



# ESG and Sustainable Development

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# About Us

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Anna Szklarz

Joanna Broda

# Agenda

## Module 1

- Introduction to Sustainability - the evolution of the concept, ESG.
- ESG in Transnational Initiatives
- European Union strategy for sustainability – Paris Agreement, EU Green Deal, Fit for 55

**10 min break**

## Module 2

- CSRD, EU taxonomy regulation, CSDDD - legal regulations within the European Union
- ESG Reporting - ESRS – framework, metrics, data points, challenges, audit requirements, data collection and reporting process, setting the targets

**Personal Overshoot Day + 10 min break**

## Module 3

- E for Environment (Climate Change and CO2 emissions incl. GHG Protocol - Scope 1, 2 & 3; Circular Economy; Water Consumption; Air Pollution; Biodiversity)
- S for Social (Human rights, Equality, Diversity, Adequate Wage, Gender Gap, Health and Safety, Social issues in the supply chain)
- G for Governance - corporate governance - What activities can be considered sustainable in the G sense? Business Ethics, Whistleblowing



# **Sustainability Quiz**

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**Let's play**

# Instructions

Go to

**[www.menti.com](https://www.menti.com)**

Enter the code

**6733 7586**



Or use QR code

# **Introduction to Sustainability**

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Anweisung

Zur

# Wilden Baum-Zucht

Mit

Gründlicher Darstellung

Wie zu förderst durch Göttliches Benedeyen dem allenthalben und insgemein einreißenden

## Grossen Holz-Mangel

Bermittelst Sae, Pflanz und Versekung vielerhand Bäume zu prospiciren/ auch also durch Anflug und Wiederwachs des so wohl guten und schleunig anwachsend, als andern gewöhnliche und nützlichen Holzes, gang edel und abgetriebene Holz-Ländereyen Plätze und Orte widerum Holzreich, nützlich und brauchbar zu machen; Denorob von Saam, Sämlingen und wie der wilde Baum-Saamen zu sammeln, der Grund und Boden zum Saen zuzurichten, solche Saat zu bewerkstelligen, auch der junge Anflug und Wiederwachs zu beobachten. Darneben das sogenannte lebendige, oder Schlag- von Ober- und Unter-Holz anzubringen und zu vermehren, welchen beygefügt die Arten des Tangel- und Laub-Holzgerstels deren Eigenschaften und was bezagtes Holz für Saamen trage, auch wie man mit frembden Baum-Gewächsen sich zu verhalten, ferner wie das Holz zu sälen, zu verkohlen, zu ächern und sonst zu nutzen.

Alles zu nothdürftiger Versorgung des Haus-, Bau-, Brau-, Berg- und Schmelz-Besens/ und wie eine immerwährende Holz-Nutzung Land und Leuten/ auch jedem Haus-Wirthe zumschätzbaren großen Aufnehmen, pfeglich und nützlich zu erziehen und einzuführen.

Worben zugleich eine gründliche Nachricht von den in Churf. Sächs. Landten

## Gefundenen Turff

Dessen Natürliche Beschaffenheit/ grossen Nutzen/ Gebrauch und nützlichen Verkohlung. Aus Liebe zu Beförderung des allgemeinen Bestens beschrieben

Von

Hannß Carl von Carlowitz/

Königl. Pohl. und Churf. Sächs. Cammer-Rath/ und Ober-Berg-Hauptmann.

## Hans Carl von Carlowitz

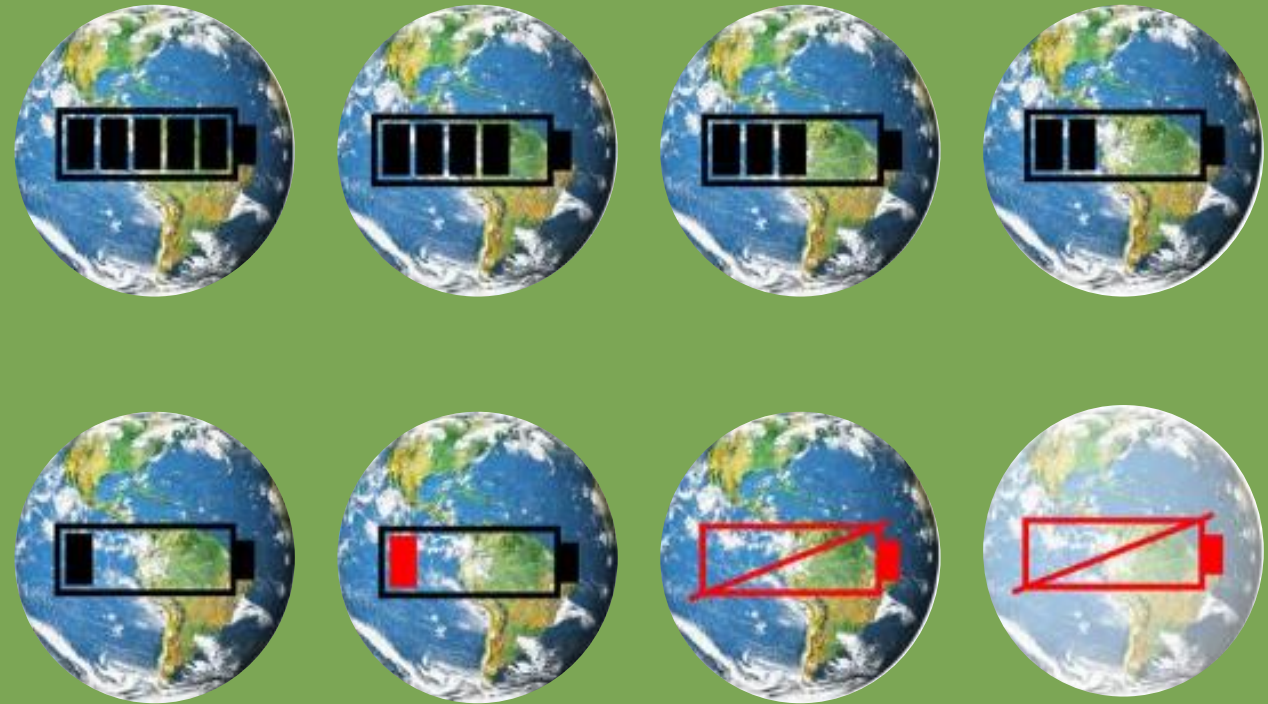
„Cut down only as many trees in the woods that will regrow during the same period of time“. (1713)

# Sustainability

In October 1987, *Our Common Future*, also known as the Brundtland Report, was published by the World Commission on Environment and Development

In that report, the term "sustainable development" was officially defined as:

**"Meeting the needs of the present without compromising the ability of future generations to meet their own needs."**





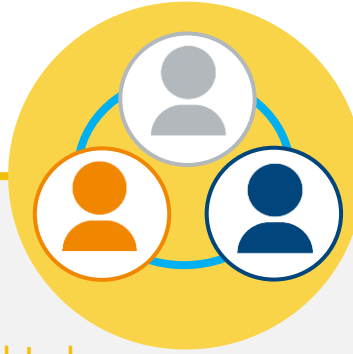
## Environment



- Climate Change
- Water, Air, Soil Quality
- Responsible Chemical Management
- Circularity
- Animal Welfare
- Biodiversity
- Land Use
- Deforestation
- Noise Emissions

E

## Social



- Child Labor
- Modern Slavery
- Health and Safety
- Freedom of Association and Collective Bargaining
- Non-Discrimination and Harassment
- Gender Pay Gap
- Diversity, Equity, and Inclusion
- Rights of Minorities
- Land Rights and Forced Eviction

S

## Governance



- Anti-Corruption
- Anti-Money Laundering
- Data Protection
- Data Security
- Financial Responsibility
- Conflicts of Interest
- Intellectual Property
- Sanctions
- Grievance Mechanism (Whistleblowing)

G

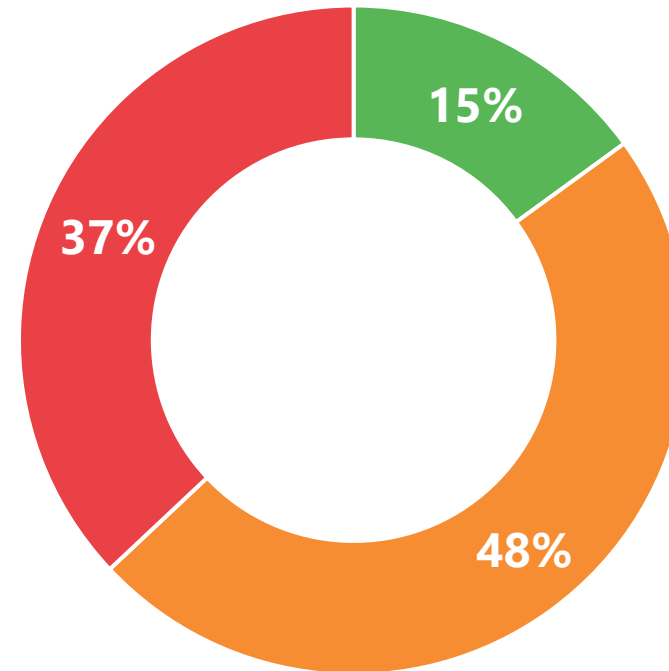


# United Nations 17 Sustainability Development Goals (SDG's)



# SDG Report 2023

Status on individual SDG targets at the midpoint of the 2030 Agenda



■ Achieved or on track  
■ Reversal in progress

■ Limited or no progress

# SDG Report 2023

The SDG Report 2023: Special Edition



Red Alert - How to meet the Sustainable Development Goals together | SDG Moment | United Nations



Gender equality is still 300 years away

At a current rate it will take:

- **300** years to end child marriage
- **140** years to achieve equal representation in leadership in the workplace

Under current trends, by 2030:



- **575** million people will still be living in extreme poverty



- **84** million children and youth will be out of school

Progress in some areas shows promising potential for further advancements:



- **800** million people connected to electricity between 2015-2021



- Effective HIV treatment has **cut** global AIDs-related deaths by **52%** since 2010

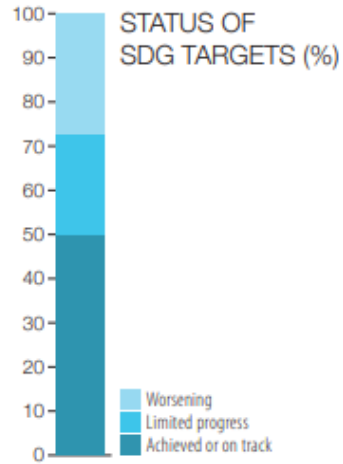
## OVERALL PERFORMANCE

COUNTRY RANKING **34/166**

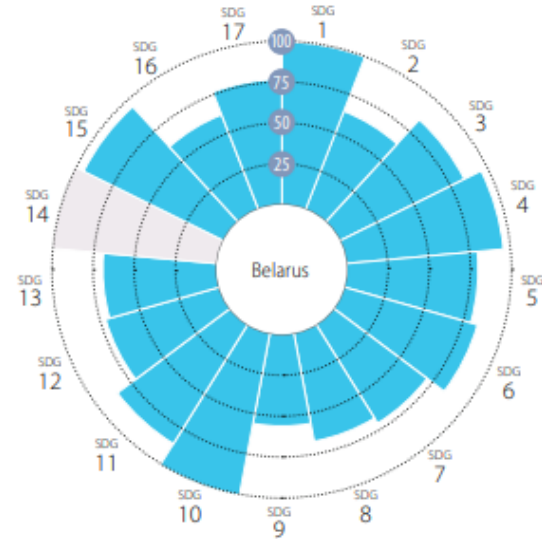
COUNTRY SCORE



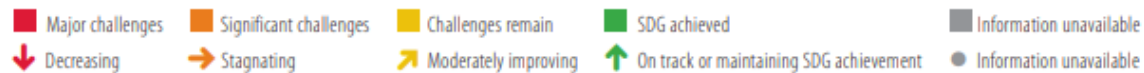
REGIONAL AVERAGE: 71.8



## AVERAGE PERFORMANCE BY SDG



## SDG DASHBOARDS AND TRENDS



Note: The full title of each SDG is available here: <https://sustainabledevelopment.un.org/topics/sustainabledevelopmentgoals>

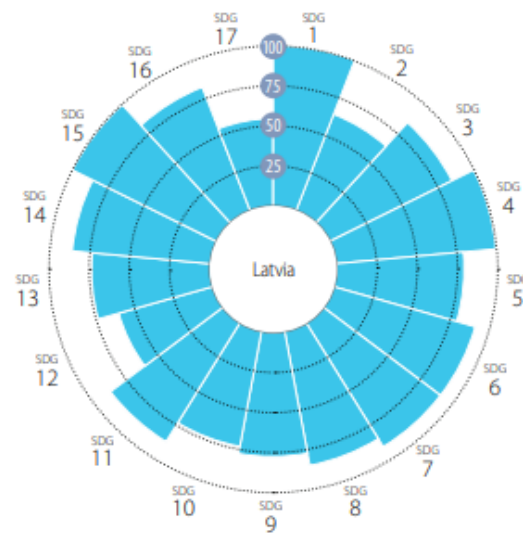
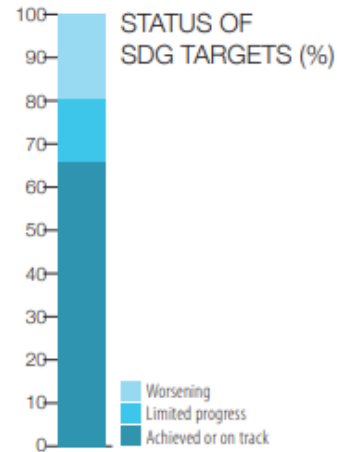
# Belarus

## OVERALL PERFORMANCE

COUNTRY RANKING **14/166**



## AVERAGE PERFORMANCE BY SDG



## SDG DASHBOARDS AND TRENDS



■ Major challenges  
 ■ Significant challenges  
 ■ Challenges remain  
 ■ SDG achieved  
 ■ Information unavailable  
↓ Decreasing  
 → Stagnating  
 ↗ Moderately improving  
 ↑ On track or maintaining SDG achievement  
 ● Information unavailable

Note: The full title of each SDG is available here: <https://sustainabledevelopment.un.org/topics/sustainabledevelopmentgoals>

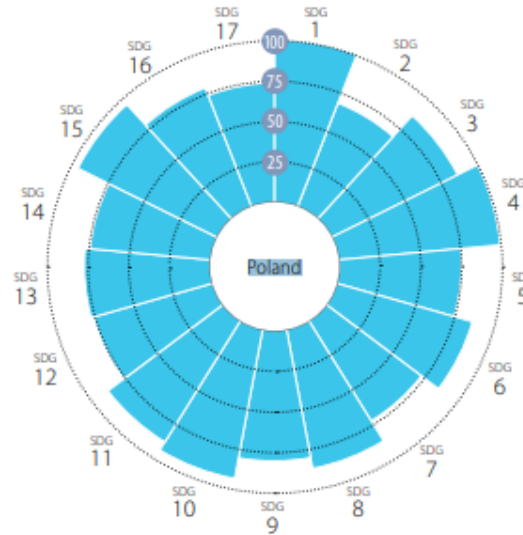
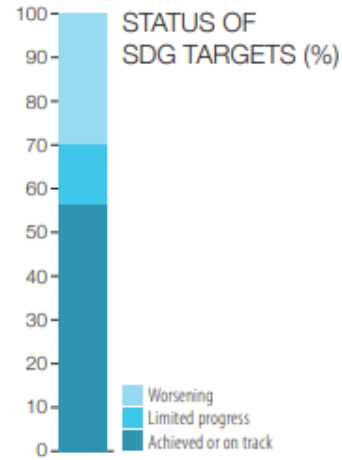
# Latvia

## OVERALL PERFORMANCE

COUNTRY RANKING **9/166**

COUNTRY SCORE **81.8**  
REGIONAL AVERAGE: 77.8

## AVERAGE PERFORMANCE BY SDG



## SDG DASHBOARDS AND TRENDS



■ Major challenges   
 ■ Significant challenges   
 ■ Challenges remain   
 ■ SDG achieved   
 ■ Information unavailable  
↓ Decreasing   
 → Stagnating   
 ↗ Moderately improving   
 ↑ On track or maintaining SDG achievement   
 ● Information unavailable

Note: The full title of each SDG is available here: <https://sustainabledevelopment.un.org/topics/sustainabledevelopmentgoals>

# Poland



Nations Unies

Conférence sur les Changements Climatiques 2015

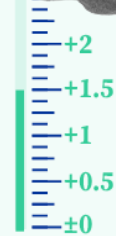
COP21/CMP11

Paris, France



# Paris Agreement: the EU's road to climate neutrality

In December 2015, for the first time, **all countries worldwide** agreed on a collective effort to:



keep global warming well below 2°C, trying to limit it to 1.5°C



tackle the effects of climate change

The agreement requires parties to submit national plans to reduce emissions and to review these commitments **every 5 years**.

2015

2020

2023

2025

2030

Signature and initial national plans

Strategy and updated plans

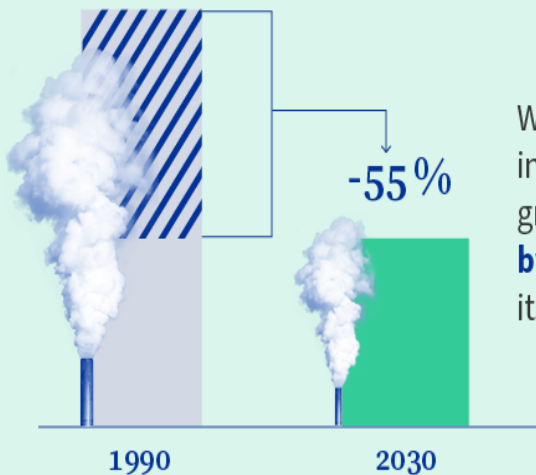
Global progress review

Updated plans

Global progress review



# European Green Deal



With the launch of the **European Green Deal** in 2019, the EU committed to cutting its net greenhouse gas emissions by **at least 55% by 2030**, compared to 1990 levels, up from its 40% commitment in 2014.

The EU's end goal is to reach **climate neutrality by 2050**. This will require a transition which should:



require action from **all sectors of the economy**



be **socially balanced and fair**



preserve the EU's **competitiveness**

# Fit for 55

The **European climate law**, which the EU adopted in 2021, set both the 2030 and 2050 climate goals into legislation.



This means that the EU and its member states are **legally obliged to take action** to reduce emissions to achieve climate neutrality.

With the **Fit for 55 laws**, the EU put in place the measures needed to cut its emissions **by at least 55% by 2030** and move towards a climate-friendly economy and society.

These measures include:



boosting **renewable energy**



improving **energy efficiency**



increasing **carbon removals**



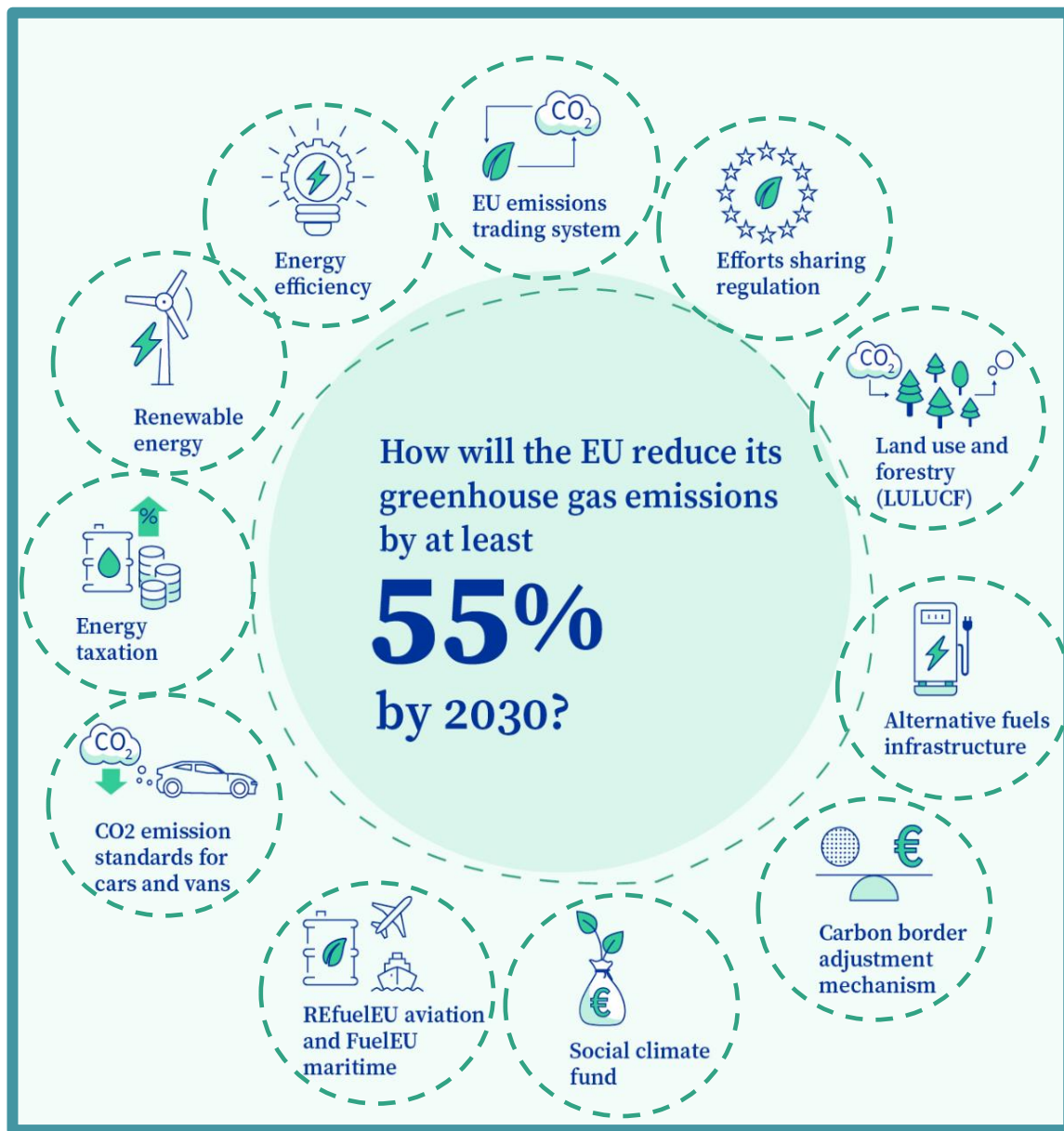
reforming and expanding **emissions trading**



making **transport more environmentally friendly**



supporting people in **shifting to a greener economy**



# FIT FOR 55

Fit for 55 is a package of legislation proposals designed by the European Commission to cut the EU's net greenhouse gas emissions by 55% below 1990 levels by 2030. It is a key step for the EU on its way to reach its legally binding target – net zero by 2050.

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**10 min break**

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# CSDDD

## Companies subject to the CSDDD

- 13,000 companies within the European Union and 4,000 non-European companies will be affected by the CSDDD



## Key subjects under the CSDDD

- Environmental & Human Rights impacts within the value chain (upstream & downstream)
- Incorporates UNGPs and OECD Guidelines, standards of ILO



## Obligation under the CSDDD

- Introducing due diligence into all corporate policies
- Identification of actual and potential adverse impacts and their assessment
- Measure to prevent or mitigate adverse impacts, including the introduction of appropriate contractual safeguards
- Elimination of actual adverse impacts
- Whistleblowing – procedure of reporting
- Monitoring the effectiveness of the measures taken
- Communication, reporting



# CSRD

## Companies subject to the CSRD

- ≈50 000+ companies within the European Union



## Key subjects under the CSRD

- GHG Emissions
- Biodiversity
- Water
- Workforce & Value Chain
- Communities
- Business Conduct



## Obligation under the CSRD

- Conducting Double Materiality Assessment
- Reporting on Policies, Actions and Targets for Material topics



# CSRD

## CSRD - Corporate Sustainability Reporting Directive

### ESRS – European Sustainability Reporting Standard

#### SECTOR AGNOSTIC – 1st set

##### ENVIRONMENT

ESRS E1  
Climate Change

ESRS E2  
Pollution

ESRS E3  
Water&marine resources

ESRS E4  
Biodiversity&ecosystems

ESRS E5  
Resource use&circular economy

##### SOCIAL

ESRS S1  
Own workforce

ESRS S2  
Workers in the value chain

ESRS S3  
Affected communities

ESRS S4  
Consumers&end-users

##### GOVERNANCE

ESRS G1  
Business conduct

#### SECTOR SPECIFIC – 2nd set

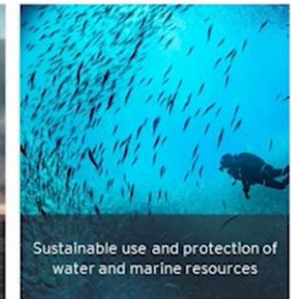
### EU Taxonomy

#### Financial KPI

%- Share of sales

%- Share of CapEx

%- Share of OpEx



# ESRS Structure

**General**

**ESRS 1**  
General requirements

**ESRS 2**  
General disclosures

16 Disclosure Requirements

195 Datapoints

**Governance**

**ESRS G1**  
Business conduct

7 Disclosure Requirements

53 Datapoints

## Social

| <b>ESRS S1</b><br>Own Workforce | <b>ESRS S2</b><br>Workers in the value chain | <b>ESRS S3</b><br>Affected Communities | <b>ESRS S4</b><br>Consumers and end-users |
|---------------------------------|--|--|---|
| 18 Disclosure Requirements      | 6 Disclosure Requirements                    | 6 Disclosure Requirements              | 6 Disclosure Requirements                 |
| 202 Datapoints                  | 72 Datapoints                                | 71 Datapoints                          | 70 Datapoints                             |

## Environment

| <b>ESRS E1</b><br>Climate change | <b>ESRS E2</b><br>Pollution | <b>ESRS E3</b><br>Water and marine resources | <b>ESRS E4</b><br>Biodiversity and ecosystems | <b>ESRS E5</b><br>Resource use and circular economy |
|----------------------------------|-----------------------------|--|---|---|
| 12 Disclosure Requirements       | 7 Disclosure Requirements   | 6 Disclosure Requirements                    | 8 Disclosure Requirements                     | 7 Disclosure Requirements                           |
| 220 Datapoints                   | 68 Datapoints               | 48 Datapoints                                | 120 Datapoints                                | 84 Datapoints                                       |

# Example of reports in according with ESRS

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tylko

PL / EN 2022

CCC  
GROUP

PL 2023

TOYOTA

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EN 2023

SCAN GLOBAL  
LOGISTICS

EN 2023

MATERIAL HANDLING





**This year, Earth  
Overshoot Day falls  
on May 27th**

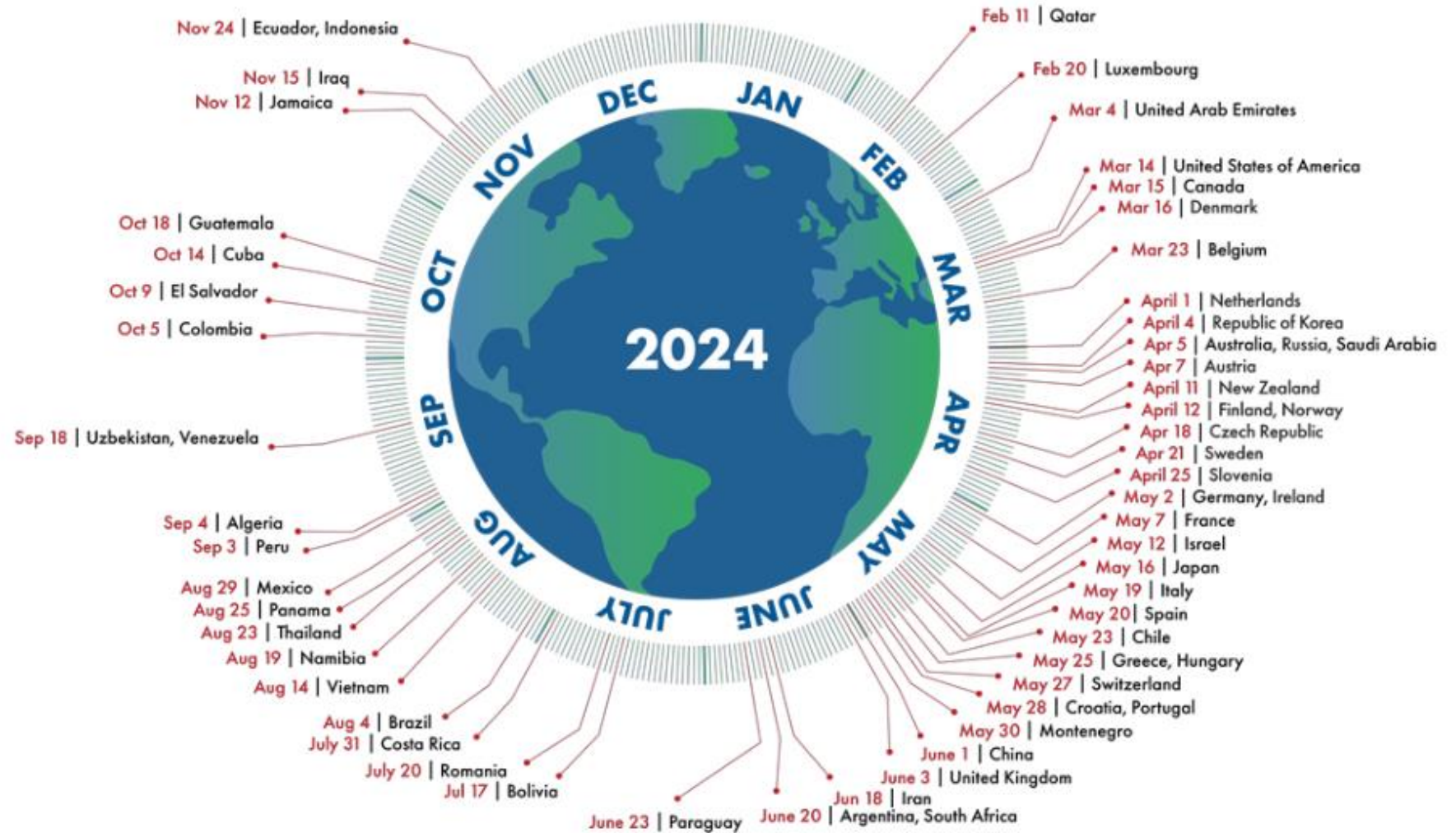
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# Country Overshoot Days 2024

**April 3** | Belarus

**March 12** | Latvia

**April 28** | Poland



For a full list of countries, visit [overshootday.org/country-overshoot-days](https://overshootday.org/country-overshoot-days).



**EARTH  
OVERSHOOT  
DAY**

Source: National Footprint and Biocapacity Accounts, 2023 Edition  
[data.footprintnetwork.org](https://data.footprintnetwork.org)



**Global Footprint Network**  
Advancing the Science of Sustainability

# Check yourself

<https://www.footprintcalculator.org/home/en>

WHAT IS YOUR

## Ecological Footprint?

How many planets do we need if everybody lives like you?

When is your personal Overshoot Day?

TAKE THE

FIRST STEP



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- **Climate Change**
- Water, Air, Soil Quality
- Responsible Chemical Management
- Circularity
- Animal Welfare
- Biodiversity
- Land Use
- Deforestation
- Noise Emissions

E

# Environment

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# Countries' Net Zero targets



2030 target

65% emissions reduction below 1990 levels

55% emissions reduction below 1990 levels

50–52% below 2005 levels by 2030

Lower carbon intensity by "over 65%" in 2030 from the 2005 level

Net Zero target

2035

2045

2050

2050

before 2060

# Global Warming / Climate change

The Dire Difference Between 1.5 And 2 Degrees Of Warming



- **Global Warming** refers to the long-term increase in Earth's average surface temperature due to human activities, primarily the emission of greenhouse gases. Causes are mainly attributed to human activities such as:
  - burning fossil fuels,
  - deforestation,
  - and industrial processes

**The 1.5° C Ambition** refers to the global effort to limit the increase in the Earth's temperature to 1.5 degrees Celsius above pre-industrial levels.

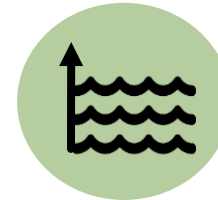
What happens after increase of the Earth's temperature by:

**1.5° C ?**

**69** million people will be directly affected by rising seas

**14%** of Earth's population will be exposed to deadly heatwaves at least once every five years

**350** million people will be exposed to severe drought



**2° C ?**

**80** million people will be directly affected by rising seas

**37%** of Earth's population will be exposed to deadly heatwaves at least once every five years

**411** million people will be exposed to severe drought

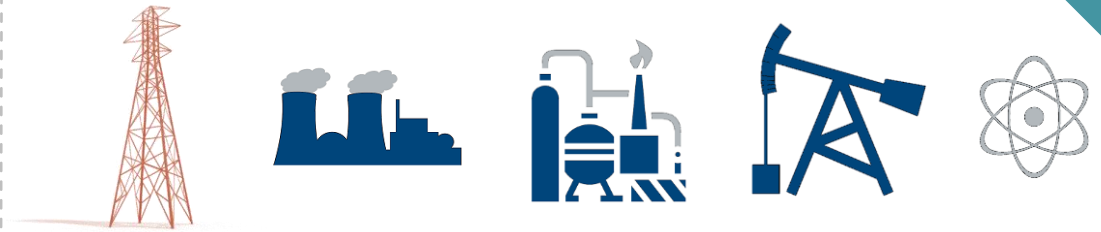


## Renewable Energy



vs

## Non-renewable Energy



- Derived from naturally replenished sources.
- Sustainable long-term: solar, wind, geothermal, hydroelectricity.
- Continually available and naturally restored.

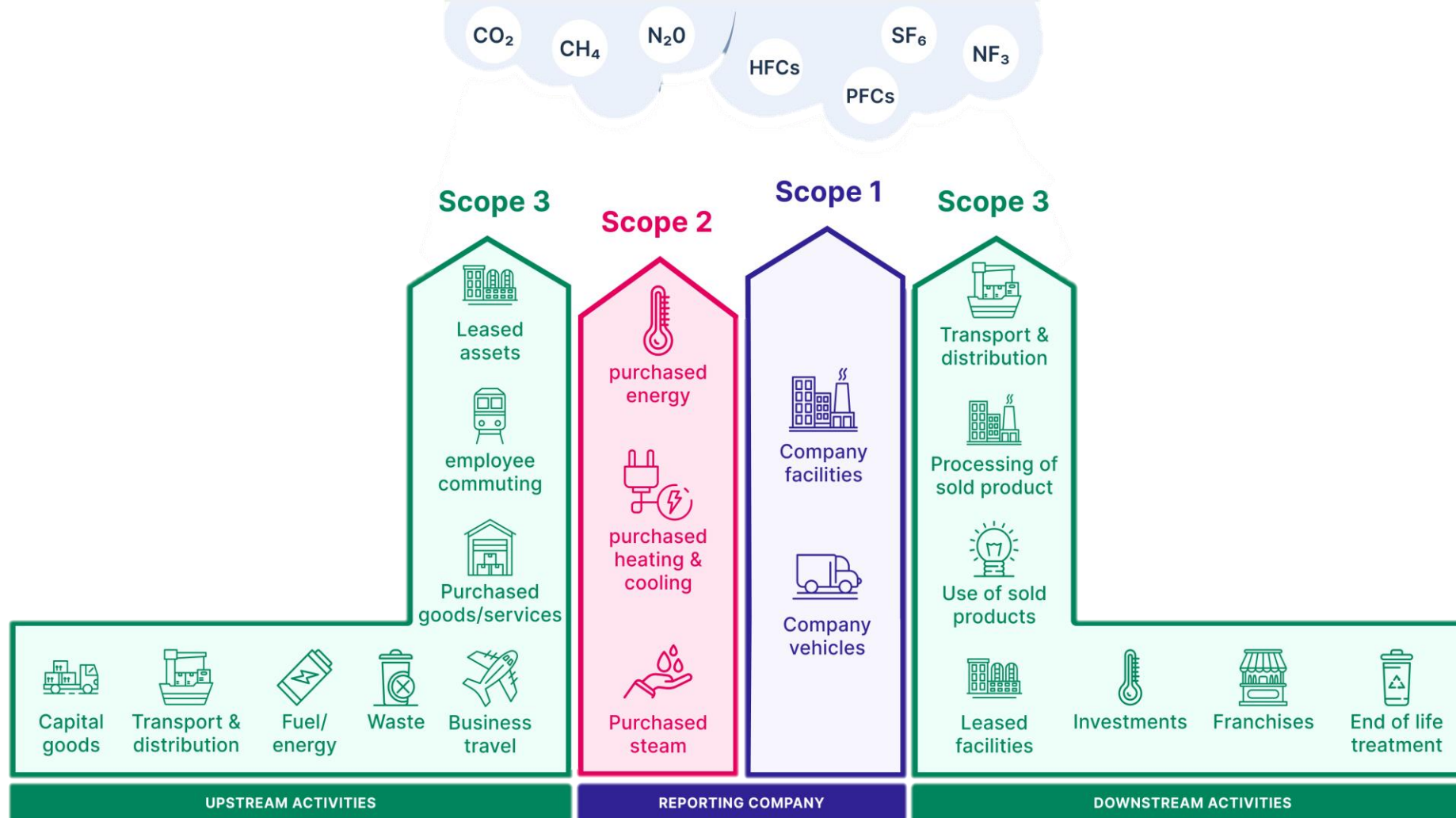


**Low** or **0** direct emissions:  
environmentally friendly.



**Higher** emission factors:  
significant greenhouse gases  
(CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O).





# GHG Emissions Categories

# CO<sub>2</sub> Emissions

ESRS E1 Climate Change



AR 48. The undertaking shall disclose its total GHG emissions disaggregated by Scopes 1 and 2 and significant Scope 3 in accordance with the table below.

|   | Retrospective |              |   |           | Milestones and target years |      |        |                             |
|---|---------------|--------------|---|-----------|-----------------------------|------|--------|-----------------------------|
|   | Base year     | Compa-rative | N | % N / N-1 | 2025                        | 2030 | (2050) | Annual % target / Base year |
| <b>Scope 1 GHG emissions</b>  |               |              |   |           |                             |      |        |                             |
| Gross Scope 1 GHG emissions (tCO <sub>2</sub> eq)                               |               |              |   |           |                             |      |        |                             |
| Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%) |               |              |   |           |                             |      |        |                             |
| <b>Scope 2 GHG emissions</b>  |               |              |   |           |                             |      |        |                             |
| Gross location-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)                |               |              |   |           |                             |      |        |                             |
| Gross market-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)                  |               |              |   |           |                             |      |        |                             |
| <b>Significant scope 3 GHG emissions</b>  |               |              |   |           |                             |      |        |                             |
| Total Gross indirect (Scope 3) GHG emissions (tCO <sub>2</sub> eq)              |               |              |   |           |                             |      |        |                             |
| 1 Purchased goods and services  |               |              |   |           |                             |      |        |                             |
| [Optional sub-category: Cloud computing and data centre services                |               |              |   |           |                             |      |        |                             |
| 2 Capital goods   |               |              |   |           |                             |      |        |                             |
| 3 Fuel and energy-related Activities (not included in Scope 1 or Scope 2)       |               |              |   |           |                             |      |        |                             |

1. Gross Scope 1 greenhouse gas emissions
2. Percentage of Scope 1 GHG emissions from regulated emission trading schemes
3. Gross location-based Scope 2 greenhouse gas emissions
4. Gross market-based Scope 2 greenhouse gas emissions
5. Gross Scope 3 greenhouse gas emissions

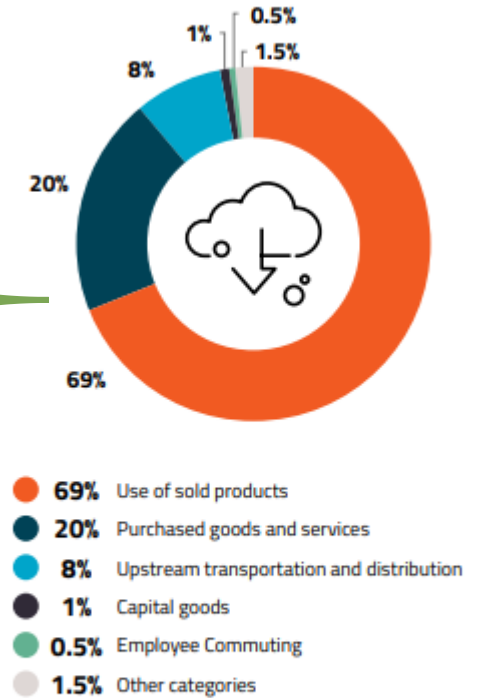
# CO<sub>2</sub> Emissions

ESRS E1 Climate Change



| Scope   | Brief description OR reason for exclusion (if any)   | Verified Emissions (tCO <sub>2</sub> e) |
|---|--|---|
| Scope 1   |  | 31,569                                  |
| Scope 2 (Location-based)  |  | 6,361                                   |
| Scope 2 (Market-based)  |  | 573                                     |
| Out of Scope  |  | 5,241                                   |
| Scope 3 total:  |  | 3,258,980                               |
| <b>Cat 1 – Purchased Goods &amp; Services</b>   | Emissions from goods procured where key emission sources are steel, batteries (Li-ion and lead-acid), aluminium, oils, rubber, copper, etc. Emissions from packaging & data servers                                    | 659,502                                 |
| Sub-category: Cloud computing and data centre services                                    |  | 828                                     |
| <b>Cat 2 – Capital Goods</b>  | Emissions from capital goods such as machinery, building, etc.   | 34,530                                  |
| <b>Cat 3 – Fuel and Energy-related Activities (not included in Scope 1 or 2)</b>          | Wheel-to-tank (WTT) emission for the fuels and electricity used in operations  | 6,558                                   |
| <b>Cat 4 – Upstream Transportation and Distribution</b>                                   | Inbound as well as outbound transport paid by Toyota Material Handling Europe (road, rail, air, marine)  | 264,214                                 |
| <b>Cat 5 – Waste Generated in Operations</b>  | Emissions from waste generated in operations   | 1,381                                   |
| <b>Cat 6 – Business Travel</b>  | Emissions from business travel (air, rail, and road travel, hotel nights)  | 3,699                                   |
| <b>Cat 7 – Employee Commuting</b>   | Commuting to workplace, business travel by air, train, rental cars, staying at hotels  | 15,435                                  |
| <b>Cat 8 – Upstream Leased Assets</b>   | N/A - there are no upstream leased assets  | 0                                       |
| <b>Cat 9 – Transportation and Distribution of Sold Products</b>                           | Scope 3 downstream transportation is excluded due to emissions from the activity being below the threshold*  | Excluded                                |
| <b>Cat 10 – Processing of Sold Products</b>   | Emissions from downstream processing of incomplete built units   | 7                                       |
| <b>Cat 11 – Use of Sold Products</b>  | Use-phase emissions from usage of products over their respective lifetime - based on trucks shipped this year and the amount of fuels (ICE trucks) and electricity (electric trucks) consumed across different regions | 2,256,509                               |
| Cat 11a. – Downstream emissions from fossil fuels distributed but not sold by the company | N/A - there are no fossil fuels distributed  |   |
| <b>Cat 12 – End-of-life Treatment of Sold Products</b>                                    | Emissions from end-of-life treatment based on materials in the sold units  | 14,172                                  |
| <b>Cat 13 – Downstream Leased Assets</b>  | Use-phase emissions from leased assets not belonging to Toyota Material Handling Europe  | 2,974                                   |
| <b>Cat 14 – Franchises</b>  | N/A - no franchises exist  |   |
| <b>Cat 15 – Investments</b>   | N/A - there are no investments   |   |
| <b>Scope 1&amp;2&amp;3 total (Location-based)</b>   |  | <b>3,296,910</b>                        |
| <b>Scope 1&amp;2&amp;3 total (Market-based)</b>   |  | <b>3,291,122</b>                        |

Toyota Material Handling Europe's Scope 3 Emissions



**3,258,980 (tCO<sub>2</sub>e)**  
Total



- Child Labor
- Modern Slavery
- Health and Safety
- Freedom of Association and Collective Bargaining
- Non-Discrimination and Harassment
- **Gender Pay Gap**
- Diversity, Equity, and Inclusion
- Rights of Minorities
- Land Rights and Forced Eviction

S

# Social

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# Equality



The assumption is that **everyone benefits from the same supports**. This is equal treatment.

# Equity



**Everyone gets the supports they need** (this is the concept of "affirmative action"), thus producing equity.

# Justice



All 3 can see the game without supports or accommodations because **the cause(s) of the inequity was addressed**. The systemic barrier has been removed.

# Gender Pay Gap

ESRS S1 Own Workforce

Raport zrównoważonego rozwoju Grupy kapitałowej CCC



## Disclosure Requirement S1-16 – Remuneration metrics (pay gap and total remuneration)

**95. The undertaking shall disclose the percentage gap in pay between its female and male employees and the ratio between the remuneration of its highest paid individual and the median remuneration for its employees.**

96. The objective of this Disclosure Requirement is twofold: to allow an understanding of the extent of any gap in the pay between women and men amongst the undertaking's **employees**; and to provide insight into the level of remuneration inequality inside the undertaking and whether wide pay disparities exist.

97. The disclosure required by paragraph 95 shall include:

- (a) the gender **pay gap**, defined as the difference of average pay levels between female and male employees, expressed as percentage of the average pay level of male employees<sup>(97)</sup>;
- (b) the **annual total remuneration** ratio of the highest paid individual to the median annual total remuneration for all **employees** (excluding the highest-paid individual)<sup>(98)</sup>; and
- (c) where applicable, any contextual information necessary to understand the data and how the data has been compiled and other changes to the underlying data that are to be considered.

98. The undertaking may disclose a breakdown of the gender **pay** gap as defined in paragraph 97(a) by employee category and/or by country/segment. The undertaking may also disclose the gender pay gap between employees by categories of employees broken down by ordinary basic salary and complementary or variable components.

99. In relation to paragraph 97 (b), the undertaking may report this figure adjusted for purchasing power differences between countries, in which case it shall report the methodology used for the calculation.

1. Gender pay gap
2. Annual total remuneration ratio
3. Disclosure of contextual information necessary to understand data, how data has been compiled and other changes to underlying data that are to be considered

# Gender Pay Gap



Tabela 3-7. Średnia godzinowa płaca brutto w Grupie CCC w PLN

S1-16

| Średnia godzinowa płaca brutto w PLN*, w tym: Average gross hourly pay level in PLN           | 2023           |                |
|---|----------------|----------------|
|   | Kobiety Female | Mężczyźni Male |
| Średnia godzinowa płaca brutto w PLN dla pracowników zatrudnionych na podstawie umowy o pracę | 30,50 zł       | 45,67 zł       |
| <b>Średnia godzinowa płaca brutto w PLN</b>   |                |                |
| Wyższa kadra zarządzająca   | 173,21 zł      | 225,46 zł      |
| Menadżerowie i kierownicy   | 47,32 zł       | 78,36 zł       |
| Pozostali pracownicy  | 28,62 zł       | 37,78 zł       |
| <b>Średnia godzinowa płaca brutto + stałe dodatki w PLN</b>                                   |                |                |
| Wyższa kadra zarządzająca   | 176,56 zł      | 226,60 zł      |
| Menadżerowie i kierownicy   | 59,09 zł       | 97,55 zł       |
| Pozostali pracownicy  | 34,28 zł       | 46,06 zł       |
| <b>Średnia godzinowa płaca brutto + zmienne dodatki w PLN</b>                                 |                |                |
| Wyższa kadra zarządzająca   | 241,66 zł      | 258,88 zł      |
| Menadżerowie i kierownicy   | 68,47 zł       | 99,01 zł       |
| Pozostali pracownicy  | 36,92 zł       | 45,20 zł       |

Tabela 3-8. Wskaźnik Gender Pay Gap w Grupie CCC

S1-16

| Okres                    | 2023   |
|--------------------------|--------|
| Gender Pay Gap Ratio (%) | 33,22% |

# Gender Pay Gap



## Polish Operations

| Differences in pay between men and women <sup>16</sup> | 2022   | 2021   | 2020   |
|--|--------|--------|--------|
| Women's remuneration against average remuneration      | 97.3%  | 96.7%  | 95.2%  |
| Men's remuneration against average remuneration        | 101.8% | 102.1% | 102.7% |
| Women's remuneration against men's (men=100%)          | 95.1%  | 94.3%  | 91.9%  |

## Polish Operations

| Managers' remuneration <sup>17</sup>                                | 2022   | 2021   | 2020   |
|---|--------|--------|--------|
| Women managers' remuneration against average managers' remuneration | 94.6%  | 92.8%  | 93.3%  |
| Men managers' remuneration against average managers' remuneration   | 101.9% | 102.7% | 102.1% |
| Women managers' remuneration against men managers' (men=100%)       | 92.2%  | 90.1%  | 90.8%  |





- Anti-Corruption
- Anti-Money Laundering
- Data Protection
- Data Security
- Financial Responsibility
- Conflicts of Interest
- Intellectual Property
- Sanctions
- **Grievance Mechanism  
(Whistleblowing)**

# Governance incl. Business Ethics

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# Whistleblowing



## Disclosure Requirement G1-1– Business conduct policies and corporate culture

7. The undertaking shall disclose its policies with respect to business conduct matters and how it fosters its corporate culture.

8. The objective of this Disclosure Requirement is to enable an understanding of the extent to which the undertaking has policies that address the identification, assessment, management and/or **remediation** of its material **impacts, risks and opportunities** related to business conduct matters. It also aims to provide an understanding of the undertaking's approach to **corporate culture**.

9. The disclosures required under paragraph 7 shall include how the undertaking establishes, develops, promotes and evaluates its **corporate culture**.

10. The disclosures in paragraph 7 shall cover the following aspects related to the undertaking's policies on business conduct matters:

- (a) a description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or similar internal rules; and whether it accommodates reporting from internal and/or external **stakeholders**;
- (b) where the undertaking has no policies on **anti-corruption** or **anti-bribery** consistent with the United Nations Convention against Corruption<sup>(120)</sup>, it shall state this and whether it has plans to implement them and the timetable for implementation;
- (c) how the undertaking protects whistleblowers, including:
  - i. details on the establishment of internal whistleblower reporting channels, including whether the undertaking provides for information and **training** to its own workers and information about the designation and training of staff receiving reports; and
  - ii. measures to protect against retaliation its own workers who are whistleblowers in accordance with the applicable law transposing Directive (EU) 2019/1937 of the European Parliament and of the Council<sup>(121)</sup>;

1. Whistleblowing mechanism & protection
2. Anticorruption Policy
3. Incidents reporting

# Whistleblowing



## SPEAKING UP

Carlsberg encourages open communication about company culture, ethics and values. In our 2023 employee survey (see page 69), we achieved a score of 76 on the question asking employees if they feel free to speak their mind without fear of negative consequences – six points above the external benchmark based on data from nearly 1,000 companies (see page 69).

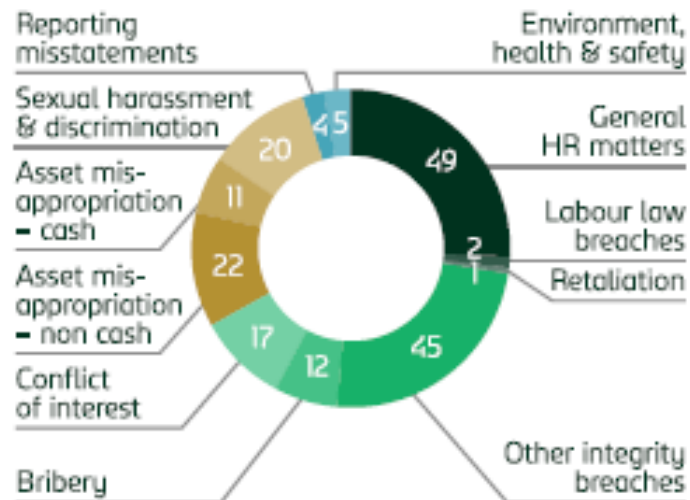
We provide several channels for our employees, contract workers and business partners to report suspected breaches of our *Code of Ethics & Conduct*, or other concerns, without fear of retaliation.

Employees can talk to their manager, or their local human resources or compliance representative. Anyone can report concerns directly to our senior managers in each market, or anonymously through our [speakup@carlsberg.com](mailto:speakup@carlsberg.com) mailbox or *Carlsberg Speak Up Line*. The 24-

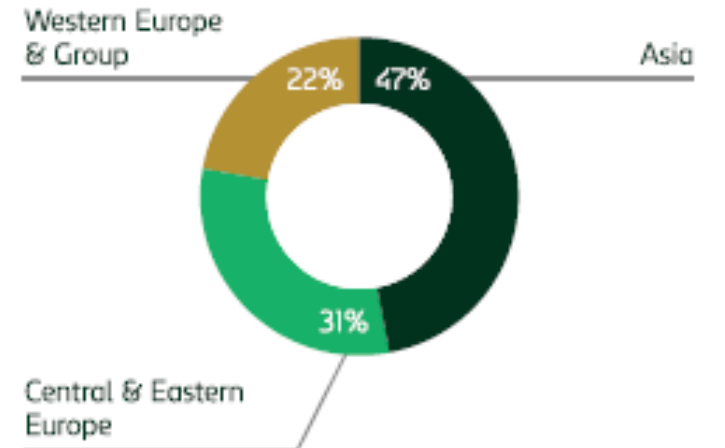
hour service is run by an independent operator and is available by phone or online in the local language everywhere we operate.

This year, we worked with our service provider to set up robust processes that ensure compliance with the EU Whistleblower Protection Directive, as implemented in each Member State. We will complete deployment once delayed Member States have finalised national adoption of the Directive. Our CEO also emphasised the importance of speaking up in a global video address, and we provided examples of harmful leadership in a Speak Up alert to all employees, encouraging them to report any such instances.

### REPORTED CONCERNS BY TYPE IN 2023 (Number)



### REPORTED CONCERNS BY REGION IN 2023 (Percentage)





**Thank You for your  
attention!**

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