



SEE PRESENTATION IN SEPARATE PDF




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EXERCISES

REFLEKSION



1. (Hvordan) vil rapporteringskrav påvirke jeres virksomhed?
2. Hvordan rapporterer I i dag om jeres bæredygtighedsindsats?
3. Hvad ønsker I at opnå ved at rapportere?
(fx compliance, investorer, kunder, branding ...)
4. Hvad skal/kan I gøre for at forbedre jeres rapporteringsindsats fremadrettet?
(fx systemer, standarder, processer)






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MODULE 4 | PART 1
CLEAR COMMUNICATION

LEGAL REPORTING
REQUIREMENTS,
STANDARDS &
PROCESSES



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MODULE 4

EXPERT CONTRIBUTION
SUSTAINABILITY REPORTING



HELENA BARTON
PARTNER, CLIMATE & SUSTAINABILITY



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Deloitte.



New regulation and expectations for sustainability and accountability

Helena Broadbridge (Barton), Partner – Sustainability
Copenhagen, 15 November 2023

Agenda



WHY



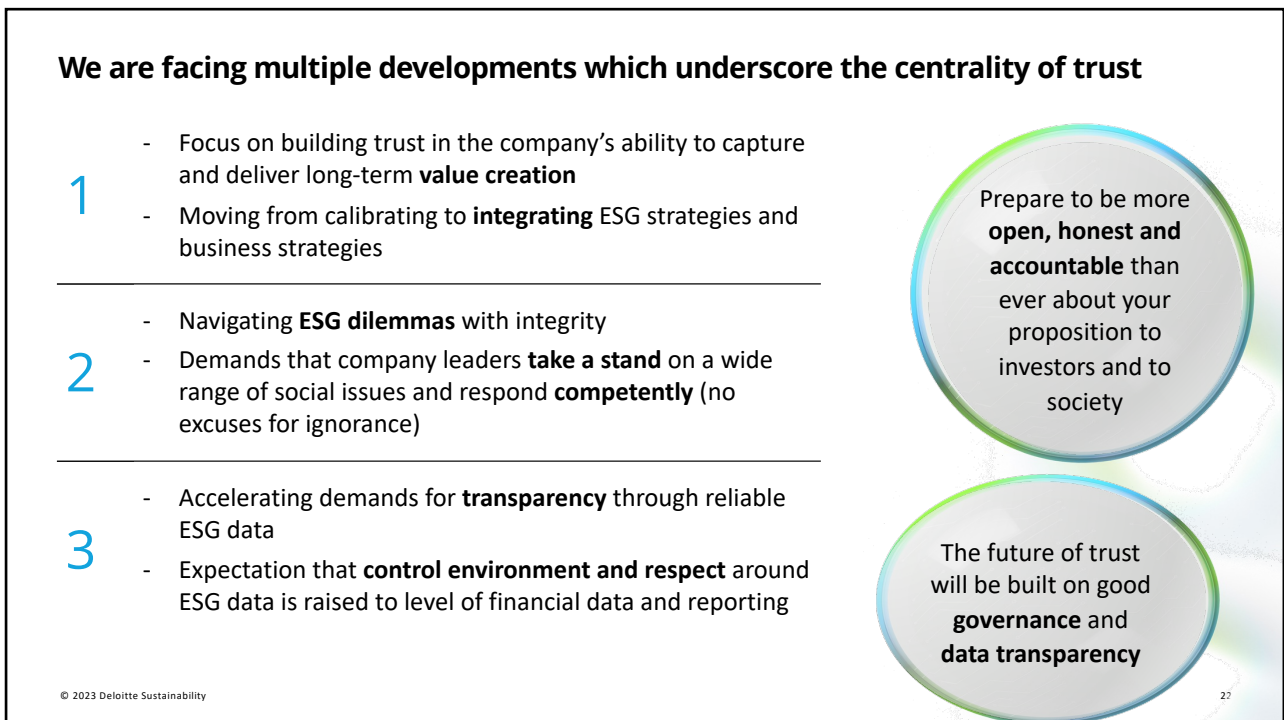
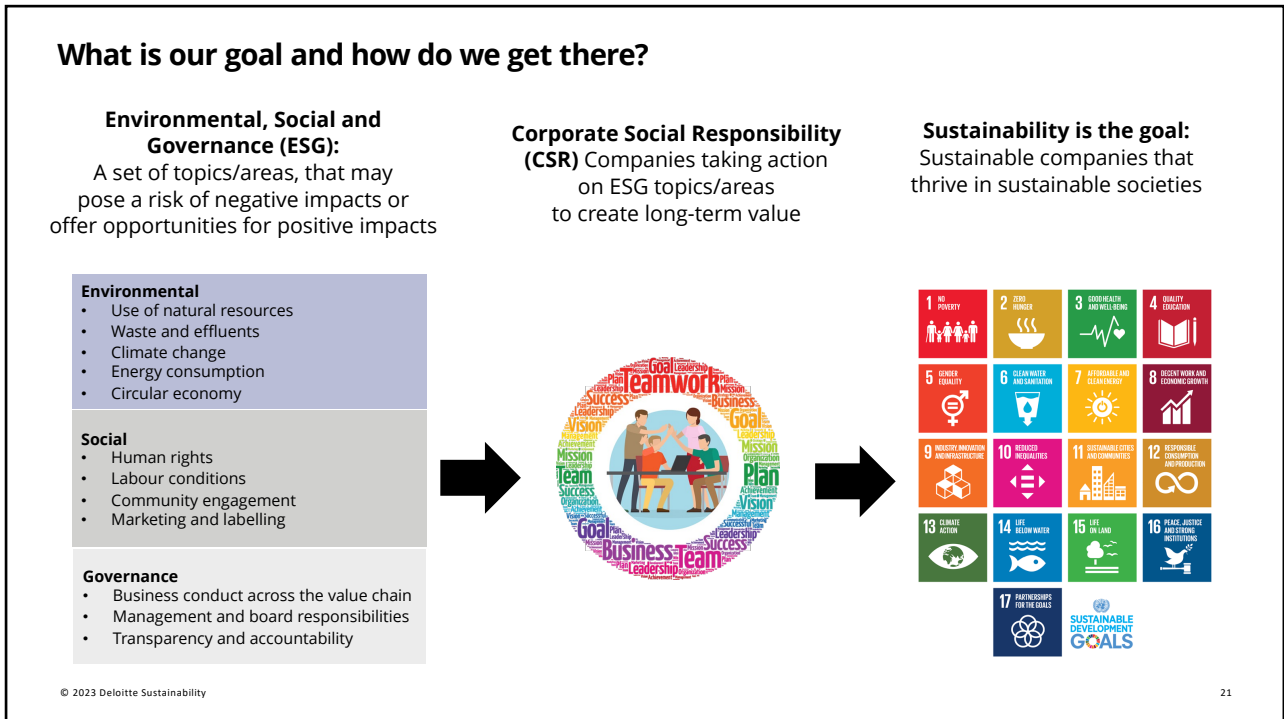
**WHO, WHEN &
WHAT**



HOW



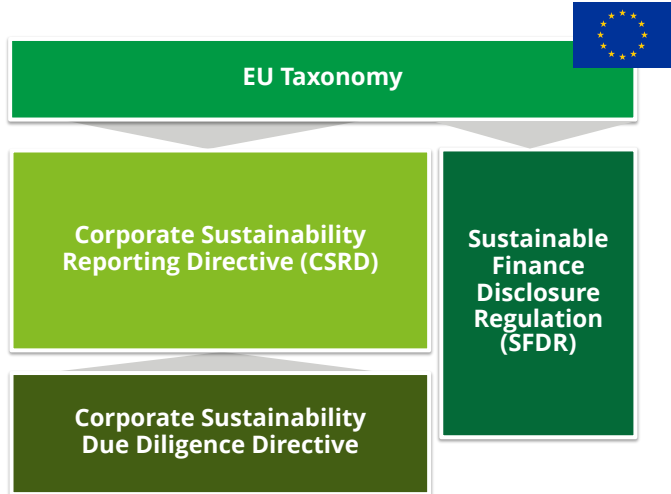
**KEY
TAKEAWAYS**



New regulation to accelerate transition to a more just, inclusive and lowcarbon society

The EU Green Deal ushers in significant regulation designed to accelerate corporations and financial market players towards more sustainable and transparent ways of operating and financing their business and their investments across the value chain in order for EU to be net zero carbon emissions in 2050 and build more equitable and sustainable progress in society.

- 01 Redirecting capital flows towards sustainable companies and investments
- 02 Accelerate transparency, reducing greenwashing, and promoting a long-term perspective
- 03 Systematically integrating sustainability into risk management

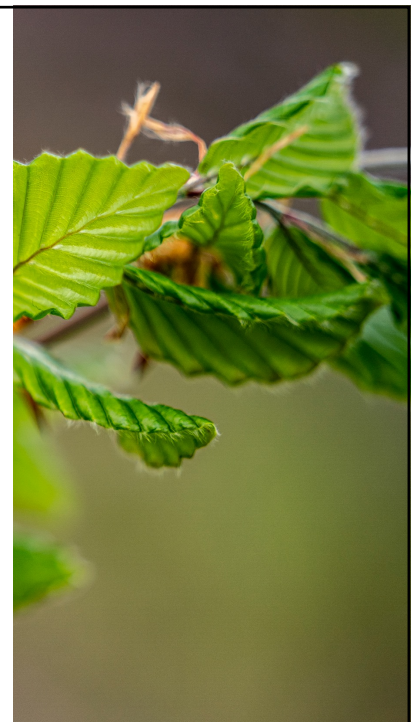


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EU Taxonomy

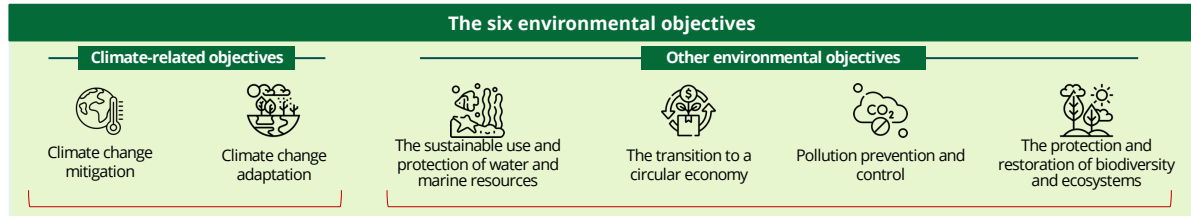


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EU Taxonomy is central to reorienting capital flows towards sustainable investments

The EU Taxonomy creates a classification system, setting out criteria to determine whether an economic activity is environmentally sustainable. The goal of the EU Taxonomy is to prevent greenwashing and to help companies, investors and other stakeholders to identify economic activities in line with EU environmental and climate objectives. **The objective is to measure and report KPIs proportional to total % of turnover, % of CAPEX and % of OPEX**



Applicable for reporting in annual reports issued after **1 January 2023 on FY2022**

Applicable for reporting in annual reports issued after **1 January 2024 on FY2023**

The EU Taxonomy requires a company to disclose how its economic activities:

- ➔ **Contribute substantially** to at least one of the six defined environmental objectives
- ➔ **Do not significantly harm (DNSH)** any of the other environmental objectives
- ➔ Comply with minimum **safeguards on social aspects** in alignment with:
 - OECD Guidelines for Multinational Enterprises
 - the UN Guiding Principles on Business and Human Rights

An economic activity must qualify as environmentally sustainable when it is **aligned** with all four criteria.

If the activity is in scope of the taxonomy, it is **eligible** for analysis of the four steps to the left. Not all sectors are included in the taxonomy and in scope yet.

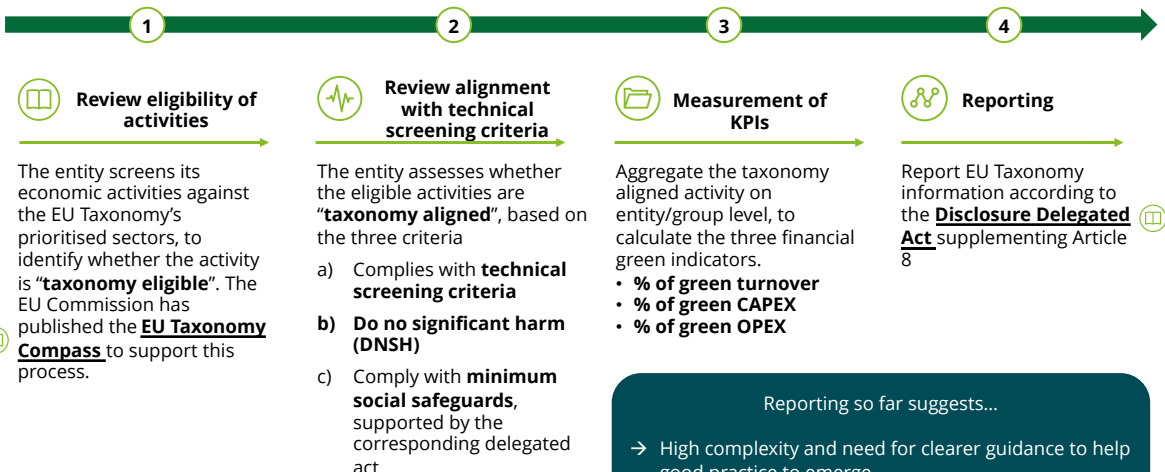
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What are high-level steps and approach towards reporting?

By following four steps in the EU Taxonomy assessment process, companies will ensure an **efficient reporting on eligibility & alignment**



Reporting so far suggests...

- ➔ High complexity and need for clearer guidance to help good practice to emerge
- ➔ Low eligibility (<35% avg across KPIs and sectors)
- ➔ Many companies have obtained voluntary assurance

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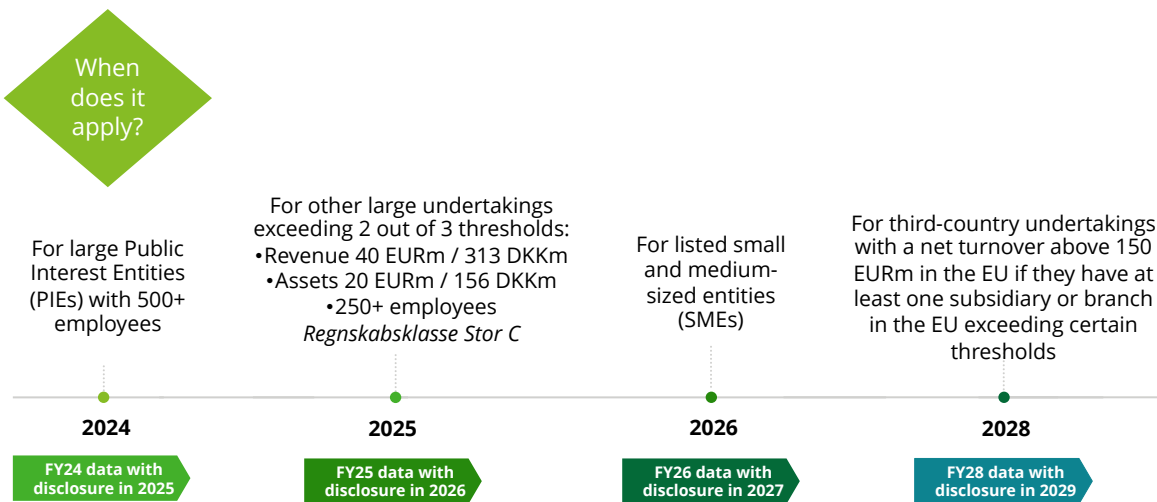
Corporate Sustainability Reporting Directive (CSRD)



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The Corporate Sustainability Reporting Directive (CSRD) has now entered into force



For more information, see: [Erhvervsstyrelsen](#)








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The CSRD is a gamechanger for sustainability reporting with the aim of driving action

Main elements of the CSRD (existing requirements under current Danish Financial Statements Act underlined)

-  **STRATEGY AND BUSINESS MODEL:** Include aspects such as stakeholder engagement, strategy fit with climate targets (Paris Agreement), and a description of sustainability policies
-  **METRICS AND TARGETS:** Set up sustainability related targets and monitor progress made towards achieving them.
-  **GOVERNANCE – BOARD OVERSIGHT, AUDIT COMMITTEE AND MANAGEMENT ROLES:** Describe the role of the administrative, management and supervisory bodies with regards to sustainability.
-  **MATERIAL SUSTAINABILITY IMPACTS, RISKS AND OPPORTUNITIES AND THEIR MANAGEMENT:** Describe the sustainability risks and opportunities and the way they are managed to build resilience, based on a **Double Materiality Assessment** covering the full value-chain perspective.
-  **DUE DILIGENCE:** Include the due diligence process implemented with regard to sustainability matters to identify and address both actual and potential negative impacts.
-  **METHODOLOGY:** For identification of material ESG topics (short, medium and long term) in the double materiality process, and accounting practices used.
-  **ASSURANCE REQUIREMENT:** When the CSRD comes into force (i.e., as of FY24), limited assurance on the reported information is required.

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Existing requirements under current Danish Financial Statements Act underlined (metrics and due diligence only required if you have/use them)

The components of clear reporting standards are introduced by the ESRS

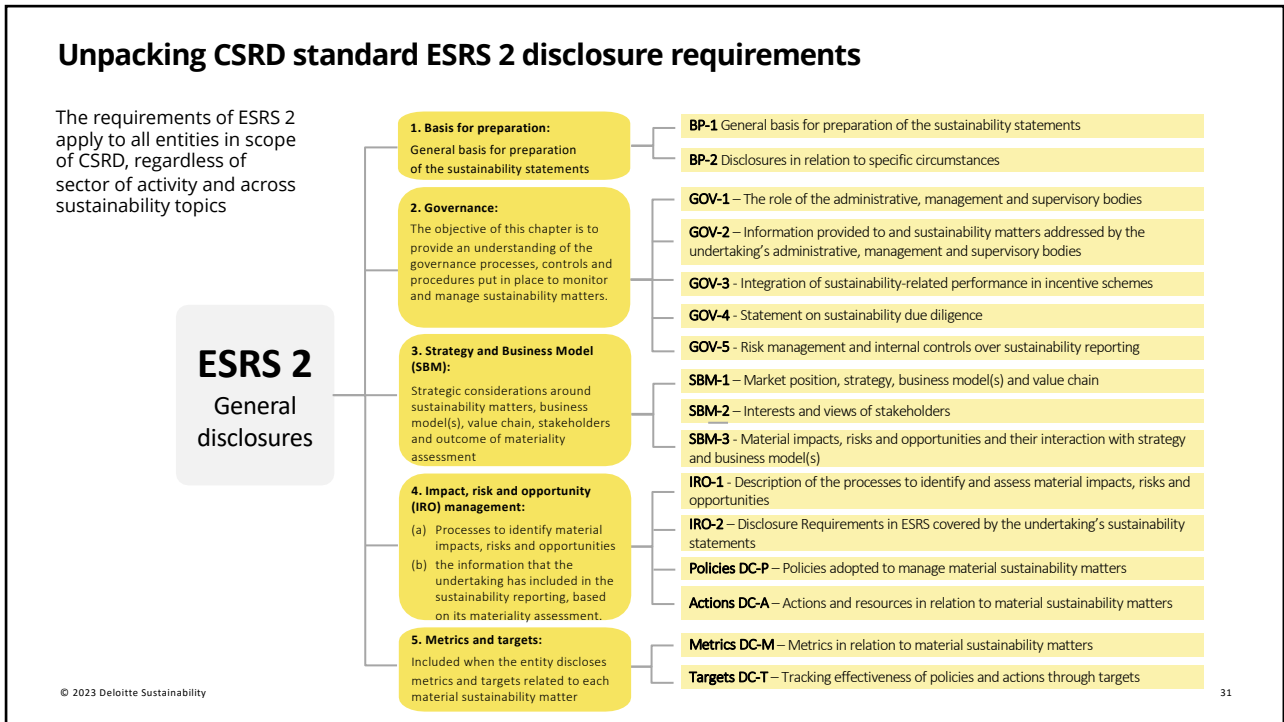
- 12 European Sustainability Reporting Standards (ESRS)
- 80+ Disclosure Requirements (DR) (qualitative or quantitative information)
- Double Materiality Assessment
 - Impact Materiality
 - Financial Materiality
- 4 Reporting Areas (following TCFD*)
 - Governance
 - Strategy
 - Impacts, Risks & Opportunities
 - Metrics & Targets
- Reporting in Management's Review section of Annual Report

Cross-cutting	ESRS 1 General Principles		ESRS 2 General, strategy, governance and materiality assessment		
	ESRS E1 Climate change	ESRS E2 Pollution	ESRS E3 Water and Marine Resources	ESRS E4 Biodiversity and Ecosystems	ESRS E5 Resource use and circular economy
Environment	ESRS S1 Own Workforce		ESRS S2 Workers in the value chain	ESRS S3 Affected communities	ESRS S4 Consumers and end-users
Social	ESRS G1 Business conduct				
Governance					

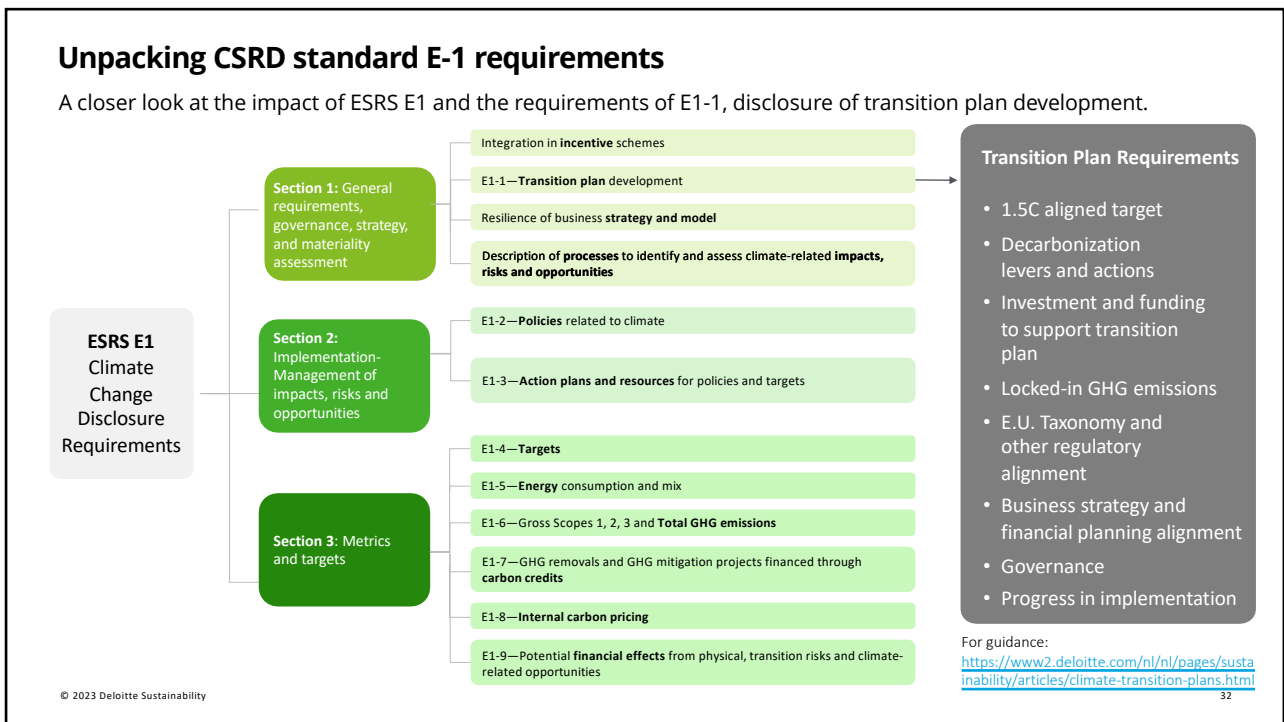


The Standards were finally adopted by the Commission on 31 July 2023. The ESRS can be found here: https://ec.europa.eu/finance/docs/level-2-measures/csrd-delegated-act-2023-5303-annex-1_en.pdf

* Task Force on Climate-Related Financial Disclosures
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What do you think presents the biggest challenge to you in preparing for the CSRD?

And the biggest opportunity?

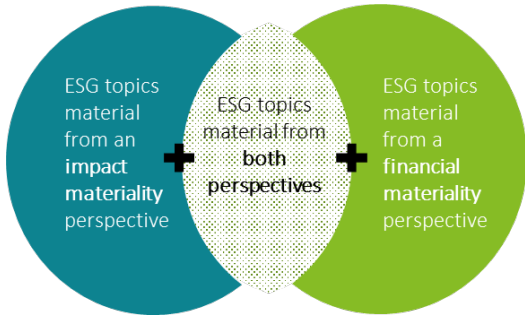


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ESRS 2 – Understanding the Double Materiality Assessment (DMA)

A sustainability matter can be material from either a social and environmental impact perspective or a financial perspective or both



A DMA is important:

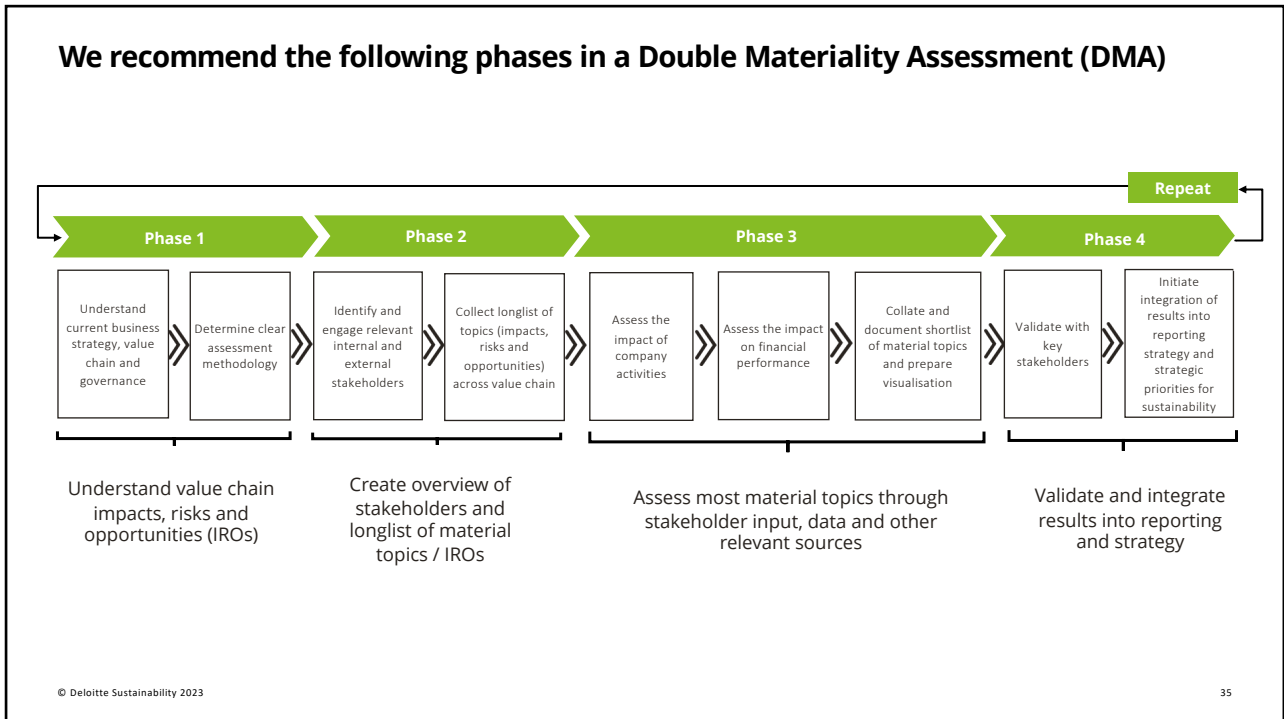
- Meets the legal requirement
- Determines material sustainability reporting topics
- Guides the company on its priority actions

Impact materiality (inside-out)
A topic or information is material from an impact perspective if the organisation is connected to **actual or potential significant impacts on people or the environment** over the short, medium or long term.

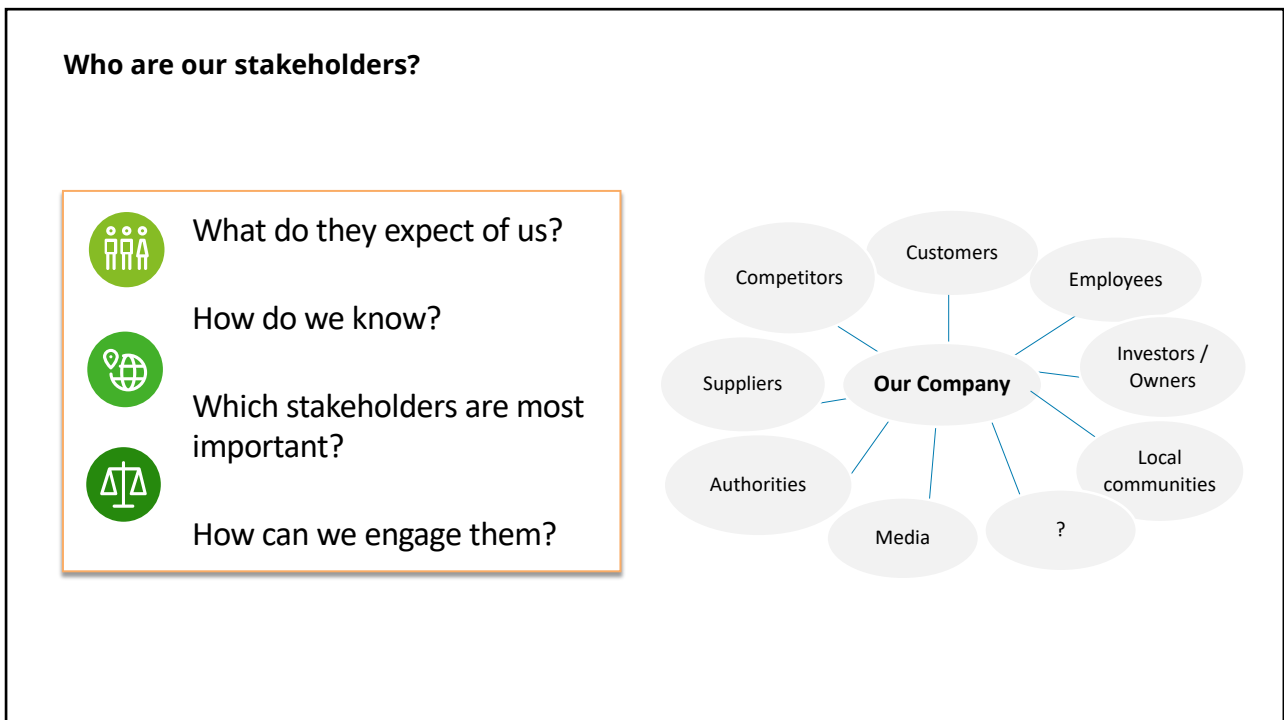
Financial materiality (outside-in)
A topic is material from a financial perspective **if it potentially triggers financial effects on the organisation**, i.e., generates risks or opportunities that influence or potentially influence the future cash flows and therefore the enterprise value of the organisation in the short, medium or long term.

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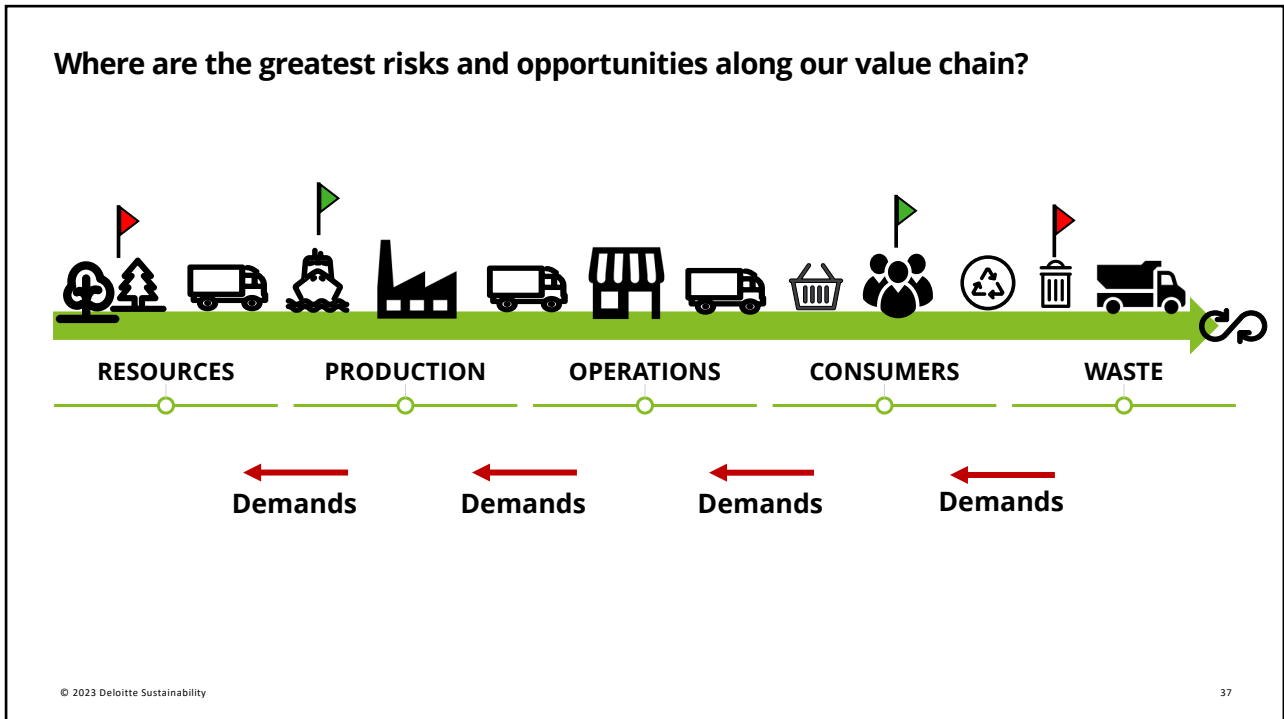
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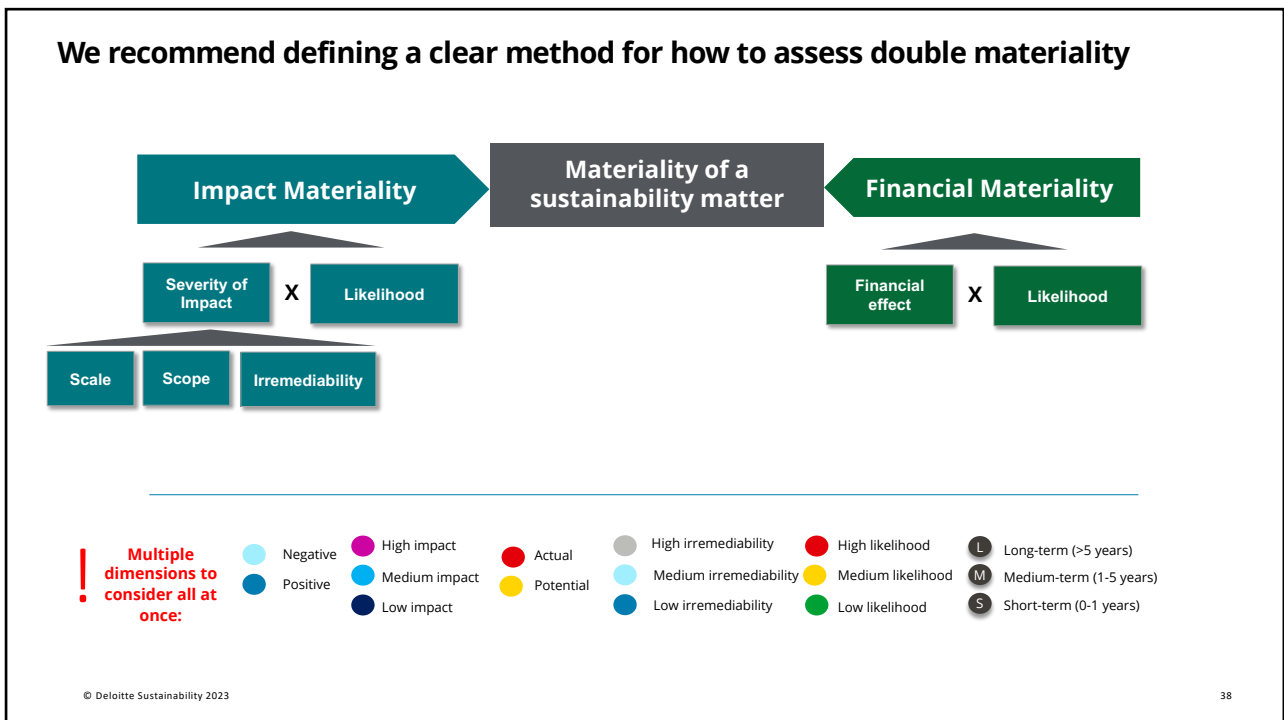
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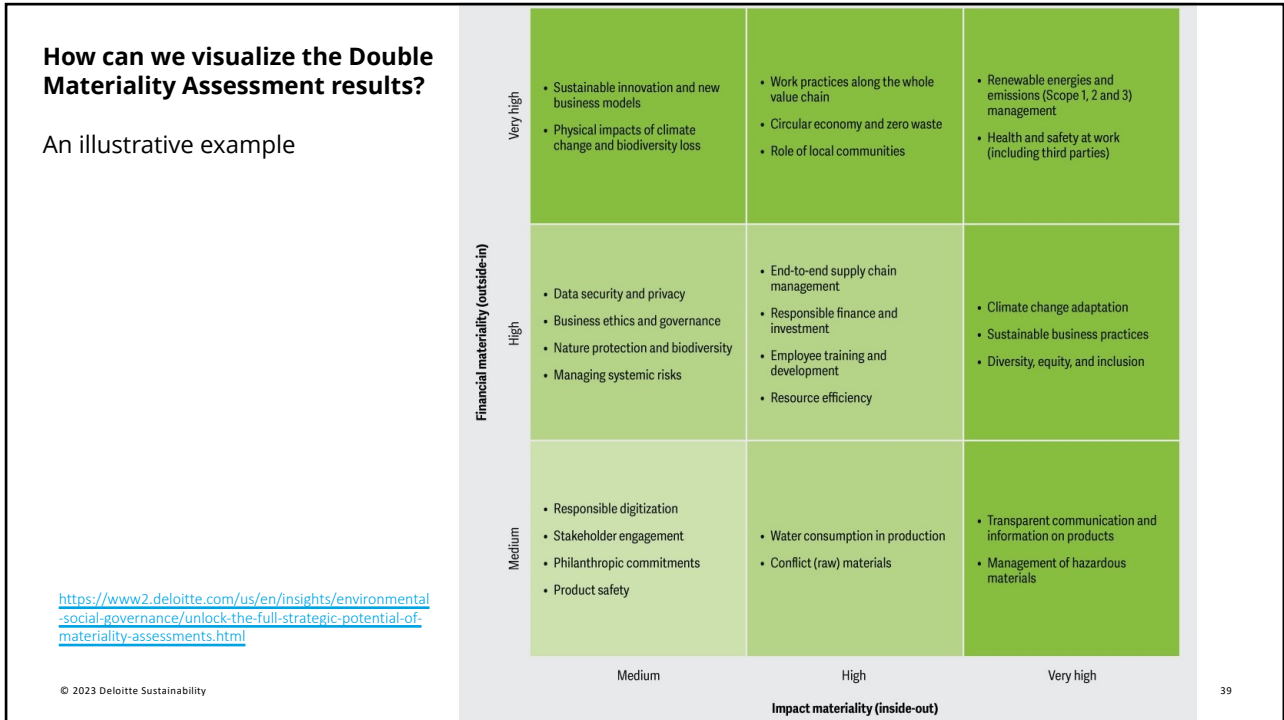
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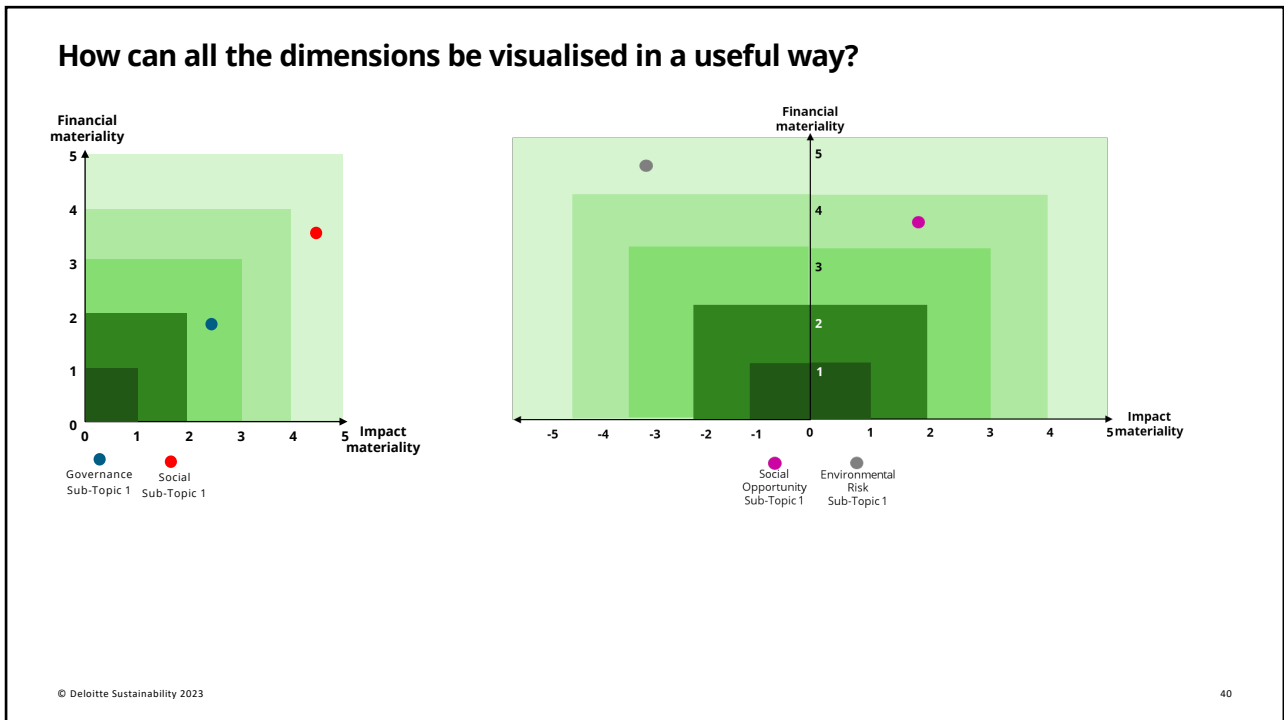
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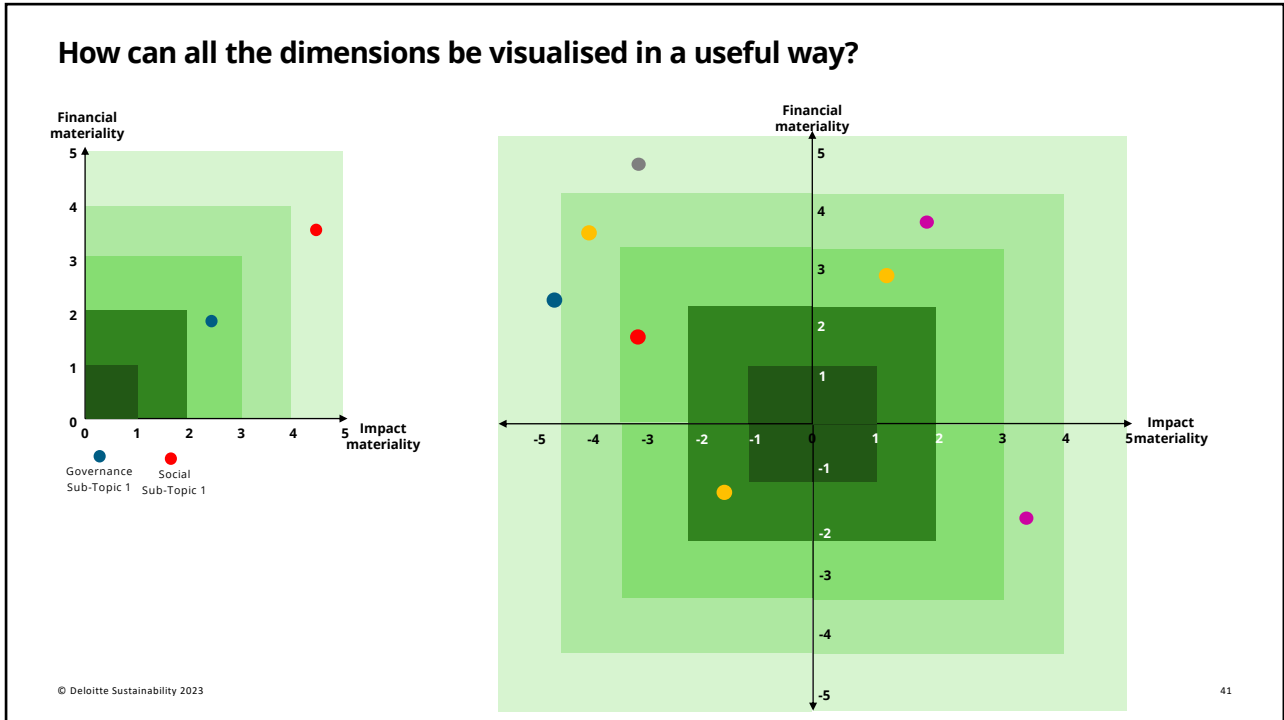
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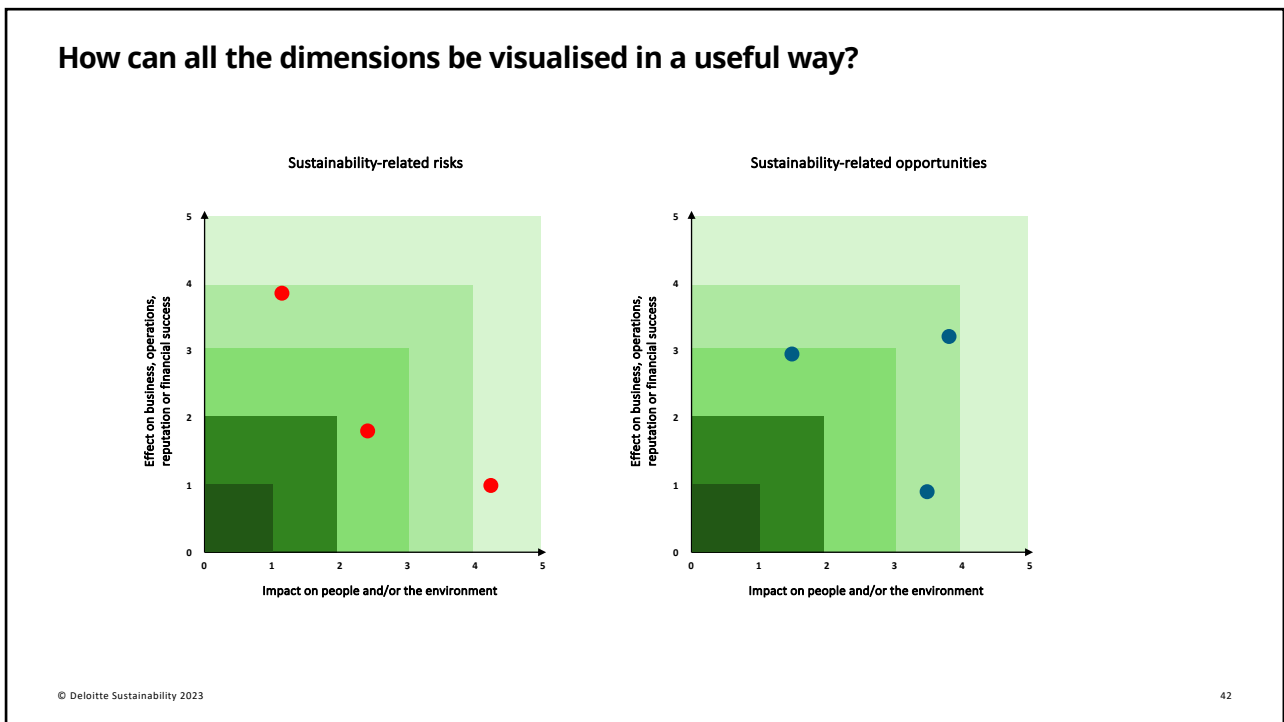
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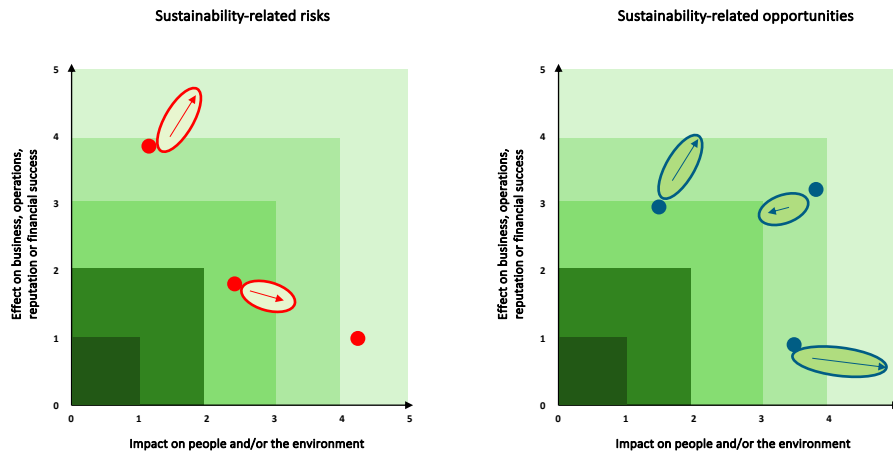


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How can all the dimensions be visualised in a useful way?



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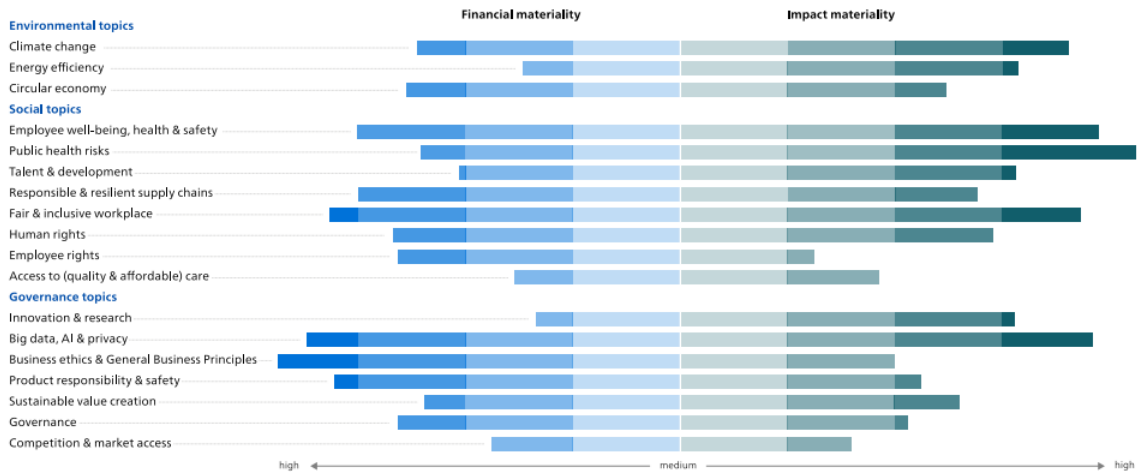
Other examples of visualizing output



Source: [Our Double Materiality Assessment - Sanofi](#)

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Other examples of visualizing output



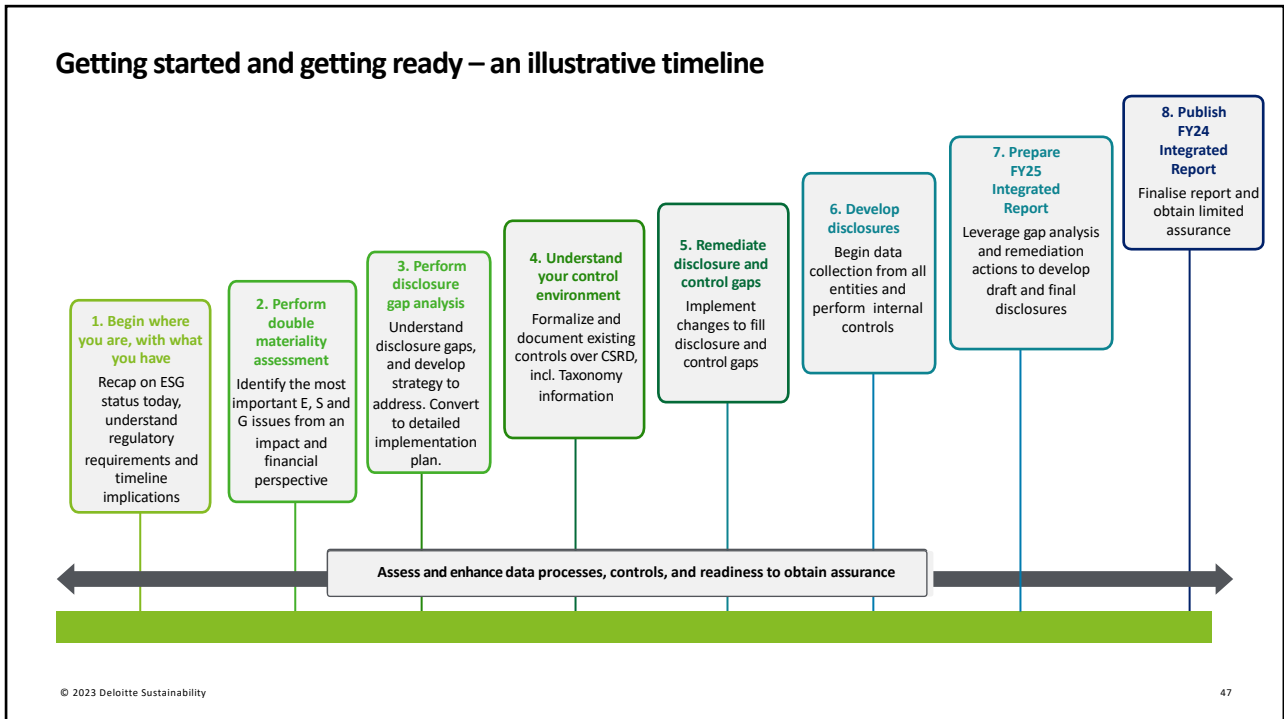
Source: [Philips Annual Report 2022 | Philips Results](#)

Other examples of visualizing output

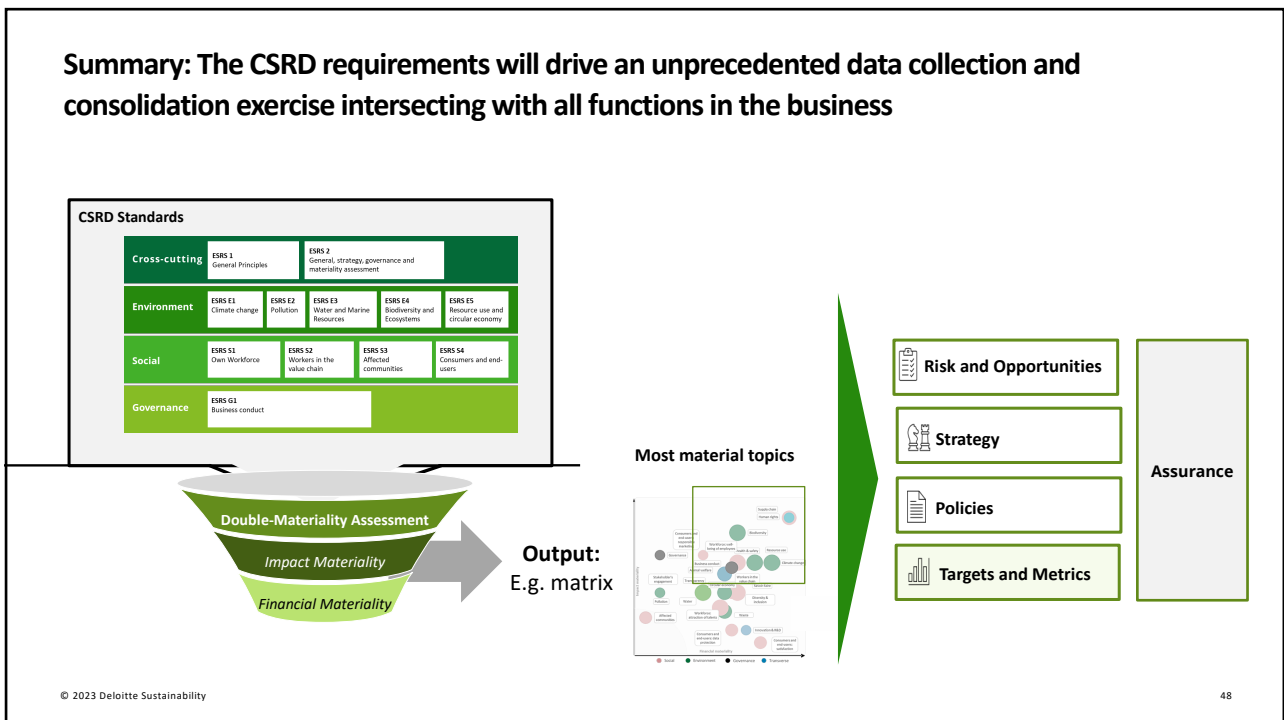
ESG topic	Material issue	Type of impact (Positive/Negative)	Main impact (Current/Potential)	Control of the impact	Impact materiality (Severity/Magnitude)	Financial materiality (Severity/Magnitude)	SUSTAINABLE DEVELOPMENT GOALS	UNGC principle
Environment	GHG emissions	+	Reduction in Nifisk's GHG emissions will contribute to curb global temperature rise to well below 2°C above pre-industrial levels	Direct and indirect	●●●	●●●	13.2	Principles 7-9
		-	Failure to deliver GHG emission reductions will contribute to climate change which can also impact Nifisk facilities and operations					
	Energy use and efficiency	+	Increasing energy efficiency of Nifisk activities reduces costs, while switching to renewable energy can also reduce dependency on fossil fuels	Direct	●●●	●●●	7.2 and 7.3	Principles 7-9
		-	Volatile energy costs and uncertainty of renewable energy availability may slow down the transition to renewables					
	Circularity and life cycle analysis	+	Focusing on circularity of materials and parts will optimize use of resources	Direct	●●○	●●●	3.9	Principles 7-9
		-	Potential loss of market access if Nifisk does not comply with upcoming EU product regulation					
Packaging	+	Optimized packaging will reduce waste of materials and save costs	Direct	●●○	●●●	12.2	Principles 7	
	-	Lack of optimization leads to waste of materials for packaging and customer dissatisfaction						
Material sourcing	+	The ability to recycle materials is an opportunity to save costs	Direct and indirect	●●○	●●●	12.2	Principles 7-9	
	-	Limited access to raw materials increases prices						
Environmental pollution	-	Potential negative environmental impact on air, water and soil from local Nifisk sites	Indirect	●●○	●●○	12.2 and 12.5	Principles 7-9	
Social	Diversity and inclusion	+	A culture that caters to diversity and inclusion has the opportunity to recruit and retain the best talent	Direct and indirect	●●●	●●●	5.5 and 10.3	Principles 1-2 and Principle 6
		-	Inclusion of some groups should not take place at the expense of others					
Governance	Anti-corruption/Ethical behavior	+	Ethical behavior and processes will drive trust from customers and investors	Direct	●●●	●●●	16.5	Principles 1-6 and Principle 10
		-	Corruption leads to lack of trust, loss of reputation, loss of business, and fines					

SUSTAINABILITY REPORT 2022

Source: <https://investor.nifisk.com/static-files/180cf51e-256f-40b1-a504-58b87d648b8f>




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How would you assess the status of your readiness for the CSRD requirements?



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Corporate Sustainability Due Diligence Directive (CSDDD)

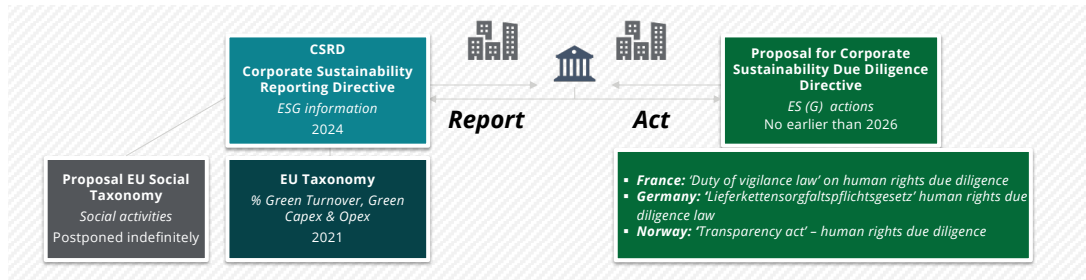


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The regulations all build on and enforce each other

The upcoming legislation contains reporting requirements and provides an incentive for action



Link between CSRD & EU Taxonomy:

The CSRD will require companies to **report the outcome** of the conducted due diligence (i.e., risks, impacts, and measures taken) and links to Article 8 of the EU Taxonomy, which sets the EU Taxonomy disclosure obligation.

Link between the EU Taxonomy & CSDDD:

The CSDDD also covers the **Minimum Safeguards as set out in article 18 of the EU Taxonomy**. The Directive will require companies to set due diligence processes for all operations and suppliers, complementing and substantiating EU Taxonomy alignment disclosures.

Link between CSRD & CSDDD

The CSDDD **defers the reporting obligations to the CSRD**, except in the case of companies not required to report under that directive, which instead will be required to prepare an annual statement published on their website. (Art. 44)

Overview of the Corporate Sustainability Due Diligence Directive

The CSDDD set out rules for managing actual and potential human rights and environmental risks and impacts

THE CSDDD IS RELEVANT FOR:

- 1 EU listed and unlisted companies that meet the following requirements:
 - ❑ **Number of employees:** more than 500
 - ❑ **Net turnover worldwide:** EUR 150 million or more
- 2 EU listed and unlisted companies that operate in a high impact sector (predefined):
 - ❑ **Number of employees:** more than 250
 - ❑ **Net turnover worldwide:** EUR 40 million or more
- 3 Non-EU Companies that are active in the EU that generate turnover in the EU over the above-mentioned thresholds

UNDER NEGOTIATION

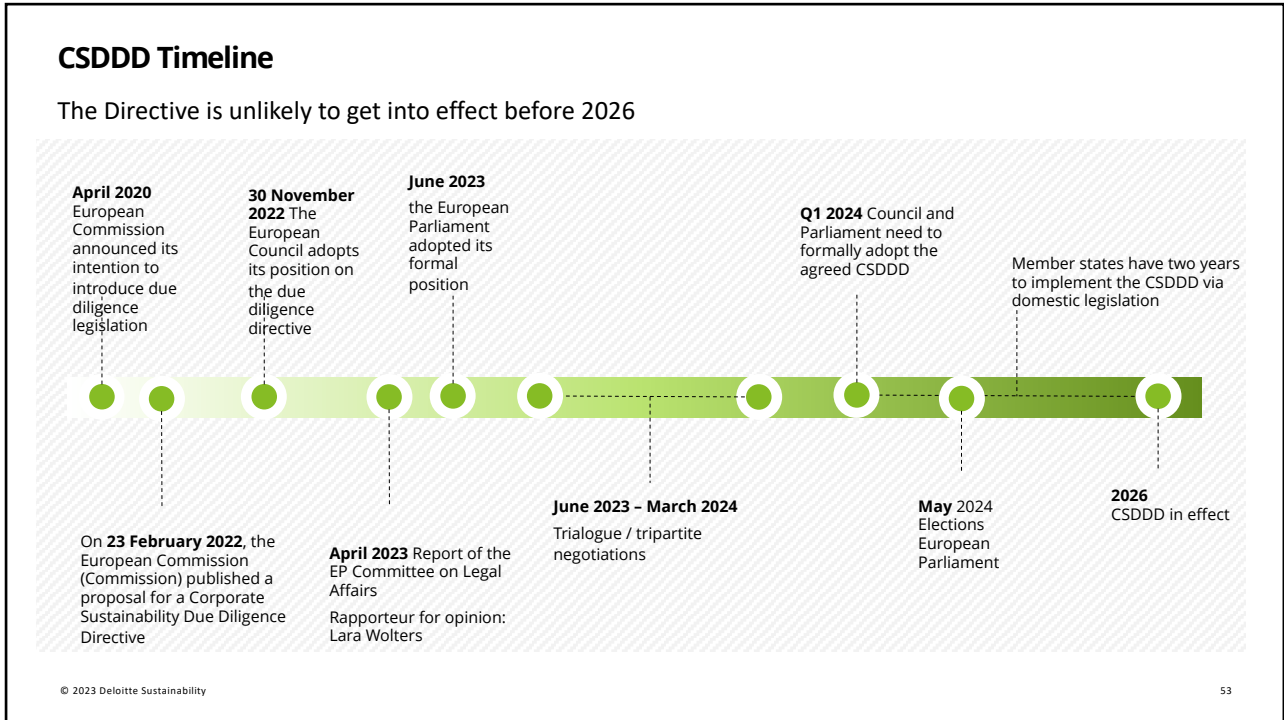
Possible impacts

- | | |
|--|--|
| Human rights <ul style="list-style-type: none"> • Child labor and forced labor • Exploitation of workers • Unequal treatment | Environmental <ul style="list-style-type: none"> • Biodiversity • Waste management • Use of hazardous substances |
|--|--|

COMPANIES ARE REQUIRED TO:

- Integrate due diligence into **policies** and have a due diligence policy that is updated annually
1. **Identify** actual or potential adverse human rights and environmental impacts
 2. **Prevent or mitigate** potential impacts
 3. **Bring to an end or minimize** actual impacts
 4. **Periodically assess** the implementation of the due diligence policy and measures
 5. **Report** on due diligence and publish an annual statement on the website (for companies that are not subject to reporting requirements under Directive 2013/34/EU)
 6. establish and maintain a **complaints procedure and** provide for- or cooperate in **remediation**





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Starting the transformation

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Take all these requirements as the start of a transformation journey - not just reporting



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Is your sustainability strategy addressing the DMA and key emerging imperatives?



Circularity based on three principles, driven by design: **eliminate** waste and pollution, **circulate** products and materials (at their highest value), and **regenerate** nature.



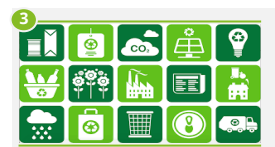
Biodiversity fundamentally underpins the benefits that business derive from natural capital and supports the key ecosystem functions that ensure the delivery of business operations and productivity.



Climate accounts are essential for companies and their stakeholders to understand CO₂e impacts and to reduce emissions across the value chain, develop mitigation and adaptation actions, and ensure transparent disclosure.



Responsible value chain is in focus for customers who want products and services to be ethically sourced and produced. This means that companies must ensure ethical working standards in their own operations and in the supply chain and engage suppliers in progress.



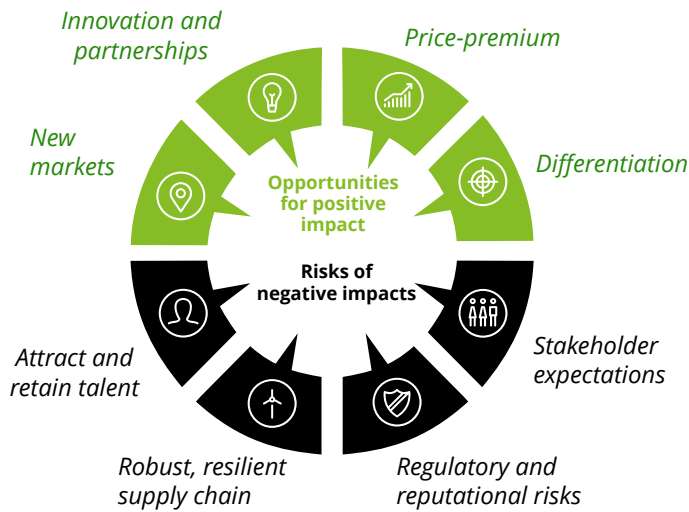
Green products are gaining greater popularity among consumers, e.g., products with lower environmental impacts incl. biodegradable, recycled or reused products.



Legislation is accelerating fast; more regulatory requirements for both conduct and disclosure is coming from the EU and in Denmark, with a focus on ensuring a greener future and a more socially just and inclusive economy.

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Your material ESG topics present both risks and opportunities for impact

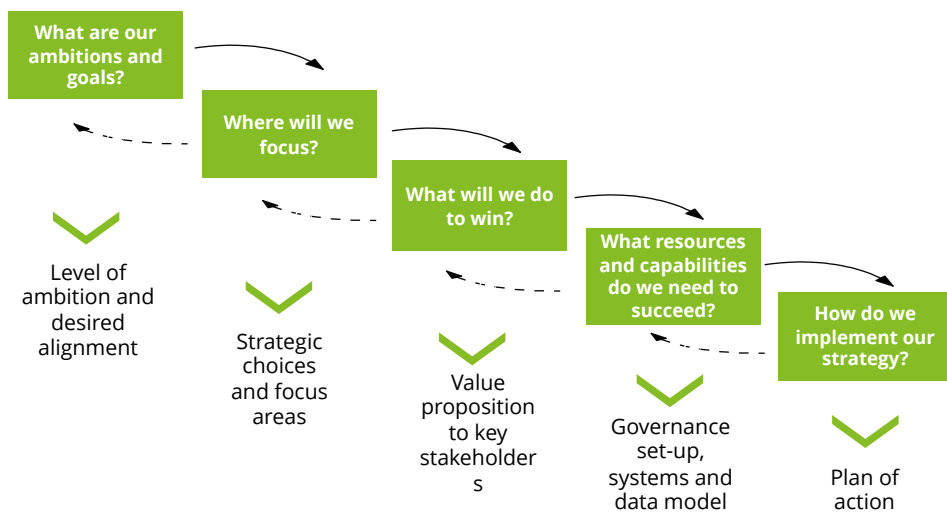


The sustainability agenda can be a **catalyst for growth and new opportunities** in ways that reinforce and execute on the business strategy

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Make your strategy an asset for your business

Strategic choice cascade



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Do you believe your sustainability disclosure today is aligned with your strategic commitments?




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Plan, organise and execute with discipline through *integration* and *collaboration*

- ◆ **Decide**
Define a CSRD-compliant method for your Double Materiality Assessment and document it in a manual
- ◆ **Engage**
Engage relevant internal and external stakeholders to obtain input and ensure buy-in
- ◆ **Assess**
Carry out Double Materiality Assessment and document the outcome
- ◆ **Review**
Review your current status against the ESRS in a gap assessment and plan for how to close gaps



- ◆ **Organise**
Allocate responsibilities for governance and cross-functional collaboration; provide training as needed
- ◆ **Design**
Design and implement effective data governance, building up the internal control environment for ESG data to the level of financial data
- ◆ **Prepare**
Complete your ESG accounting manual – this is your playbook for effective reporting and assurance
- ◆ **Report**
Prepare the integrated reporting in line with CSRD requirements, as implemented through the Danish Financial Statements Act

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Questions?



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Thank you



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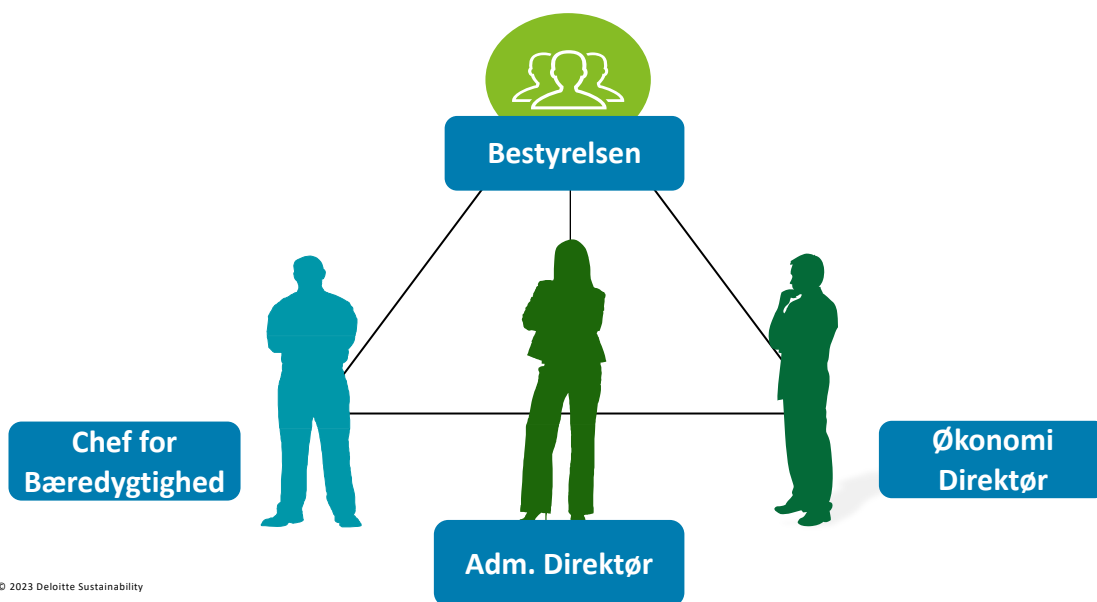
Extra

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Nye dialoger og organisering er på vej



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Som ansvarlig for bæredygtighed, hvad skal man kunne?

Organisational knowledge

- Communication
- Strategy
- Partnering with specialists
- Awareness and influence

Chef for Bæredygtighed

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Hvem bidrager til arbejdet? Hvordan uddelegerer vi roller og ansvar?

ARC Model

- Accountable** - Accountable (A) - Hvem tager beslutninger og foranstaltninger inden for projektet
- Responsible** - Ansvarlig (R) - Hvem instrueres i at fuldføre opgaven
- Consulted** - Konsulteret (C) - Hvem konsulterer vi med hensyn til beslutninger. Det er typisk fageksperter, der bliver hørt
- Informed** - Informeret (I) - Hvem holder vi informeret om beslutninger og handlinger under projektet

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Hvem skal gøre hvad?

Denne matrix allokerer roller og ansvar på et projekt

	Indsæt rolle/navn	Indsæt rolle/navn	Indsæt rolle/navn	Indsæt rolle/navn	Indsæt rolle/navn
Indsæt aktivitet					
Indsæt aktivitet					
Indsæt aktivitet					
Indsæt aktivitet					
Indsæt aktivitet					
Indsæt aktivitet					
Indsæt aktivitet					

Accountable

Responsible

Consulted

Informed

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Hvem skal gøre hvad?

Denne matrix allokerer roller og ansvar på et projekt

	Adm. Dir.	Økonomi Direktør	CSR-ansvarlig	HR	Indkøbsafdeling
<i>Overvåge vores bæredygtigheds strategi</i>	A	C	R	C	C
<i>Vedligeholde ESG regnskabsmanual</i>		A	R	R	I/C
Indsæt aktivitet					
Indsæt aktivitet					
Indsæt aktivitet					
Indsæt aktivitet					
Indsæt aktivitet					

Accountable

Responsible

Consulted

Informed

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I ARCI-modellen:

- Begynd med at liste op ESG aktiviteter eller dialoger, der skal igangsættes.
- Kan du allerede i dag sætte navne og roller på nogen af aktiviteterne?

5-8 min. alene eller i gruppe

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KEY REFLECTIONS

REFLECTIONS ON YOUR OWN REPORTING PRACTICE



(How) do you report on your sustainable business efforts today?



What is / would the purpose of your reporting be?



Which structure and format would work best for your report?



Which data collection and reporting systems could work for you?



How could you validate your data and report?




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MODULE 4
INTRO

CLEAR COMMUNICATION

PART 1	PART 2	PART 3
WHY-WHAT-HOW	HOW	WHAT-WHY-HOW
SUSTAINABILITY REPORTING	SUSTAINABILITY COMMUNICATION	AUTHENTIC COMMUNICATION
Reporting requirements, standards & processes	Communications strategies in words & action	Greenwashing & CSR dilemmas
Expert contributor: Helena Barton, Deloitte	(7 principles & 7 planning steps)	Expert contributor: Nicoline Olesen, Mærk
Real-life case: Helle Carlsen Nielsen, Falck	Expert contributor: Nicoline Olesen, Mærk	Real-life case: Jesper Nymark, Danwatch



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