



Framework contract on ESG support

CSRD

Carbon footprinting



Our agenda for today.

1

Introduction

Why a framework contract for ESG support?

2

Areas, we can support you in

CSRD and carbon footprinting

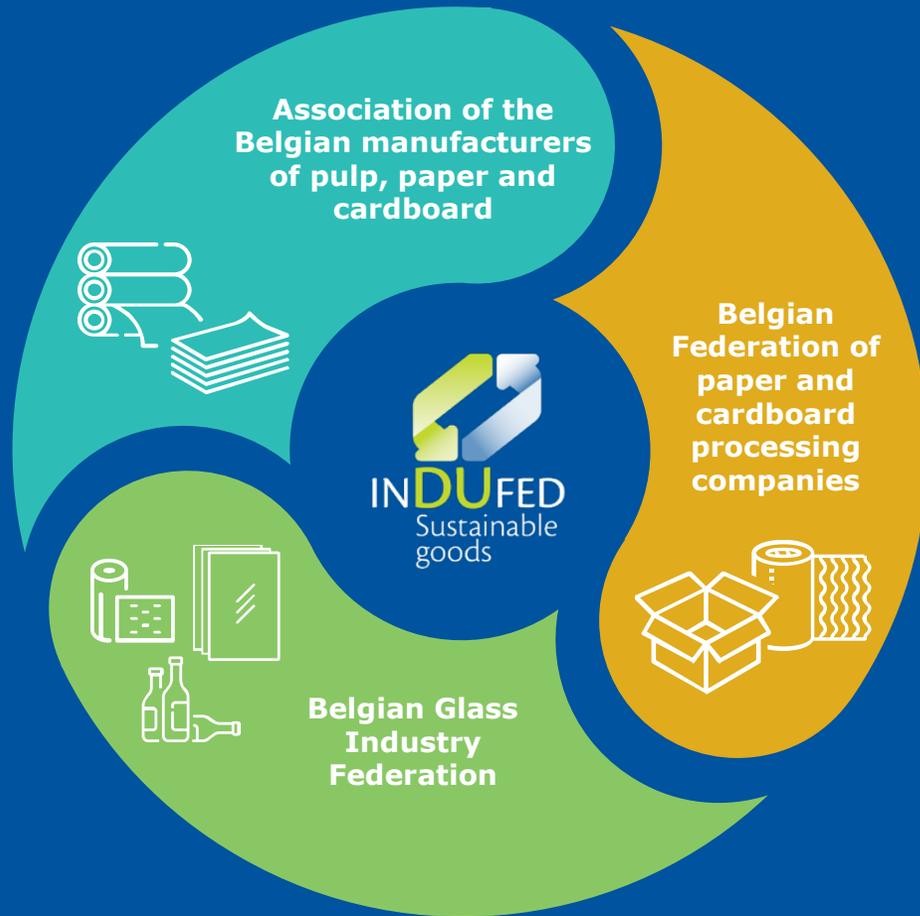
3

Next steps and practicalities



Q&A

About inDUfed ?



307

ENTREPRISES

Active in the sectors of the paper, pulp and glass production and the paper, board and glass transformation



19.400

DIRECT EMPLOYMENT

provided locally to workers and employees within our companies.



9,5 **NEARLY BILLION €**

Yearly turn over generated in its sectors



75%

FOR EXPORT

Our 3 sectors mainly work for the export market

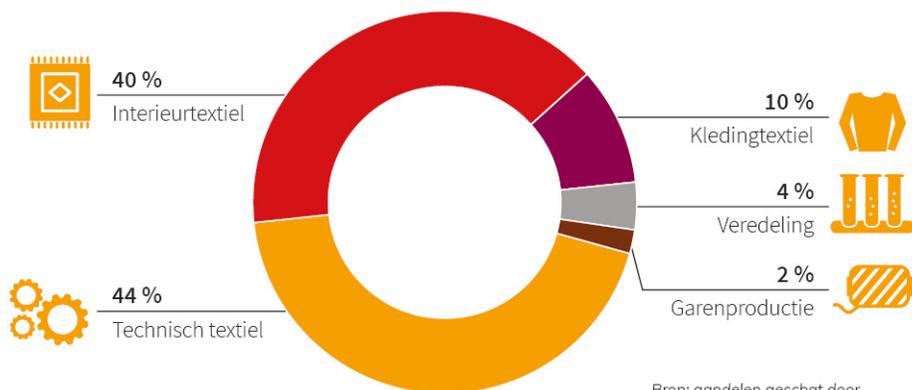
FEDUSTRIA

Belgische federatie van de textiel-, hout- en meubelindustrie

TEXTIEL

Relatief belang van de productgroepen van de textielindustrie

Totale omzet 2022 = 5 miljard €

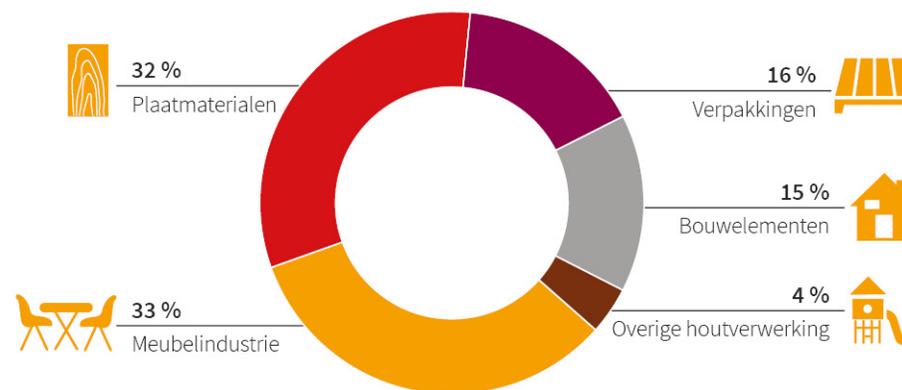


Bron: aandelen geschat door Fedustria op basis van de toegevoegde waarde

HOUT & MEUBEL

Relatief belang van de productgroepen van de hout- en meubelindustrie

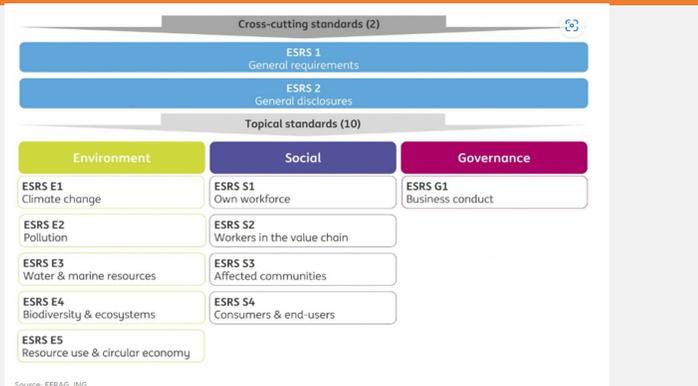
Totale omzet 2022 = 7 miljard €

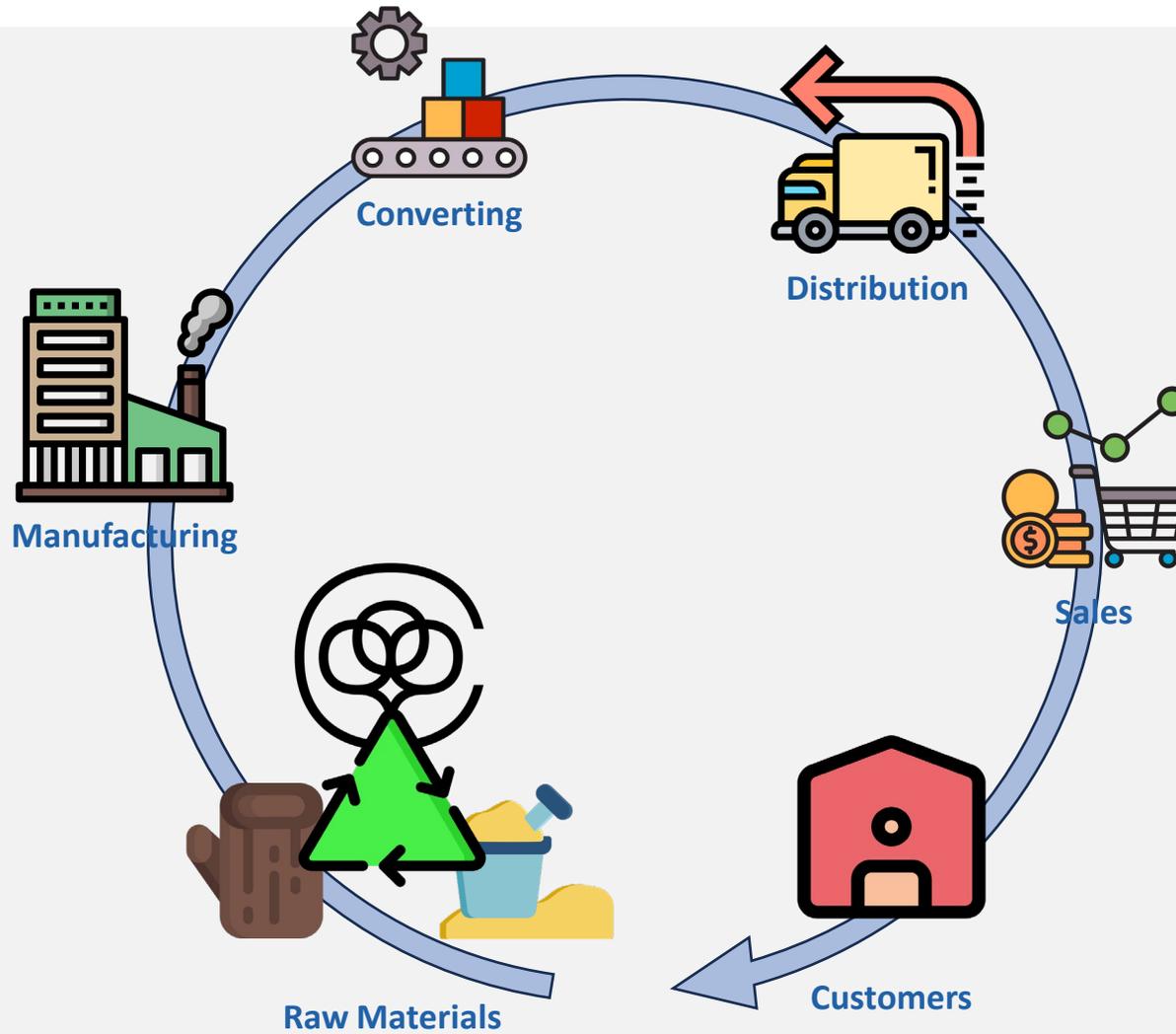


Bron: BTW-aangiften, FOD Economie

Corporate Sustainability Reporting Directive: [2022/2464 EC](#)

- 5 January 2023
- It should help investors and other stakeholders assess companies' sustainability performance under the European Green Deal.

WHO	WHAT	WHEN					
<ul style="list-style-type: none"> • 2022 • Listed, non-Listed and SME's (#50000) 	 <p>Source: EFRAG, ING</p>	2024	2025	2026	2027	2028	2029
		Large Public Companies	● Reporting in 2025 over 2024				
		Other Large Companies		● Reporting in 2026 over 2025			
		Listed SME's			● Reporting in 2026 over 2027		● 2y delay possible
		Non-EU parent Companies					● Reporting in 2029 over 2028



CSRD
Support

Carbon
Footprinting

How can we help you?



Support

- inDUFed and Fedustria want to support members by choosing a consulting provider that can support them with reporting and implementation.

Selection procedure Consultants

- Two rounds of selection
- Several consultancy providers approached for bids and gave a presentation on the offer and reciprocal services.

Möbius

Möbius is a consulting provider with history in our sector, an extensive team, a pragmatic approach and sound expertise to help companies on their way.



möbius
business consulting. profoundly different.

Business consulting, profoundly different.

Möbius supports organizations in designing and implementing the best business solutions at their strategic moments. Together with our customers we realize impact and bring strategy into practice.



A seasoned team of ESG professionals

- ✓ Profound expertise in ESG strategy and reporting, climate management and circular economy
- ✓ Core team of +15 colleagues with experience in industry and manufacturing.
- ✓ Supported by +130 management consultants with experience in due diligence, risk management, change management & communication
- ✓ Well embedded in an ecosystem of complementary partners

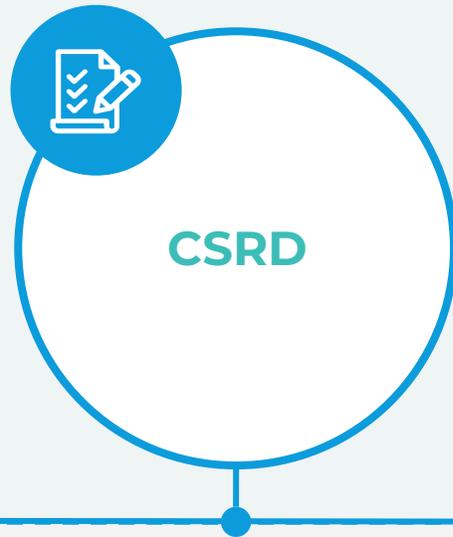


Areas, we can support you in

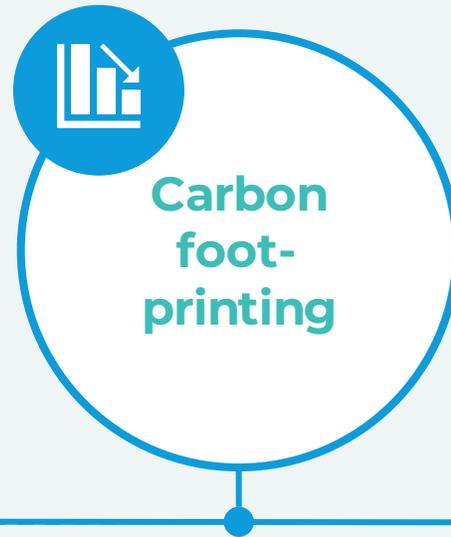


CSRD and carbon footprinting

Areas, we can support you in



**Corporate Sustainability
Reporting Directive**



**Insight in GHG emissions
across scopes**



DE TIJD

‘Je kunt de duurzaamheidswetgeving zien als een last, maar het is vooral een uitgelezen kans’

De CSRD wetgeving biedt de juiste handvatten om een gefundeerde en geïntegreerde duurzaamheidsstrategie te ontwikkelen.

Deel op Twitter

MARC CROONEN
VANDENMOORTELE

Corporate Sustainability Reporting Directive

Introduction

Policy objective

Ensure that investors and other stakeholders have **sufficient information to assess the sustainability risks/opportunities** that companies face.

Practical objective

Get **sustainability reporting** as close as possible to the **level of maturity of financial reporting**, making companies to report their sustainability information in a **consistent and comparable** manner.

Who will the Directive apply to?

All companies listed on EU regulated markets, except listed micro-enterprises

Timeline for CSRD-compliance depend on the size of the company

(compliance when exceeding 2 out of 3 criteria)

Criteria	Large size company	Medium size company	SMEs*	Micro-enterprises
FTE	> 250	Max. 250	Max. 50	Max. 450.000
Balance sheet (€)	> 25 Mio.	5 Mio. - 25 Mio.	450,000 - 5 Mio.	Max. 450.000
Turnover (€)	> 50 Mio.	10 Mio. - 50 Mio.	900,000 - 10 Mio.	Max. 900,000

Content of the CSRD

Type of reporting:

- Disclosure of sustainability information in the annual report
- Information should be digitally tagged so that it can feed into the European Single Access Point for financial and sustainability info

Reporting standard:

- Mandatory EU sustainability reporting standards (ESRS)
- ESRS standards build on existing global initiatives for sustainability reporting, and existing standards and frameworks for natural capital accounting, greenhouse gas accounting, responsible business conduct, corporate social responsibility, and sustainable development
- Mandatory use of double materiality (impact and financial materiality)

External assurance:

- Mandatory Limited Assurance

Timeline:

- Companies subject to the NFRD: Reporting in 2025 (FY 2024)
- Large companies not subject to the NFRD: Reporting in 2026 (FY 2025)
- Listed SMEs: Reporting in 2027 (FY 2026)
- Third country undertakings: Reporting in 2029 (FY 2028)

EU sustainability reporting standards (ESRS)

Cross-cutting standards	General requirements: ESRS framework, double materiality principles, time horizons, presentation of information, ...	
	General disclosures: Sustainability related governance Market position, strategy, business model and value chain Materiality assessment process and material impacts Sustainability related risks and opportunities	
Layer 1: Sector-agnostic standards	Topic 1: Environmental	<ol style="list-style-type: none"> 1. Climate Change 2. Pollution 3. Water & marine resources 4. Biodiversity & ecosystems 5. Resource use & Circular economy
	Topic 2: Social	<ol style="list-style-type: none"> 1. Own workforce: general, working conditions, equal opportunities, other work-related rights 2. Workers in the value chain 3. Affected communities 4. Consumers/ End-users
	Topic 3: Governance	<ol style="list-style-type: none"> 1. Business Conduct
Layer 2: Sector-specific standards		Under construction
Layer 3: Entity specific standards		

- General guidelines on how to use the standards
- Mandatory to disclose on general disclosures (ESRS 2)

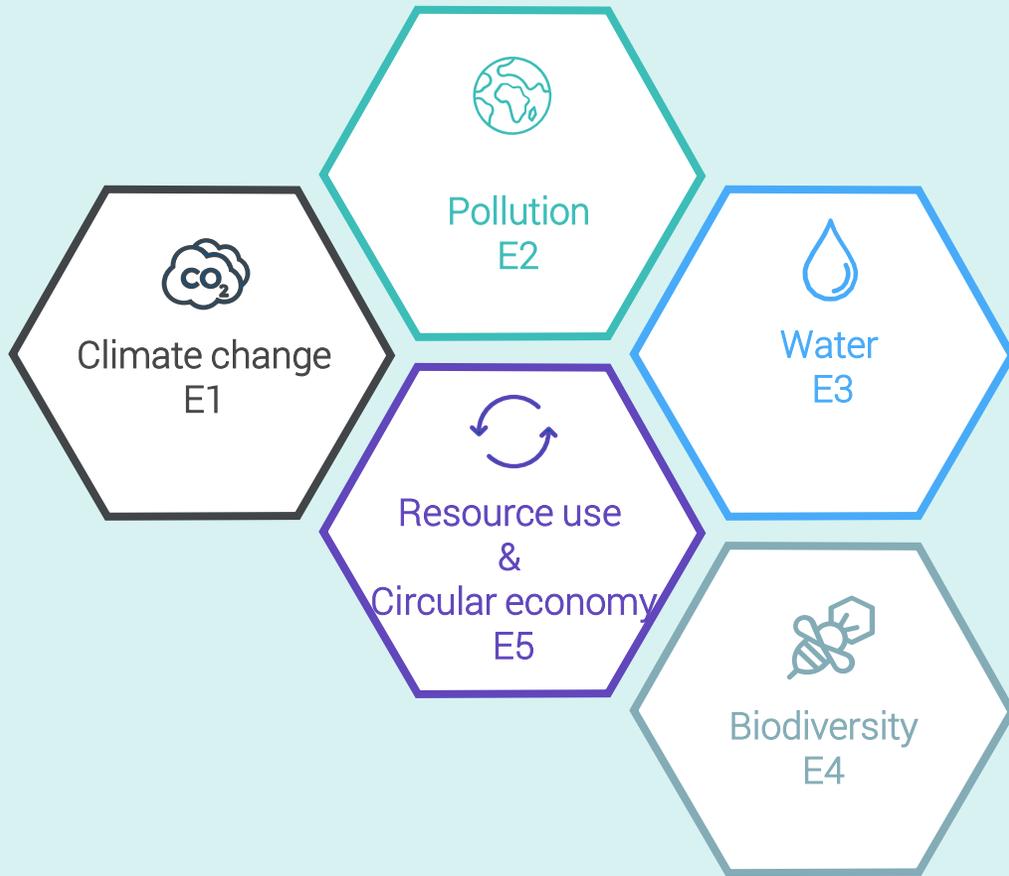
- Sector agnostic topics can be relevant for any company, independent of the sector
- Information to disclose subject to materiality assessment – and there are phase-in requirements
- Some disclosures mandated by EU-law are mandatory

- Still to be elaborated by EFRAG

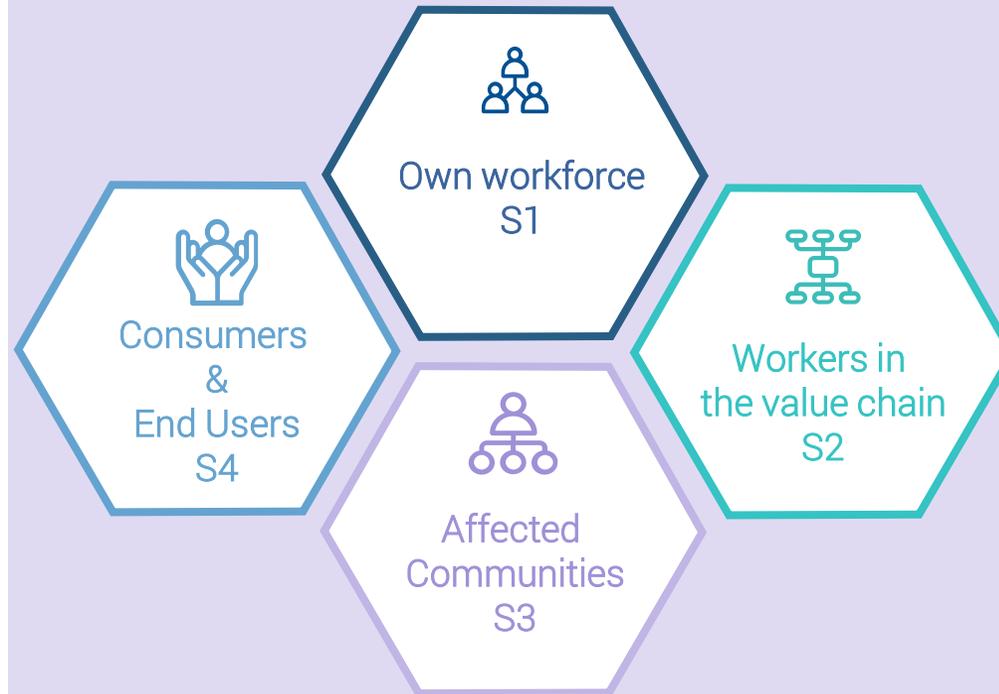
Link to latest draft standards [here](#)

What sector-agnostic standards already exist?

Environmental topics



Social topics



Governance





Disclosure Requirements	6
ESRS 2 General disclosures	6
Disclosure requirement related to ESRS 2 GOV-3 Integration of sustainability-related performance in incentive schemes	6
Disclosure Requirement E1-1 – Transition plan for climate change mitigation	6
Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model(s)	7
Disclosure requirement related to ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks and opportunities	7
Impact, risk and opportunity management	8
Disclosure Requirement E1-2 – Policies related to climate change mitigation and adaptation	8
Disclosure Requirement E1-3 – Actions and resources in relation to climate change policies	8
Metrics and targets	9
Disclosure Requirement E1-4 – Targets related to climate change mitigation and adaptation	9
Disclosure Requirement E1-5 – Energy consumption and mix	9
Energy intensity based on net revenue	10
Disclosure Requirement E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	11
GHG Intensity based on net revenue	12
Disclosure Requirement E1-7 – GHG removals and GHG mitigation projects financed through carbon credits	13
Disclosure Requirement E1-8 – Internal carbon pricing	14
Disclosure Requirement E1-9 – Potential financial effects from material physical and transition risks and potential climate-related opportunities	14

Thats a short 101 on the CSRD

But what individual support can we give?

We tried to box it in 3 'standards' trajectories.

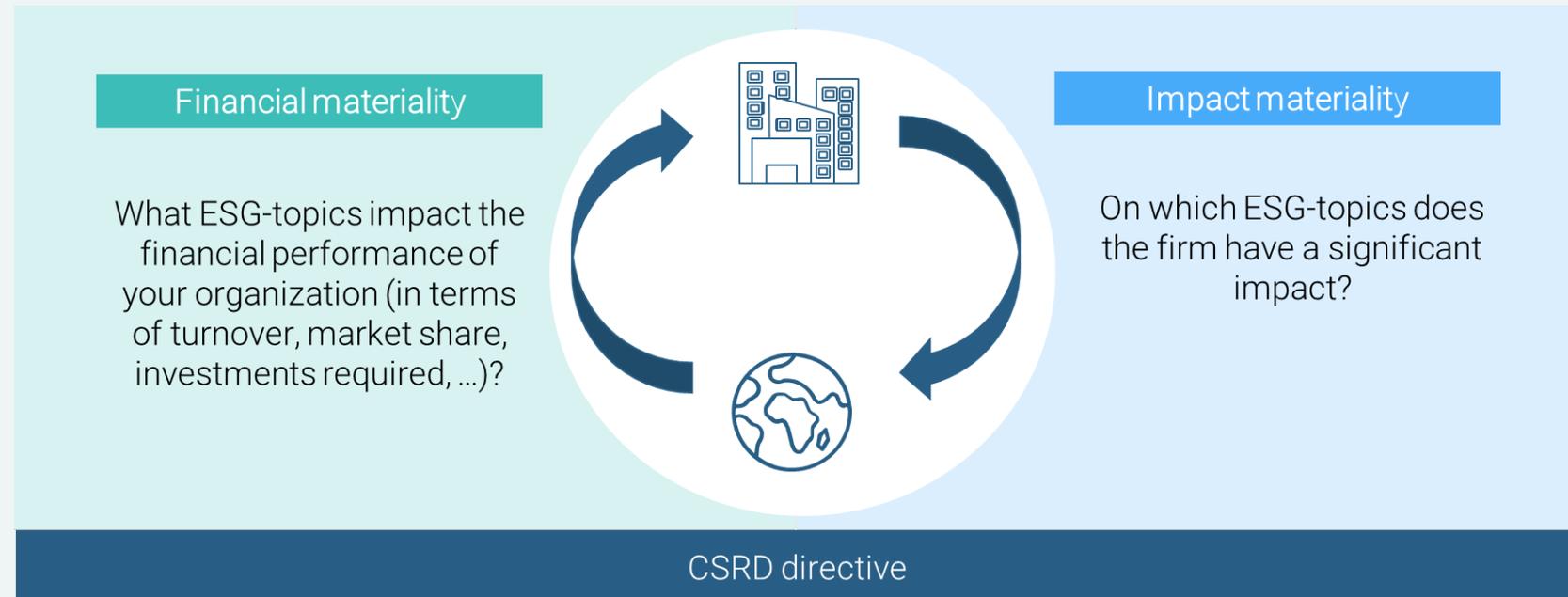
Möbius can help you answer various questions you might have right now

In the field of ESG strategy, reporting and climate management

1 CSRD – ESG reporting

How can I run my double materiality analysis?

- The CSRD requires organizations to run a materiality assessment – in order to determine material reporting requirements.
- Möbius guides you in setting up, executing and reporting on the double materiality process.



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How can I assess what reporting gaps I need to close – and how?

- The CSRD consists of many disclosure requirements. On some you will be able to report, and for some it will be harder.
- Möbius helps you to identify the relevant reporting requirements, shows you where you might have gaps and how you can improve.

01. Climate Change: detailed analysis

Overview of compliance level with CSRD

ESRS structure	Maturity level	01. Climate change
General, Strategy, Governance and Materiality Assessment		
Key features of strategy and business model	Mature	<ul style="list-style-type: none"> ✓ Strong and clear climate mitigation strategy (aligned with 1,5C for NSE) ✓ Business model integrating climate mitigation targets and long-term activities in relation to I,R&O
Taxonomy regulation	Not mature	<ul style="list-style-type: none"> x No taxonomy analysis occurred
Material impact, risks and opportunities	Partially covered	<ul style="list-style-type: none"> ✓ TCFD analysis made according to 4C scenario ✓ Identification of climate related I,R&O x Appropriation to NSE level missing
Impact, risk and opportunity management		
Management policies implemented	Partially covered	<ul style="list-style-type: none"> ✓ Governance model in place (interaction NSE & corporate level) to report and follow progress on I,R&O and targets x Internal governance scheme and procedures for NSE missing x Climate adaptation not mentioned (applicability, risks and resilience strategy)
Action plan and resources	Mature	<ul style="list-style-type: none"> ✓ Action identified and quantified for NSE incl Capex/Opex plan (project level) x Action plan on scope 3 emissions
Metrics and targets		
Measurable targets	Mature	<ul style="list-style-type: none"> ✓ Clear targets in time horizon aligned with 1,5°C scenario for NSE
KPI's	Partially covered	<ul style="list-style-type: none"> See KPI table
Financial effects related to I,R&O's	Not mature	<ul style="list-style-type: none"> x No calculation of financial effects of I,R&O's

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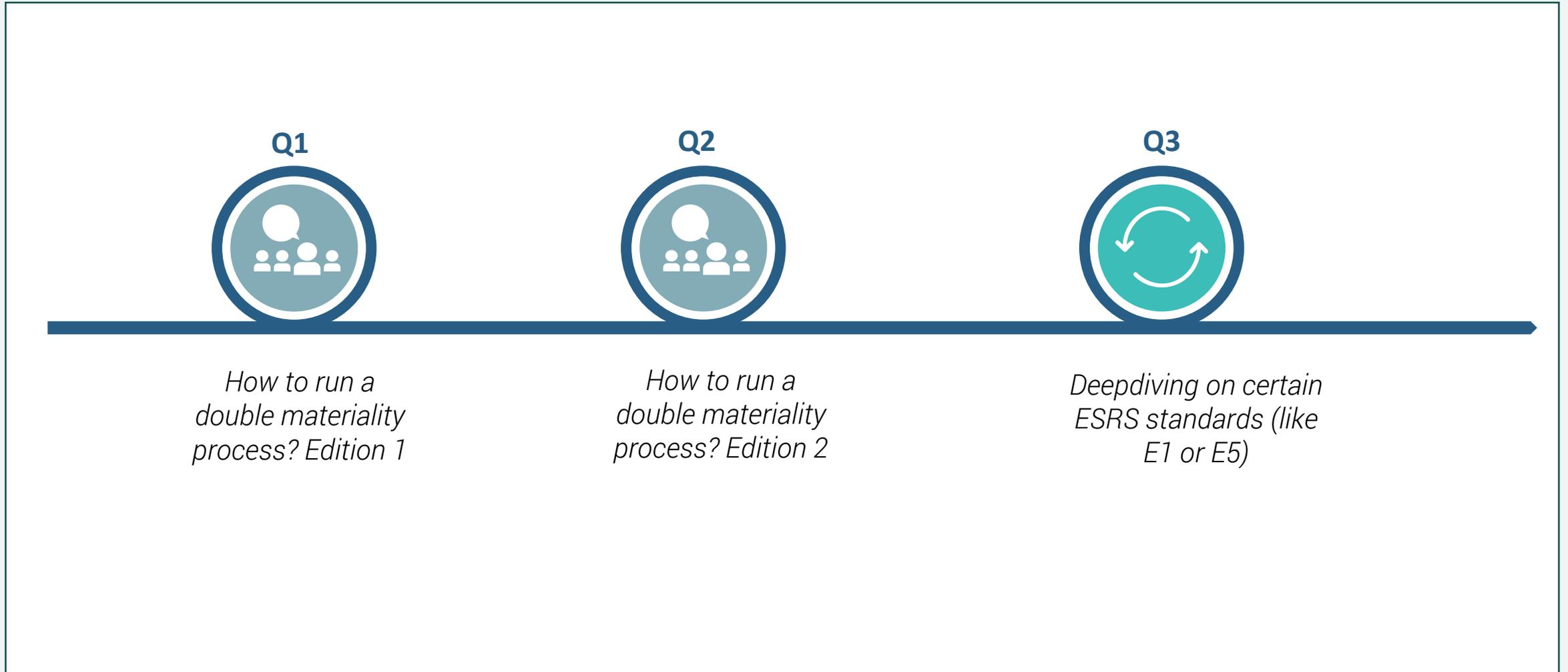
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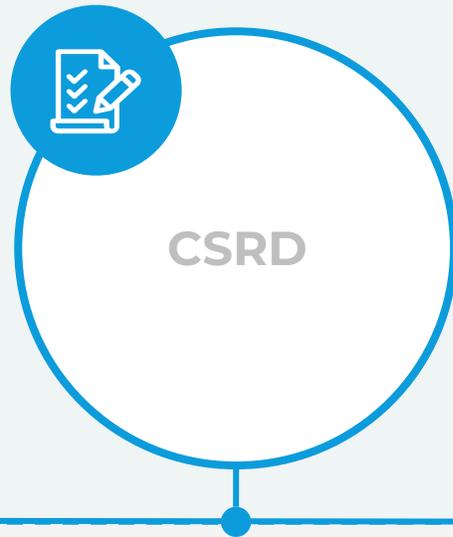
How can I be sure I report the right metrics in the right way?

- Your organization already has various ESG KPIs defined and reported, that's great! But how do they measure compared to what the CSRD requires?
- Möbius helps you to check whether your existing ESG KPI set does the job – and where you could adjust.

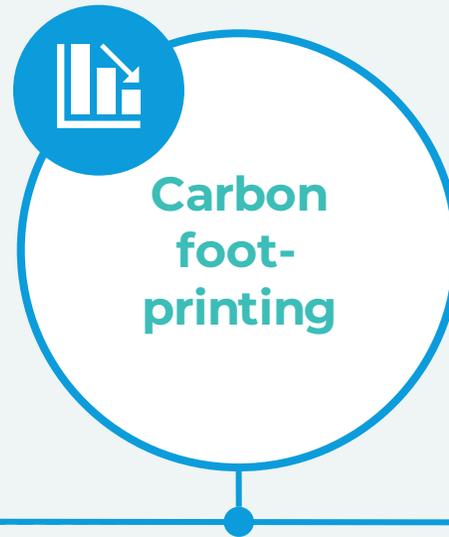
Not looking for individual guidance right now?
We will feed you with the right collective sessions in 2024 – [pro bono](#).



Areas, we can support you in



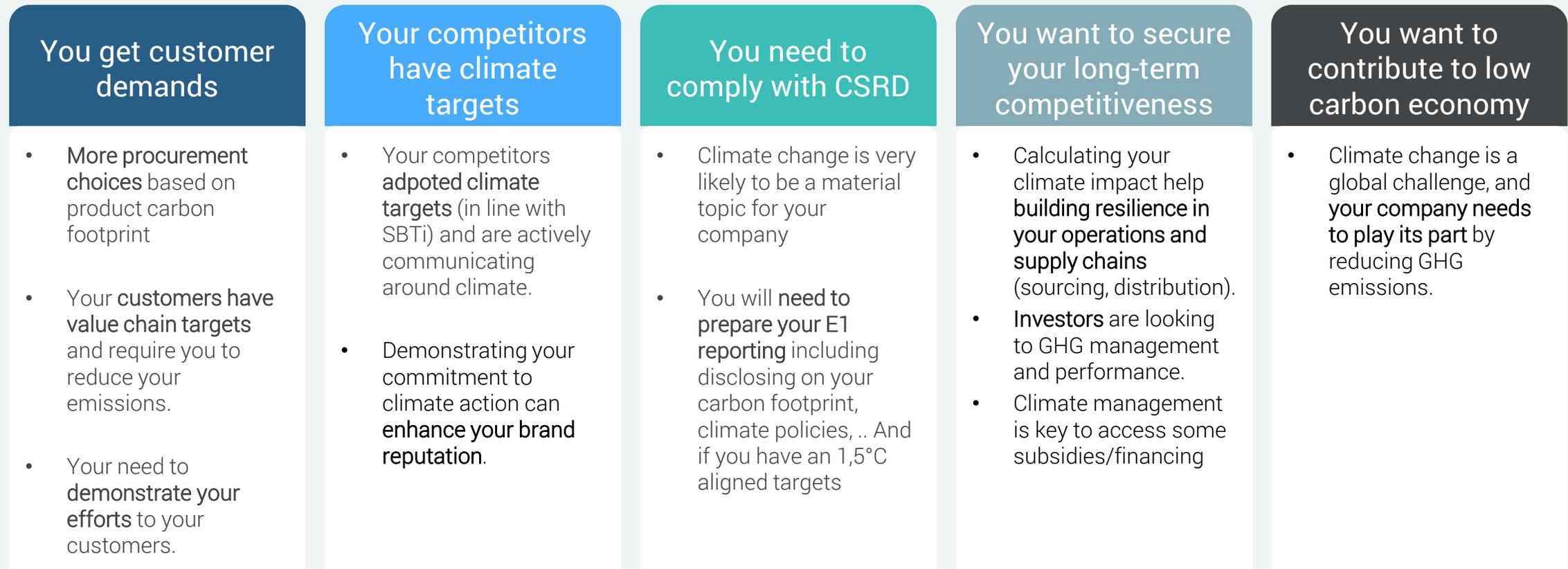
Corporate Sustainability
Reporting Directive



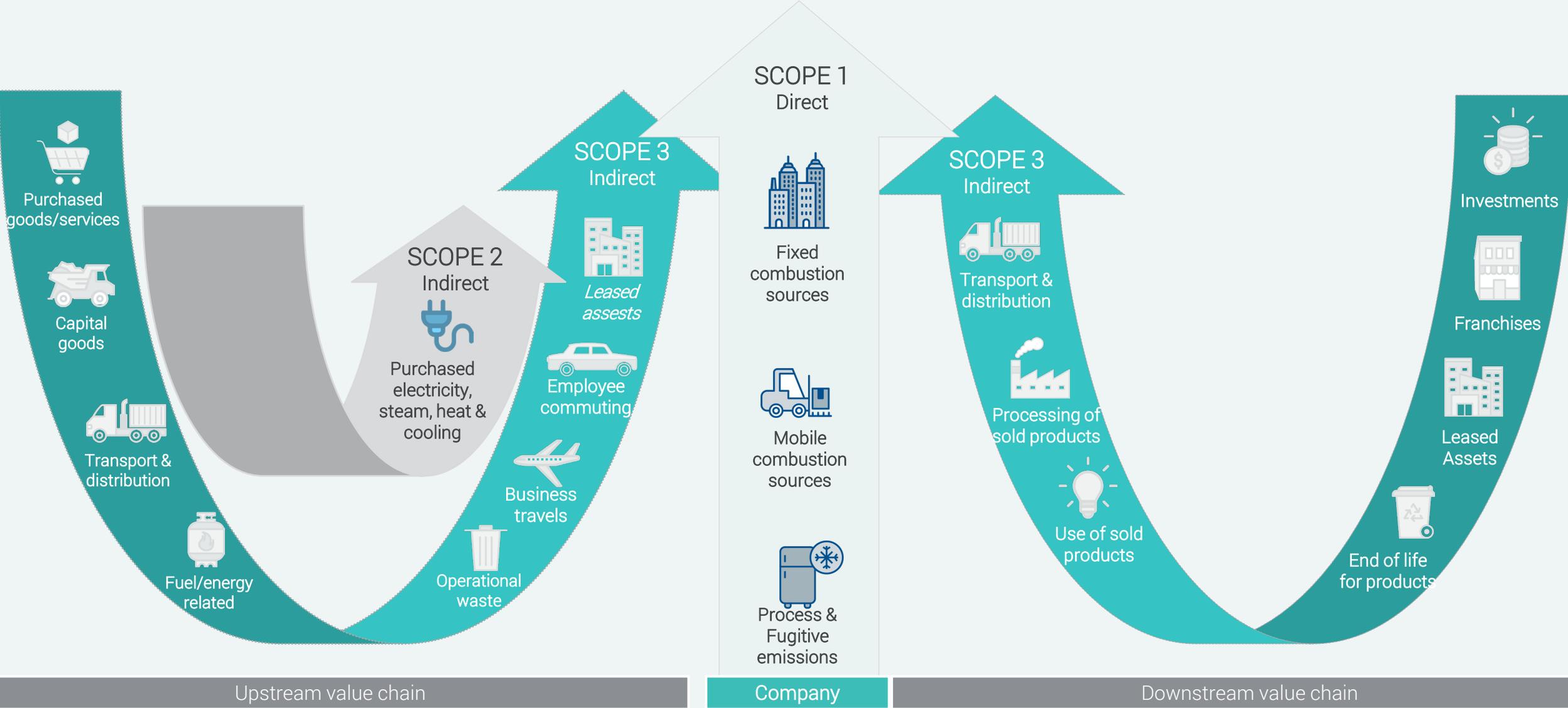
**Insight in GHG emissions
across scopes**

Why calculate your carbon footprint?

Main drivers for calculating your carbon footprint



Overview of GHG Protocol scopes and categories



Thats a short 101 on carbon footprinting

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In the field of ESG strategy, reporting and climate management

2

Climate management

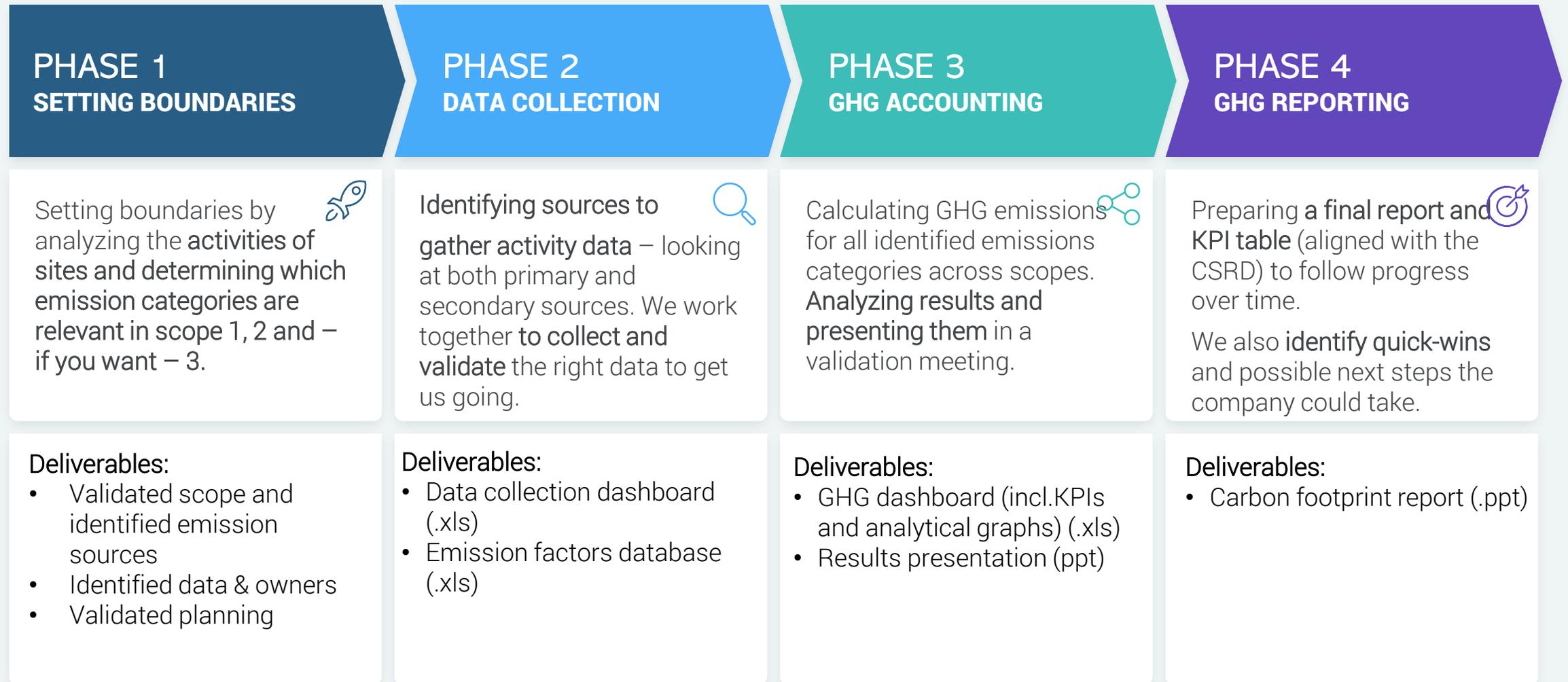
I'm at the start of my climate journey – can you help me to assess scope 1,2 GHG emissions?

- Great, you are ready to start your climate journey. The first step is getting to grips with your direct emissions – scope 1 & 2.
- Möbius helps you to get acquainted with what scope 1,2 emissions are, how you can collect the right data structurally and how to report on them.

I want to push further – can you help me to assess scope 1, 2 and 3 GHG emissions?

- It is time for the next push, you want to get insight into your value chain emissions across scope 1,2 & 3.
- Next to accounting for scope 1 & 2, Möbius guides you in selecting the relevant scope 3 categories – and finding a pragmatic way to report on them.

Some more background how to assess your corporate carbon footprint



Möbius can act as a **consultant** – or rather as a **coach** in your climate management journey

Möbius can help you answer various questions you might have right now

In the field of ESG strategy, reporting and climate management

2

Climate management

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Other things you might be struggling with:

- Setting (science-based) targets
- Making a climate transition plan (roadmap)
- Reporting structurally on climate management (CDP, Ecovadis, ...)
-

Not looking for individual guidance right now?
We will feed you with the right collective sessions in 2024 – [pro bono](#).



*How to calculate your
scope 1 & 2
emissions – Edition 1*



*How to calculate your
scope 3 emissions*



*How to calculate your
scope 1 & 2
emissions – Edition 2*



Next steps and practicalities

Both on CSRD & corporate carbon footprinting

How can you engage with our partner to discuss individual guidance?



Mathias.fahy@mobius.eu

The sector federations have agreed to pre-determined dayrates Möbius can apply

- Day rates are differentiated per support area, and per profile

	Senior consultant	Medior consultant
Dayrates CSRD	1.225 €	980 €
Dayrates Climate management	1.176 €	882 €

A budget for your challenge will depend on

- Your exact question, and the time we would need to tackle it together.
- The complexity of the question – and which profiling we need.
- The exact budget will be determined in concertation with Möbius

Are you stuck with questions?

You can contact:

- Willem Van Veen (willem.van.veen@indufed.be)
- Ingrid Hontis (Ingrid.Hontis@fedustria.be)
- Mathias Fahy (mathias.fahy@mobius.eu – NL)
- Laura Shahbenderian (laura.shahbenderian@mobius.eu – FR)

We also plan to organize (live)roadshows – first up: 12/12 (PM) in Brussels!

Keep an eye out for one of our collective sessions!



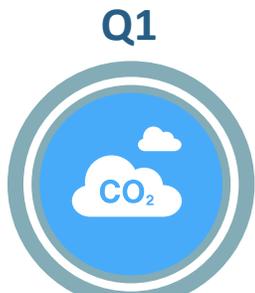
How to run a double materiality process? Edition 1



How to run a double materiality process? Edition 2



Deepdiving on certain ESRS standards (like E1 or E5)



How to calculate your scope 1 & 2 emissions – Edition 1



How to calculate your scope 3 emissions



How to calculate your scope 1 & 2 emissions – Edition 2

We are there to support you!



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