

Kestävän kehityksen webinaari 3:

Miten saadaan hyvää dataa vastuullisuusraportteihin?



AGENDA

- › (17.00 – 17.20) Alustus
- › (17.20 – 18.00) **Vastuullisuusraportoinnin odotukset ja haasteet – Case Nokian Renkaat**
Sirkka Leppänen Ympäristö- ja vastuullisuuspäällikkö
- › (18.00 – 18.10) Tauko
- › (18.10 – 19.00) Keskustelu

ALUSTUS :

Miten saadaan hyvää dataa vastuullisuusraportteihin?

- › Datan saanti
 - › Vaadittu data
- › Oikeellisuus
 - › Auditointi
 - › Raportoinnin sertifiointi
- › Käyttötarkoitus
- › Muuttuva maali

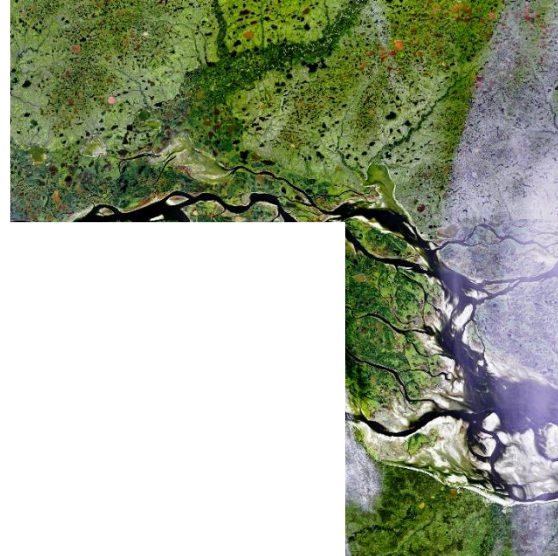
Market size of NFRD only

3,6Mrd EUR+

49 000 companies

EU Commission estimates

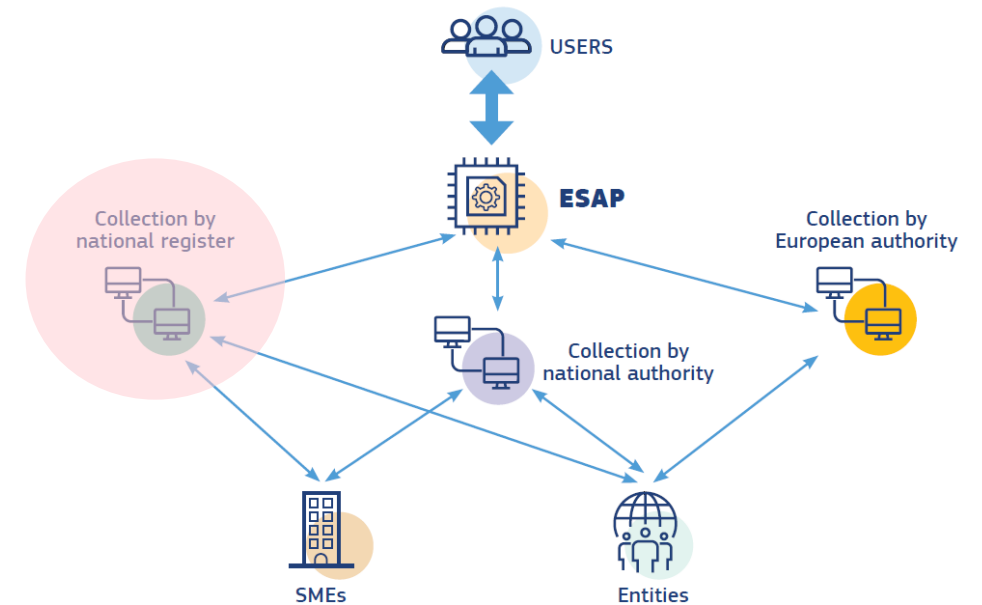
- The total estimated costs of the preferred option for preparers are EUR 1 200 million in one-off costs and EUR 3 600 million in annual recurring costs.
- The proposed option would ensure that approximately 49 000 companies report NFRD information (75% of the turnover of all limited liability companies), compared to the current 11 600 companies (47% of the turnover of all limited liability companies).
- All large and most listed companies would be required to apply non-financial reporting standards and seek assurance for reported information.







In European Union ESAP will provide free ESG data to ‘everybody’ from 2024

The European Securities and Markets Authority (ESMA) will ensure that public and free access to EU-level financial and sustainability-related information is provided from one single access point

- ESAP will be a new EU-wide institution and related ESG infrastructure
 - New reporting entities will be established to all member countries to submit data to ESAP
- Draft proposal of ESAP includes same principles than in CGI datahub
- ESAP data coverage
 - Large corporations 2024
 - listed SMEs 2024-27
 - all corporations later
- ESAP not covering
 - households
 - public entities



 35+ existing legislative frameworks	 200+ current obligations for public reporting	 150 000+ existing reporting entities	 LIMITED and scattered access to information at national and EU level
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SBTi Action Plan for 2022 Includes Scope 3 Target Setting, Sector-Specific Guidance

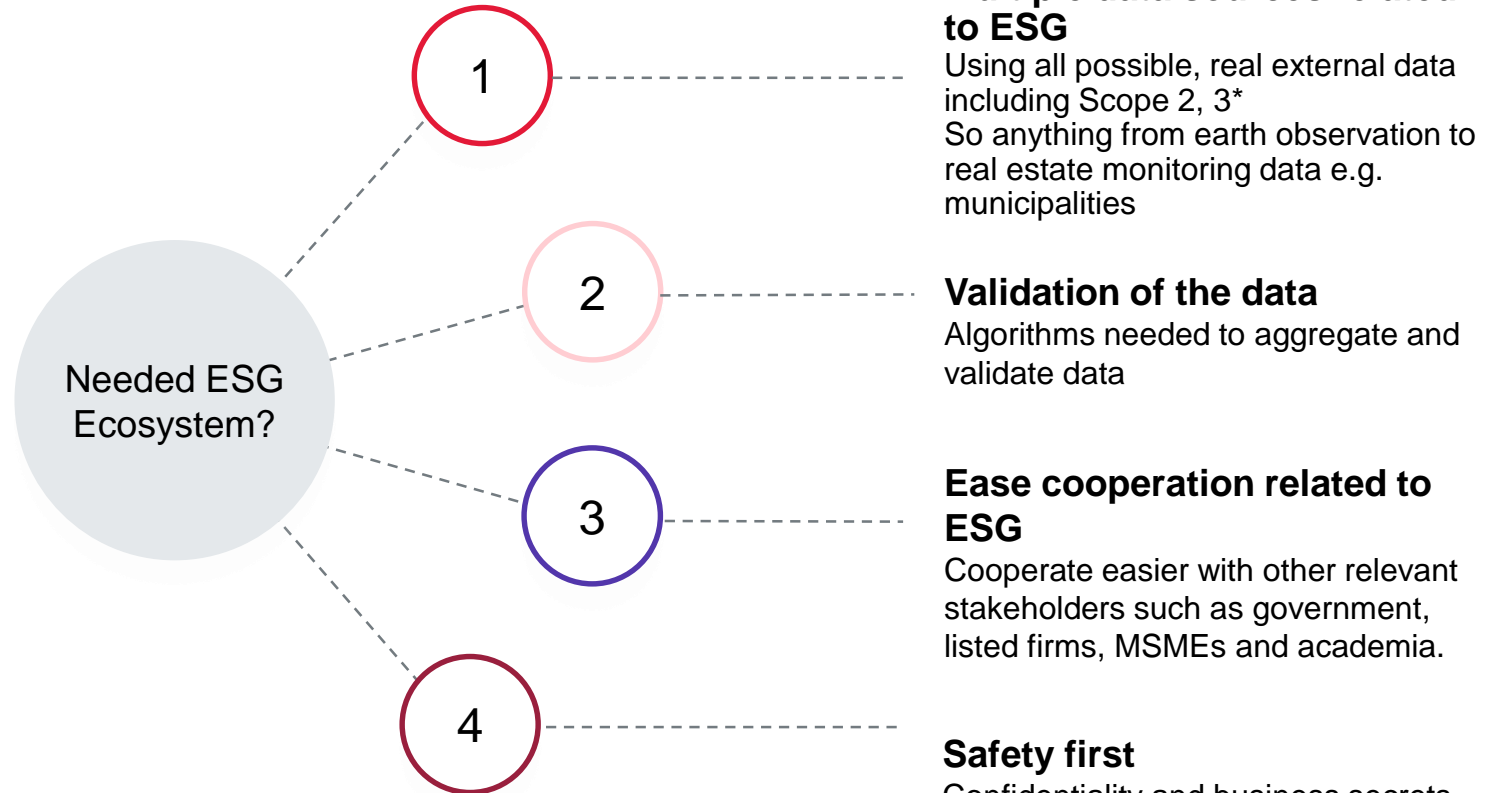
The Science Based Targets initiative (SBTi)

*“One of the key actions planned by **SBTi this year is the development of a Measurement, Reporting and Verification (MRV) framework**, in order to provide a standardized and robust mechanism to track organizations’ progress against science-based targets. **The MRV is anticipated to launch in Q4 2022.** The MRV initiative follows the recent release by SBTi of its Net Zero Standard, used to assess and certify companies’ commitments to achieve net zero emissions.”*

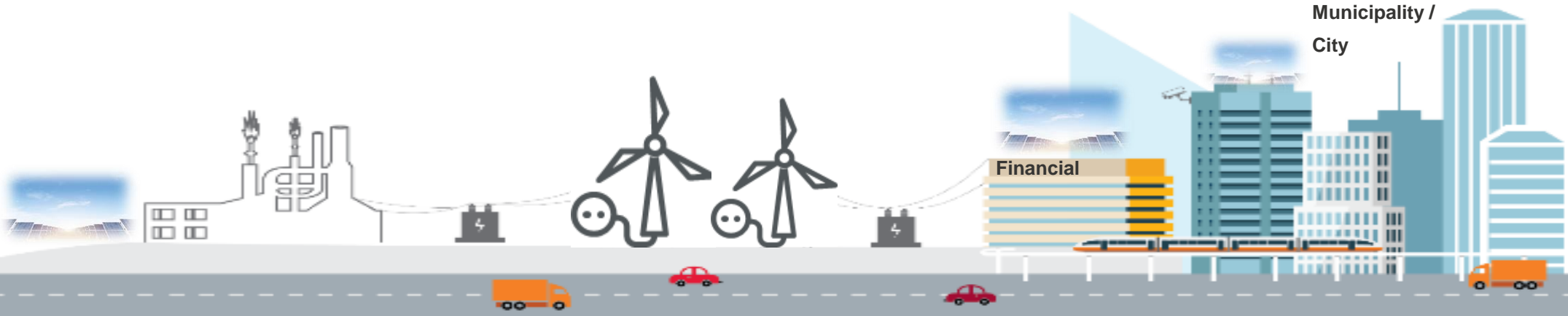
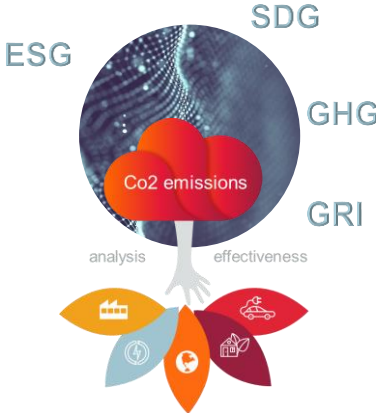
*“SBTi now aims to expand its sector-specific activities to include guidance for sectors including **Forest, Land and Agriculture, Aviation and Maritime, Cement, Steel, Buildings and Chemicals.**”*

Viite **SBTi Action Plan for 2022** <https://www.esgtoday.com/sbti-action-plan-for-2022-includes-scope-3-target-setting-sector-specific-guidance/>

What is ESG Ecosystem Need: Scope 2, **Scope 3**?



Sustainability data concept to cover all sectors?



Manufacturing

Decarbonizing energy-intensive industry

Energy

Expanding Renewable energy for electrification

Transportation

Decarbonizing transport with a focus on electric mobility

Buildings

Increase the renovation rate for intensive retrofits of existing buildings

Vastuullisuusraportoinnin odotukset ja haasteet – Case Nokian Renkaat



KESKUSTELU

Sirkka Leppänen – Nokian Renkaat

Atso Andersen – CGI

Anu Haverinen – DIGIA

Timo Pellikka – CGI

