Reduktion af GHG-footprint i leverandørkæden

Oktober 2021

pwc

Agenda

1) Introduction by PwC, v/Susanne Stormer, Partner, Head of Sustainability
2) Setting the scene by PwC, v/Thomas A. Brask, Director, Operations
3) Strategy - Case DSB, v/Aske Wieth Knudsen, VP/Head of Sustainability
4) Transformational Execution - Case Vestas, v/Lisa M. Ekstrand, Head of Sustainability
5) Baseline, Initiatives and Reporting - Case Statens Indkøb, v/Morten K. Ringgård, Team Lead
6) PwC GHG Scope 2/3 Tool, v/Thomas A. Brask, Director, Operations
7) Q&A
8) Closing

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Navigating the uncharted territory of a (Procurement) Sustainability Transformation

Risk and Impact Baselining
Identifying and prioritising ESG risks and opportunities, understanding scale of ESG impacts, performance against peers, and assessing the value implications and change initiatives needed to mitigate ESG risks.

"Where do we stand right now?"

ESG Strategy development & Transformation Roadmap
Understanding and evaluating the strategic sustainability issues for your business, assessing the business case for change and sustainable investments, and developing and implementing ESG transition plans.

"What do we want to achieve?" and "How do we get there?

Organisational Transformation
Operating model alignment to ESG strategy; performance management data, systems and processes; integration into key decision making processes; people and talent development; alignment with reward processes; supply chain management; product design & R&D; and customer experience.

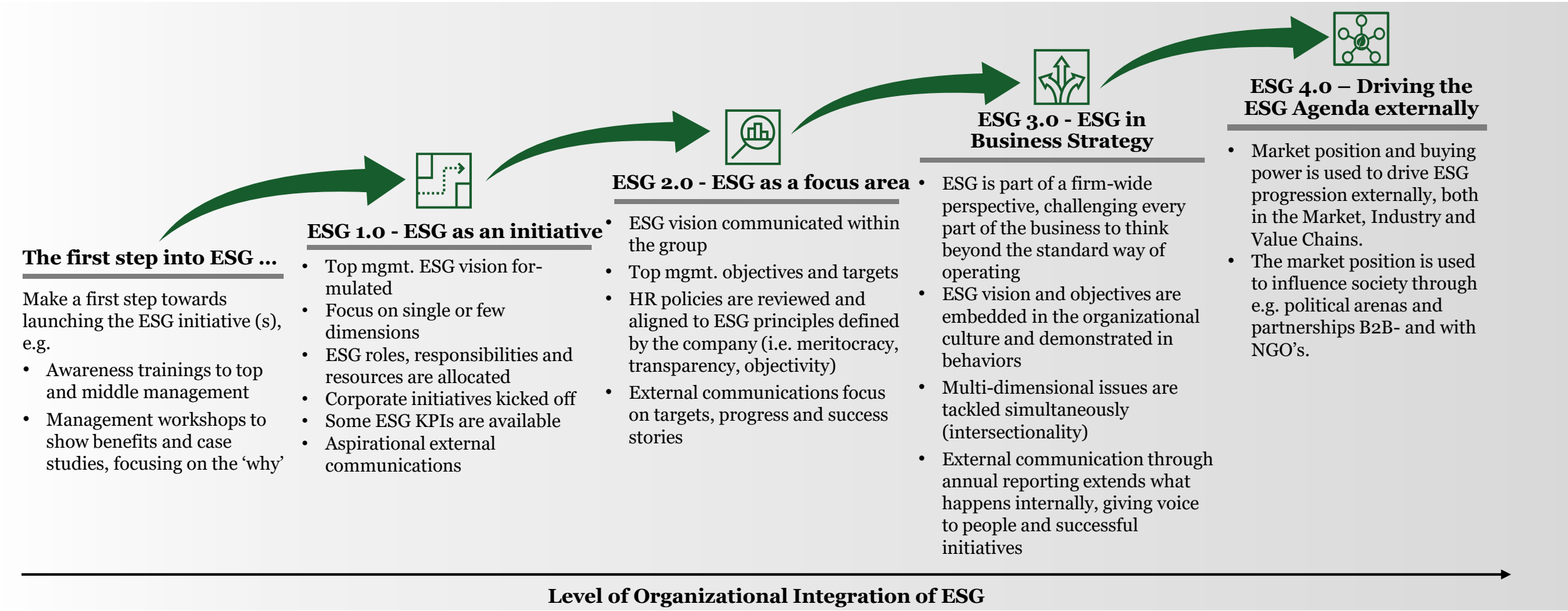
"What do we need to change?"

Transparency and Reporting
Transparency in internal and external measurement and reporting is an increasingly important facet to businesses being able to attract and retain responsible investment as well as for managing the reputation of the business.

"How do we measure & communicate our achievements?"

The “PwC ESG Sustainable Procurement Transformation Platform” follows a three pronged approach to deliberately maximize pull-through opportunities

...and to make our clients embark on a maturity path in terms of ESG which will change the way organizations organize, operate and perform...



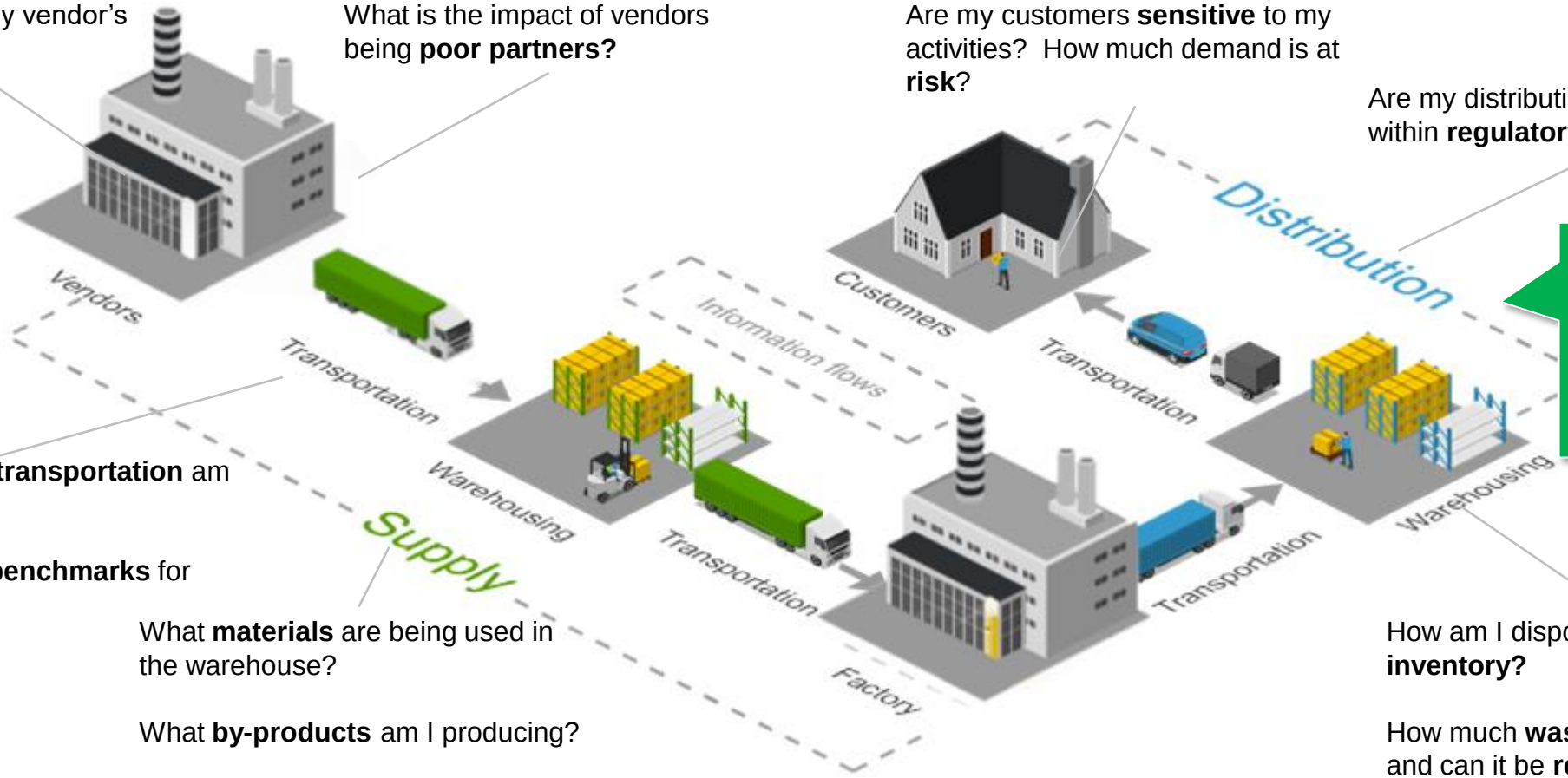
To fully grasp what, where and why ESG Impacts occur in the Value Chain and how to engineer a transformation with maximum impact - an E2E Approach should be leveraged

Can I estimate my vendor's **emissions**?

What is the impact of vendors being **poor partners?**

Are my customers **sensitive** to my activities? How much demand is at **risk**?

Are my distribution networks staying within **regulatory emission limits**?



The E2E approach is relevant regardless of whether you focus on the broad ESG agenda or have committed to the Climate Protocol and the SBTi

What **modes of transportation** am I using?

Do I have good **benchmarks** for their footprint?

What **materials** are being used in the warehouse?

What **by-products** am I producing?

How am I disposing **of obsolete inventory?**

How much **waste** am I producing, and can it be **recycled**?

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Room for everyone on the journey to sustainability

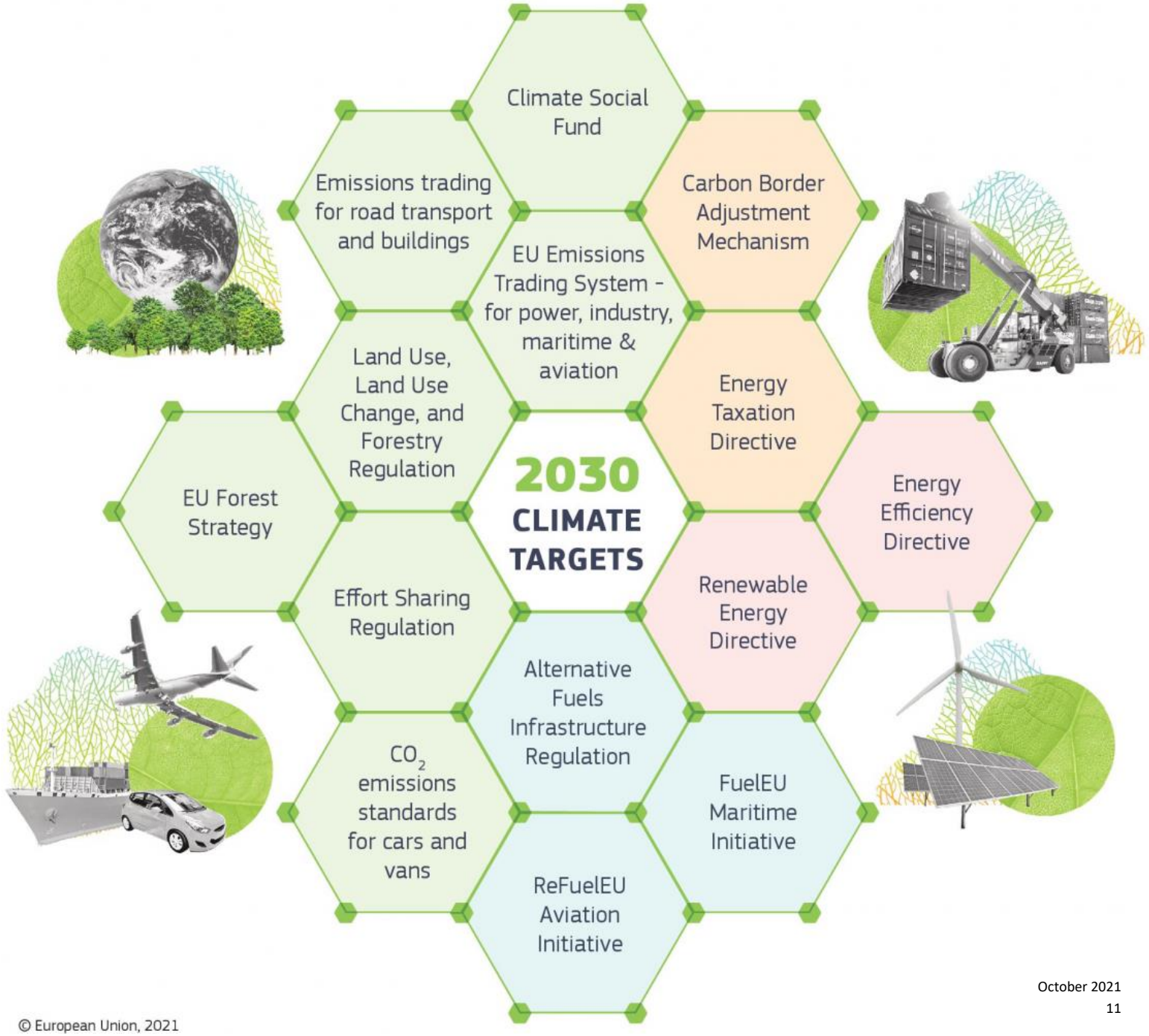
October 202

WHY?

Community: EU's Fit for 55

Climate neutrality

- 55% Reduction 2030
- Net zero by 2050



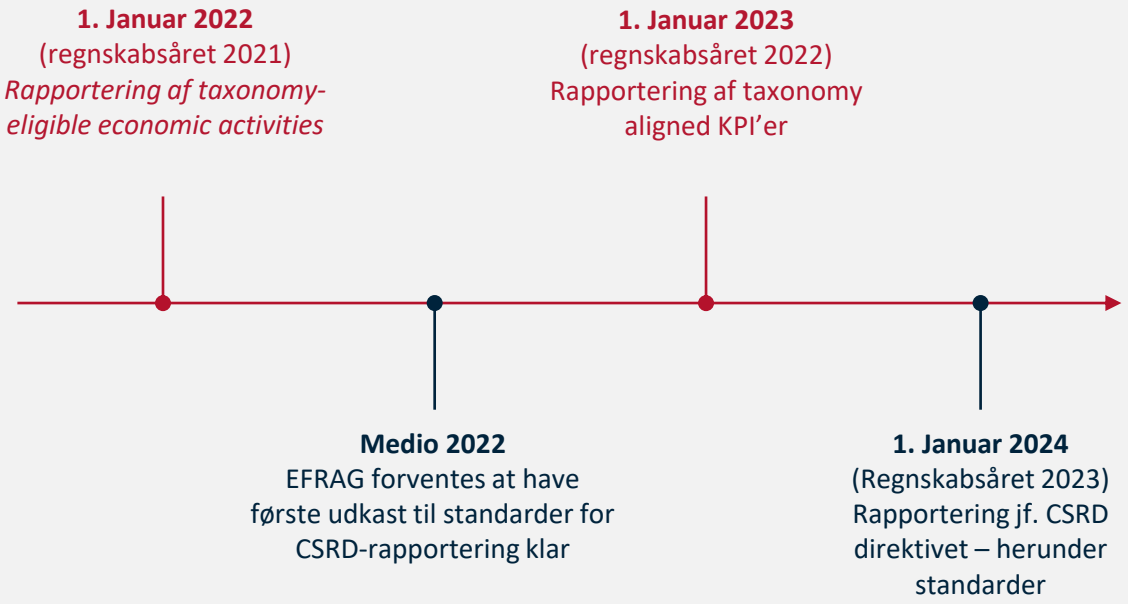
(at least) Two EU directives will considerably affect large companies reporting

Consequences from 2021

The overall purpose of the initiatives we see from the EU is to direct cash flows in the EU towards sustainable activities

1. **EU Taxonomy**, which defines the economic activities that contribute to meeting the EU's environmental and climate goals, and requires companies to clarify their contribution to this;

2. **CSRD direktivet**, which aims to improve and harmonize corporate sustainability reporting (ESG)



DSB has set 4 ambitious environmental and climate goals for 2030

#1 CO_2-neutral
DSB is supplied with renewable energy

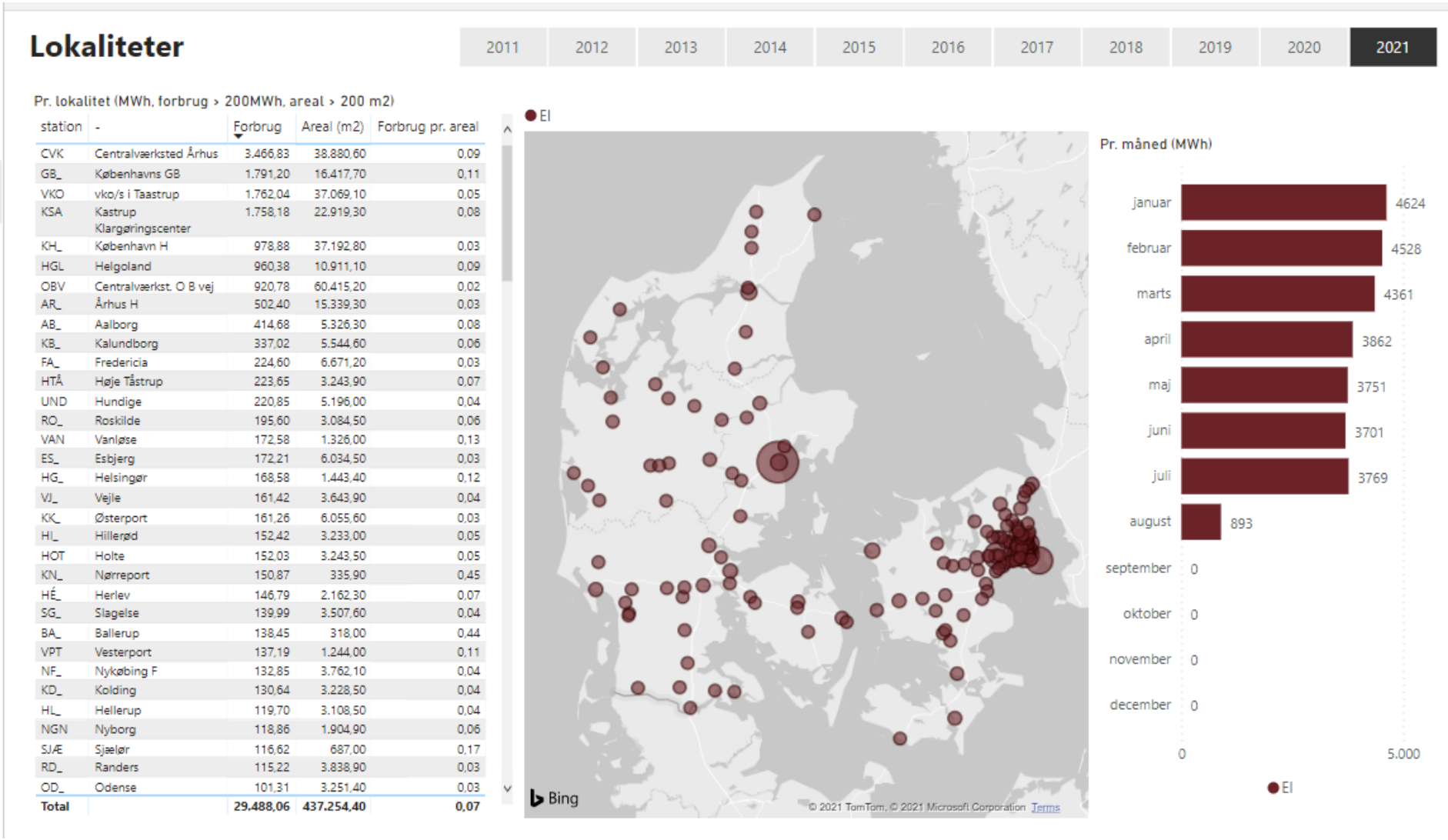
#2 Energy consumption is reduced by 50%
We make DSB more energy efficient

#3 No particles
Emitted from the train's engines

#4 At least 90% of the waste is recycled
To become new resources

And we are integrating environmental and social reporting in the KPI system (monthly KPI meetings)

Example: Energy management system



Many benefits working with sustainability

Community

Benefits

Less congestion

Less environmental impact

Mobility for all

Business

Benefits

Demand from customers

Less resource consumption

Better reputation

Employees

Benefits

Pride

Commitment

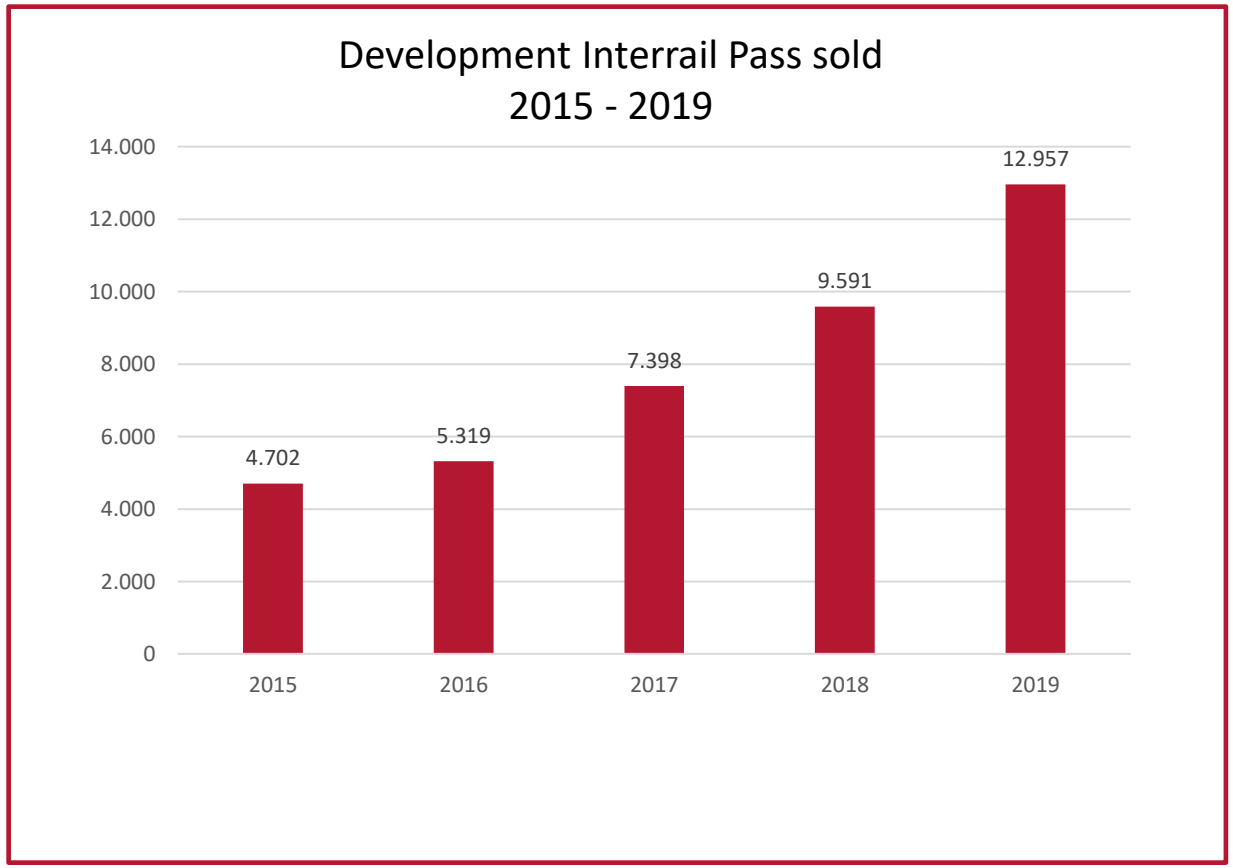
New initiatives are cultivated locally

Customer reaction before Corona: Increased sales of international train tickets

Growth 2020 - 2019

32%

January-February 2020 growth in sales of international tickets and Interrail at +32% relative to same period 2019.



Many issues will be shifted from scope 1 to scope 3 towards 2030, and therefore we must take action

Background

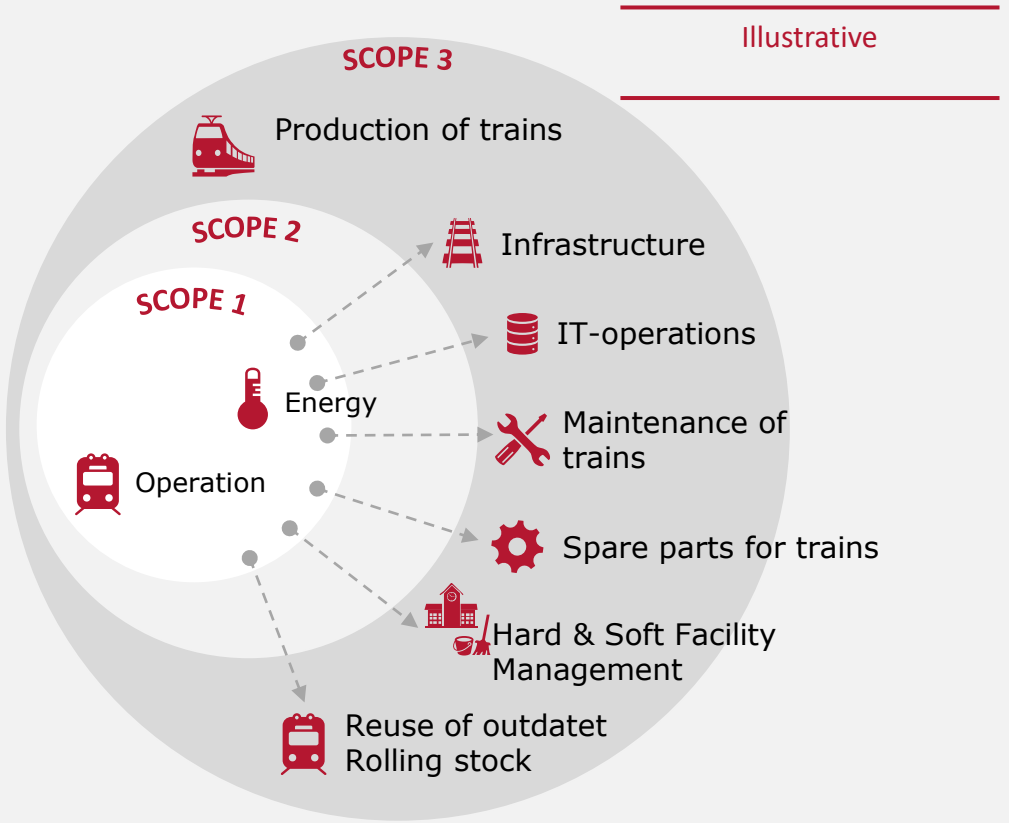
Historically, DSB has been responsible for most emissions

We have been outsourcing many tasks the last decades

We have “zero”-CO2 emissions targets for scope 1&2

We have no scope 3 targets (yet)

Changes in scope 1 to 3 fra 1995-2030



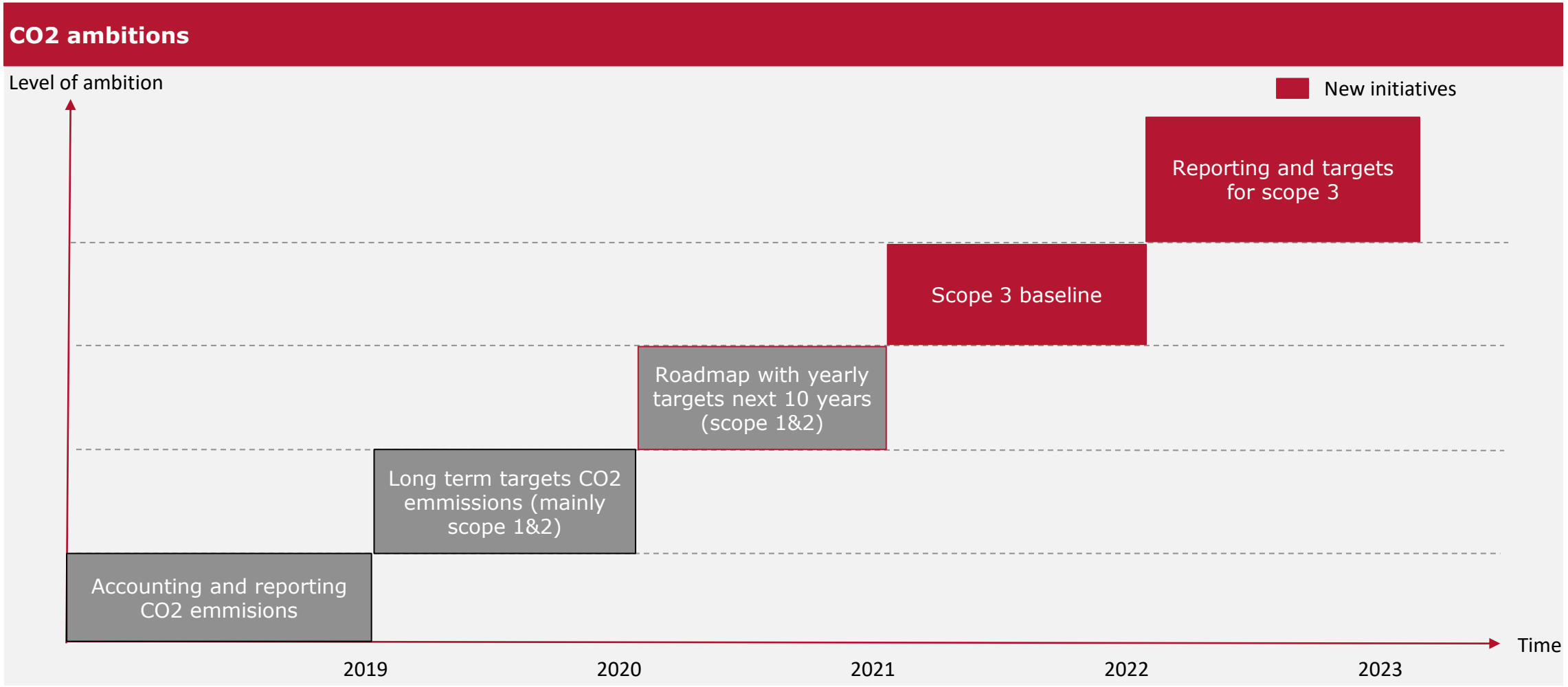
Looking forward

Towards 2030 we expect further outsourcing

We need to revise our environmental scope 1&2 targets

We need to include Scope 3 in our long-term targets

We se scope 3 reporting as part of our sustainable “evolution”



Scope 3 baseline: What we expect to obtain

1. Knowledge so we can better prioritize and reduce emissions in our supply chain
2. Basis for dialogue and partnerships with existing suppliers
3. Input so we can better prepare future procurements and contracts
4. Input to decision on SBTi (Science Based Targets)
5. Hopefully: New knowledge we did not expect ☺

Thank you!

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Sustainability in supply chain

Lisa Malmquist Ekstrand
Head of Sustainability

SUSTAINABILITY IN EVERYTHING WE DO – JAN 2020

CARBON FOOTPRINT

Carbon neutral company by 2030 – without using carbon offsets

Reducing CO_2 emissions in own operations by 100% by 2030, without using carbon offsets

Reducing CO_2 emissions in the supply chain by 45% per MWh generated by 2030 compared to 2019

SCIENCE BASED TARGETS

CIRCULARITY

Producing zero-waste wind turbines by 2040

Hub and blade to be 100% recyclable by 2030

A full circular value chain by 2040

PEOPLE

Safest, most inclusive & socially-responsible company in the energy industry

Reduce the rate of total recordable injuries to 1.5 by 2025, and to 0.6 by 2030

25% women in leadership positions by 2025 and 30% by 2030

Reach 35.000 direct beneficiaries through our community engagement initiatives by 2025

ENERGY TRANSITION

Leading the transition towards a world powered by sustainable energy

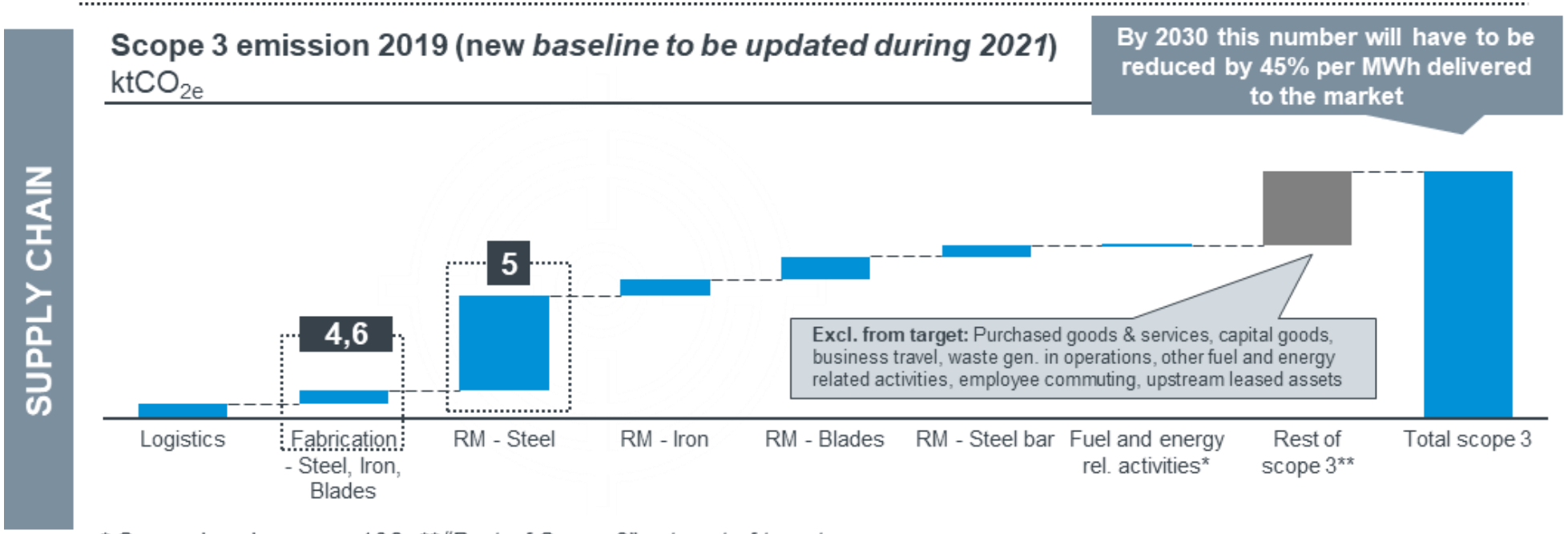
Take a leading role in driving electrification beyond the power sector

Team up with other sustainability leaders to drive change

Supporting our partners in their journey to become more sustainable

MAPPING OUR SUPPLY CHAIN CARBON FOOTPRINT

Hot spots: steel, transport and blades



* Covered under scope 1&2; ** "Rest of Scope 3" not part of target

ENGAGING AND COMMITTING OUR SUPPLIERS

Engaging

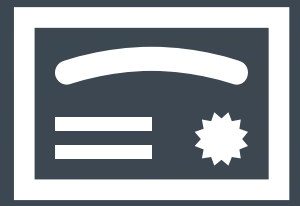
Supplier Forum 2020: Building a Sustainable Future – Today!

Expectations

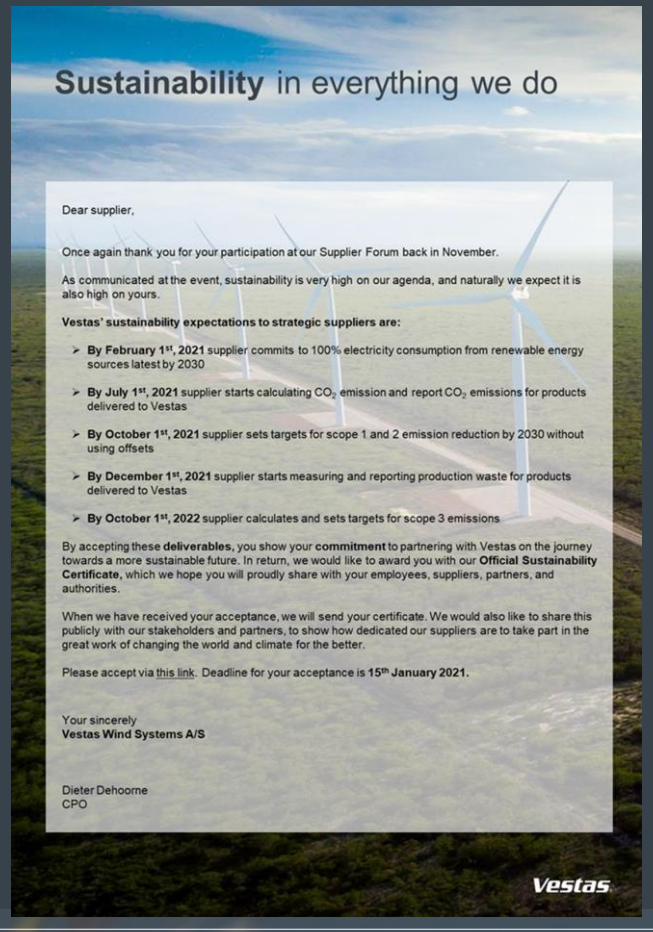
Clear expectations to key strategic suppliers

Commitment

Suppliers have accepted and committed to Vestas' expectations



EXPECTATIONS TO STRATEGIC SUPPLIERS



Sustainability in everything we do

Dear supplier,

Once again thank you for your participation at our Supplier Forum back in November.

As communicated at the event, sustainability is very high on our agenda, and naturally we expect it is also high on yours.

Vestas' sustainability expectations to strategic suppliers are:

- **By February 1st, 2021** supplier commits to 100% electricity consumption from renewable energy sources latest by 2030
- **By July 1st, 2021** supplier starts calculating CO_2 emission and report CO_2 emissions for products delivered to Vestas
- **By October 1st, 2021** supplier sets targets for scope 1 and 2 emission reduction by 2030 without using offsets
- **By December 1st, 2021** supplier starts measuring and reporting production waste for products delivered to Vestas
- **By October 1st, 2022** supplier calculates and sets targets for scope 3 emissions

By accepting these **deliverables,** you show your **commitment** to partnering with Vestas on the journey towards a more sustainable future. In return, we would like to award you with our **Official Sustainability Certificate,** which we hope you will proudly share with your employees, suppliers, partners, and authorities.

When we have received your acceptance, we will send your certificate. We would also like to share this publicly with our stakeholders and partners, to show how dedicated our suppliers are to take part in the great work of changing the world and climate for the better.

Please accept via this link. Deadline for your acceptance is **15th January 2021.**

Your sincerely
Vestas Wind Systems A/S

Dieter Dehoorne
CPO

Vestas

→ **BY 2020**: a commitment to 100% of electricity consumption from renewable energy sources* by 2030 *no later than Febuary 1, 2020*

→ **BY 2021**: start calculating CO_2 emission and report CO_2 emissions for products delivered to Vestas** *by July 1, 2021*

→ **BY 2021**: set targets for scope 1 and 2 emission reduction by 2030 without using offsets *by October 1, 2021*

→ **BY 2021**: start measuring and reporting production waste for products delivered to Vestas *by December 1, 2021*

→ **BY 2022**: calculate and set targets for scope 3 emissions *by October 1, 2022*

KEY LEARNINGS

- Clear guidelines, templates and dialogue key
- Primary data can be difficult to come by, at least initially
- Focus efforts to suppliers with big impact
- Diversified approach, some suppliers are more mature than others
- It is a collaboration – do we have capaabilities that can support the decarbonisation of our suppliers?

...and we are still learning.

NEXT STEPS

Scalability

Expand scope in supply base

Data Model

Digitalization of Supply Chain Sustainability Data

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Grønne indkøb i Staten - Klimaaftrykket af det offentlige indkøb

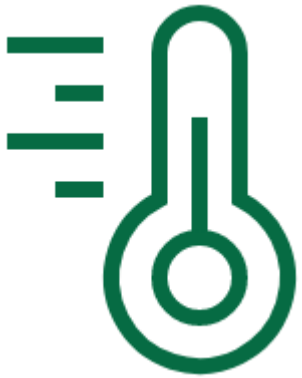
28. oktober 2021, PwC webinar

ØKONOMISTYRELSEN

Danmark skal reducere CO2-udslippet med **70 procent** i 2030. Det offentliges indkøb skal **bidrage** til at understøtte dét mål!

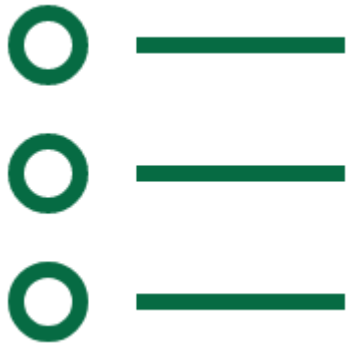
Det offentlige indkøb skal bidrage til at realisere de danske klimamålsætninger

Klimaaftrykket af det offentlige indkøb skal reduceres.



Den offentlige indkøbsmuskel på 350 mia. kr. skal bruges

Implementering, udvikling og viden



Grøn handling nu: Det grønne valg bliver obligatorisk

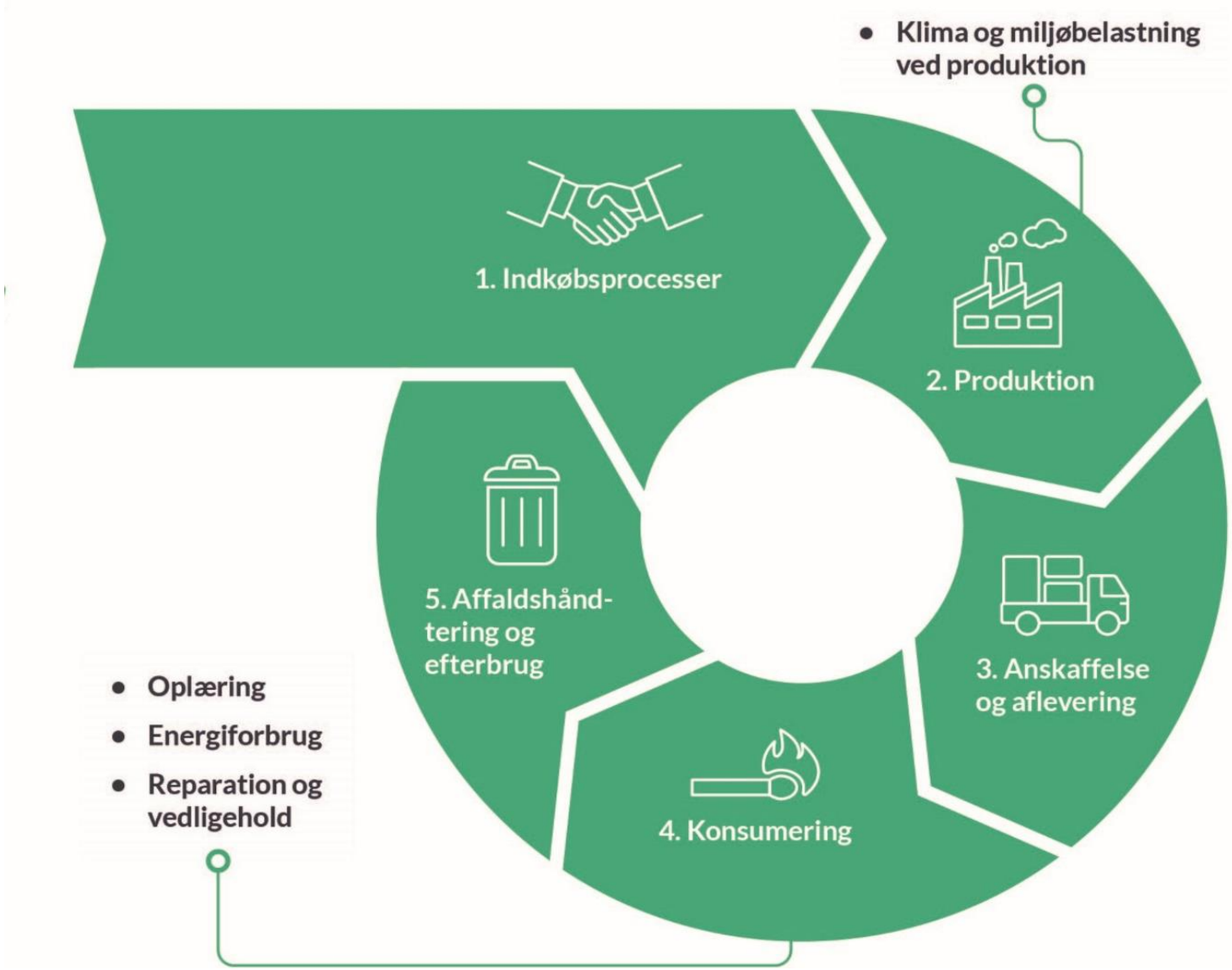
Papirhåndklæder, toilet-papir etc.

Rengøringsmidler

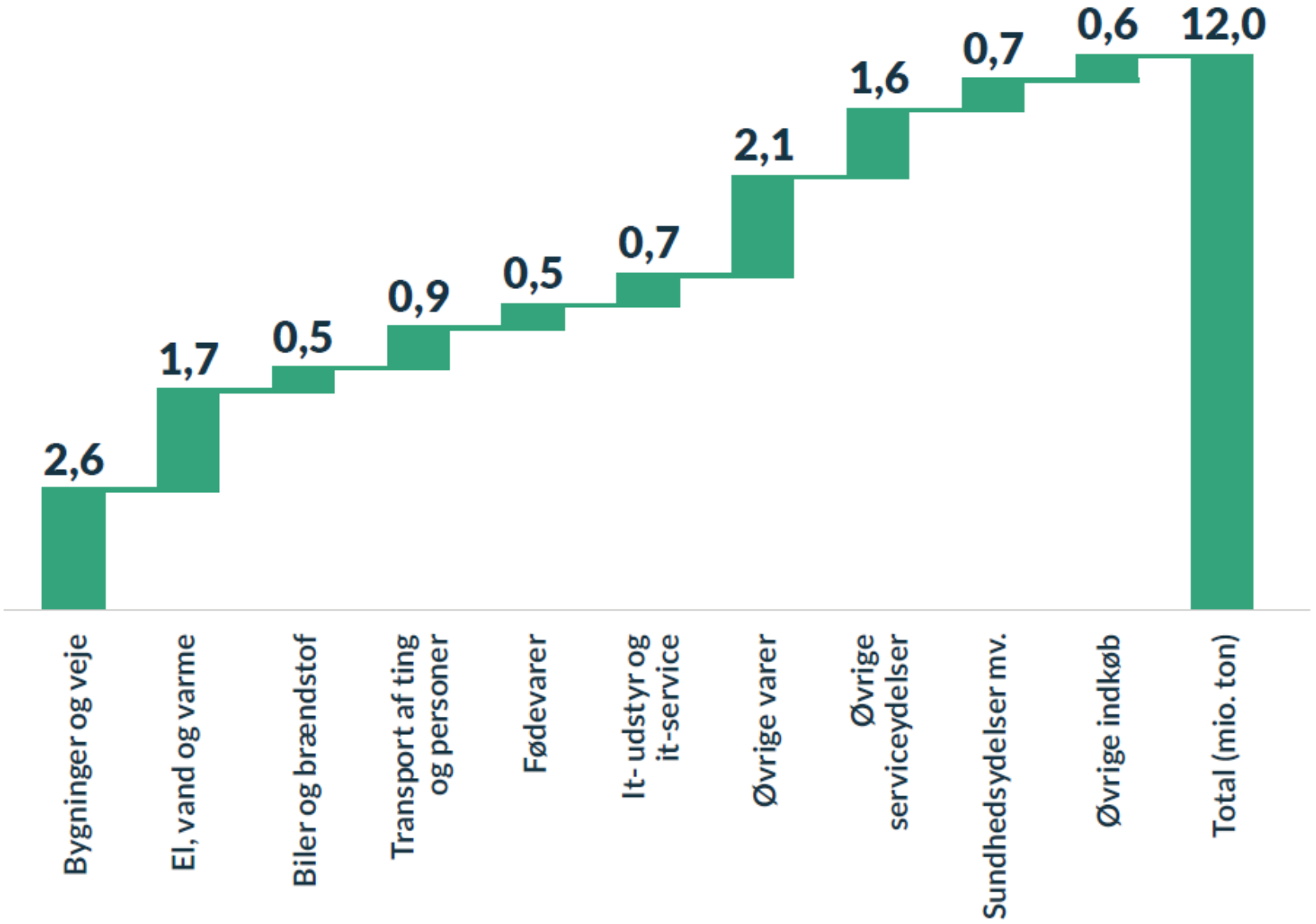
Papir og tryksager

Sæbe- og hygiejneprodukter

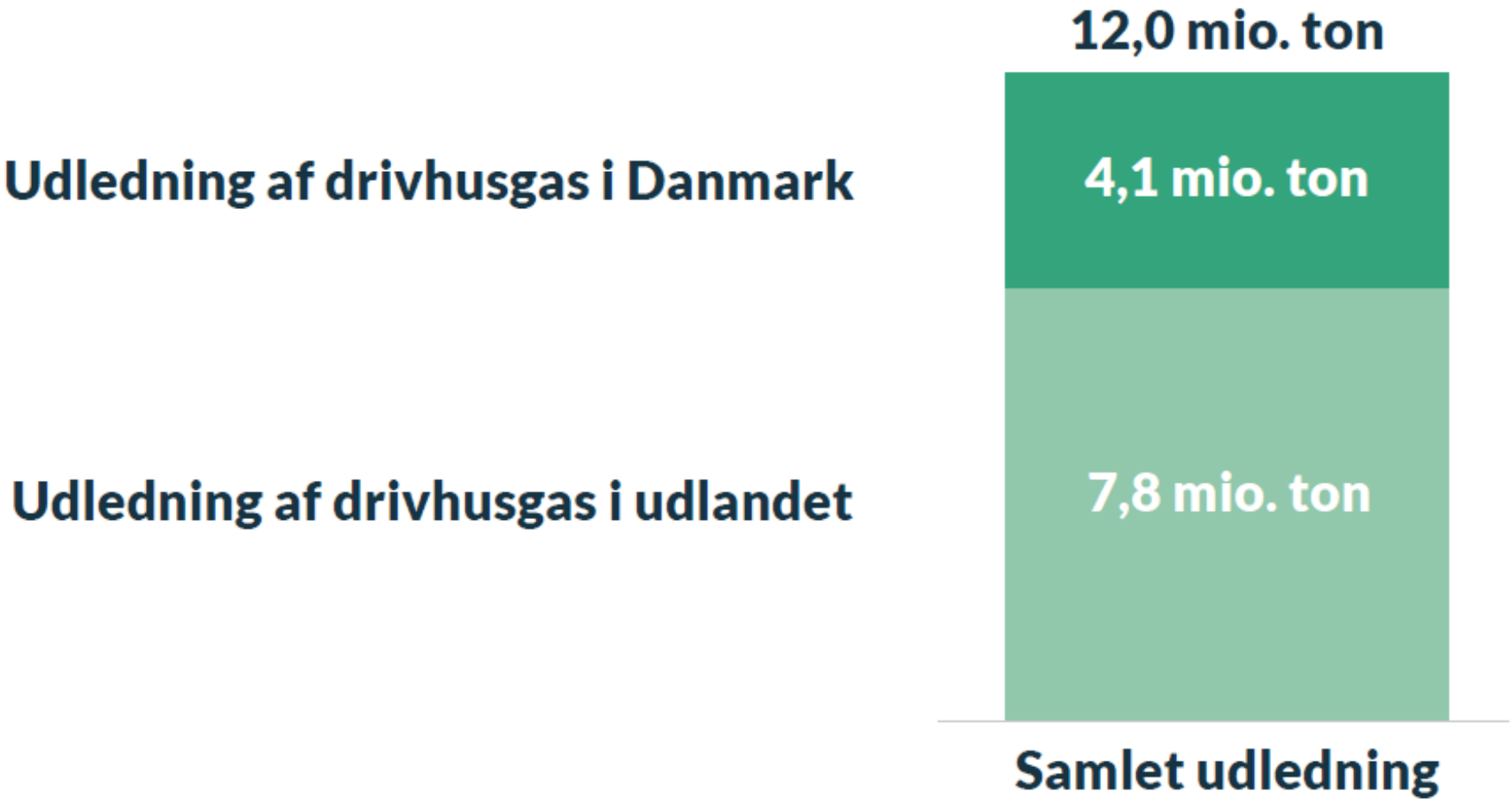
Grøn handling nu: Større fokus på totalomkostninger



Langsigtet grøn udvikling: Klimaaftrykket af det offentlige indkøb i 2019 udgjorde 12 mio. ton CO2-ævk.

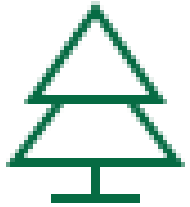


Langsigtet grøn udvikling: 1/3 af udledningen skete i Danmark



Anm.: Tallene summer ikke til 12,0 grundet afrunding.

Langsigtet grøn udvikling: Flere ambitiøse mål



Så vidt muligt i 2023 og senest i 2025 skal statens indkøb af en række landbrugsvarer være afskovningsfrie

I 2030 skal den offentlige køretøjsflåde være emissionsfri

I 2030 skal alle offentlige indkøb være miljømærkede

Langsigtet grøn udvikling: Charter for godt og grønt indkøb

Forankring i topledelsen

Strategiske prioriteter og mål

Tag stilling til organisationen

Grøn viden og værktøjer: Digitale værktøjer skal understøtte indkøberne

Den Ansvarlige Indkøber

Digital TCO-beregninger

Præsentation af klimaaftryksmodellen

ØKONOMISTYRELSEN

Præsentation af klimaaftryksmodellens motor

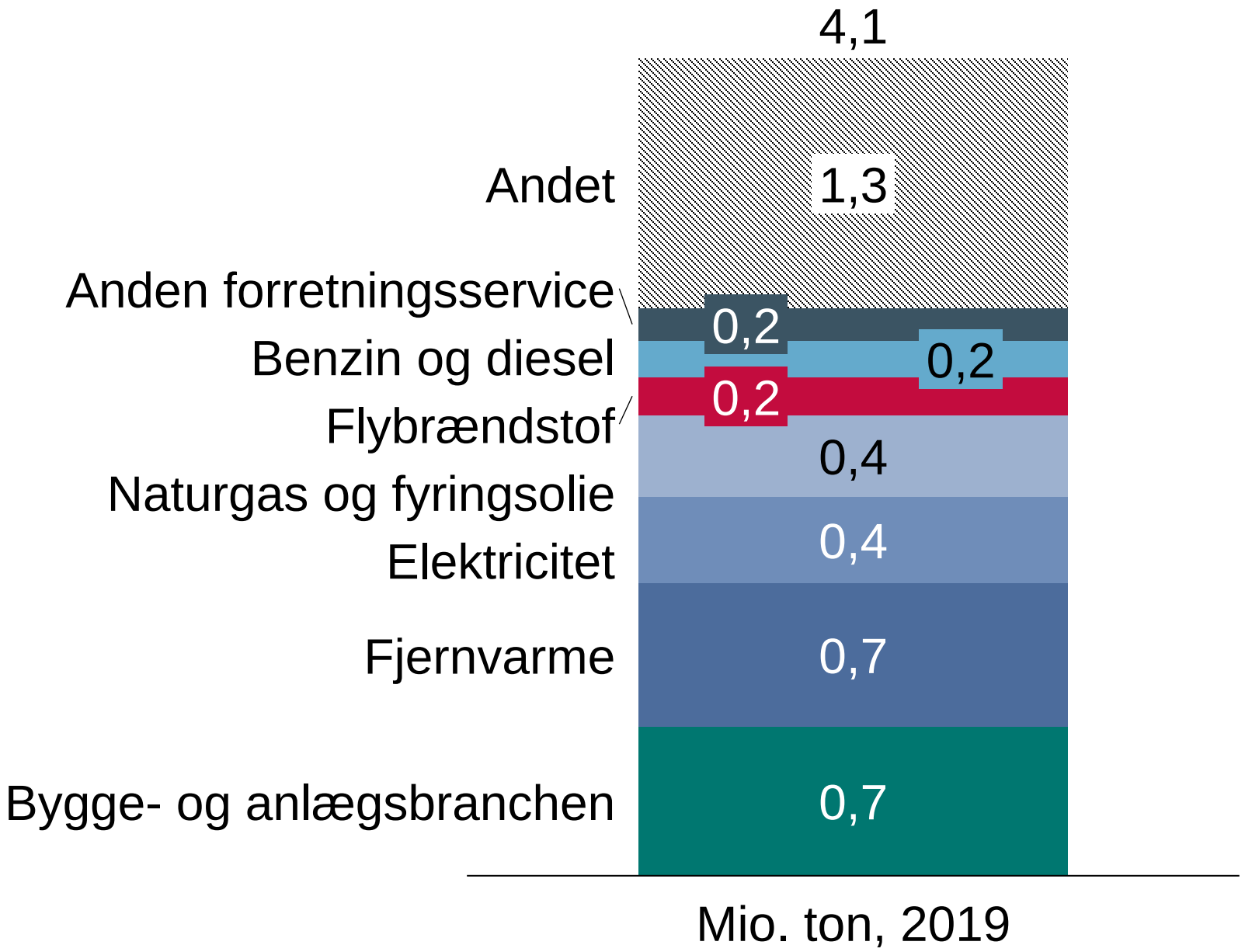
Indsamling af fakturadata på tværs af den offentlige sektor

Fakturadata og beløb behandles og fordeles på branchekoder i EXIOBASE

Klimaaftryksberegning med gennemføres på baggrund af emissionsfaktorer per krone udregnet i EXIOBASE

Klimaaftryksresultater og afrapportering

Vi kan få en god idé om indsatsområderne ud fra klimaaftrykket i 2019



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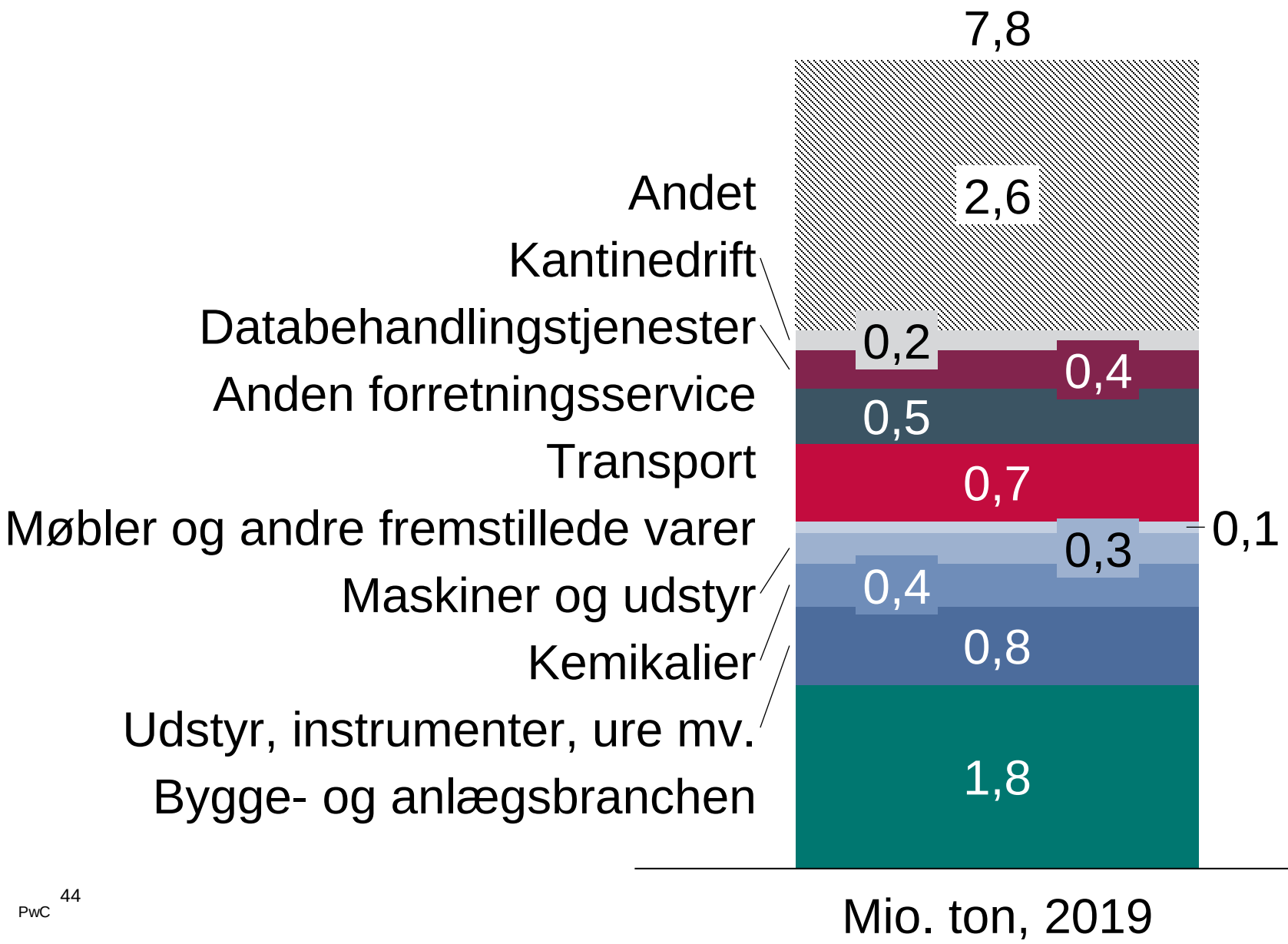

Men vi er ikke i mål endnu…

Aktivitetsdata X Emissionsfaktor = Drivhusgasemissioner

2019-Opgørelse

- Eksempel: Beregning af emissioner – fakturadata

500 DKK x **Emissionsfaktor** = **90 kg CO_2e**

0,18 kg CO_2e/DKK

2020-opgørelse

- Eksempel: Beregning af emissioner fra konventionelle og grønne produktvarianter - Fakturadata

200 DKK x **Konventionel emissionsfaktor** *0,18 kg CO_2e/DKK* +  *300 DKK* x **Grøn emissionsfaktor** *0,13 kg CO_2e/DKK* = **75 kg CO_2e**

Fremtids-muligheder

- Eksempel: Beregning af emissioner fra konventionelle og grønne produktvarianter - Hybriddata

200 DKK x **Konventionel emissionsfaktor** *0,18 kg CO_2e/DKK* +  *960 L* x **Detaljeret emissionsfaktor** *0,08 kg CO_2e/L* = **76 kg CO_2e**

* Data og emissionsfaktorer er fiktive, og kan ikke bruges til rigtige beregninger

Kriterier for prioritering af grønne produktvarianter

På baggrund af følgende kriterier for udvælgelse af produktkategorier til 2020 opgørelsen

- Økonomisk rangordning af indkøb (produktkategorier)
- Identificering af strategiske fokusområder
- Detaljeringsgrad i indkøbsdata
- Kvalitativ vurdering af, hvor forskellige produkter indenfor kategori
- Estimering af tidsforbrug per detaljeret produkt
  - Data tilgængelighed
  - Behov for yderligere detaljeringer opstrøms

For 2020 er der udvalgt fire produkter til udvikling af grønne varianter – På sigt skal der udregnes emissionsfaktorer for alle grønne varianter

#	Produkt/Service	#	Produkt/Service
1	Rengøringsmidler	11	Køretøj/biler
2	Rengøringsservice	12	Møbler/kontormøbler mm
3	Papir/Aftørringsprodukter (papirhåndklæder, toiletpapir, køkkenrulle)	13	Emballage
4	Papir og Tryksager	14	Fødevarer
5	Trykservice	15	IT. Computer og skærm
6	Sæbe og hygiejneprodukter	16	Datacentre
7	Tekstiler	17	Byggeri & anlæg
8	"Vaskeservice"	18	Kemikalier
9	Belysning	19	Brændstoffer
10	Transportkørsel	20	Elektricitet

Reduktionsmål?

ØKONOMISTYRELSEN

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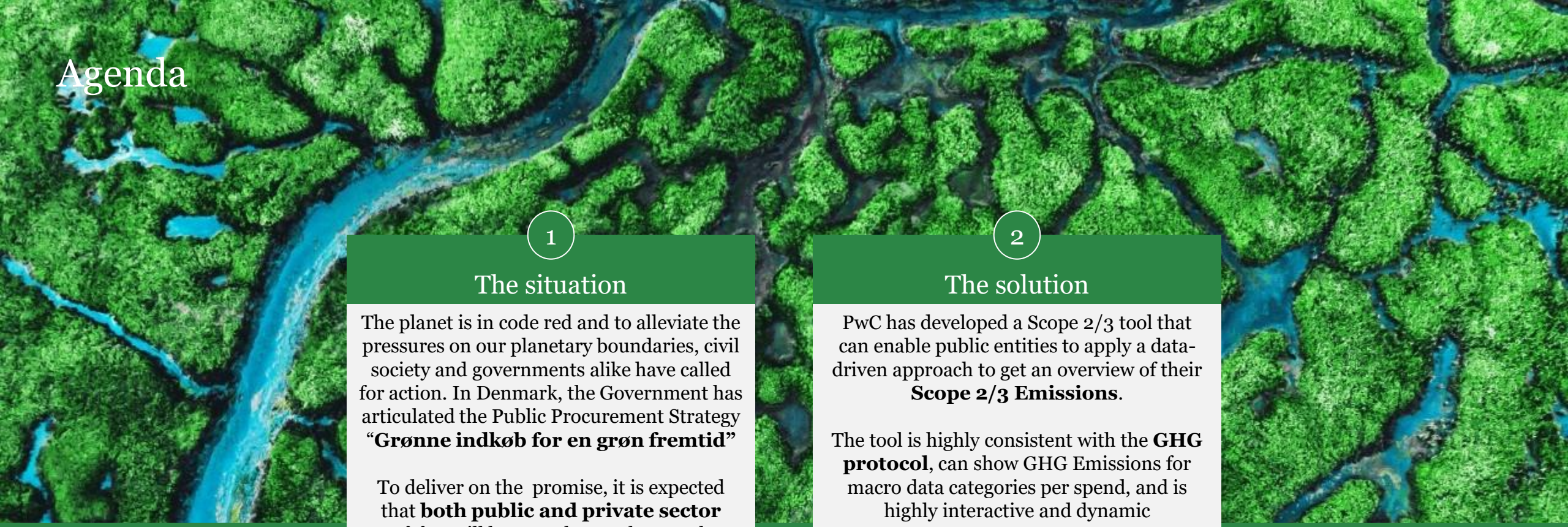
Procurement as a key Sustainability Driver

Solution for measuring, reducing and reporting on GHG Scope 2/3 Emissions throughout the Procurement Value Chain

PwC Denmark, v/Director Thomas A. Brask, Strategy&
28 October 2021

Agenda



1

The situation

The planet is in code red and to alleviate the pressures on our planetary boundaries, civil society and governments alike have called for action. In Denmark, the Government has articulated the Public Procurement Strategy "**Grønne indkøb for en grøn fremtid**"

To deliver on the promise, it is expected that **both public and private sector entities** will have to change the way they operate and organize in terms of procurement

2

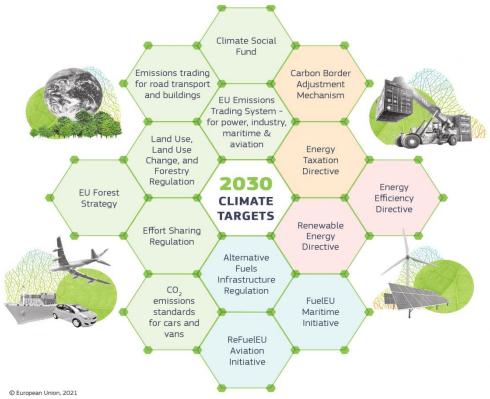
The solution

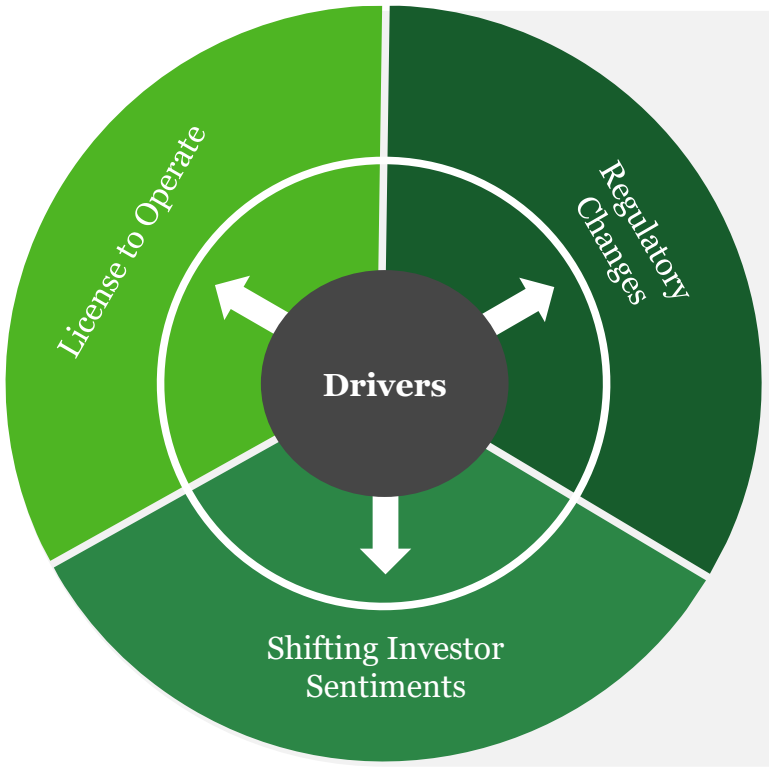
PwC has developed a Scope 2/3 tool that can enable public entities to apply a data-driven approach to get an overview of their **Scope 2/3 Emissions**.

The tool is highly consistent with the **GHG protocol**, can show GHG Emissions for macro data categories per spend, and is highly interactive and dynamic


The Situation

There are at least three drivers in both Public and Private Sector for a sustained focus on ESG in general and GHG emissions in particular - and for implementing measurable actions





1 **Regulatory changes** is expected to affect the corporate operations agenda:

- Market-based regulatory incentives such as carbon pricing/trading and energy taxes will broaden in coverage and tighten in stringency
- Mandatory ESG reporting and risk disclosures requirements are looming on the horizon, e.g. at the EU level with 2030 Carbon-reduction target of 55% and 2050 Carbon Net Zero-target supported by a regulatory regime of 14 initiatives
- Danish government has introduced the strategy "Grønne Indkøb for en Grøn Fremtid" calling for action in public procurement

2 **Shifting investor sentiments** will push the Net Zero-agenda:

- 'Climate Action 100+' includes >370 investors and $41tn AUM, calling on companies to decarbonise to Net Zero through shareholder action
- UN-convened Net Zero Asset Owners Alliance, representing nearly $4 tn AUM from the insurance, pension and other long-hold institutional segments of the market, committing to decarbonize their portfolios.

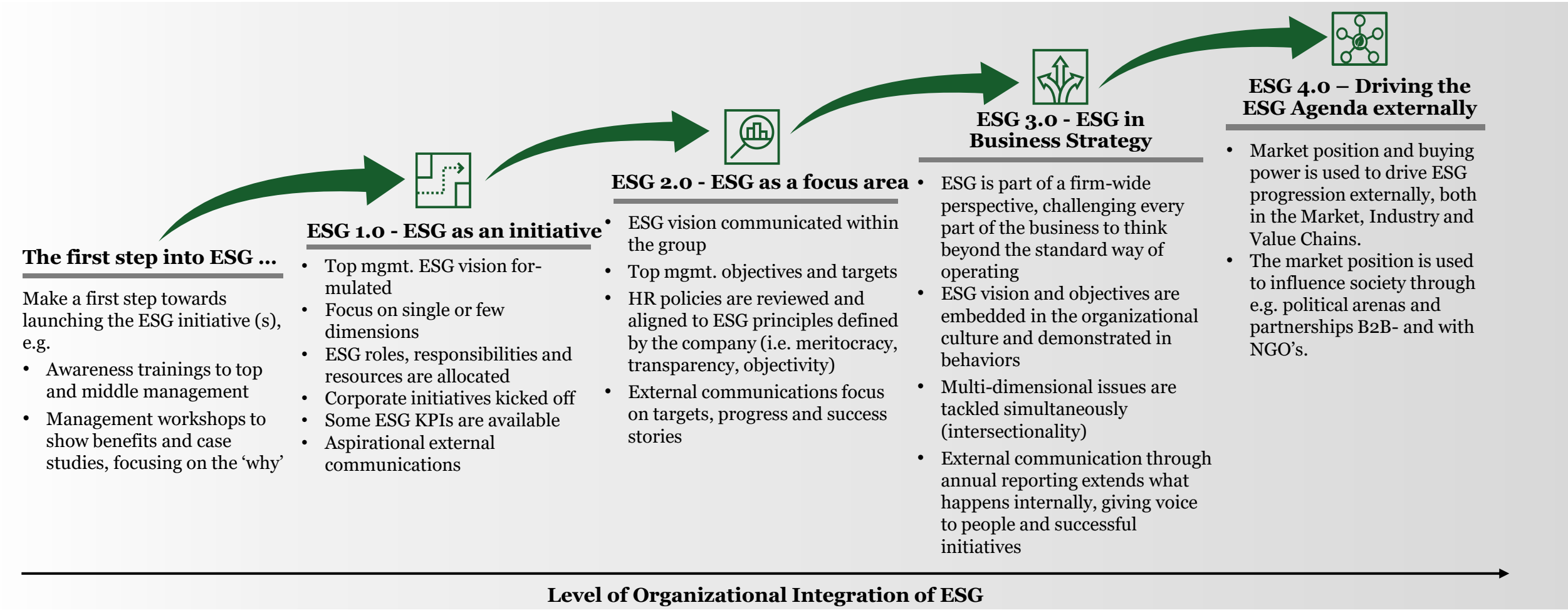
3 Sustainability will become a **license to operate** in the eyes of the consumer:

- Millennial consumers are becoming increasingly sustainability-minded. 73% of the respondents in a CDP survey suggested that they are willing to pay more for sustainable offerings.

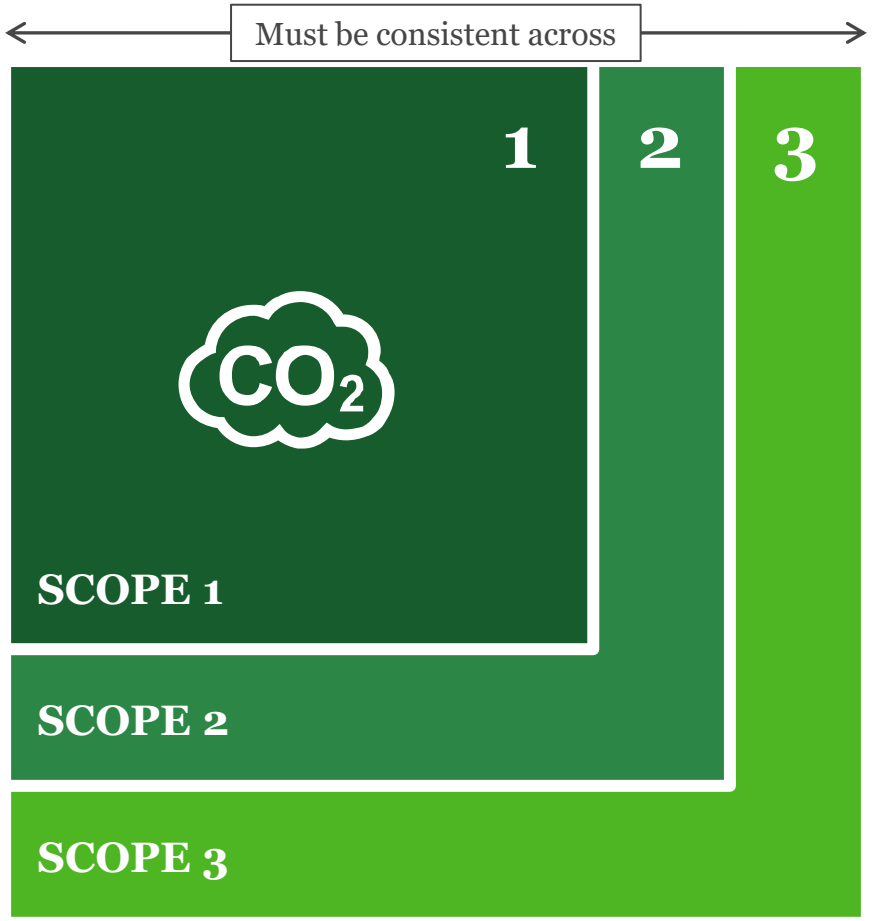
These specific drivers forces public and private organizations to work focused on the entire ESG agenda…

Environmental				Social				Governance	
Climate Change	Natural Capital	Pollution & Waste	Environmental Opportunities	Human Capital	Product Liability	Stakeholder Opposition	Social Opportunities	Corporate Governance	Corporate Behavior
Carbon Emissions and carbon tax	Water Stress	Toxic Emissions & Waste	Clean Tech	Labor Management	Product Safety & Quality	Controversial Sourcing	Access to Communication	Board	Business Ethics
Product Carbon Footprint	Biodiversity & Land Use	Packaging Material & Waste	Green Building	Health & Safety	Chemical Safety	Community Relations	Access to Finance	Pay	Tax Trans-parency reporting
Financing Environmental Impact	Raw Material Sourcing	Electronic Waste	Renewable Energy	Human Capital Development	Consumer Financial Protection		Access to Health Care	Ownership	
Climate Change Vulnerability		Waste taxes, plastic taxes,	Tax & cash incentives and subsidies	Supply Chain Labor Standards	Privacy & Data Security		Opportunities in Nutrition & Health	Accounting	
				Social benefits & pension payments	Responsible Investment			Legal capabilities	
				Equal pay	Insuring Health & Demographic Risk				

...and to embark on a maturity path in terms of ESG which will cause changes to the way organizations operate and organize



One area they need to change is on reporting, where the GHG Protocol (GHG) provides the Standardized Framework for measuring, managing and reporting Scope 1, 2, and 3 emissions



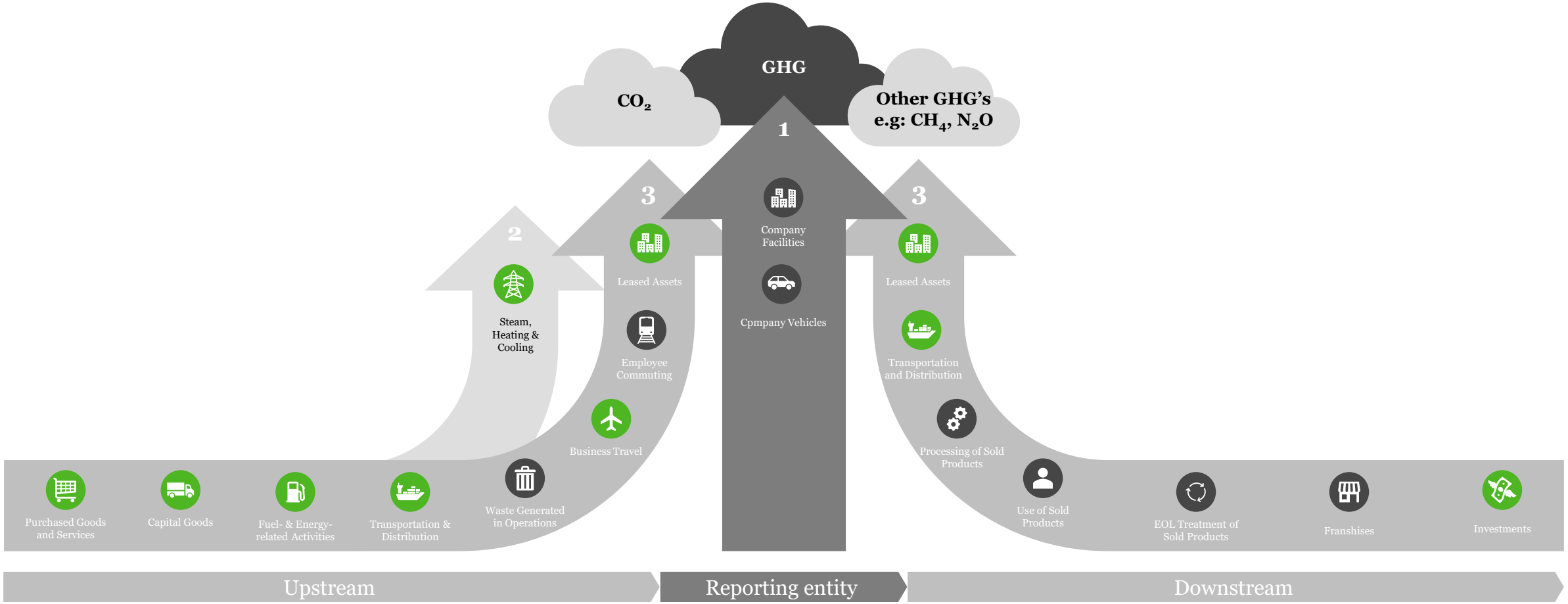
A quick overview of Scope 1, 2, and 3 reporting

1 Reporting on direct GHG emissions from sources the organization owns or controls. That is, scope 1 emissions are those that arise as a result of internal activities such as generation of heat, internal manufacturing and production, internal facilities, internal transportation of material etc.

2 GHG emissions generated by externally purchased energy sources, e.g. gas, electricity etc., which is consumed by the organization.

3 Emissions that are a consequence of the activities of the organization, but emanate from sources not controlled or owned by the given organization, e.g. upstream and downstream external supply chain and procurement.

From the outset, it should be expected that the lion's share of the millions of ton of GHG emitted through procurement lies in GHG Scope 3 – however this can be difficult to map and understand




The Solution

We have developed a data-driven solution that will enable organizations to establish a Scope 2/3 baseline for the entire Procurement Value Chain

Aligned with the GHG Protocol

Shows GHG Emissions for macro data categories per spend

Interactive dashboard to explore key drivers per macro category

We use client ERP master data and client procurement category data, which we enrich with secondary macro-data to provide a first Scope 2/3-Footprint estimate, useful for setting SBTi´s (1/2)

Macro Data (MR EE EXIOBASE)

164 industries, 417 emission categories

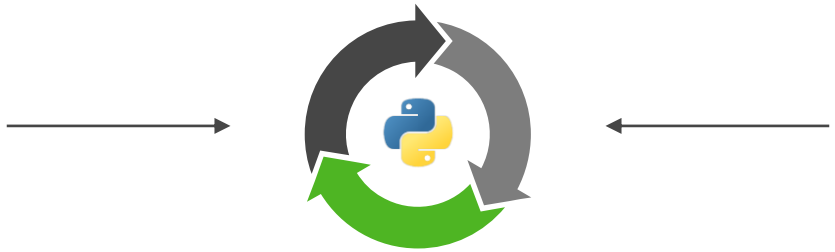
200 products, 662 material categories

44 countries + 5 regions

Environmental Extensions

- Emissions (GHG)
- Resource Use
- Waste
- Land Use

Python (PwC UK)



Procurement Data

Master Data

- ERP
- SAP
- Coupa
- …

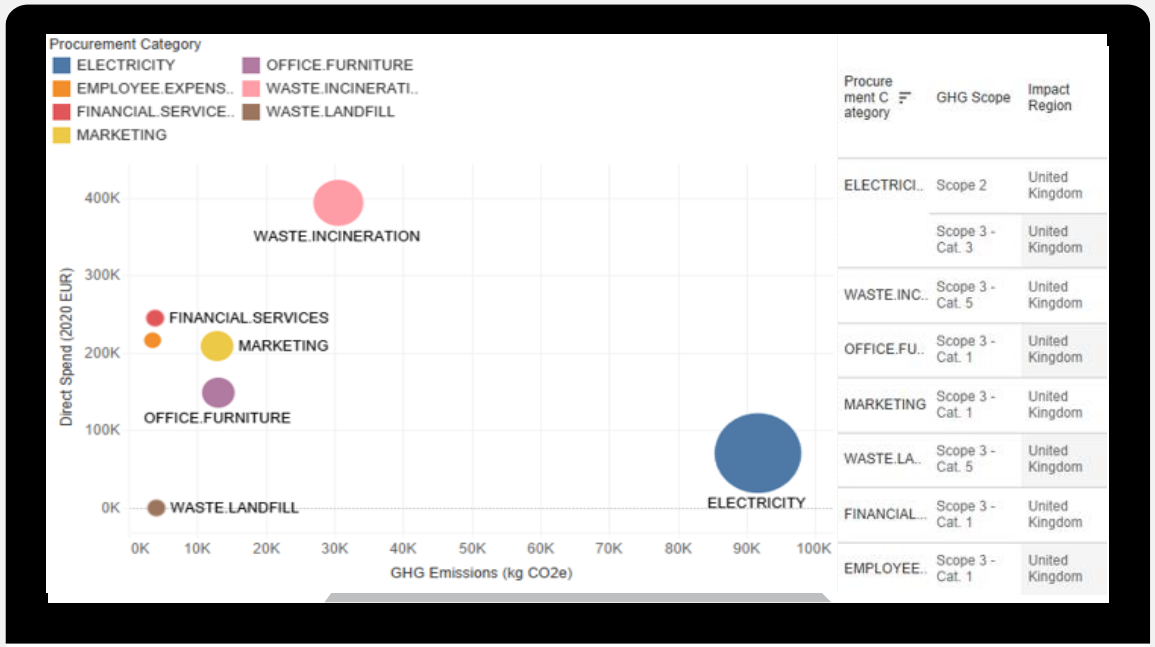
External Data

Data quality in Client master data is key for two interrelated purposes.

To be able to report on our clients´ GHG emissions, we need to have facts straight.

Second, we typically work with spend data extracted from our clients ERP system in a form that reflects the use case – poor data entails an inadequate baseline.

We use client ERP master data and client procurement category data, which we enrich with secondary macro-data to provide a first Scope 2/3-Footprint estimate, useful for setting SBTi´s (2/2)



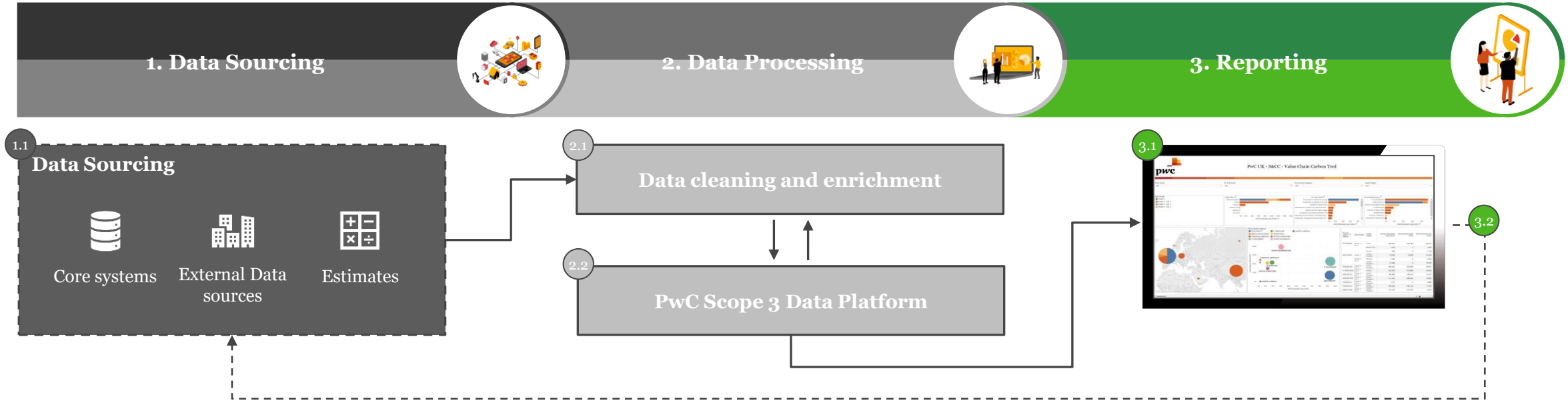
*Screenshot from PwC Scope 3 proprietary Tool

How the tools can be applied

- Procurement spend provides a description of the structure of the first tier of your supply chain (Direct vendors).
- The EXIOBASE database is used to estimate the flow of money beyond tier one suppliers, examining trade linkages to sectors globally.
- Data on the average GHG emission intensities of these sectors are used to estimate and attribute emissions within the company´s supply chain, contributing to your Scope 2/3-footprint.

Scope 3 consists of 15 categories of which 5 can be calculated using spend & transactional data, the residual can be approximated using qualitative methods. Creating a footprint thus entails **an initial scoping** exercise to establish the availability of data, and significance of emission categories to include.

The master data is enriched through a Multi-Regional Environmentally Extended Input-Output (EXIOBASE (*EE MR-SUT/MR-IOT)) table to produce a Scope 2/3 dashboard and baseline



1.1 First step is to define a data strategy that ensures that data is sourced from the right sources. The strategy should highlight required data types, sources and individuals capable of providing the data

2.1 Data will then be streamlined and enriched in order to fit into PwC scope 3 tool

2.2 The EXIOBASE database is used to estimate the flow of money beyond your tier one suppliers, examining trade linkages to sectors globally.

3.1 The output is a dynamic scope 2 and 3 tool which is aligned with the GHG Protocol

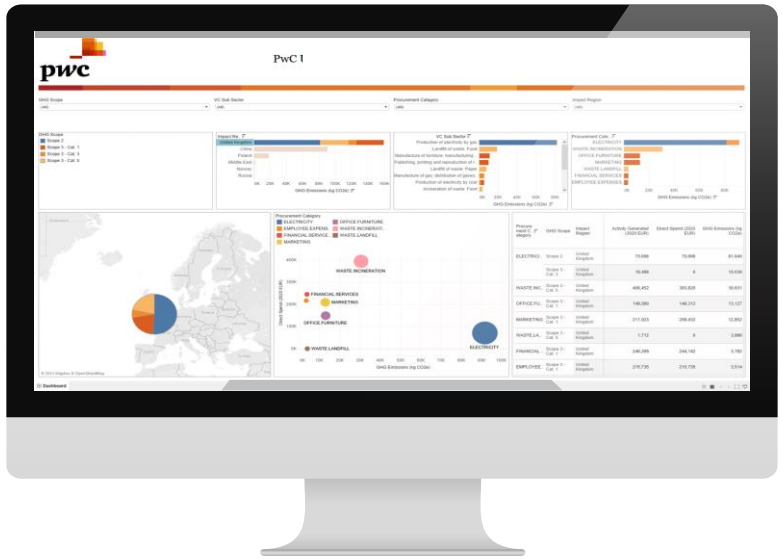
3.2 PwC ensures that data quality is matured and that bigger changes to data will be refleted in the baseline

There are at least three ways to employ the Scope 2/3 dashboard

1

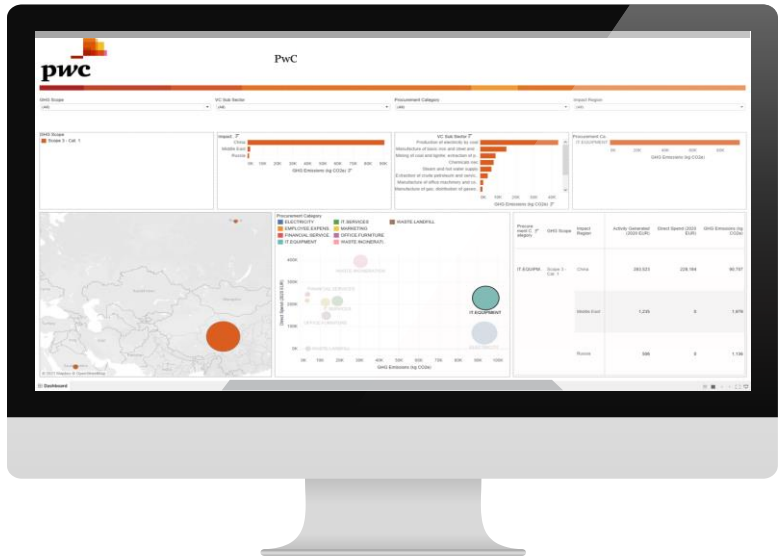
The results help to hotspot and baseline the most material sources of emissions in your supply chain…

2



…so you can explore key drivers by region… *[e.g. Scope 2 electricity generation in the UK]*

3



…and by procurement category *[e.g. IT Equipment category emissions driven by energy use in China]*

Use data to “Manage by intelligent Insight” - understand procurement’s impact, set priorities and decide actions and KPIs (SBTi) for your sustainable development

A

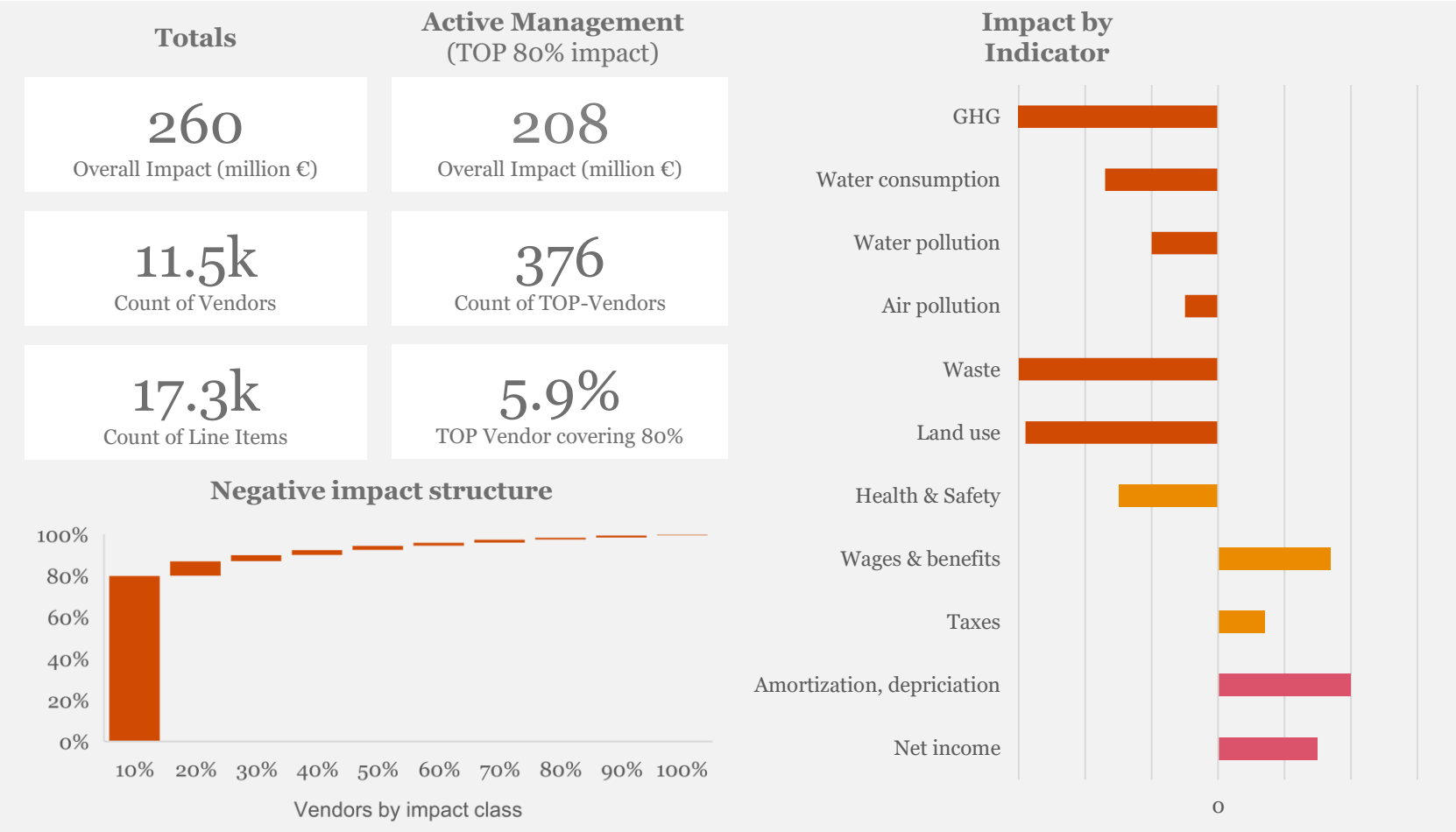
GHG Sustainability Impact Analysis over the entire supplier base

B

Structural analysis to identify and understand your relevant impact contributors

C

Enable you to actively manage the impact and tackle set goals



Although the Scope 2/3 tool is extremely valuable in getting early and vital insights, it also has its caveats which must be taken into consideration - and mitigated

Three important strengths…

- **Simple overview** which provides an indication on the most critical categories – enables quick and prioritized action
- **Cost and time effective** as spend data are multiplied with an emission factor to get a total baseline estimate
- **Broad coverage in activities and regions** as the data-set covers the most essential countries and regions in the world

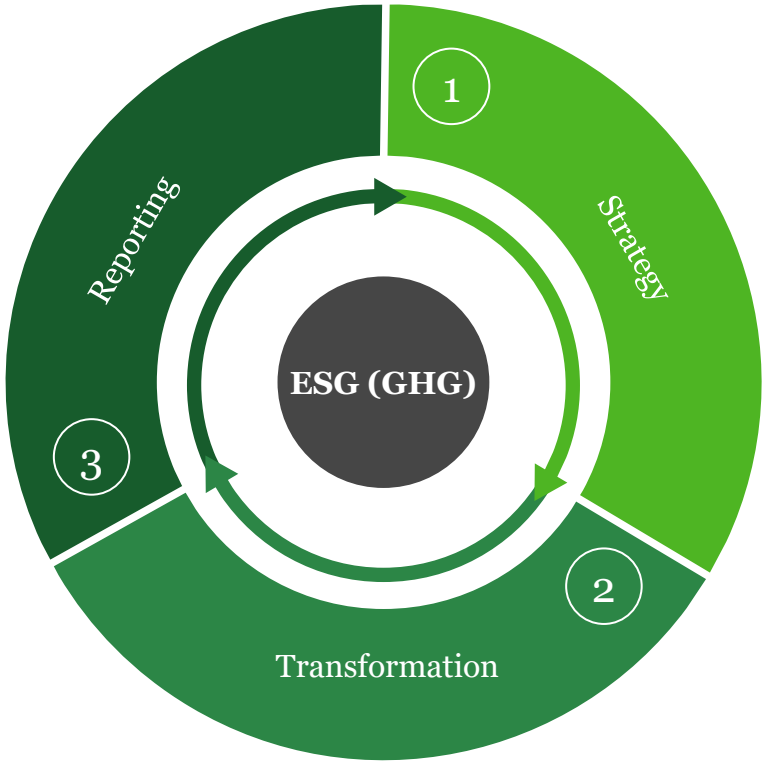
…and **three** caveats to be aware of…

- **Limited nuances** simply because broad sector and region/country averages might not be representative for a given supplier or industry
- **Limited actionability** in the sense that it is not possible to compare two suppliers within a country
- **Difficult to demonstrate results** as a consequence of the very nature of macro-data – need for more granularity in data

…and how we plan to mitigate shortcomings

- **Deep dive** by combining the simplicity in macro-data with specific data related to suppliers, categories, benchmarking, etc.
- **Specific data** includes activity-based data from the individual suppliers, such as GHG emissions per unit produced
- **Enabled actionability** through supplier development and optimized supply chain

ESG Scope 1, Scope 2, and Scope 3 should not be seen in isolation but as part of a strategic and company-wide transformation journey



1. **Strategic reinvention** where ESG becomes integrated into your overall strategy ensuring coherence and the ability to close the strategy to execution gap

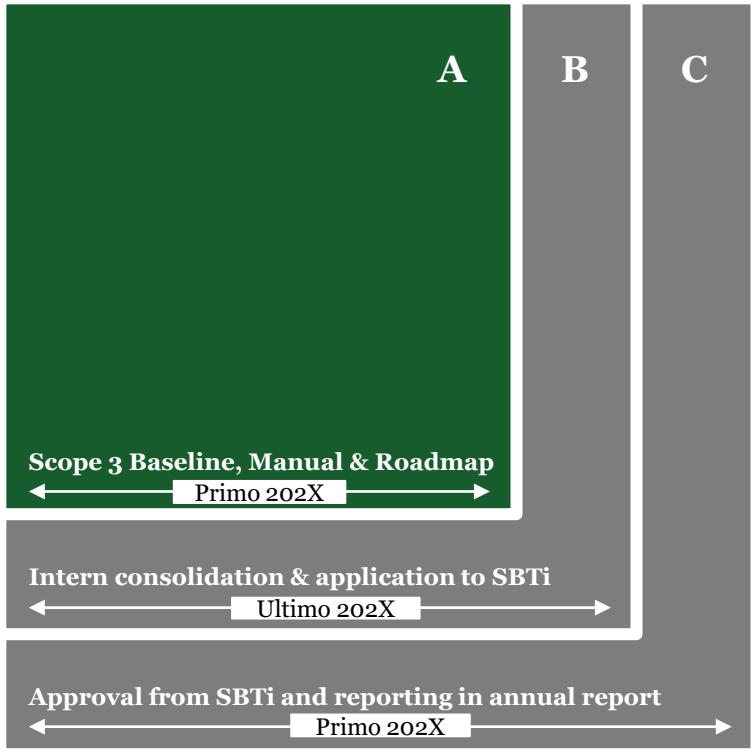
2. **Business transformation** integrates and sustains your coherent strategy into the heart your businesses including your daily operations and behavior

3. **Reimagined reporting** sets up specific performance metrics & reporting tools that track your ESG performance to ensure that you meet short and long term strategy

To deliver on a Scope 2/3 baseline, we suggest a structured approach covering five project phases, including strategizing, planning and execution

	1. Mobilization & mapping of Scope 3 activities	2. Data identification & screening (Data strategy)	3. Design & development of reporting manualt	4. Data treatment & establishment of baseline	5. Reporting & next steps
Activities	• Mobilization of project team • Establishment of meeting structure • Workshop for mapping and design criteria	• Workshop to ensure data strategy • Screening of data • Data sourcing and interviews • Selection of emission factors and calculation methods	• Description of methodology for calculating scope 3 baseline including: • Categories • Organizational delimitation • Supply chain delimitation • Calculation method	• Data collection • Development of baseline • Analysis • First draft of next steps	• Baseline workshop • Establishment of shared vision • Establish performance metrics
Deliverable	• Crystalized project plan and governance • Description of design criteria for establishment of baseline • Transmission of meeting notice	• Evaluation of data regarding reliability and validity • Recommendation of baseline year based on data screening • Recommendation of calculation methods based on data strategy	• Ensuring consistency between scope 1, 2, and 3 • Reporting manual to be applied on future reporting and adjustment to baseline	• Baseline • Identification of strengths and weaknesses of the baseline • Identification of next steps to reduce GHG emissions • Quality check	• Prioritization of recommendations • Definition of roadmap • Initial performance metrics
Client	• Decision on design criteria • Approval of project plan	• Allocating resources for data sourcing • Approval of PwC plan	• Approval of PwC deliverable	• Validation of data • Approval of deliverable	• Ensure participants for workshop • Approval of deliverable
pwc	• Ensure GHG conformity	• Ensure data and calculation method is conform to the GHG protocol	• Ensure future conformity to the GHG protocol	• Validate that data is conform with GHG protocol	• Generate shared vision

In terms of establishing a *data-driven baseline for activities in the supply chain and procurement value chain*, we recommend 6 key deliverables in two tracks, which can be seen as the first step in a journey towards GHG SBTi approval



	Deliverables on Reporting			Deliverables on Activities		
A	Scope 3 Baseline	Data description	Manual	Levers for GHG reduction	Recommendation for improvement in baseline	Recommendation for data quality
B	Inplementation of reporting manual	Data collection	Application at SBTi (Baseline + targets)	Improving baseline	Definition of initiatives	
C	Full GHG conformity	SBTi approval	Reporting in annual report 2022	Integration of baseline, targets and initiatives	Approaval of initiatives	

In scope Not within scope


Questions...?

Agenda

1) Introduction by PwC, v/Susanne Stormer, Partner, Sustainability Lead
2) Setting the scene by PwC, v/Thomas A. Brask, Director, Operations
3) Strategy - Case DSB, v/Aske Wieth Knudsen, VP/Head of Sustainability
4) Transformational Execution - Case Vestas, v/Lisa M. Ekstrand, Head of Sustainability
5) Baseline, Initiatives and Reporting - Case Statens Indkøb, v/Morten K. Ringgård, Team Lead
6) PwC GHG Scope 2/3 Tool, v/Thomas A. Brask, Director, Operations
7) Q&A
8) Closing

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