

Webinar 31. april 2024 kl. 10-11

# Dobbelt væsentligheds- analyse i Praksis

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DMA'en rolle og værdi

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Den gode resultatfokuserede proces

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Opsamling og Spørgsmål og svar

# Dobbelt Væsentlighedsanalyse (DMA) i Praksis



Om SustainImpact og mig selv sagde ...

# Introduktion



## Ledelseserfaring og dyb digital forståelse

- Forretnings- og resultatansvar
- Indsigt i mange brancher
- Digitaliseringserfaring gennem hele livet
- +200 kundedialoger om udfordringer med bæredygtighed
- Bæredygtighedsprojekter:
  - B.Work – kompetence og engagement
  - B.Services – kunde scope 3
  - B.Solutions – løsninger til kunder
- Global expert i CGI (sustainability)
- ITB's bæredygtighedsudvalg
- MiniMBA i bæredygtighed

# Rådgivning i b Er I klar til at m krav om bær

Bæredygtighed skal være en integreret del af jere attraktive kunder de kommende år. Jeg kan hjælpe indsatsområder, så I både får skabt en su



## Services Dobbelt væsentlighedsanalyse - for store såvel som for SMV'er

Alle virksomheder som er underlagt EU's bæredygtigheds-rapportings-direktiv, skal som noget af det første gennemføre en dobbelt væsentlighedsanalyse. Formålet er at få indsigt i virksomhedens bæredygtighedsrisici på den ene side påvirkningen på bæredygtighedsfaktorer, som eksempelvis klima og biodiversitet, og på den anden side, hvordan virksomhedens aktiviteter kan påvirke de samme bæredygtighedsfaktorer.

Hår analysen er gennemført og afsluttet, som er væsentlige og udgjort, så udgår analysen fundamentet for omfanget af bæredygtighedsrapporteringen.

Dobbelt væsentlighedsanalysen er dog så meget mere end et vækststadium af at gennemføre rapporteringen, den omfatter nemlig også så vigtige områder som menneskelig kapital, forureningsrisici, fysiske og miljømæssige, og det er netop her SustainImpact kan hjælpe med at udvikle en strategi på området.



Sustainimpact

DOBBELT  
VÆSENTLIGHEDS-  
ANALYSE



### Sådan gør vi

Jeg har to etablerede for gennemførelse af en dobbelt væsentlighedsanalyse, som begge tager udgangspunkt i IFRS13's anbefalinger. En for SMV'er og en fuld udgave for de store.

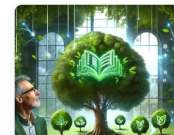
Jeg har digitaliseret processen fra start til slut, og jeg kan give jer adgang, så vi sammen kan følge og overvåge fremad.

Kontakt mig

## Blog Bachs Bæredygtige Bryg

Bloggen inkluderer artikler med råd, historier og digitale værktøjer til, hvordan din virksomhed kan arbejde mere og bæredygtigt med en mere bæredygtig bryggeri.

Jeg har skrevet bloggen "Bachs Bæredygtige Bryg", og jeg vil gerne tilbyde jer at den omfatter rigtig gode råd og historier og gode og realistiske event- og udgivelsesplaner til at gøre en bæredygtig bryggeri.



SMV' Lær om dobbelt væsentlighed fra de største  
12. april 2024 | 8 min. læsning



5 råd til Dobbelt Væsentlighedsanalyse  
12. april 2024 | 4 min. læsning



Sådan Dobbelt væsentlighed for SMV'er  
12. april 2024 | 4 min. læsning



Bæredygtighed: Rapportering er en Bittersødt  
04. marts 2024 | 5 min. læsning



Bæredygtighed: Så forretningsmulighederne i 2024  
28. februar 2024 | 11 min. læsning



Bæredygtighed: Fokus på de væsentlige  
04. februar 2024 | 6 min. læsning





# Brug din ansvarlighed

## Som leder bør du tage dit samfundsansvar alvorligt

Start med kernen af **dine værdier** og brug det som **din guide**

Du bør som **minimum** sikre at din virksomhed:

- ikke gør skade på naturen
- har en ansvarlig anvendelse af jordens ressourcer
- behandler jeres medarbejdere og leverandører ordentligt
- og forholde dig til nye risici og forretningsmuligheder



# Hvor kommer DMA'en fra?



**FNs Verdensudviklingsmål (Godkendt i 2015)**

Verdens vigtigste plan – 17 mål for en bæredygtig verden



**EU's Grønne Pagt (Godkendt i 2020)**

Første Klima Neutrale Kontinent (2050)



**EU's Klima Lov (Godkendt i 2021)**

Forpligter stater, samt sætter yderligere mål og retning



**EU CSRD (Foreslået i 2022)**

Omfattende bæredygtighedsrapportering for virksomheder



**EU CSRD (Godkendt i 2023) + EU CSDDD (Godkendt i 2024)**

Baseret på en DMA skal virksomheder "kun" rapportere på væsentlige emner, dog i hele værdikæden.



Sustaini**mpact**

# Hvad er en Dobbelt væsentlighedsanalyse?

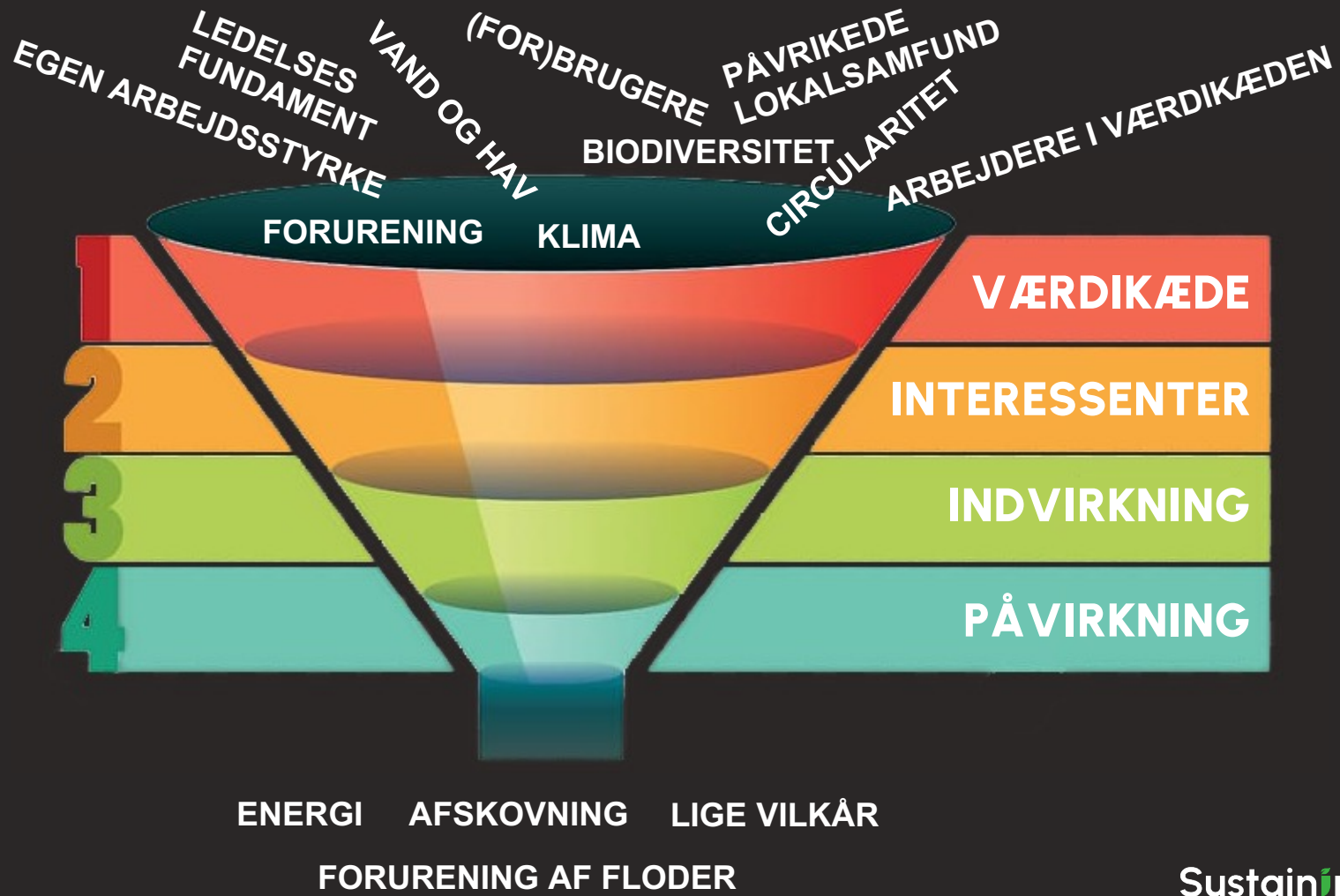
Hvilken væsentlig **indvirkning** har virksomheden på miljø og sociale forhold?

Hvilke miljø og sociale forhold har en væsentlig **påvirkning** på virksomhedens økonomi?

Miljøforhold (E)	Sociale forhold (S)	Ledelses forhold (G)
E1 – Klimændringer (3)	S1 – Egen Arbejdsstyrke (15)	G1 – Virksomhedens adfærd (8)
E2 – Forurening (7)	S2 – Arbejdstagere i værdikæden (18)	
E3 – Vand og Havressourcer (5)	S3 – Berørte samfund (11)	
E4 – Biodiversitet og økosystemer (9)	S4 – Forbrugere og slutbrugere (9)	
E5 – Cirkulær Økonomi (3)		
Ialt 27 delemner	Ialt 53 delemner	Alt i alt 11 emner og 88 delemner







# Hvordan præsenteres DMA i årsrapporten?

PRELIMINARY DOUBLE MATERIALITY ASSESSMENT 2023: SUMMARY OF RESULTS						
EUROPEAN SUSTAINABILITY REPORTING STANDARDS	IMPACT MATERIALITY			FINANCIAL MATERIALITY		
	Material impact(s) affecting people and the environment [Yes/no]	If yes, type of material impact(s) identified [Positive and/or negative]	If yes, impact time horizon(s) [Short-term: 12-18 mos; medium-term: 18 mos - 7 yrs; long-term: 7+ yrs]	Material financial effect(s) affecting Carlsberg's ability to create value [Yes/no]	If yes, type of material financial effect(s) identified [Risk and/or opportunity]	If yes, effect time horizon(s) [Short-term: 12-18 mos; medium-term: 18 mos - 7 yrs; long-term: 7+ yrs]
E1: Climate change	Yes	Positive & negative	Short-, medium- & long-term	Yes	Risk	Long-term
E2: Pollution	Yes	Negative	Short-, medium- & long-term	No	-	-
E3: Water & marine resources	Yes	Positive & negative	Short-term	No	-	-
E4: Biodiversity & ecosystems	Yes	Positive & negative	Short-, medium- & long-term	No	-	-
E5: Resource use & circular economy	Yes	Positive & negative	Short-, medium- & long-term	Yes	Opportunity	Long-term
S1: Own workforce	Yes	Positive & negative	Short-, medium- & long-term	No	-	-
S2: Workers in the value chain	Yes	Positive & negative	Short- & medium-term	No	-	-
S3: Affected communities	Yes	Positive & negative	Short-, medium- & long-term	No	-	-
S4: Consumers & end-users	Yes	Positive & negative	Short-, medium- & long-term	Yes	Risk & opportunity	Medium- & long-term
G1: Business conduct	Yes	Positive & negative	Short-term	No	-	-

## CARLSBERG 2023



ISS impact on the environment and people	ISS impact on the environment and people		
	1	2	3
4	<ul style="list-style-type: none"> <li>Information-related impacts for consumers and/or end-users: Privacy</li> <li>Other work-related rights (Own Workforce)</li> <li>Other work-related rights (Value Chain)</li> </ul>	<ul style="list-style-type: none"> <li>Corporate culture</li> <li>Working conditions, health &amp; safety (Own Workforce)</li> <li>Working conditions (Own Workforce)</li> <li>Working conditions (Value Chain)</li> </ul>	<ul style="list-style-type: none"> <li>Working conditions, health &amp; safety (Own Workforce)</li> <li>Working conditions (Own Workforce)</li> <li>Working conditions (Value Chain)</li> </ul>
3	<ul style="list-style-type: none"> <li>Information-related impacts for consumers and/or end-users: Access to equally information</li> </ul>	<ul style="list-style-type: none"> <li>Personal safety of consumers and/or end-users</li> <li>Access to equally information</li> <li>Management of relationships with suppliers including payment practices</li> </ul>	<ul style="list-style-type: none"> <li>Climate change mitigation</li> <li>Equal investment and opportunities for all (Own Workforce)</li> </ul>
2	<ul style="list-style-type: none"> <li>Impacts and demand dependencies on ecosystem services</li> <li>Political engagement</li> </ul>	<ul style="list-style-type: none"> <li>Consumer's economic, social and cultural rights</li> <li>Energy</li> <li>Substances of concern</li> <li>Water and resource quality related to products and services</li> <li>Equal investment and opportunities for all (Value Chain)</li> <li>Corruption and bribery</li> <li>Protection of athlete-biomers</li> </ul>	<ul style="list-style-type: none"> <li>Resource inflows, including resource use</li> </ul>
1	<ul style="list-style-type: none"> <li>Impacts on the state of species</li> <li>Substances of very high concern</li> <li>Climate change adaptation</li> <li>Impacts on the extent and condition of ecosystems</li> <li>Social inclusion of consumers and/or end-users</li> <li>Rights of indigenous people</li> <li>Consumer's safe and political rights</li> </ul>	<ul style="list-style-type: none"> <li>Climate change adaptation</li> <li>Microplastics</li> <li>Pollution of water, soil, lung, ingested and food resources</li> <li>Pollution of air</li> <li>Animal welfare</li> </ul>	

## ISS 2023

## Preliminary assessment of material ESG topics

ENVIRONMENTAL SOCIAL GOVERNANCE

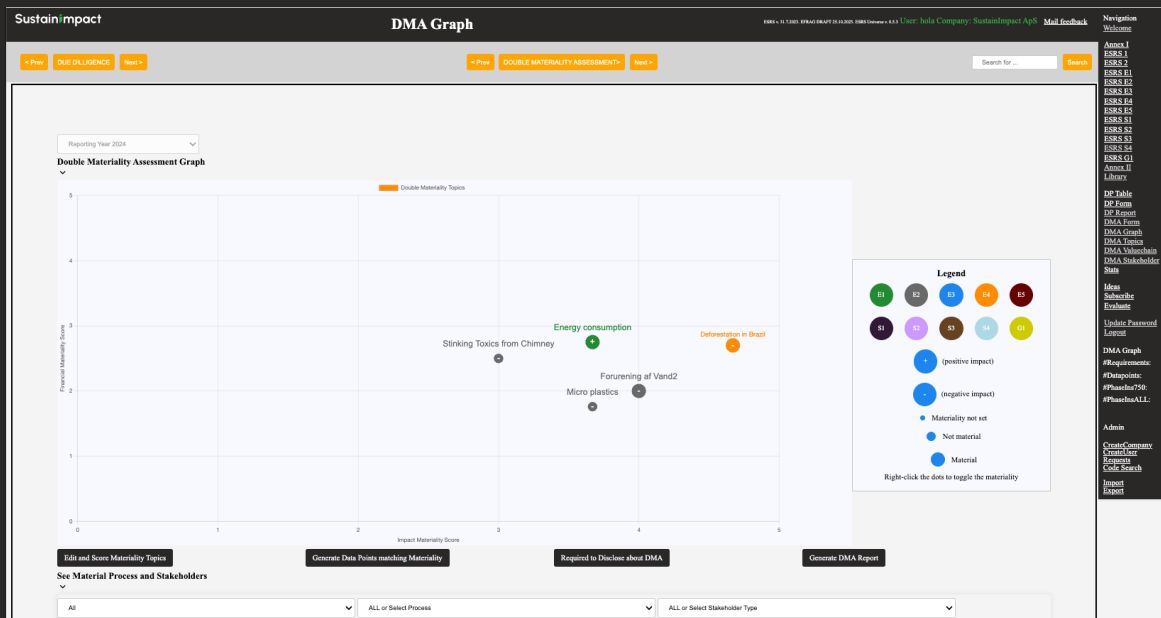
Climate change	Patient protection <sup>1</sup> and quality of life	Business conduct
Resource use and circular economy	Own workers	Bioethics
Water and marine resources	Workers in the value chain	
Biodiversity and ecosystems	Sustainable tax	
Pollution	Affected communities	

## NOVO NORDISK 2023

ESG category	Material issues	Impact description
<b>Environment</b>	<ul style="list-style-type: none"> <li>Climate change mitigation</li> <li>Climate change adaptation</li> <li>Resource use</li> <li>Water use, air, water and soil</li> <li>Waste use</li> <li>Resilience and state of assets</li> <li>Integration of ecosystems</li> <li>Waste and ship recycling</li> </ul>	<ul style="list-style-type: none"> <li>Impacts related to GHG emissions across our value chain and to our energy usage</li> <li>Our business operations involve various material physical risks and corresponding impacts to our shareholders and customers due to business discontinuity</li> <li>Use of high-wearing resources that can put pressure on environment and societies</li> <li>Exposure to air, water and soil from our operations, e.g. a residential environment with from our vessels or terminals, and releases of pollutants during operation of our assets</li> <li>Mineral and consumption of waste from waste classified as waste-invested, which can put pressure on environments and workers' access to water</li> <li>Resilience has driven our material development focus for pollutants, climate change, water withdrawal and soil use change. GHG Impact to species in locations where we operate, and releases of emissions from our vessels</li> <li>Production of waste and infrastructure developments contributing to land and sea-use change, soil sealing and ground subsidence degradation</li> <li>Waste generation from operations, including related to ship recycling</li> </ul>
<b>Social</b>	<ul style="list-style-type: none"> <li>Safety and security</li> <li>Labour and human rights</li> <li>Diversity and ethnic equality</li> <li>Work-life balance</li> <li>Human capital</li> <li>Employee relations and labor rights</li> <li>Human rights</li> </ul>	<ul style="list-style-type: none"> <li>Risks of work-related injuries to fatalities and our exposure to global security threats</li> <li>Risk of unsafe work environments for underrepresented or vulnerable groups of our workforce</li> <li>Potential discrimination based on sex, ethnicity, gender and nationality in our global workforce</li> <li>Ability to attract and retain employees through the attraction to emerging "responsible" global standards</li> <li>Ability to attract and retain the right talents</li> <li>Impacts related to our workers' access to decent working conditions such as working time, wages, employment terms and access to housing and activities</li> <li>The rights of workers across our value chain including freedom of association and collective bargaining, workers' safety and OH&amp;S issues</li> <li>Impacts and risks to people related to our activities across our value chain. See p. 42 for information on our related human rights issues</li> </ul>
<b>Governance</b>	<ul style="list-style-type: none"> <li>Business ethics</li> <li>Anti-trust</li> <li>Anti-corruption</li> <li>Anti-bribery</li> <li>Anti-money laundering</li> <li>Anti-tax evasion</li> <li>Anti-fraud</li> <li>Anti-counterfeiting</li> <li>Anti-falsification</li> <li>Anti-forgery</li> <li>Anti-falsification</li> <li>Anti-forgery</li> <li>Anti-falsification</li> <li>Anti-forgery</li> </ul>	<ul style="list-style-type: none"> <li>Risks of corruption and bribery across our value chain</li> <li>Risks related to accessibility, mobility and security of governance mechanisms across our value chain</li> <li>Providing a strong corporate culture and transparency to investors and to our business relations</li> <li>The privacy of our employees' and customers' data and insights related to an ethical use of data and AI</li> <li>Our ability to ensure compliance with applicable laws and regulations across our value chain</li> <li>Supplier relations</li> <li>Being a responsible and transparent taxpayer</li> <li>Managing our activities to ensure positive impact on communities and societies where we operate</li> <li>Preventing GHG emissions reduction through technology transfer industry-wide decarbonization</li> <li>Potential impacts related to Maersk's policy positions and engagement</li> </ul>

## MAERSK 2023

## Prioriteringsgrafer



## DMA Rapporten

### Executive Summary

This report outlines the result of the Double Materiality Analysis at the current status as of 19/04/2024, 10:45:11. The report summarizes the current findings. The current input from stakeholders and input from the valuechain analysis. And outlines the complete details and methodologies.

### Double Materiality Graph



### Material Topics



Name	Topic	M-Score	F-Score
Deforestation in Brazil	E4-Bio.L.Land	4.67	2.70
Energy consumption	E1-Energy	3.67	2.75
Furuning of Vand2	E2-Pol.Water	4.00	2.00

### Valuechain input

The valuechain has been analyzed for potential impacts. Here is the valuechain depicted and the processes impacted by material topics are listed below

Tid til et spørgsmål til jer!

# Hvilken erfaring har I med DMA?

  Polls ✕

Names not recorded ; Results shared

Hvad er din erfaring med Dobbelt Væsentlighedsanalyser?

- Ingen
- Jeg har kun set resultatet af dem i rapporter
- Jeg er uddannet i, hvordan man laver en DMA
- Jeg skal igang med at udarbejde en DMA
- Jeg har selv prøvet at udarbejde (mindst) en DMA



Dobbelt væsentlighedsanalysens rolle og værdi

**DMA er nøglen til ..**

# DMA'ens rolle i bæredygtighedsrapportering

## En god bæredygtighedsrapport svarer på:

- a) Hvor er I på vej hen?
- b) Hvor hurtigt?
- c) Under hvilke vilkår?
- d) Hvor langt er I?
- e) På en måde så interessenter kan vurdere jeres virke !

## DMA's rolle:

- a) I kan prioritere mål der batter
- b) Giver et grundlag for strategi, roadmap og kommunikation
- c) Belyser dilemmaer, risici og muligheder
- d) Alle valg er tilvalg eller fravalg





# DMA skaber værdi - 1

## De "bløde" værdier

- **Fælles oplyst grundlag** => skaber et fælles grundlag for dialog / kommunikation
- Indsigt i dine **interessenters forståelse og prioriteter**
- Indsigt i din **forsyningskæde** indvirkning
- En totalliste af nye **risici**
- En totalliste af nye **forretningsmuligheder**
- Fundament for prioriteringer og **handling**
- **Dilemmaer** kommer frem i lyset



# DMA skaber værdi - 2

## Hvordan de bløde omsættes til "hårde" resultater

- Revision af **strategi / forretningsmodel**
- Dybere risikostyring – (mere robust forsyningskæde)
- Prioritering af forretningsmuligheder
- Konkret kommunikation med **interessenter**
- Rapporterings**afgrænsning** ift CSRD/ESRS

# Hvem får værdien?

INTERNT	Relevans af DMA
R&D - Produktudvikling	Interessent-analyse. Design så det batter. Fra produkt til funktion.
Indkøb	+ bæredygtighedskrav
Produktion /fremstilling	De skjulte antagelser !
Salg	Rådgivning om løsninger, også med udgangspunkt i miljø og sociale parametre.
Service	Nye feedback loops.
Marketing / Kommunikation	Grundlag for kommunikation.
Forretningsejer	Fremtidssikring (risici og muligheder) og måske revideret strategi.

EKSTERNT	Relevans af DMA
De store CSRD- underlagte kunder (B2B)	Oplyse egen DMA. Fremme af egne bæredygtighedsmål.
De større endnu ikke CSRD- underlagte kunder (B2B)	Ansvarlighed og transparens. Minimerer risici. Adgang til nye markeder
Kommune, region, staten (B2G)	Bedre resultater af offentlige projekter
Brugere / forbrugere (B2C)	De færreste undersøger stadig i dybden. Forbedrede produkter og tjenester.
NGO'er, Investorer, brancheforeninger..	Oplyst grundlag for beslutninger.

# Hvad er hovedresultatet af en DMA?

Mit **personlige** bud

DMA rapportens indholdsfortegnelse

- Ledelsesresumé
- De væsentligste emner, herunder prioriteringsgraf
- Risici og forretningsmuligheder
- Andre analyseresultater
- anbefalinger

Bilag

- Konsekvenser for interessenter og forsyningskæden
- Komplet liste af økonomiske og miljømæssige indvirkninger
- Metode, antagelser, rammeværk, samt afgrænsninger
- Udfyldte datapunkter vedr DMA ift (Frivillig) ESRS

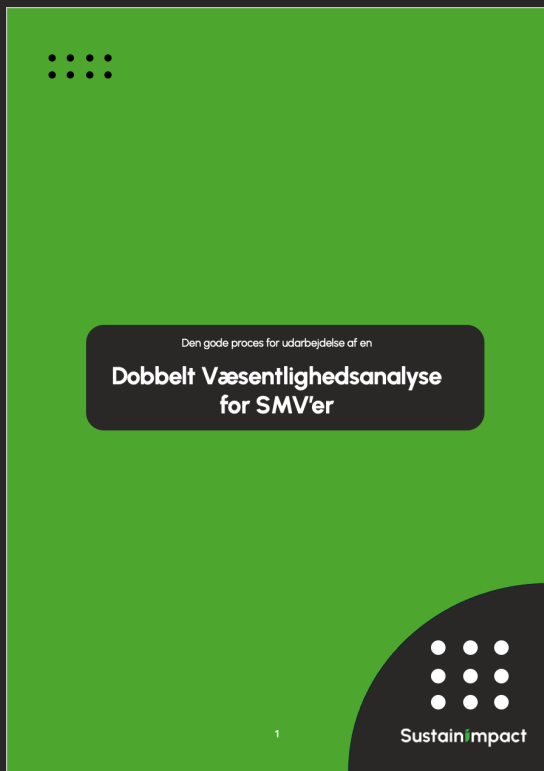




Der er ikke beskrivelse af processen, kun resultatet

**Den gode proces?**

# I får alle detaljerne ...



Dokumentet  
udleveres som  
materiale efter  
webinaret



# AKTIVITET RESULTAT HANDLING

OPSTART

GRUNDLAG

FÅ ACCEPT

INTERESSEENTER

360° INDSIGT

INFORMER

INDVIRKNING

SCORET LISTE

INVOLVER

PÅVIRKNING

PRIORITERING

AFSTEM

AFLEVER

RAPPORTEN

INSPIRER





# For CSRD Underlagte (inkl. L-SME)

## Disclosure Requirement IRO-1 - Description of the process to identify and assess material impacts, risks and opportunities

51. The undertaking shall disclose its process to identify its impacts, risks and opportunities and to assess which ones are material.
52. The objective of this Disclosure Requirement is to provide an understanding of the process through which the undertaking identifies impacts, risks and opportunities and assesses their materiality, as the basis for the process to identify and assess material impacts, risks and opportunities based on the principle of double materiality).
53. The undertaking shall disclose the following information:
- (a) **D** a description of the methodologies and assumptions applied in the described process;
  - (b) **D** an overview of the process to identify, assess, prioritise and monitor the undertaking's potential and actual impacts on people and the environment, informed by the undertaking's due diligence process, including:
    - I. **D** focusses on specific activities, business relationships, geographies or other factors that give rise to heightened risk of adverse impacts;
    - II. **D** considers the impacts with which the undertaking is involved through its own operations or as a result of its business relationships;
    - III. **D** includes consultation with affected stakeholders to understand how they may be impacted and with external experts;
    - IV. **D** prioritises negative impacts based on their relative severity and likelihood, (see ESRS 1 section 3.4 Impact materiality) and, if applicable, positive impacts on their relative scale, scope and likelihood, and details section 3.4 Impact materiality;
  - (c) **D** an overview of the process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial effects. The disclosure shall include:
    - I. **D** how the undertaking has considered the connections of its impacts and dependencies with the risks and opportunities that may arise from those impacts and dependencies;
    - II. **D** how the undertaking assesses the likelihood, magnitude, and nature of effects of the identified risk and opportunities (such as the qualitative or quantitative thresholds and other criteria used as prescribed by ESRS 1 section 3.4 Impact materiality);
    - III. **D** how the undertaking prioritises sustainability-related risks relative to other types of risks, including its use of risk-assessment tools;
  - (d) **D** a description of the decision-making process and the related internal control procedures;
  - (e) **D** the extent to which and how the process to identify, assess and manage impacts and risks is integrated into the undertaking's overall risk management process and used to evaluate the undertaking's overall risk management process where applicable;
  - (f) **D** the extent to which and how the process to identify, assess and manage opportunities is integrated into the undertaking's overall management process where applicable;
  - (g) **D** the input parameters it uses (for example, data sources, the scope of operations covered and the detail used in assumptions); and
  - (h) **D** whether and how the process has changed compared to the prior reporting period, when the process was modified for the last time and future revision dates of the materiality assessment.

### DR IRO-1: Description of the process to identify and assess material impacts, risks and opportunities -

Field: DMA Methodology and Assumptions (IRO1-53a)

Value: This is the first year that Sus... [edit](#) [\(\)](#)

Field: Process Overview (IRO1-53b)

Value: No value [edit](#) [\(\)](#)

Field: Heightened Risk (IRO1-53bi)

Value: No value [edit](#) [\(\)](#)

Field: Own Operations (IRO1-53bii)

Value: No value [edit](#) [\(\)](#)

Field: Consultations (IRO1-53biii)

Value: No value [edit](#) [\(\)](#)

Field: Negative and Positive Impacts (IRO1-53biv)

Value: No value [edit](#) [\(\)](#)

Field: Financial Effects (IRO1-53c)

Value: No value [edit](#) [\(\)](#)

Field: Impacts and Dependencies (IRO1-53ci)

Value: No value [edit](#) [\(\)](#)

Field: Process of Assessment (IRO1-53cii)

Value: No value [edit](#) [\(\)](#)

Field: Process of Prioritization (IRO1-53ciii)

Value: No value [edit](#) [\(\)](#)

Field: Decision-making (IRO1-53d)

Value: No value [edit](#) [\(\)](#)

Field: ERM integration (IRO1-53e)

Value: No value [edit](#) [\(\)](#)

Field: Management Process Integration (IRO1-53f)

Value: No value [edit](#) [\(\)](#)

Field: Input Parameters (IRO1-53g)

Value: No value [edit](#) [\(\)](#)

Field: Changes YoY (IRO1-53h)

Value: No value [edit](#) [\(\)](#)

Submit Data

# Den frivillige indrapportering



## Disclosure N 2 – Material sustainability matters

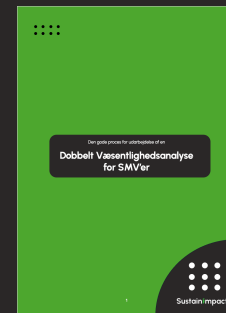
58. The undertaking shall disclose the material sustainability matters resulting from its materiality analysis (see from paragraph 41 to 56) including a brief description of each sustainability matter (listed according to par. 42) and:
- how each matter has an impact on people or the environment;
  - its actual and potential effects on the undertaking's present or future financial position and performance; and
  - its actual and potential effects on the undertaking's activities and strategy.

## Disclosure N 4 – Key stakeholders

63. If the undertaking engages with stakeholders, it may disclose:
- the categories of key stakeholders considered (the undertaking can use categories such as investors, lending banks/creditors, business partners, trade unions, NGO); and
  - a brief description of the engagement activities.

# Hvordan håndterer vi de typiske **udfordringer**

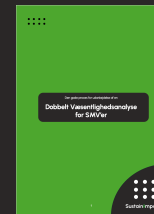
- Ingen, utroværdig eller mangelfuld information fra leveranører i forsyningskæden
- Kan man stole på interressentanalysen?
- Hvor dybt skal vi gå?
- Det kan blive dyrt og tidskrævende



Brug digitale værktøjer, hvor de skaber værdi

# Værktøjsunderstøttelse

# Eksempler på DMA værktøjsunderstøttelse



Leverandør	Funktion	Bemærk
Erhvervsstyrelsen	DMA Regneark	Kun til registrering
	Klimakompasset	Hvad er størst?
Virksomhedsguiden	Dobbelt Væsentligheds-vurdering	Materialer til workshop
FutureFit Business	Future-Fit Risk Profiler	God til at identificere risikoområder baseret på virksomhedens aktiviteter.
Datamaran	AI Værktøj til Rapportering	Benytter bl.a. data fra andre rapporter
Position Green	Spørgeskema baseret DMA	For de større
C-More*	Spørgeskema baseret DMA	Pay as you go.
Validied	Simpelt spørgeskema til Restaurant- og Auto-branche)	Kun for helt små virksomheder
SustainImpact**	ESRS Universe: som demonstreret i webinarret.	Fokus på understøttelse af analytikerne.

Bemærk

\* SustainImpact er partner.

\*\* Da SustainImpact ikke kan evaluere sit eget værktøj, så vil jeg anbefale at I laver jeres egen vurdering.



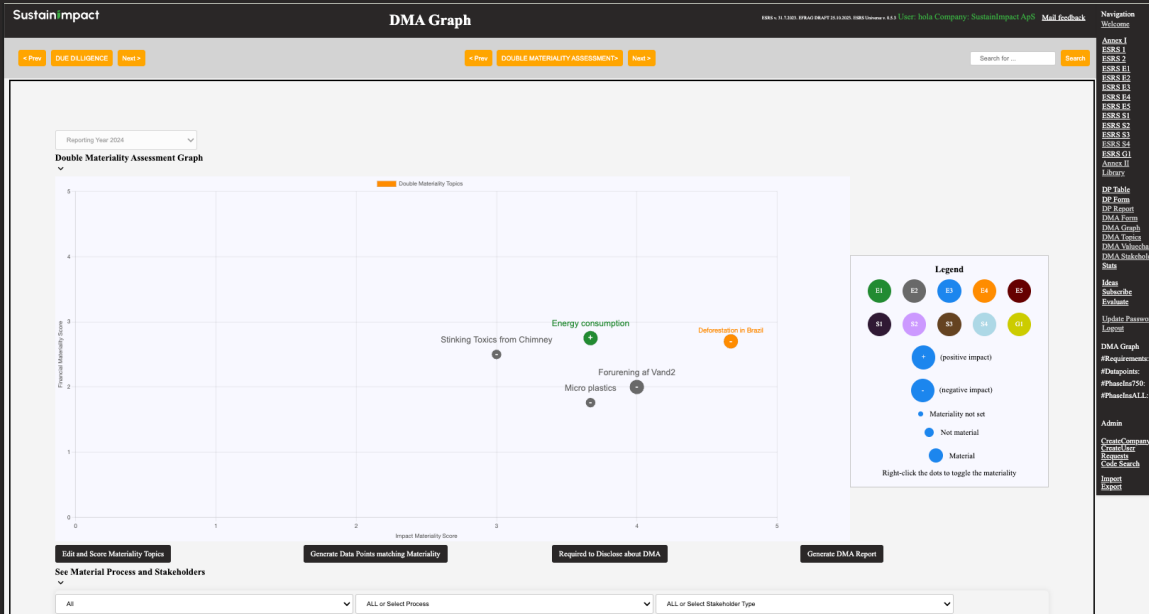
Værdien af at bruge digitale værktøjer:

- Tidsbesparelse
- Konsistens
- Fuldstændighed
- Tryghed
- ...

Skal stå mål med omkostningerne



## Prioriteringsgrafer

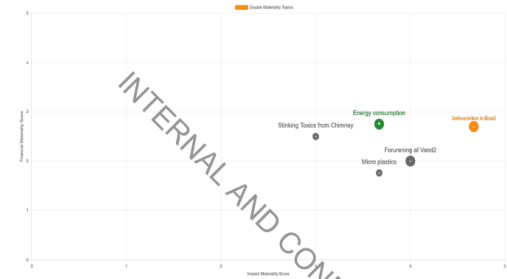


## DMA Rapporten

### Executive Summary

This report outlines the result of the Double Materiality Analysis at the current status as of 19/04/2024, 10:45:11. The report summarizes the current findings. The current input from stakeholders and input from the valuechain analysis. And outlines the complete details and methodologies.

### Double Materiality Graph



### Material Topics

Name	Topic	M-Score	F-Score
Deforestation in Brazil	E4-Bio.L.Land	4.67	2.70
Energy consumption	E1-Energy	3.67	2.75
Furoneing of Vand2	E2-Pol.Water	4.00	2.00

### Valuechain input

The valuechain has been analyzed for potential impacts. Here is the valuechain depicted and the processes impacted by material topics are listed below

## Definer og vurder

Sustain Impact DMA Valuechain

Valuechain Process Graph

Indeholder tæmmer fra overskudsbløge

Opbejling, Fældning, Transport til Savværk, Klargøring, Savværk, Transport til Fabrik, Møbelproduktion, Distribution til Fabrik, Transport til Varelager, Klargøring, Distribution til Kunde, Returnere - transport

Impacts of Processes

Name	Impact	Topic	Actions
Fældning	skovning2	E4 - Biodiversity - Direct impact drives us loss - Land-use change	Delete Update
Møbelproduktion	Giftig Reg	E2 - Pollution of Air	Delete Update
Klargøring		E3 - Marine Resources - Extraction and use of marine resources	Delete Update
Transport til Savværk	Emission from Boat or Truck	E1 - Energy	Delete Update
Transport til Varelager	Emissions from Truck or Boat	E1 - Energy	Delete Update
Distribution til Kunde	Emissions by Truck	E1 - Energy	Delete Update
Returnere - transport	Emissions from Truck	E1 - Energy	Delete Update
Transport til Fabrik	Emissions from Truck	E1 - Energy	Delete Update
Savværk	Skibene tømmer oiletank inden havn	E2 - Pollution of Water	Delete Update
Klargøring	Den lokale rockerbendes blomsterbed bliver genåret	S3 - Affected Communities - Econ, soc and cultural Rights - Land Related Impacts	Delete Update

Valuechain Process Definition

Valuechain Process

The process name will appear in the process graph

Value chain:

ALL

Add Process

## Due Dilligence (Væsentlige processer)

Sustain Impact

Processes Group by ESG and Valuechain

Processes that does not fall into either upstream, own operations or downstream will be shown in all. Processes that are identified as having a material impact will be shown with an (m) following the process name. Look for the impacts from the processes in the following table.

Valuechain/Topic	Upstream	Own Operations	Downstream
E	Transport til Savværk(m), Transport til Varelager(m), Transport til Fabrik(m), Fældning(m), Møbelproduktion	Klargøring(n/a)	Distribution til Kunde(m), Returnere - transport(m), Savværk(m)
S		Klargøring(n/a)	
G			

Process	Material Topic	Impact
Fældning	Deforestation in Brazil	skovning2
Transport til Savværk	Energy consumption	Emission from Boat or Truck
Transport til Varelager	Energy consumption	Emissions from Truck or Boat
Distribution til Kunde	Energy consumption	Emissions by Truck
Returnere - transport	Energy consumption	Emissions from Truck
Transport til Fabrik	Energy consumption	Emissions from Truck
Savværk	Forurening af Vand2	Skibene tømmer oiletank inden havn

# INTERESSENT ANALYSEN

## Inviter

**Register and Invite Stakeholder**

Name

Søren Jørgen

Organisation

Vi stiller gode spørgsmål

Email

sp@sustainimpact.dk

Anonymous

Type of Stakeholder

employee

Select Email-Template

employees

Register and Send Invites

- employee
- client
- owner - internal
- owner - external
- prospect
- board member - internal
- board member - external
- NGO
- bank
- insurer
- partner
- end users
- supplier
- Academia
- Industry association
- Lobby group
- local community
- government official
- trade union
- executive team
- management team
- media
- local political
- regional/national politician

## Indhent resultater

**Thank you Test for helping SustainImpact ApS prioritize our Sustainability Issues**

You are answering as your role as partner and on behalf of Tester A/S.  
Your answers will be identifiable as your answers.  
Please drag and prioritize the sustainability issues, and let us know what risks and opportunities you see for. If you can identify specific subtopics, that will help as well.

**Environment**

**Social**

**Governance**

Priority	Select Subtopics	Impact	Risk	Opportunity
1st Priority		Please describe the impacts you see for this topic.	Please describe the risks you see for this topic.	Please describe the opportunities you see for this topic.
2nd Priority		Please describe the impacts you see for this topic.	Please describe the risks you see for this topic.	Please describe the opportunities you see for this topic.
3rd Priority		Please describe the impacts you see for this topic.	Please describe the risks you see for this topic.	Please describe the opportunities you see for this topic.
4th Priority		Please describe the impacts you see for this topic.	Please describe the risks you see for this topic.	Please describe the opportunities you see for this topic.
5th Priority		Please describe the impacts you see for this topic.	Please describe the risks you see for this topic.	Please describe the opportunities you see for this topic.

Drag here to remove

**Submit**

## Analysér

Manage Stakeholder Assessments

Filter on Subtopics

Filter on Stakeholder Type

Filter on Status

Prio	Topic	Subtopic	Topic Stats (9026)	Stakeholder Stats
1		Equal Treatment	Answers: 122 Answers of total: 1.35% Anonymous: 12.82%	Most Answers: employee
2		Political Rights	Answers: 121 Answers of total: 1.34% Anonymous: 12.82%	Most Answers: employee
3		Outflow	Answers: 118 Answers of total: 1.31% Anonymous: 12.82%	Most Answers: employee
4		Whistle-blowers	Answers: 117 Answers of total: 1.30% Anonymous: 12.82%	Most Answers: employee
5		Waste	Answers: 116 Answers of total: 1.29% Anonymous: 12.82%	Most Answers: employee

name	organisation	Stakeholder Type	topic	subtopic	Impact	Risks	Opportunities	Status	Actions
anonymous	anonymous	anonymous		Climate Adaptation	impact-497-1-1	risk-497-1-1	opp-4597-1-1	rejected	Use Ignore Reject
anonymous	anonymous	anonymous		Climate Adaptation	impact-4625-2-1	risk-4625-2-1	opp-4625-2-1	rejected	Use Ignore Reject
anonymous	anonymous	anonymous		Climate Adaptation	impact-4615-3-1	risk-4615-3-1	opp-4615-3-1	rejected	Use Ignore Reject

# ANALYTIKERENS KONTROLPANEL

## VURDER

**Consider Industry Topics**

^

Main Industry

Agriculture

Industry Segment

Animal breeding

Genetic Diversity

Antibiotic Resistance

Emissions and Waste Management

Copy to Current Topic

**Manage Stakeholder Assessments**

Filters: Subtopics

Type:  Status:

Pos	Topic	Subtopic	Topic Stats (9025)	Stakeholder Status
1	Equal Treatment		Answers: 12 Answers of total: 1,31% Anonymous: 12,82%	Most Answers: employee
2	Political Rights		Answers: 141 Answers of total: 1,34% Anonymous: 12,82%	Most Answers: employee
3	Outflow		Answers: 118 Answers of total: 1,31% Anonymous: 12,82%	Most Answers: employee
4	Whistle-Blowers		Answers: 117 Answers of total: 1,30% Anonymous: 12,82%	Most Answers: employee
5	Waste		Answers: 116 Answers of total: 1,29% Anonymous: 12,82%	Most Answers: employee

name	organisation	Stakeholder Type	topic	subtopic	Impact	Risks	Opportunities	Status	Actions
environment	environment	environment		Climate Action	report: 497-1-1	rel: 497-1-1	opp: 497-1-1	reported	<input type="button" value="Add"/> <input type="button" value="Ignore"/> <input type="button" value="Reject"/>

## ANALYSER

**Score Impact Materiality for: Energy consumption**

Energy consumption

Is Actual.

Scale

Absolute

Scope

Medium - Relevant for many people, animals or multiple local areas.

Irremediability

Difficult or medium horizon - Technology: Accessible, Timehorizon: < 2-5 years, Cost: High

**Score Financial Materiality for: Energy consumption**

Energy consumption

Is Actual.

Economic Loss

Low - between 2 and 5% loss of EBITDA

Reputational Loss

Low - Time limited or less important loss of reputation

Employee Loss

Medium - between 10 and 15% increase in employee turnover or drop in employee satisfaction

Client Loss

Significant - between 15 and 20% loss of clients

Total Score: 2,75

## DOKUMENTER

**Field: Changes YoY (req-dp-2-IRO1-53h)**

whether and how the process has changed compared to the prior reporting period, when the process was modified for the last time and future revision dates of the materiality assessment.

**Field history**

Op	Time	User	Value	Comment	Upload
UPDATE	2024-04-28 17:34:05	DovenLars	Da 2024 er første år ...	Formulering aftalt me...	
UNLOCK	2024-04-28 17:34:05	DovenLars			
INSERT	2024-04-28 17:34:01	DovenLars	Da 2024 er første år ...	Formulering aftalt me...	

**Field value (narrative)**

Da 2024 er første år vi rapporterer, så er der ikke nogen sammenligning med tidligere år.

**Comment**

Formulering aftalt med revisor

**Documentation**

Choose file: No file chosen

**Actions**

Direktivet om DMA  
DMA Formularen  
Vædikæden  
Interessenter  
Analysecentralen  
Prioriteringsgraf  
DMA Rapporten





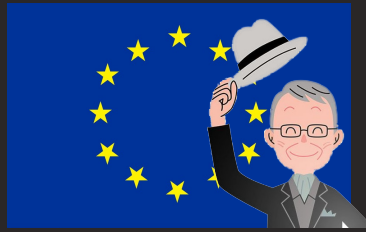
Skab grundlaget for en forandring med en DMA

# Opsummering





**ANSVAR**



**REGULERING**



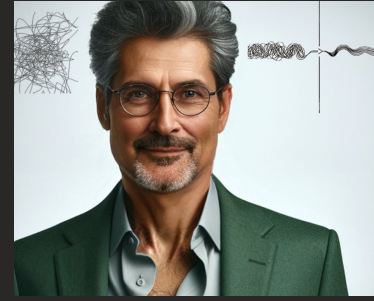
**DMA**



**RAPPORTERING**



**VÆRDI**



**UDFORDRINGER**



**PROCESSEN**

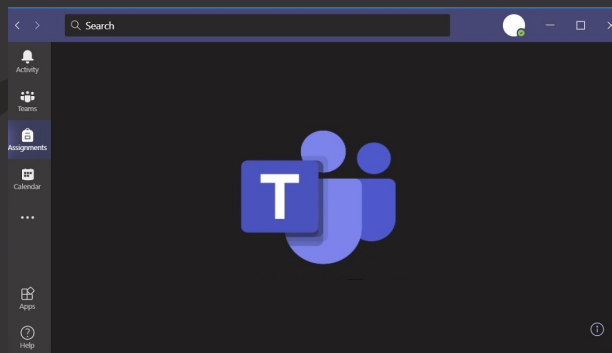


**VÆRKTØJER**

# Hvad får I med herfra?



Præsentationen



Optagelsen



Guiden

Tid til 3 spørgsmål til jer!

Oplevelsen: Hvordan var webinarret?  
Værdien: Hvad tager I med herfra?  
Omtale: Ord om webinarret

Names not recorded ; Res

Names not recorded ; Resul

Names not recorded ; Results shared

1. Hvordan var webinarret?

2. Fik du noget med herfra du

3. Hvilke(t) ord beskriver din oplevelse samlet

Elendig

Nada / Nix / Vrøvl

Kolofantastisk

Submit

3/3



# Q & A

**BRUG CHATTEN !**

# TAK



Book et møde



Download materialet