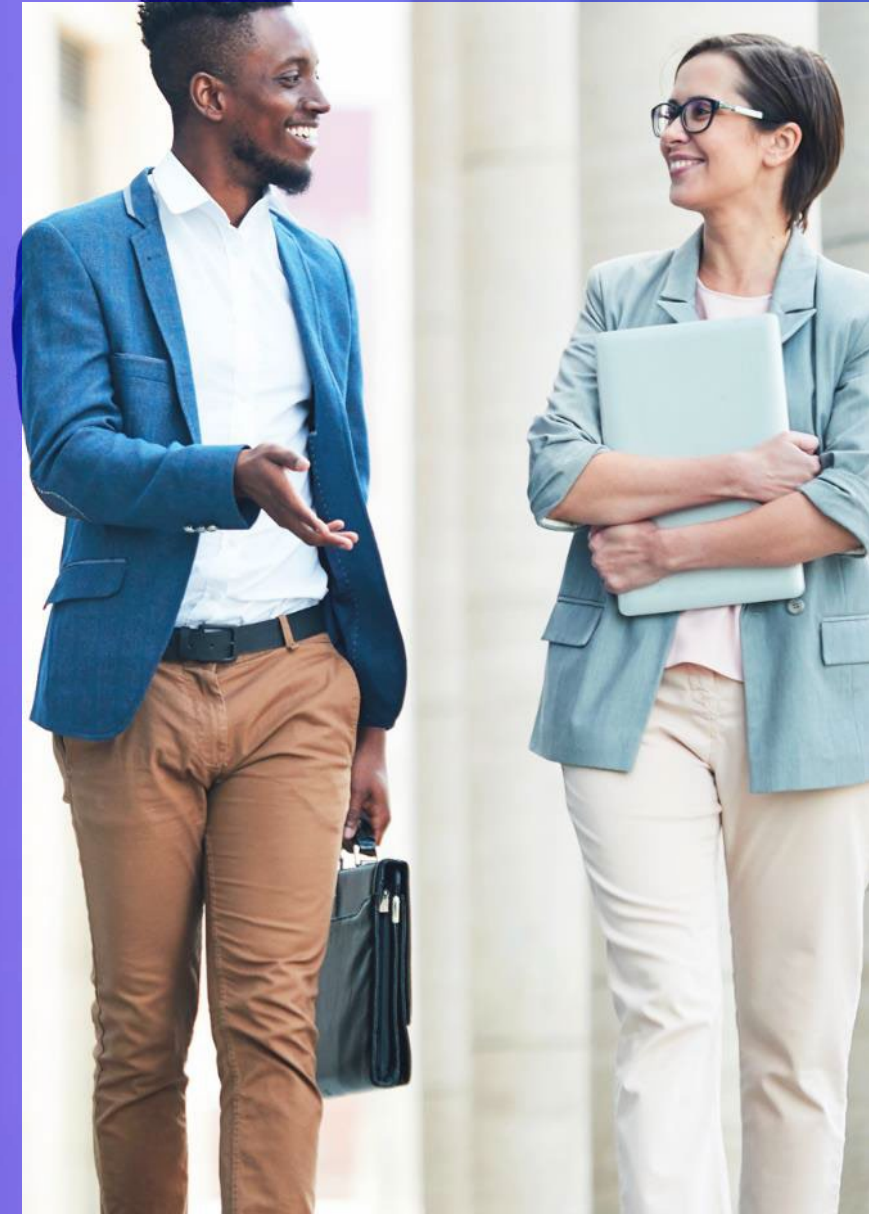


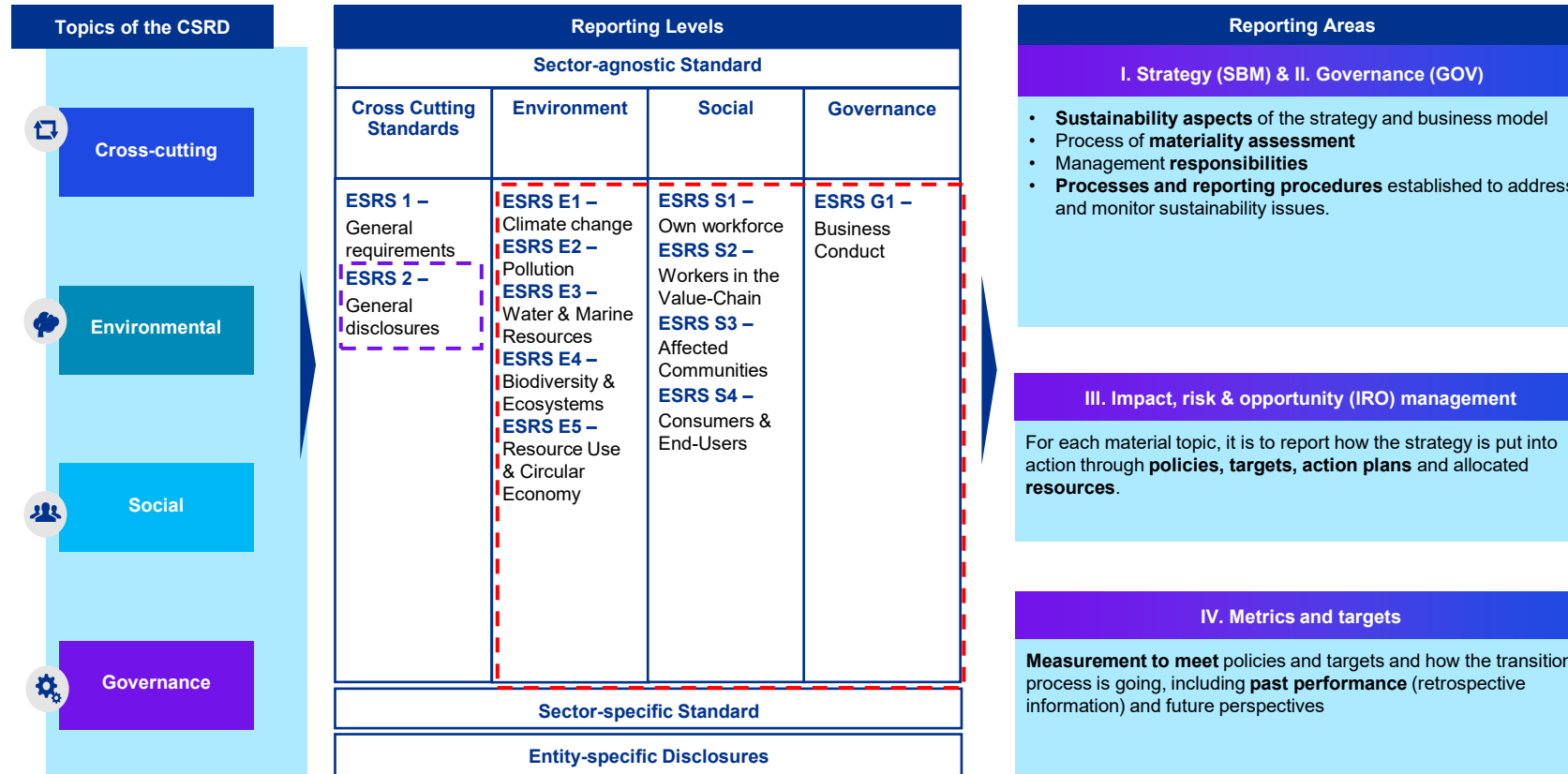


Det dubbla väsentlighets perspektivet



Den dubbla väsentlighetsanalysen sätter grunden för rapportering enligt ESRS

*Mandatory
*Based on the DMA



Obligatoriskt + väsentligt = rapportering



Generella upplysningar (ESRS 2)

Principer för upprättande

Styrning

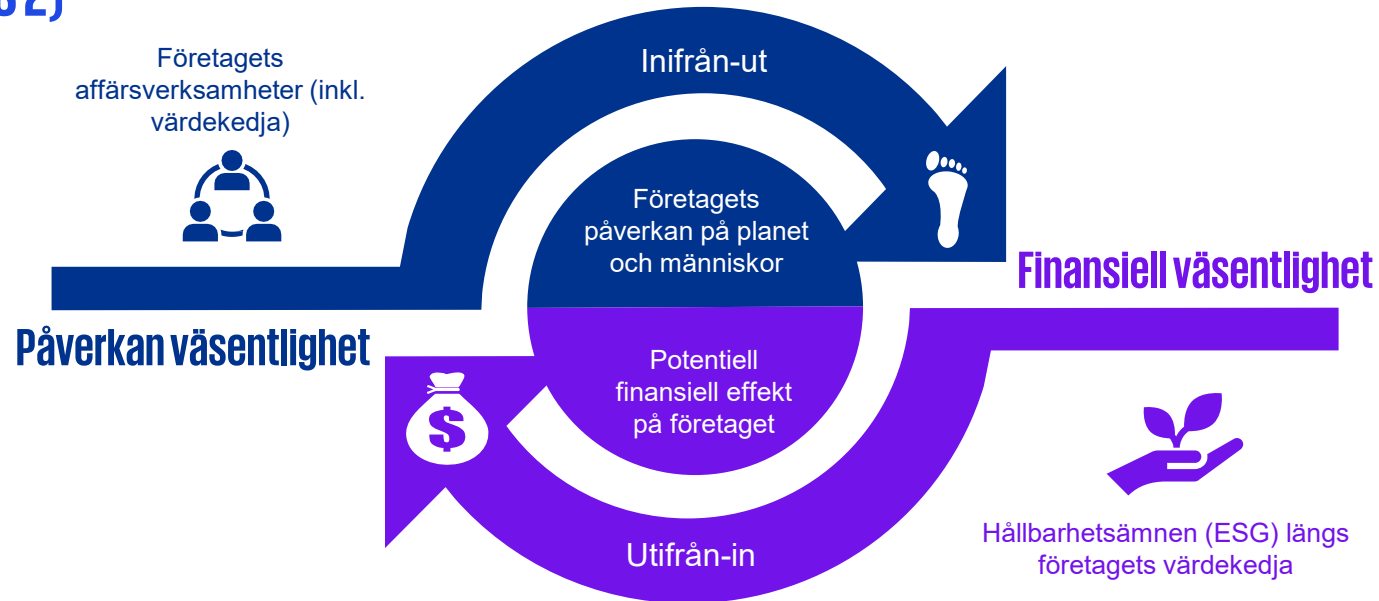
Strategi

Påverkan, risker & möjligheter

Mätvärden & mål



Dubbel väsentlighetsanalys



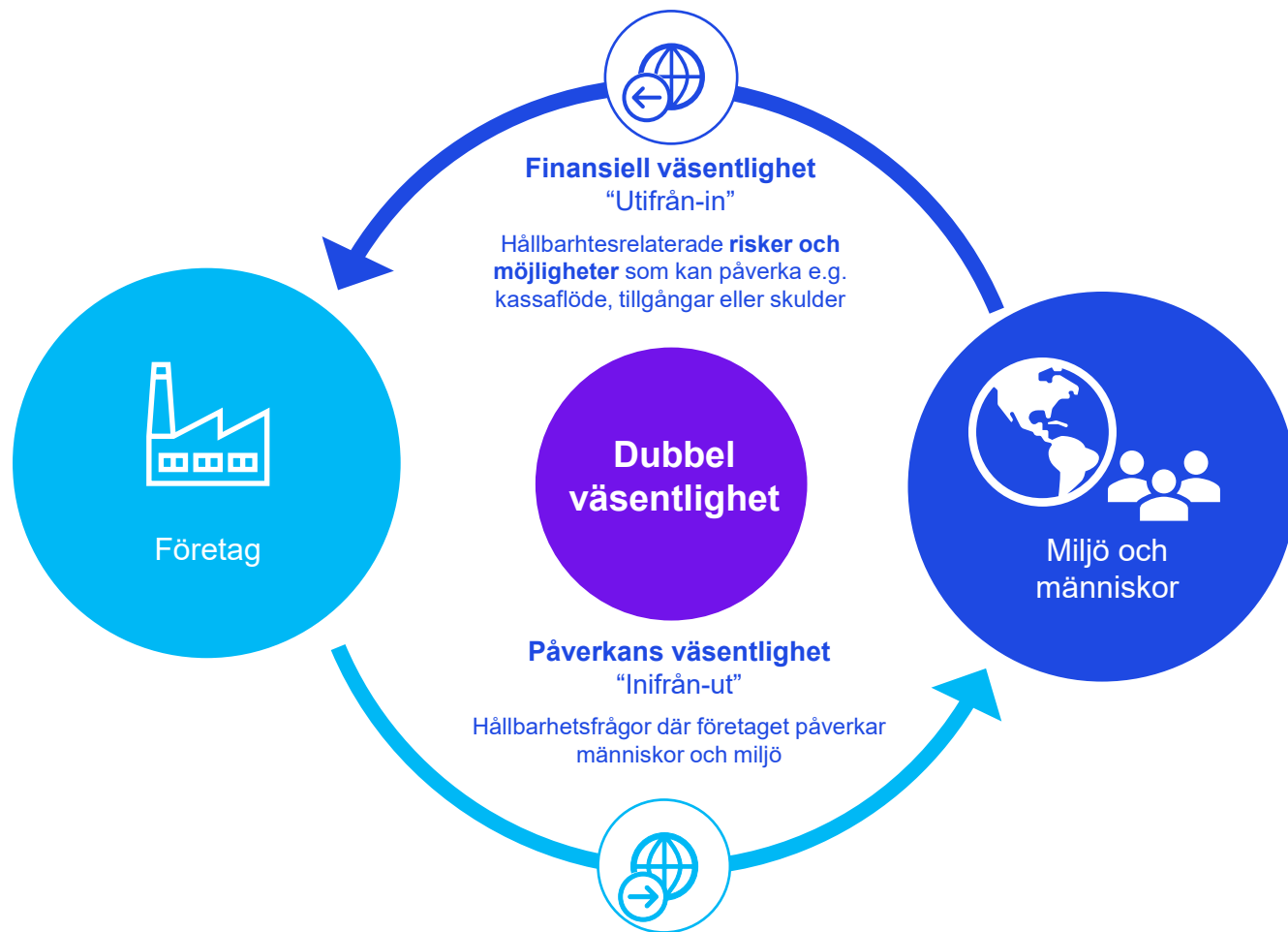
Rapportering

Sektors-övergripande upplysningar

Sektorsspecifika upplysningar

Företags-specifika upplysningar

Dubbel väsentlighet



ESRS 2 - Impact, risk and opportunity management

- **IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities**

The undertaking shall disclose its processes to identify its impacts, risks and opportunities and to assess which ones are material.

- **IRO-2 Disclosure Requirements in ESRS covered by the undertaking's sustainability statements**

The undertaking shall report on the Disclosure Requirements complied with in its sustainability statements.

Intressenter i dubbla väsentlighetsanalysen

ESRS 1 skiljer på två intressentgrupper som ska beaktas väsentlighetsanalysen. Dialog med påverkade intressenter är central för ett bolags kontinuerliga due diligence processer och dubbla väsentlighetsanalysen.

Affected stakeholders

Individuals or groups whose interests are affected or could be affected – positively or negatively – by the undertaking's activities

Users of sustainability statements

Primary users of general-purpose financial reporting (eg. existing and potential investors, lenders and other creditors, including asset management and insurance undertakings).

Övergripande steg för dubbel väsentlighetsanalys

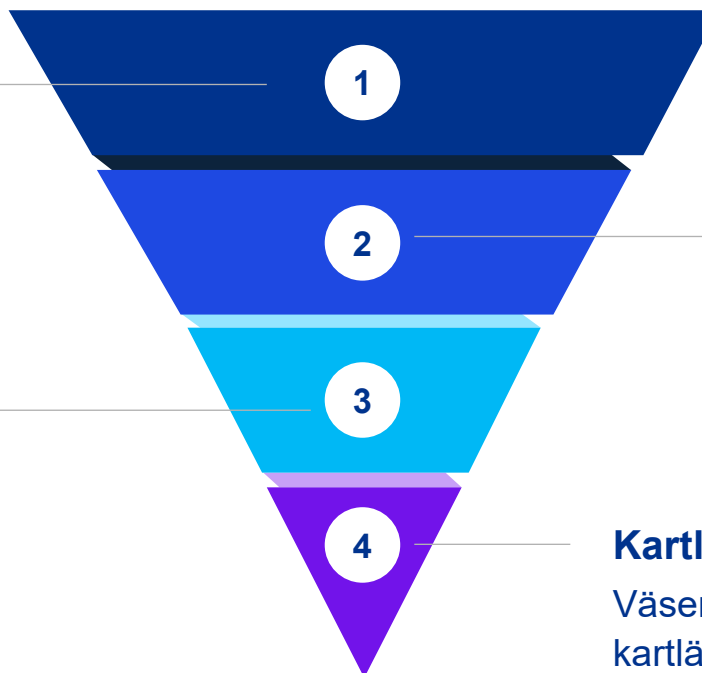
Från ett brett universum av relevanta hållbarhetsämnen till organisationens mest väsentliga hållbarhetsfrågor från ett dubbel väsentlighetsperspektiv i fyra övergripande steg.

Bruttolista ESG-ämnen

Baserat på omvärldsanalys, intressentdialog, tidigare väsentlighetsanalys och ESRS skapas en bruttolista med relevanta hållbarhetsfrågor.

Validering av väsentliga ESG-ämnen

Resultatet av dubbla väsentlighetsanalysen valideras med beslutsfattare och nyckelintressenter (om relevant).



Prioritering av ESG-ämnen

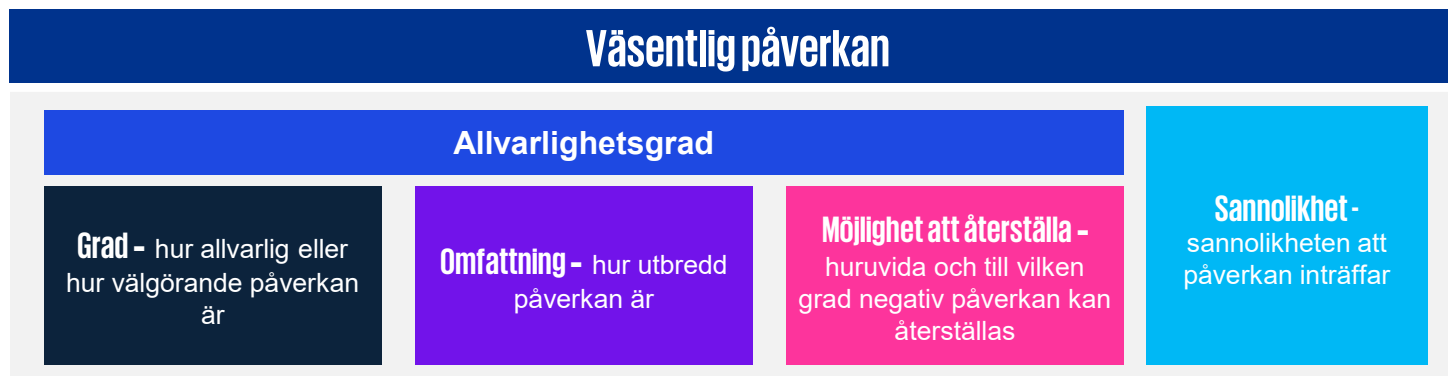
Relevant påverkan, risker och möjligheter prioriteras enligt kriterier och metod från ESRS för att få fram organisationens mest väsentliga hållbarhetsfrågor.

Kartläggning mot ESRS

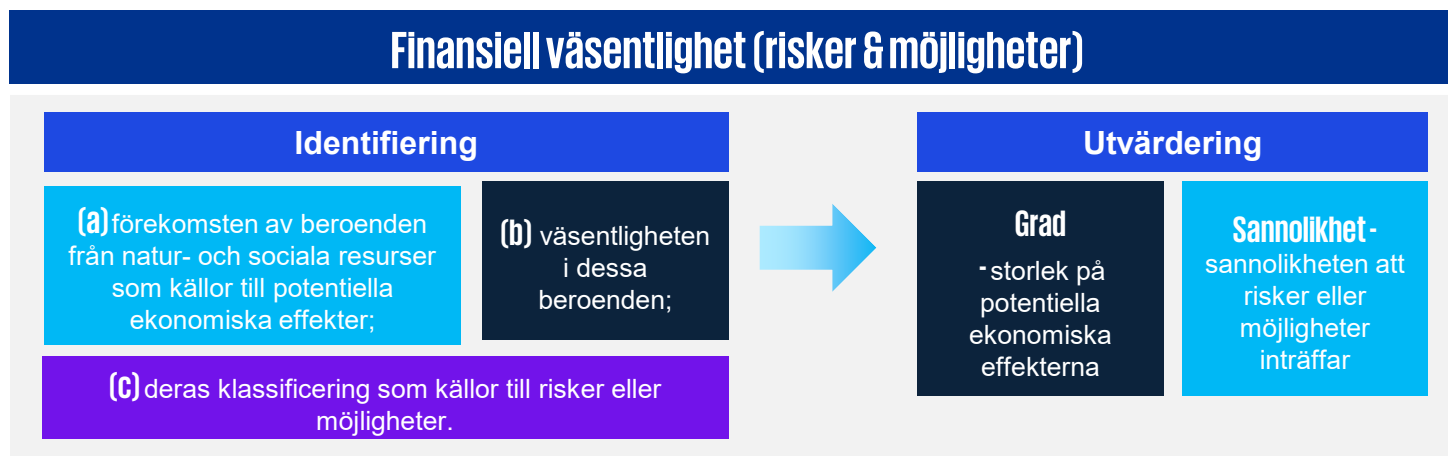
Väsentlig påverkan, risker och möjligheter kartläggs mot ESRS för att identifiera relevanta upplysningar.

Kriterier för utvärdering av väsentlig påverkan, risker och möjligheter

Utvärderingen utgår från grad, omfattning och hur svår påverkan är att återställa (ej vid positiv påverkan) som kategoriseras utifrån faktisk och/eller potentiell påverkan där potentiell påverkan inkluderar beaktande av sannolikhetsgrad.



Möjligt att använda andra tidshorisonter men då behöver de upplysas om och förklaras varför.



Exempel på bedömningsvärden

Grad	Omfattning	Möjlighet att återställa
5 Absolut	5 Global/total	5 Oåterkallig/irreversibel
4 Hög	4 Utbredd	4 Mycket svårt eller lång sikt
3 Medel	3 Medel	3 Svårt att eller på medellång sikt
2 Låg	2 Koncentrerad	2 Möjligt med ansträngning (tid och kostnad)
1 Minimal	1 Begränsad	1 Relativt enkelt på kort sikt
0 Ingen	0 Ingen	0 Väldigt enkelt
Sannolikhet		
4 Väldigt sannolik		
3 Sannolik		
2 Relativt osannolik		
1 Osannolik		

ESG-ämnen i ESRS behöver beaktas (sub-topics från ESRS 1 AR 16)

Environmental			Social			Governance		
E1	Climate change	<ul style="list-style-type: none"> Climate change adaptation Climate change mitigation Energy 	S1	Own workforce	<ul style="list-style-type: none"> Working conditions Equal treatment and opportunities for all Other work-related rights 	G1	Business Conduct	<ul style="list-style-type: none"> Corporate culture Protection of whistleblowers Animal welfare Political engagement Management of relationships with suppliers including payment practices Corruption and bribery
E2	Pollution	<ul style="list-style-type: none"> Pollution of air/water/soil Pollution of living organisms and food resources Substances of concern Substances of very high concern Microplastics 	S2	Workers in the value chain	<ul style="list-style-type: none"> Working conditions Equal treatment and opportunities for all Other work-related rights 			
E3	Water & marine resources	<ul style="list-style-type: none"> Water Marine resources 	S3	Affected communities	<ul style="list-style-type: none"> Communities' economic, social and cultural rights Communities' civil and political rights Rights of indigenous communities 			
E4	Biodiversity & ecosystems	<ul style="list-style-type: none"> Direct impact drivers of biodiversity loss Impacts on the state of species Impacts on the extent and condition of ecosystems Impacts and dependencies on ecosystem services 	S4	Consumers & end users	<ul style="list-style-type: none"> Information-related impacts for consumers and/or end-users Personal safety of consumers and/or end-users Social inclusion of consumers and/or end-users 			
E5	Circular economy	<ul style="list-style-type: none"> Resources inflows, including resource use Resource outflows related to products and services Waste 						

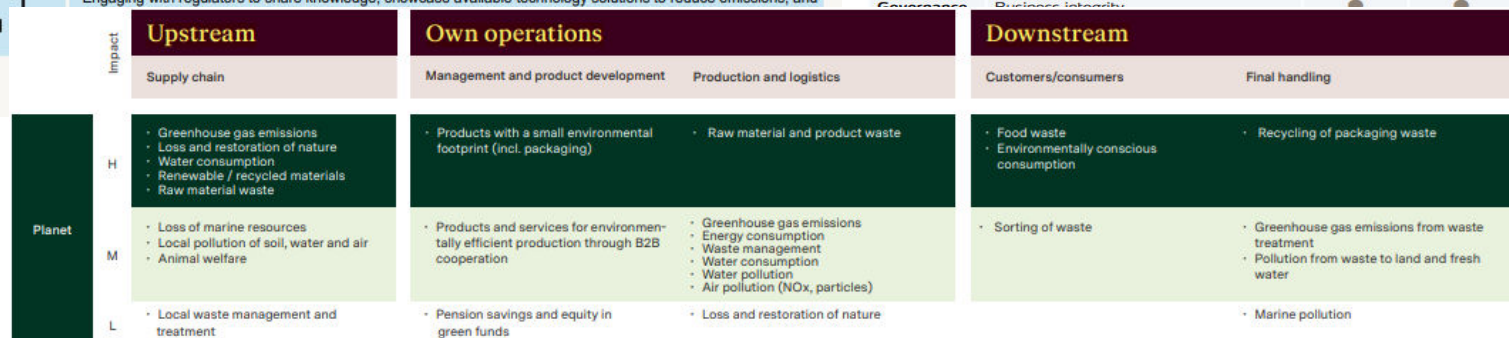
Exempel på presentation av övergripande resultat...



...men inte nödvändigtvis i en matris med två axlar

	Material topic	Impact materiality	Financial materiality	How Aker Horizons understands the topic
Planet	Climate change			Mitigating and adapting to climate change through climate risk management and carbon capture technologies.
	Energy			Using energy responsibly and investing in renewable energy production and technologies.
	Biodiversity			Minimizing adverse impacts on biodiversity in supply chains and own operations.
	Circular economy			Sound resource utilization in our supply chains and realization of the circular economy.
People	Human and labor rights			Respecting human and labor rights, and protecting vulnerable individuals and groups of people affected by our business.
	Health, safety and well-being			Working systematically for health, safety and well-being while striving for zero harm and continuous improvement throughout the value chain.
	Diversity, equality and inclusion			Building a diverse and inclusive workforce focusing on equal opportunities.
	Talent attraction			We rely on a highly specialized workforce, and recruiting and retaining skills and talent is of particular importance to us.
Prosperity	Local communities			Building trust among the local communities in which we operate. We support local, cultural and welfare initiatives.
Governance	Responsible business conduct			Acting responsibly in all areas of business. Protecting whistleblowers, avoiding corruption and bribery, and promoting a responsible corporate culture.
	Public policy engagement			Engaging with regulators to share knowledge, showcase available technology solutions to reduce emissions, and

Impact in our value chain		Sourcing	Production	Distribution	Application	Time frame
People	Occupational and process safety	●	●●	●	○	●●●
	Leadership and employee enablement	●	●●	●	○	●●●
	Diversity, equity and inclusion	●	●●	●	○	●●●
	Entrepreneurship and agility	○	●●	●	●	●●●
	Human rights and labor practices	●	●	●	●	●●●
	Health and well-being at work	○	●	●	○	●●●
	Security and emergency	●	●●	●	●	●●●
Planet	Product safety	●	●●	●●	●●	●●●
	Opportunities in clean tech	●	●●	●	●●	○●●
	Climate change	●●	●●	●	●●	○●●
	Sustainable farm management	○	○	○	●●	○●●
	Energy	●●	●●	●	○	●●●
	Water management in production	○	●	○	○	●●●
	Air quality	●	●●	●	●	●●●
Prosperity	Circularity	●	●	●	●	○●●
	Protection of ecosystems	●	●	○	●●	○●●
	Profitability	●	●●	●	●●	●●●
	Sustainable finance	○	●●	○	●	○●●
	Digitalization	○	●●	●	●●	●●●
	Customer management	○	○	●●	●●	●●●
	Sustainable supply chains	●●	○	●	○	○●●
Governance	Socioeconomic impacts on communities	●	●	●	●	●●●
	Business identity	●	●	●	●	●●●



Aker Horizons

Yara

Orkla





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