

An abstract 3D graphic consisting of several white, semi-transparent spheres of varying sizes, some of which are interconnected to form a larger, irregular shape. The spheres are covered in small, dark blue speckles, giving them a textured appearance. They are set against a light gray background with a subtle gradient and a soft shadow on the surface below.

# Datenerhebung im Rahmen der CSRD.

**Fin.Connect**  
März 2025

**KIRCHHOFF** | **TEAM  
FARNER**

# Ihr Referent.

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Ausbildung  
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### **Vita**

> 5 Jahre Erfahrung im Bereich Nachhaltigkeitsberichterstattung, Regulatorik und Sustainable Finance. Quantitativer Hintergrund als Portfoliomanager. Ehemaliges Mitglied in der EFRAG Expertengruppe zur Entwicklung der ESRS für gelistete KMUs. Autor von Fachbüchern und -artikeln zu einschlägigen ESG-Themen und Referent diverser Schulungsreihen.

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# Agenda Daten.



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# Datenerhebung.

## Über was für Themen wird im Rahmen der CSRD eigentlich berichtet?

—————> Über “wesentliche“ Themen  
(siehe dazu die letzte Session der Reihe)

**Über was für Inhalte (zu den wesentlichen Themen)  
wird im Rahmen der CSRD eigentlich berichtet?**

# Berichtsinhalte CSRD.

## Qualitativ

(ca. 50% der Berichterstattung)

### Policies | Richtlinien

Offenlegung und Beschreibung der Richtlinien, mit denen wesentliche nachhaltigkeitsbezogene Impacts, Risks & Opportunities gemanagt werden.

### Actions | Maßnahmen

Offenlegung der (Schlüssel-)Maßnahmen die im Berichtsjahr durchgeführt wurden oder geplant sind (im Zusammenhang mit den wesentlichen Nachhaltigkeitsthemen).

### Targets | Ziele

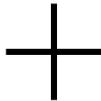
Offenlegung der messbaren, ergebnisorientierten und zeitgebundenen Ziele, die im Zusammenhang mit den wesentlichen Impacts, Risks & Opportunities eingeführt wurden und der erzielte Fortschritt.

## Quantitativ

(ca. 30% der Berichterstattung)

### Metrics | Kennzahlen

Offenlegung der einschlägigen, von den ESRS geforderten Kennzahlen, ggf. ergänzt um weitere relevante Kennzahlen, die im Unternehmen zur Steuerung verwendet werden.



Diverses

(ca. 20% der Berichterstattung)

(Diverse) allgemeine Anforderungen und Beschreibungen

Qualitative Offenlegungen, die nicht direkt Policies, Actions, Targets (PAT) betreffen. Bspw:

Beschreibung der Wesentlichkeitsanalyse, ESG in der Vorstandsvergütung, Stakeholderengagement etc.

# Wichtige Unterscheidung: Qualitativ und quantitativ.

Uneinheitliche Definition von „Datenpunkten“.  
Für die Anzahl sollte die EFRAG Datenpunkttabelle herangezogen werden

## Qualitative Datenpunkte

- Narrative Anforderungen.
- Beschreibungen von Umständen, Ansätzen und Prozessen
- Viele der qualitativen Anforderungen beziehen sich auch auf die Beschreibungen von Policies, Actions und Targets, die einen besonders großen Stellenwert in den ESRS haben.

ca. 1170 Datenpunkte

## Quantitative Datenpunkte

- Metriken, KPIs, numerische Angaben.
- Datenpunkte, deren Erfüllung durch die Offenlegung einer (oder mehrerer) Zahlen erreicht wird.
- Dazugehören aber auch narrative bzw. semi-narrative Datenpunkte, die einen direkten Bezug zu einer quantitativen Offenlegung haben (*Kontextinformationen*).
- Kontextinformationen sind zum Beispiel Angaben zur Methodik oder dem Scope einzelner Berechnungen.

# Beispiel: Quantitative Datenpunkte

## **Disclosure Requirement S1-6 – Characteristics of the undertaking's employees**

48. **The undertaking shall describe key characteristics of employees in its own workforce.**
49. The objective of this Disclosure Requirement is to provide insight into the undertaking's approach to employment, including the scope and nature of *impacts* arising from its employment practices, to provide contextual information that aids an understanding of the information reported in other disclosures, and to serve as the basis for calculation for quantitative *metrics* to be disclosed under other disclosure requirements in this Standard.
50. In addition to the information required by paragraph 40(a)iii of ESRS 2 *General Disclosures*, the undertaking shall disclose:
- (a) the total number of **employees** by head count, and breakdowns by gender and by country for countries in which the undertaking has 50 or more employees representing at least 10% of its total number of employees;
  - (b) the total number by head count or full time equivalent (FTE) of:
    - i. permanent employees, and breakdown by gender;
    - ii. temporary employees, and breakdown by gender; and
    - iii. non-guaranteed hours employees, and breakdown by gender.
  - (c) the total number of employees who have left the undertaking during the reporting period and the rate of employee turnover in the reporting period.
  - (d) a description of the methodologies and assumptions used to compile the data, including whether the numbers are reported:
    - i. in head count or full-time equivalent (FTE) (including an explanation of how FTE is defined); and
    - ii. at the end of the reporting period, as an average across the reporting period, or using another methodology.
  - (e) where applicable, a provision of contextual information necessary to understand the data (for example, to understand fluctuations in number of employees during the reporting period); and
  - (f) a cross-reference of the information reported under (a) above to the most representative number in the financial statements.

# Beispiel: Quantitative Datenpunkte

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    - iii. non-guaranteed hours employees, and breakdown by gender.
  - (c) the total number of employees who have left the undertaking during the reporting period and the rate of employee turnover in the reporting period.
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    - i. in head count or full-time equivalent (FTE) (including an explanation of how FTE is defined); and
    - ii. at the end of the reporting period, as an average across the reporting period, or using another methodology.
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  - (f) a cross-reference of the information reported under (a) above to the most representative number in the financial statements.

# EFRAG-Datenpunkttabelle

## DISCLAIMER

*Prefinal Draft subject to Approval from EFRAG SRB [still subject to change]*

## INSTRUCTIONS

- 1) The DPs reported in ESRs E2 are subject to Materiality Assessment.
- 2) With the exception of DPs in IRO1 that are to be disclosed irrespective of the outcome of its materiality assessment [ESRS 1 par. 29], none of these DPs is applicable if the topic is not material.
- 3) Not all DPs are to be reported if the undertaking has not adopted the respective policies, implemented the respective actions or set the respective targets in relation to a sustainability matter that has been assessed to be material [see ESRS 1 par. 33].
- 4) Column I identifies DPs subject to phasing-in for the first 3 years [see Appendix C of ESRS 1]

ESRS	DR	Paragraph	Related AR	Name	Data Type	Appendix B - ESRS 2 (SFR + PILLAR 3 + Benchmark + CL)	DPs subject to phasing-in provisions applicable to undertaking with less than 750	Appendix C - ESRS 1 DPs subject to phasing-in provisions applicable to all undertakings	May [V]
E2	E2-IRO-1	11 a	AR 1- AR 8	Information about methodologies, assumptions and tools used to screen site locations and business activities in order	narrative				
E2	E2-IRO-1	11 b		Disclosure of whether and how consultations have been conducted (pollution)	narrative				
E2	E2-IRO-1	AR 9		Disclosure of results of materiality assessment (pollution)	narrative				
E2	E2-1	14	AR 10	Policies to manage its material impacts, risks and opportunities related to pollution (see ESRS 2 MDR-P)	MDR-P				
E2	E2-1	15 a	AR 11	Disclosure of whether and how policy addresses mitigating negative impacts related to pollution of air, water and soil	narrative				
E2	E2-1	15 b	AR 11	Disclosure of whether and how policy addresses substituting and minimising use of substances of concern and phase-out	narrative				
E2	E2-1	15 c		Disclosure of whether and how policy addresses avoiding incidents and emergency situations, and if and when they occur	narrative				
E2	E2-1	AR 12		Disclosure of contextual information on relations between policies implemented and how policies contribute to EU Air	narrative				V
ESRS 2		62		Disclosures to be reported in case the undertaking has not adopted policies					
E2	E2-2	18		Actions and resources in relation to pollution (see ESRS 2 MDR-A)	MDR-A				
E2	E2-2	19		Layer in mitigation hierarchy to which action can be allocated to (pollution)	semi-narrative				
E2	E2-2	AR 13		Action related to pollution extends to upstream/downstream value chain engagements	semi-narrative				
E2	E2-2	19	AR 14	Layer in mitigation hierarchy to which resources can be allocated to (pollution)	semi-narrative				V
E2	E2-2	AR 15		Information about action plans that have been implemented at site-level (pollution)	narrative				V
ESRS 2		62		Disclosures to be reported if the undertaking has not adopted actions					
E2	E2-3	22	AR 19	Tracking effectiveness of policies and actions through targets (see ESRS 2 MDR-T)	MDR-T				
E2	E2-3	23 a		Disclosure of whether and how target relates to prevention and control of air pollutants and respective specific load	narrative				
E2	E2-3	23 b		Disclosure of whether and how target relates to prevention and control of emissions to water and respective specific	narrative				
E2	E2-3	23 c		Disclosure of whether and how target relates to prevention and control of pollution to soil and respective specific load	narrative				

## Limitationen

- Die Datenpunkttabelle ist keine Excel zur Datenerhebungen
- Einzelne „Datenpunkte“ erfordern mehr als einen Eintrag (z.B. >1 Zahl)
- Der Kontext wird aus dem Datenpunkt-Titel nicht immer klar
- Leider nicht Fehlerfrei
- Link: <https://efrag.sharefile.com/public/share/web-s6e410fb208aa4685bf9c482ee405f48d>

# Datenerhebungsprozess: Beispielhaftes Vorgehen.

Verantwortliche Personen inhaltlich vorbereiten.  
Deadline setzen.

## Qualitative Abfrage

- Abfrage der narrativen Datenpunkte
- Ggf. Selektion “brauchbarer“ bestehender Textbestandteile (aus Nachhaltigkeitsbericht etc.)
- Narrative Datenpunkte dienen vor allem zur Beschreibung (z.B. von Richtlinien, Ziele, Maßnahmen oder themenspezifischen Umständen)

z.B. via Redaktionsblätter  
(Word)

## Quantitative Abfrage

- Abfrage aller einschlägigen numerischen Datenpunkte + qualitativer Kontextinformationen mit direktem Bezug (z.B. angewandte Berechnungsmethode)
- Datenabfrage berücksichtigt die Anforderungen eines prüfsicheren Prozesses

z.B. via Datentemplates  
(Excel)

## Parallele Begleitung und Unterstützung

- Sprechstunden
- Klären von Fragen
- Schließung von Gaps

Basis für die Texterstellung

# Brauche ich für die CSRD- Umsetzung zwingend ein Tool?

## Zu berücksichtigen:

Wie viele Datenpunkte muss meine Organisation berichten? 1100 oder 600?

Wie viele sind davon quantitativ? Vielleicht „nur“ 200?

Welche Daten will ich für meine Organisation tatsächlich über ein Tool managen?

Wie stelle ich mir den Berichtsprozess, vor allem die Datenerhebung, in Jahr 1 vor vs. Jahr 2?

Brauche ich qualitative Aussagen unbedingt in einem Tool?

Welches Budget habe ich zur Verfügung?

Welche Alternativen bieten sich an?

# Beispiel: Berichterstattung über „Policies“.

## Working conditions and other work-related rights

### Policies

Policy	Labour Code of Conduct
<i>Purpose</i>	Minimum labour standards for our employees
<i>Scope</i>	All Novo Nordisk employees
<i>Most senior level accountable</i>	Executive Management
<i>Availability</i>	Externally available: <a href="#">Novo Nordisk Labour Code of Conduct</a>
<i>Applicability across Sustainability statement</i>	<ul style="list-style-type: none"><li>• Own Workforce, p. 80</li></ul>
<i>Supporting policy documentation</i>	<ul style="list-style-type: none"><li>• Anti-harassment Framework</li></ul>

## Health and safety

### Policies

Policy	Health and Safety
<i>Purpose</i>	Ensure safety, mental and physical wellbeing
<i>Scope</i>	Applies across all operations, including contractors
<i>Most senior level accountable</i>	Executive Management
<i>Availability</i>	Externally available: <a href="#">Health and Safety</a>
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### Berichterstattung über Policies/Richtlinien

- Standardisiert (ein Großteil der Datenpunkte wiederholt sich je zu berichtender Richtlinie)
- Im Beispiel: Novo Nordisk, Annual Report 2024, Kapitel „S1 Own Workforce“
- Die Richtlinien sollen aufzeigen, wie die wesentlichen Auswirkungen, Risiken und Chancen (IROs) gemanagt werden

# Beispiel: Berichterstattung über „Policies“.

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### Fragen aus einem CSR-/ESG-Tool

- Mindestangabepflicht: Das Unternehmen gibt Informationen über seine **Strategien** an, die im Hinblick auf das Management wesentlicher Nachhaltigkeitsaspekte angewendet werden.
- Das Unternehmen hat seine **Strategien** für das Management seiner wesentlichen Auswirkungen auf seine eigene Belegschaft sowie der damit verbundenen wesentlichen Risiken und Chancen zu erläutern.

# Navigation durch den Tool-Dschungel.

<https://www.atlaszero.earth/>

The screenshot displays the AtlasZero website interface. At the top left is the AtlasZero logo. The navigation bar includes 'CSRD', 'All solutions' (highlighted in green), and 'For solution providers'. A dark green button labeled 'Let's Talk' is positioned on the right. The main content area features a 3x3 grid of solution provider cards. Each card contains the provider's logo, name, location, and buttons for 'Measure', 'Reduce', and 'Learn more'.

Provider	Location	Capabilities
Greenomy	Brussels	Measure
KEY ESG	London	Measure, Reduce
Equipoise	London	Measure, Reduce
CLIMATA PVT LTD	Colombo 02	Measure, Reduce
WeShyft GmbH	Hamburg	Measure, Reduce
ctrl+s	Berlin	Measure, Reduce
einsfünf° Beratungsgesellschaft mbH	Düsseldorf	Measure, Reduce
SQS Deutschland GmbH	78467 Konstanz	Measure, Reduce
Naldeo Technologies & Industries	Lyon	Measure, Reduce

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# Darstellung von Daten und Kontextinformationen.

# Darstellung von Daten im Bericht.

## Quantitative Daten unterliegen (fast) immer derselben Darstellungsanforderung

- **Berichtsjahr + Vorjahr** (im Standard das sogenannte „Comparative“) (ESRS 1 7.1)  
Ausnahme: bspw. S1-16 (Gender Pay Gap und Median Pay Ratio) mit zwei Vorjahren
- Im Falle von **Korrekturen** (Restatements) müssen diese separat (im Folgejahr) ausgewiesen werden (ESRS 1.84 (a))  
Außerdem wird dann ein **Vergleich** zwischen ursprünglich berichtetem Wert und der Korrektur gefordert. (ESRS 1.84 (a))  
Ersetzen von Schätzungen (durch neue Modellierung oder reale Daten) gilt nicht als Korrektur (ESRS 1.101).
- Im Beispiel ist alles in einer Tabelle dargestellt.  
Praktikabel ist häufig die Verwendung von Fußnoten im Falle von Vorjahreskorrekturen inkl. **kurzem Kontext** (ESRS 1.84 (b)).
- Wichtig: **Im ersten Jahr ist kein Vorjahr anzugeben** (gilt auch für aufgeschobene Datenpunkte) (ESRS 1.136).  
Ein Vorjahr oder zusätzliche historische Werte können freiwillig präsentiert werden, unterliegen dann aber Prüfung und Bilanz eid.

## Gesamtwasserverbrauch in m3 (ESRS E3.28 (a))

t (z.B. 2025)	t-1 (z.B. 2024)	t-1 korrigiert	$\Delta t-1$
1000	500	700	-200

# Die Arten von Daten-Breakdowns

## Geforderte Breakdowns

- Für viele Datenpunkte sind die Breakdown-Ebenen vom Standard klar definiert.
- **Beispiel:**  
Emissionen
  - > Scope 1
  - > Scope 2 (market-based)
  - > Scope 2 (location-based)
  - > Scope 3
    - > Einzelne (relevante) Scope 3-Kategorien

## Freiwillige Breakdowns

- Einige Paragraphen im Standard enthalten freiwillige Breakdown-Ebenen, die klar definiert sind.
- Vor allem Sozial-Bereich häufig zu beobachten.
- **Beispiel:** Mitarbeiterkennzahlen für „Non-employees“ in der Own Workforce.
- Unternehmen können diese Breakdowns grundlos auslassen. Auch eine Rechtfertigung gegenüber dem Prüfer ist nicht notwendig.

## Zusätzliche Breakdowns

- Manchmal werden Breakdowns vorgeschlagen oder gefordert, die nicht klar definiert sind.
- **Beispiel (Pflicht):**  
Employees by *geographical areas* (ESRS 2.40 (a) iii.)  
  
Breakdown by *Decarbonization levers*
- **Beispiel (“Wenn notwendig“):**  
*By country* oder  
*By site* in allen Fällen, wenn es fürs Verständnis notwendig ist (ESRS 1 3.7)

# Breakdowns: Beispiel.

E5-5

## Resource outflows

Resource outflow (Kg)	2024
<b>Reuse through donations</b>	
Laptops	50.9
<b>Reuse through brokers</b>	
Laptops	2,471.4
Data centre hardware	982.6
<b>Total amount of reused waste</b>	<b>3,504.9</b>
<b>Recycling electronic waste</b>	
Laptops	99.7
Laptop equipment	2,669.6
Data centre hardware	441.8
<b>Total amount of recycled waste</b>	<b>3,211.1</b>
<b>Grand total, all waste</b>	<b>6,716.0</b>

# Darstellung von Kontextinfos

## E1 CLIMATE CHANGE

### Other mandatory data disclosures

#### E1-5

#### Energy consumption

From non-renewable sources	Unit	Value
Fuel consumption from coal and coal products <sup>1</sup>	GWh	<1
Fuel consumption from crude oil and petroleum products	GWh	296
Fuel consumption from natural gas	GWh	1,017
Fuel consumption from other fossil sources	GWh	1
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources	GWh	186
<b>Total fossil energy consumption</b>	<b>GWh</b>	<b>1,500</b>
Share of fossil sources in total energy consumption	%	61
Consumption from nuclear sources	GWh	0
Share of consumption from nuclear sources in total energy consumption	%	0
From renewable sources		
Fuel consumption for renewable sources, including biomass	GWh	196
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources	GWh	771
Consumption of self-generated non-fuel renewable energy	GWh	10
<b>Total renewable energy consumption</b>	<b>GWh</b>	<b>977</b>
Share of renewable sources in total energy consumption	%	39
<b>Total energy consumption</b>	<b>GWh</b>	<b>2,477</b>

<sup>1</sup> <1% is due to a warehouse in Ukraine. We continue to have zero coal at all our breweries.

#### ACCOUNTING POLICIES

Total energy consumption related to own operations includes fuel consumption at sites (breweries, warehouses and offices), fuel consumption in owned and leased vehicles, and consumption of purchased and self-generated energy (electricity, heat and cooling). Energy consumption data is reported by each market per energy type. The fuel consumption at sites and by vehicles can be split into fossil fuels (oil and petroleum products, coal, natural gas, liquified petroleum gas (LPG) and other fossil sources) and renewable fuels (biogas, biofuel and biomass). The purchased energy can be split into renewable (with certificates) and non-renewable (without certificates). Self-generated renewable energy comes from solar power. Lower heating values are applied to convert fuel consumption into energy. Carlsberg obtains Guarantees of Origin (GoO), renewable energy certificates (RECs) and power purchase agreements (PPAs) to source its renewable electricity. Purchased energy that is sold is not included in the energy consumption figures.

Energy intensity	Unit	Value
Energy intensity from activities in high climate impact sectors	MWh per DKK million	33
Total energy consumption from activities in high climate impact sectors	GWh	2,477

#### ACCOUNTING POLICIES

For energy intensity, the total energy consumption is divided by total net revenue. All revenue-generating activities are either directly related to the manufacture of beverages or support that objective, which is considered a high climate impact sector. Therefore, there is no difference in scope compared to total energy consumption and total net revenue. The figure for total net revenue can be found in the financial statements, income statement, page 112.

# Darstellung von Kontextinfos

## 2.1.3 Energy consumption and mix (MWh)



- Crude oil and petroleum
- Natural gas
- Electricity, heat and steam from fossil sources
- Electricity, heat and steam from non-contractual biomass
- Renewable sources, including biofuels
- Electricity, heat and steam from renewable sources

### ACCOUNTING POLICIES

#### Scope 1 GHG emissions

The reporting of scope 1 and 2 CO<sub>2</sub>e emissions follows the ESRS and GHG Protocol Guidance. Includes CO<sub>2</sub>e emissions from fuels, as well as fugitive emissions of purchased refrigerants. Production sites report all leaks of more than 1 kg refrigerant from cooling systems with a filling of more than 1 kg. Emission factors for the respective energy types are the most recent available from third parties, such as the US Environmental Protection Agency and the UK Government GHG Conversion Factors for Company Reporting. GHG removals, carbon credits and avoided emissions are not included. N<sub>2</sub>O and CH<sub>4</sub> emissions from the consumption of biofuels are included in scope 1 and 2, while bio-based CO<sub>2</sub> emission are assumed to be zero and are not included but disclosed separately under *biogenic emissions*. *Biogenic emissions* refer to out of scope emissions of CO<sub>2</sub> from the combustion of biomass-based primary fuels (scope 1) and biomass-derived electricity, steam and district heating (scope 2). Biogenic

emissions from our fermentation process are not included due to high calculation uncertainty but we will investigate potential estimation methodology going forward.

#### Percentage of scope 1 GHG emissions from regulated emission trading schemes

The share of emissions controlled and managed within the framework of the EU ETS scheme of the total scope 1. Other national and non-EU ETS are not assessed applicable to Novo Nordisk.

#### Scope 2 emissions

Indirect GHG emissions from electricity, heat and steam, purchased and consumed by Novo Nordisk. *Location-based emissions* are based on national grid average emission factors for defined locations. *Market-based scope 2 emissions* refer to indirect GHG emissions associated with purchased electricity, heat and steam through procurement of contractual instruments such as Energy Attribute Certificates, Power Purchase Agreements and Guarantees of Origin from sources such as wind, hydro, solar and biomass. For sites without such contractual agreements and for other scope 2 energy types in the absence of supplier specific emission factors and / or residual mix emission factors, the national average emission factor has been applied.

#### Scope 3 emissions

Indirect GHG emissions that originate from our value chain. Novo Nordisk has identified nine categories of scope 3 emissions out of the fifteen defined by the GHG Protocol as significant. The remaining six categories are not reported on separately, as they are either not applicable to Novo Nordisk or have been included in the other emission categories. Accounting policies are detailed only for the two most material categories of scope 3 – category 1 and 2. Our calculation methods for remaining categories 3, 4, 5, 6, 7, 9 and 12 are in line with the GHG Protocol and include the supplier-specific method, distance-based approach, average-activity method, average spend-based method and other hybrid method. In general, major sources of emission factors include DEFRA, EXIOBASE, GaBI and other industry databases and standards.

#### Category 1: Purchased goods and services

Emissions related to all spend from external suppliers, except for investment spend and travel categories, which are included in other scope 3 categories. Purchased goods and services mainly comprise raw materials for products, marketing, packaging materials and consumables for laboratory and IT office equipment. Direct spend is converted into CO<sub>2</sub>e emissions using the average data method. Material weights are matched with CO<sub>2</sub>e factors depending on data availability. A spend-based factor is applied for direct spend data where no weight can be obtained. Indirect spend is converted into CO<sub>2</sub>e using a spend-based method.

#### Category 2: Capital goods

Emissions related to all indirect investment spend from external suppliers, mainly production utilities and equipment. Indirect spend is converted into CO<sub>2</sub>e emissions via the average spend-based method.

#### Percentage of GHG scope 3 calculated using primary data

Scope 3 emissions where primary data from suppliers or other value chain partners have been utilised in the calculation. This includes all of category 3, parts of category 4 emissions from inter-site distribution and the distribution of finished products (provided directly by an external supplier managing the transportation and distribution processes), business flights (part of category 6) and two materials of category 1.

#### Total energy consumption from fossil sources under Novo Nordisk control

Primary energy consumption from coal, crude oil, petroleum products, and natural gas, as well as consumption of externally purchased secondary non-renewable energy such as electricity, heat, steam and cooling; and non-contractual biomass energy. Energy consumption is based on meter readings and/or invoices. In line with the ESRS requirements, we have enlarged the scope of the total energy consumption metric to include all entities under operational control, including fuel consumption in leased vehicles.

#### Total energy consumption from renewable sources

Wood, biogas and externally purchased electricity from renewable sources, such as wind, solar, hydropower, biomass or biogas, as defined in the contractual agreements. Due to the conservative accounting approach requirement, steam and heat derived from biomass are not included under renewable sources. Consumption is based on meter readings and/or invoices and complemented with data on renewable energy certificates for each site. The previously reported metric 'Share of renewable power for production sites' was adjusted in scope to fully reflect the ESRS requirement.

#### Energy intensity/GHG intensity

Total energy consumption/total GHG emissions per net revenue. For energy intensity this corresponds to energy intensity from activities in high climate impact sectors. It is assumed that all activities of the Novo Nordisk Group are in a high climate impact sector (NACE code C21). Net revenue refers to total net sales generated by Novo Nordisk.

# Datenverfügbarkeiten.

Was tun, wenn (quantitative) Daten  
nicht verfügbar sind?

# Datenverfügbarkeiten.

Was tun, wenn (quantitative) Daten  
nicht verfügbar sind?

## Daten erheben

Die ESRS sehen keinen  
Auslassungsgrund  
„Nicht Verfügbarkeit“ vor!

(Ausnahme: Daten in Bezug auf  
die Wertschöpfungs-kette in den  
ersten 3 Jahren)

# Datenverfügbarkeiten.

Was tun, wenn (quantitative) Daten nicht verfügbar sind?

## Daten erheben

Die ESRS sehen keinen Auslassungsgrund „Nicht Verfügbarkeit“ vor!

(Ausnahme: Daten in Bezug auf die Wertschöpfungs-kette in den ersten 3 Jahren)

Nicht möglich? →

## Daten schätzen

Sind keine Daten verfügbar, muss daher geschätzt, modelliert, approximiert werden (z.B. hochrechnen).

Grundlage hierfür ist ESRS 1 7.2 und QC 9 (faithful representation)

## QC 9:

Information can be **accurate without being perfectly precise** in all respects. [...] As such, estimates shall be presented with a clear emphasis on their **possible limitations and associated uncertainty**. [...] Accuracy requires that: [...] estimates, approximations and forecasts are **clearly identified** as such; **no material errors** have been made in selecting and applying an appropriate process for developing an estimate, approximation or forecast, and the inputs to that process are reasonable and supportable; assertions are reasonable and based on information of sufficient quality and quantity

# Darstellung von Schätzungen

2.4.1 Water consumption	Unit	2024	2023	2022
Total water consumption	1,000 m <sup>3</sup>	630	-	-
• Water withdrawal <sup>1</sup>	1,000 m <sup>3</sup>	5,213	4,150	3,918
• Water discharge	1,000 m <sup>3</sup>	4,583	-	-
Total water consumption in areas at water risk, including areas of high water stress	1,000 m <sup>3</sup>	191	-	-
• Water withdrawal	1,000 m <sup>3</sup>	1,217	-	-
Total water recycled and reused	1,000 m <sup>3</sup>	416	-	-
Water intensity ratio	m <sup>3</sup> /mDKK	2.17	-	-

1. Water withdrawal was previously reported as 'Water consumption'.

## ACCOUNTING POLICIES

### Water withdrawal

Includes all types of water such as drinking water, industrial water, steam, rain water and water from remediation wells and rainwater. Data is based on meter readings and invoices. Data for offices and affiliates outside Denmark are extrapolated based on data available for their Danish counterparts (approximately 97% of the total is based on primary data).

### Total water recycled and reused

Total quantity of water and water discharge (treated or untreated) that has been used more than once at the production sites before being discharged. The volume is estimated based on key indicators for specific water treatment equipment and technologies available at the sites. This includes steam condensate returned to steam generator, reverse osmosis water treatment, and water discharge from water treatment for irrigation. The metric is estimated with a conservative approach.

# Darstellung von Datenlimitierungen

## ACCOUNTING POLICIES

The figures reported in Table 2.3.1 are manually calculated from the available data and are subject to significant uncertainty. The weight of substances is calculated according to their concentration in the material. If information on concentration is not available, the assumption is that 100% of the material consists of substance(s) in scope. Consequently, certain metrics might be overestimated. The scoping of the materials included in the calculations may not be exhaustive.

*Amount of substances of concern and substances of very high concern that leave facilities as emissions*

Total weight of SCs and SVHCs that leave production sites as emissions to air or water, split into main hazard classes. The estimated volumes of substances are based on available data for our API production and estimated for Chemistry, Manufacturing and Control (CMC) processes. Laboratories were deemed immaterial and are not in scope. Novo Nordisk Pharmatech A/S will be included from 2025.

# Datenmanagement als Berichtsangabe.

## Risiken der Berichterstattung

- GOV-5 fordert die Beschreibung der **wesentlichen Risiken** im Rahmen der **Nachhaltigkeits-berichterstattung** (z.B. Human Error, Berechnungsfehler, Fehlerhafte Interpretationen etc.)
- Gleichzeitig soll beschrieben werden, wie mit diesen Risiken umgegangen wird
- Das **Datenmanagement** ist dabei häufig Bestandteil des Risikomanagementansatzes

## Auszug aus dem SGL Group Sustainability Statement (2023)

→ GOV-5

[...]

To ensure that these risks are appropriately addressed, internal controls were designed and implemented at potential **points of failure or error** in the process, from the **source data** to **consolidation** and **disclosures**. Control activities implemented include review and approval processes, verifications, reconciliations, IT general controls, and controls supported by IT systems. The Sustainability Statement and qualitative data points are housed in a platform designed to support collaboration and the structured collection of evidence for claims and data.

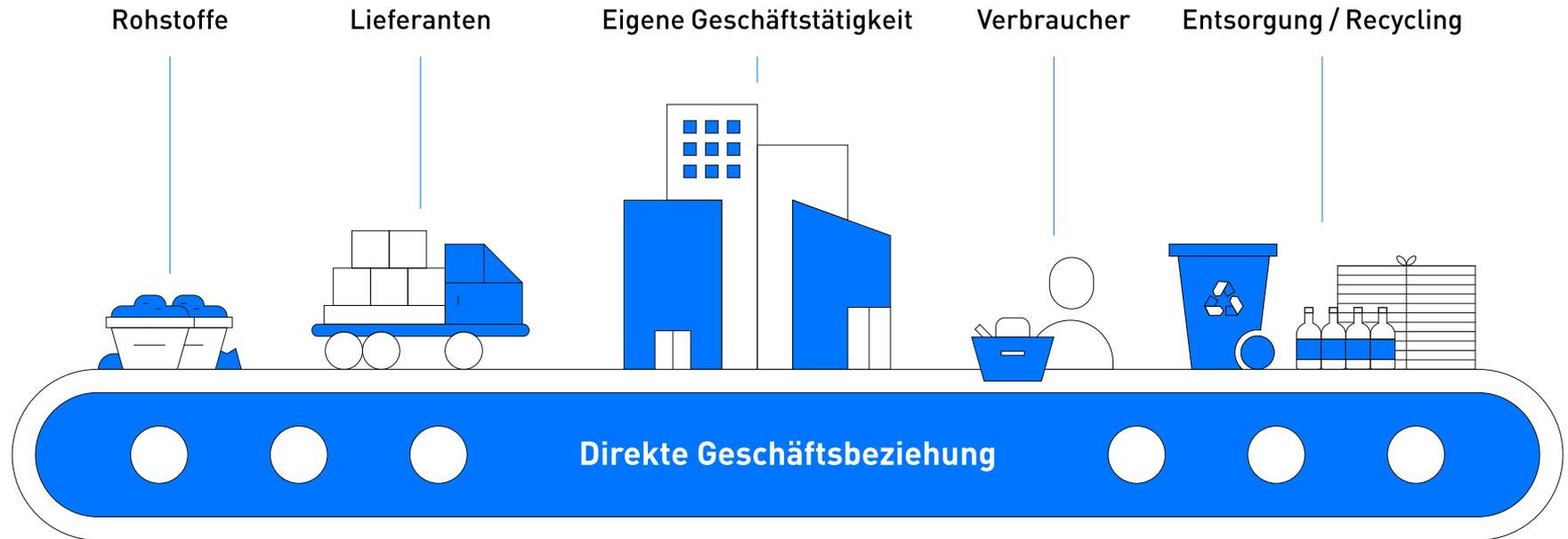
[...]

(Stora Enso, Annual Report 2024)

3

# Kurzer Exkurs: Wertschöpfungskette.

# Die Wertschöpfungskette.



# Wertschöpfungskette in den Daten: Übersicht Qualitativ.



Grundsätzlich ist die Wertschöpfungskette immer im Scope.

- Die WK hat einen ähnlichen Stellenwert wie die eigene Geschäftstätigkeit
- Aber: WK-Belange in z.B. alle Policies aufzunehmen ist natürlich keine Pflicht
- Daher: In aller Regel wird aktiv abgefragt, ob und inwieweit die WK in den Policies, Actions und Targets enthalten sind.
- Beispiel Policies:  
*a description of the scope of the policy, or of its exclusions, in terms of activities, upstream and/or downstream value chain,*

# Wertschöpfungskette in den Daten: Übersicht Quantitativ.

Grundsätzlich nicht im Scope.

- Die WK ist in den quantitativen Angaben normalerweise nicht zu berücksichtigen
- Einige Datenpunkte stellen konkrete Ausnahmen dar (z.B. Scope 3-Emissionen (E1-6), GHG Removals & Carbon Credits (E1-7))
- Aber: WK-Informationen sind aufzunehmen, wenn für das Verständnis notwendig (bzw. Notwendigkeit ergibt sich aus der Wesentlichkeitsanalyse)  
→ In dem Fall ist aber idR. nicht die gesamte WK, sondern nur der „relevante“ Teil einzubeziehen

Quantitative Datenpunkte



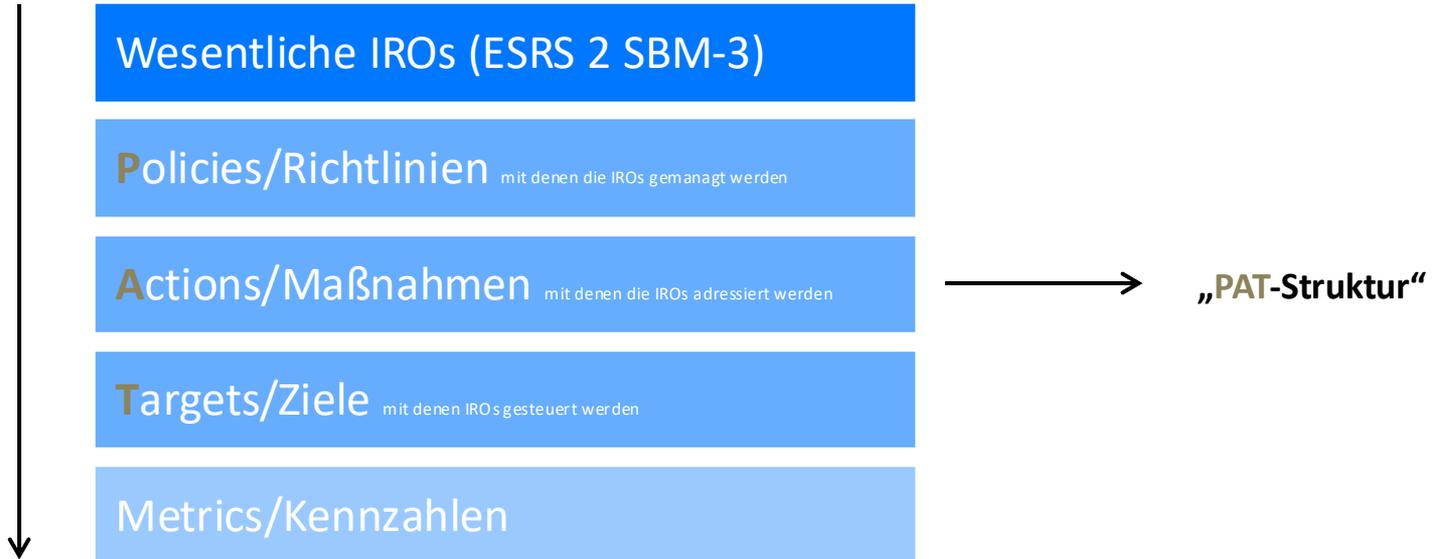
Vor allem Metrics

3

# Struktur der Nachhaltigkeitserklärung.

# Die Berichtsstruktur der „Themenkapitel“.

IROs als Ausgangslage für  
den roten Faden



# Kennzahlen separat berichten.

## Trennung qualitative/quantitative Daten

- Bei der Umsetzung der ESRS-Berichtspflichten lohnt es sich häufig, sehr strikt zwischen qualitativen und quantitativen Daten zu trennen
- Das gilt sowohl für die Erhebung/Bearbeitung als auch für die Darstellung im Bericht
- **PAT**-Struktur: Kennzahlen werden hinten an den qualitativen Teil der Kapitel „geklebt“
- Das stärkt nicht nur den roten Faden für den Leser (Stichwort: IRO), sondern erleichtert auch Erstellung, Abstimmung und Prüfung der Kapitel

# Toolkit: Wichtige Ressourcen.

 <p><b>EFRAG IG 1</b> <b>Wesentlichkeit</b> <a href="https://www.efrag.org/sites/webpublishing/SiteAssets/IG%201%20Materiality%20Assessment_final.pdf">https://www.efrag.org/sites/webpublishing/SiteAssets/IG%201%20Materiality%20Assessment_final.pdf</a></p>	 <p><b>EFRAG IG 2</b> <b>Wertschöpfung</b> <a href="https://www.efrag.org/sites/webpublishing/SiteAssets/EFrag%20IG%202%20Value%20Chain_final.pdf">https://www.efrag.org/sites/webpublishing/SiteAssets/EFrag%20IG%202%20Value%20Chain_final.pdf</a></p>	 <p><b>EFRAG IG 3</b> <b>Datenpunkte</b> <a href="https://efrag.sharefile.com/public/share/web-s363afe552f8a4f3b99de63a12c2f8865">https://efrag.sharefile.com/public/share/web-s363afe552f8a4f3b99de63a12c2f8865</a></p>	 <p><b>Sustainitright</b> <b>ESRS Crawler</b> <a href="https://app.sustainitright.com/repo/browse-es.rs">https://app.sustainitright.com/repo/browse-es.rs</a></p>
 <p><b>EFRAG</b> <b>Q&amp;As</b> <a href="https://www.efrag.org/sites/default/files/media/document/2024-07/Compilation%20Explanations%20January%20-%20July%202024.pdf">https://www.efrag.org/sites/default/files/media/document/2024-07/Compilation%20Explanations%20January%20-%20July%202024.pdf</a></p>	 <p><b>EFRAG ID177</b> <b>DR Mapping</b> <a href="https://www.efrag.org/sites/default/files/media/document/2024-12/ID%20177%20%E2%80%93%20Mapping%20sustainability%20matters%20(ESRS%201%20AR%2016)%20with%20Disclosure%20Requirements.pdf">https://www.efrag.org/sites/default/files/media/document/2024-12/ID%20177%20%E2%80%93%20Mapping%20sustainability%20matters%20(ESRS%201%20AR%2016)%20with%20Disclosure%20Requirements.pdf</a></p>	 <p><b>DNK</b> <b>IRO Formulierung</b> <a href="https://www.deutscher-nachhaltigkeitskodex.de/media/4ijpazw4/dnk_iros-impacts-risks-and-opportunities.pdf">https://www.deutscher-nachhaltigkeitskodex.de/media/4ijpazw4/dnk_iros-impacts-risks-and-opportunities.pdf</a></p>	 <p><b>Open Source</b> <b>Datenbank Berichte</b> <a href="https://docs.google.com/spreadsheets/u/0/d/1Nlyf8Yz_9Fst8rEmQc2IMc-DWLF1fpmBTB7n4FlZwxs/htmlview?gid=0&amp;pli=1">https://docs.google.com/spreadsheets/u/0/d/1Nlyf8Yz_9Fst8rEmQc2IMc-DWLF1fpmBTB7n4FlZwxs/htmlview?gid=0&amp;pli=1</a></p>



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