ESG Strategy
CloudSuite Discrete Enterprise (LN)

Norway User Group Meeting

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Disclaimer

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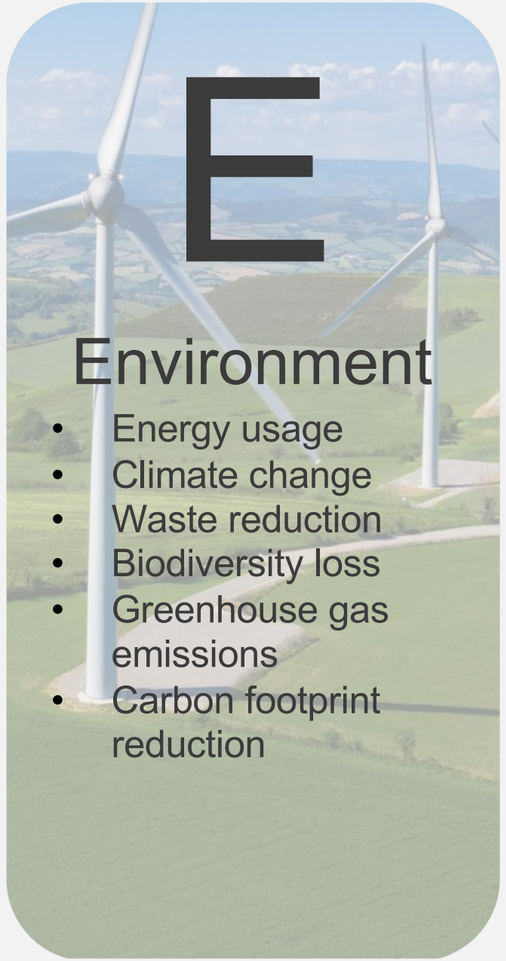
The three pillars



E

Environment

- Energy usage
- Climate change
- Waste reduction
- Biodiversity loss
- Greenhouse gas emissions
- Carbon footprint reduction

S

Social

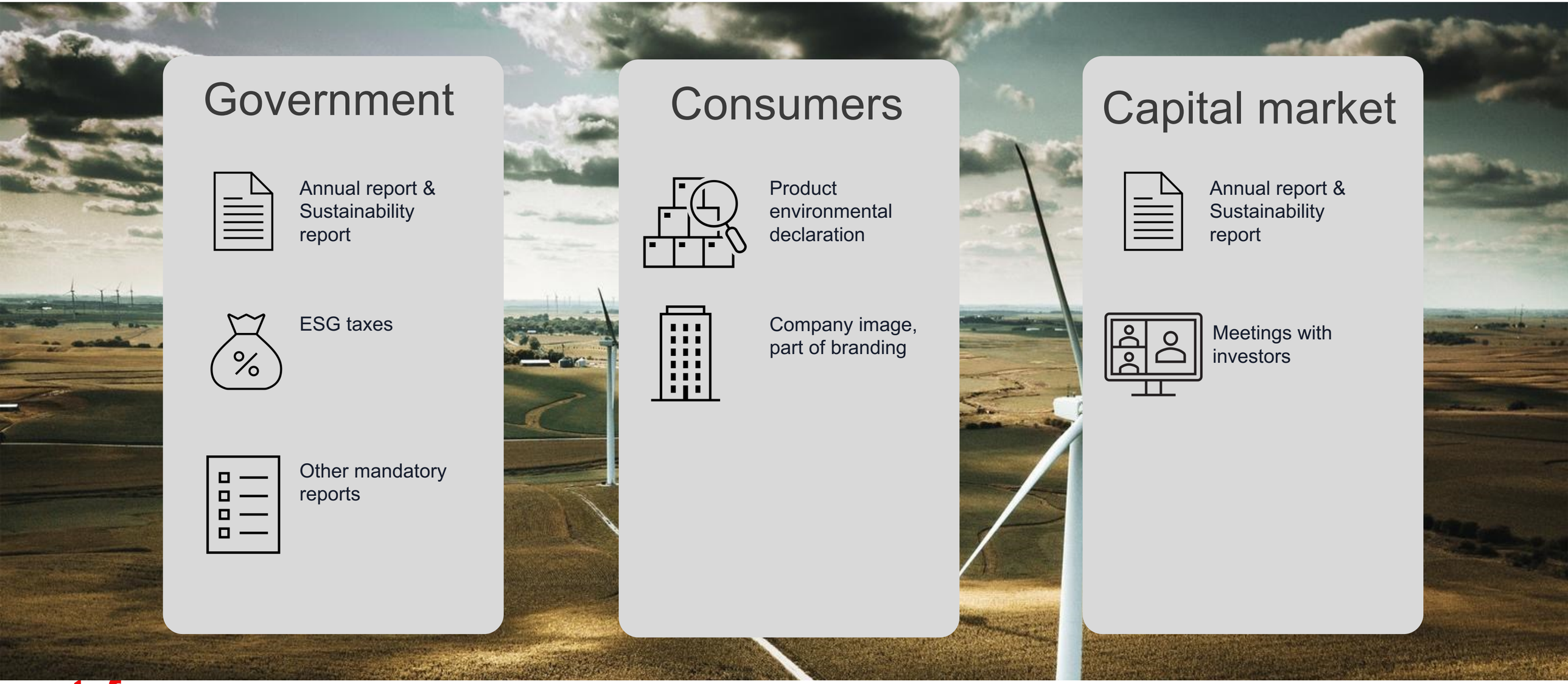
- Fair play and living wages
- Equal employment opportunities
- Employee benefits
- Workplace safe & Healthy
- Community engagement

G

Governance

- Corporate governance
- Risk Management
- Compliance
- Ethical business practices
- Avoiding conflicts of interest
- Accounting integrity and transparency

ESG – stakeholder model



Government

- Annual report & Sustainability report
- ESG taxes
- Other mandatory reports

Consumers

- Product environmental declaration
- Company image, part of branding

Capital market

- Annual report & Sustainability report
- Meetings with investors

ESG Solutions

Supporting your journey to a more sustainable business

"According to a Gartner report® “Embedding of sustainability and ESG data within core ERP enables improved transparency and decision making."*

1Source: Gartner, Innovation Insight: Advancing ESG Goals With New ERP Capabilities, February 2024. GARTNER is a registered trademark and service mark of Gartner, Inc. and/or its affiliates in the U.S. and internationally and is used herein with permission. All rights reserved.

Gartner

Meaningful, measurable, and actionable change requires the right data and insights.

Infor solutions support your ESG (Environmental, Social and Governance) efforts by helping you monitor and analyze resource consumption and waste across your organization and supply chain. Our solutions help you capture data so that you can make informed decisions at all levels of your organization.

How we can help

Simplify data collection

Our data fabric saves you time by breaking down data silos and helping you collect ESG data from transactional systems, supply chain, more.

Get actionable insights, fast

Infor Industry Analytics can help you deliver audit-ready metrics using templates based on ESG reporting frameworks, Global Reporting Initiative (GRI) and European Sustainability Reporting Standards (ESRS).

Streamline work

Embedded capabilities in our solutions can reduce your need for extra tools and and simplify efforts.

Correct processes more quickly

Infor AI can help you find anomalies and opportunities so you can adjust your strategies to meet your ESG goals.

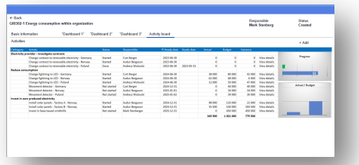
LN ESG Roadmap

2024.04

Insight (CSRD)

Target end of 2024

Strategy Planning & Execution



Themes

- Emission - Carbon Border Adjustment Mechanism (CBAM)

- EU Corporate Sustainability Due Diligence Directive (CS3D)

- Environmental Product Declaration (EPD) – emission registration per supplier/item/site

Themes

- EPD - emission aggregation through BOM

- EPD - emission item/supplier/site data in engineering/ PLM)

ESG Insight

Executive summary

Organizations need to report on their environmental footprint. Infor CloudSuite industry analytics and Data Fabric can help collect data from transactional systems such as your spreadsheets, CloudSuite and other applications to develop audit-ready metrics for reporting.

Solution overview

Problem

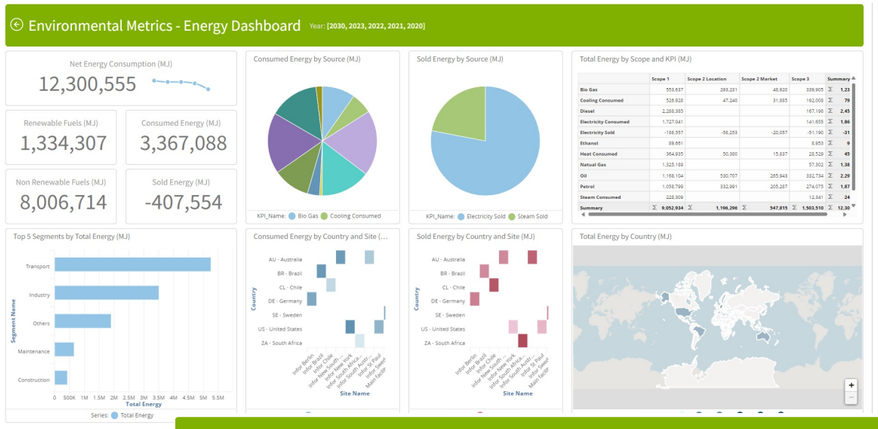
- ✓ **Complexity of regulations:**
  - ✓ ESRS has hundreds of data points to track
  - ✓ Each objective will have one or more KPI's to follow the progress towards the goal.
- ✓ **Lack of data and manual processes** affects reporting transparency, accuracy, and consistency.

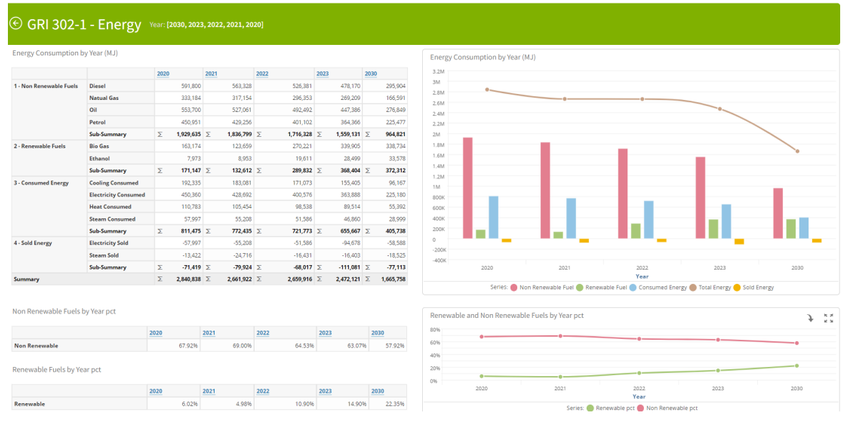
Solution

- ✓ **New dashboards and metadata model** in your CloudSuite industry analytics to monitor & report progress
- ✓ **Data** is held in your data lake
- ✓ **Built-in Templates**: GRI3XX framework template for ESG reporting and ESRS for EU-specific disclosures under CSRD.
- ✓ **Top down and bottom-up reporting** by activity, by facility, by country, etc.
- ✓ **Easily export** to PDF, Excel, PowerPoint, and CSV

Benefits

- ✓ Faster and easier to generate metrics for reports versus manual processes
- ✓ **Easier to deliver audit-ready metrics and assess progress**





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Environmental Metrics - Energy Dashboard

Year: [2030, 2023, 2022, 2021, 2020]

Net Energy Consumption (MJ)

12,300,555

Renewable Fuels (MJ)

1,334,307

Consumed Energy (MJ)

3,367,088

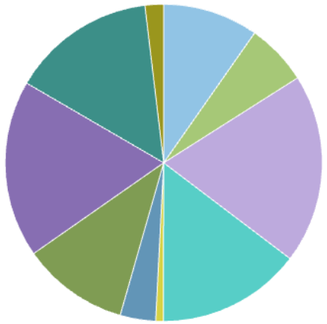
Non Renewable Fuels (MJ)

8,006,714

Sold Energy (MJ)

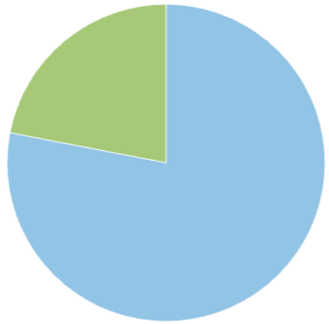
-407,554

Consumed Energy by Source (MJ)



KPI_Name: Bio Gas, Cooling Consumed, Diesel

Sold Energy by Source (MJ)

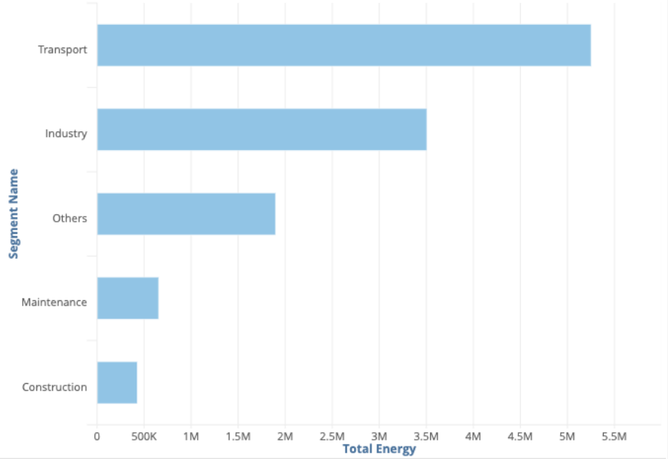


KPI_Name: Electricity Sold, Steam Sold

Total Energy by Scope and KPI (MJ)

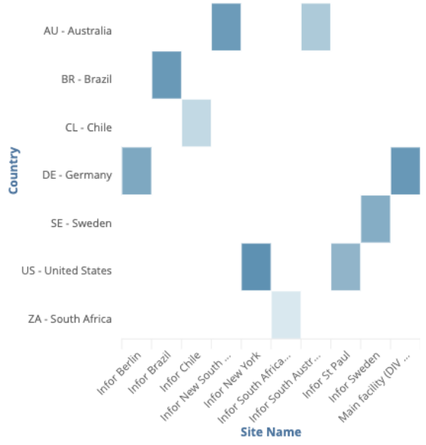
	Scope 1	Scope 2 Location	Scope 2 Market	Scope 3	Summary
Bio Gas	553,637	293,231	48,920	339,905	1,235,693
Cooling Consumed	526,928	47,240	31,885	192,008	798,061
Diesel	2,288,385			167,198	2,455,583
Electricity Consumed	1,727,041			141,655	1,868,696
Electricity Sold	-188,557	-58,253	-20,057	-51,190	-318,057
Ethanol	89,661			8,953	98,614
Heat Consumed	364,935	50,380	15,837	28,529	459,681
Natual Gas	1,325,189			57,302	1,382,491
Oil	1,168,104	530,707	265,943	332,734	2,297,488
Petrol	1,058,799	332,991	205,287	274,075	1,871,152
Steam Consumed	228,309			12,341	240,650
Summary	9,052,934	1,196,296	547,815	1,503,510	12,300,555

Top 5 Segments by Total Energy (MJ)



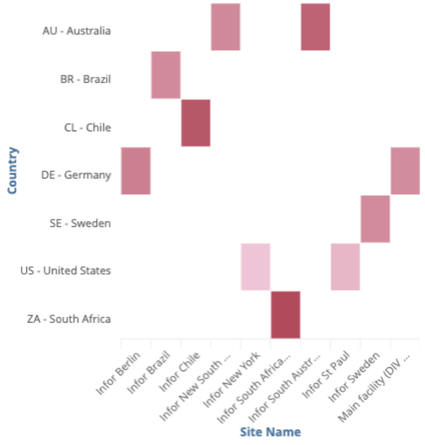
Series: Total Energy

Consumed Energy by Country and Site (MJ)



Series: Consumed Energy

Sold Energy by Country and Site (MJ)



Series: Sold Energy

Total Energy by Country (MJ)

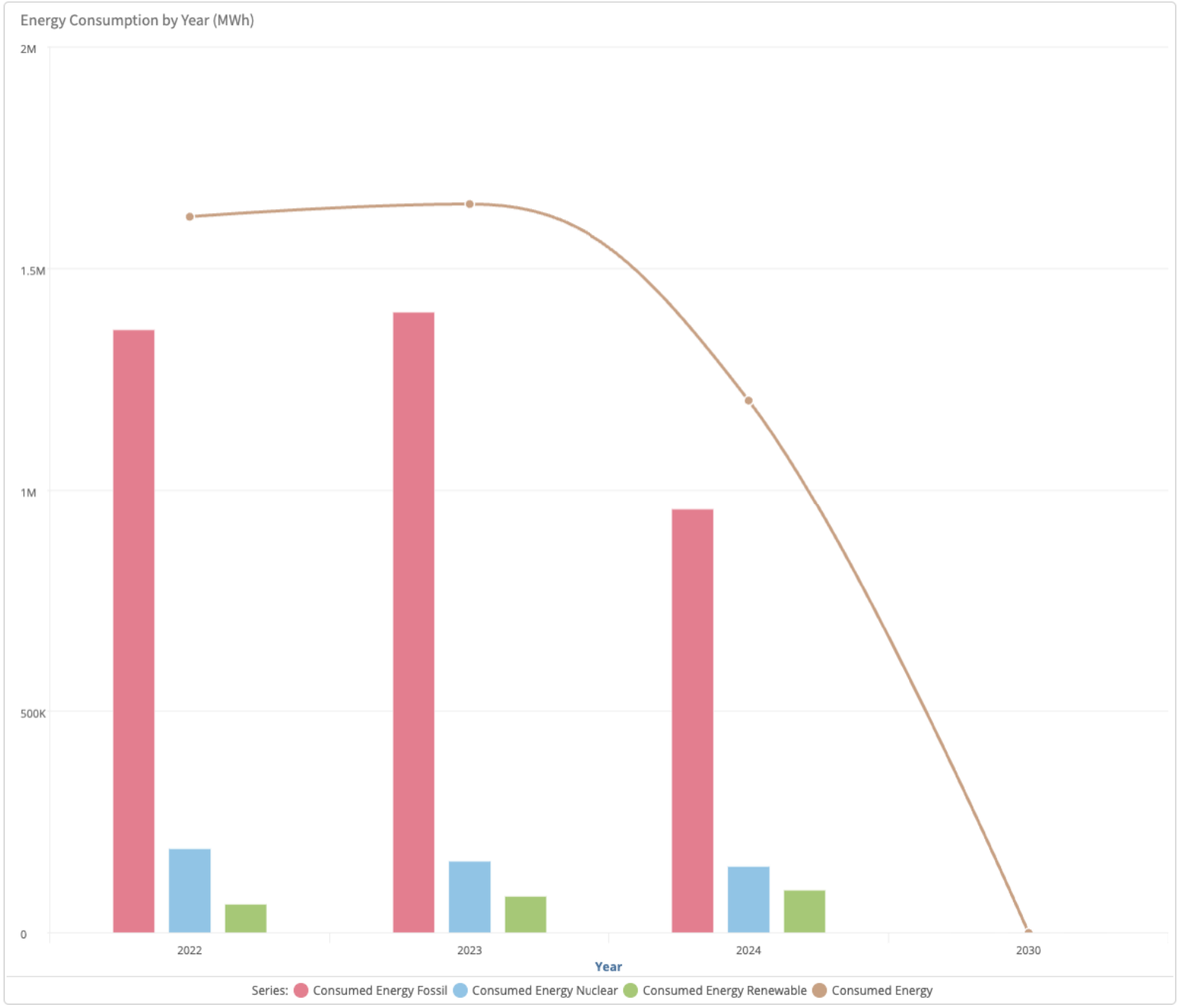
Total Energy: 0, 1M, 2M, 3M, 4M, 5M

ESRS E1-5 - Energy consumption and mix

Year: [2030, 2024, 2023, 2022]

Energy Consumption by Year (MWh)

		2022	2023	2024
1 - Fuel consumption from coal and coal products	Coal and coal products	85,500	77,164	73,306
	Sub-Summary	Σ **85,500**	Σ **77,164**	Σ **73,306**
2 - Crude oil and petroleum products	Diesel	18,000	15,000	14,250
	Oil	13,000	6,000	5,700
	Petrol	13,000	11,732	11,146
	Sub-Summary	Σ **44,000**	Σ **32,732**	Σ **31,096**
3 - Natural gas	Natural gas	342,342	308,963	293,516
	Sub-Summary	Σ **342,342**	Σ **308,963**	Σ **293,516**
4 - Other fossil	Other fossil	76,000	300,000	285,000
	Sub-Summary	Σ **76,000**	Σ **300,000**	Σ **285,000**
5 - Purchased/acquired fossil	Cooling	368,000	279,680	111,872
	Electricity	9,500	8,574	3,430
	Heat	95,000	85,738	34,296
	Steam	342,342	308,963	123,586
	Sub-Summary	Σ **814,842**	Σ **682,955**	Σ **273,184**
6 - Nuclear sources	Nuclear	190,000	161,500	150,000
	Sub-Summary	Σ **190,000**	Σ **161,500**	Σ **150,000**
7 - Renewable	Biogas	13,000	18,000	24,000
	Biomass	12,000	19,000	24,700
	Non fossil fuel waste	11,000	12,128	12,733
	Other renewable	11,000	12,128	12,733
	Renewable hydrogen	5,250	6,300	6,616
	Solar	700	1,900	2,000
	Wind	1,300	1,600	1,700
	Sub-Summary	Σ **54,250**	Σ **71,056**	Σ **84,482**
8 - Purchased/acquired renewable	Cooling	4,200	4,631	4,862
	Electricity	2,100	2,315	2,431
	Heat	3,150	3,473	3,647
Summary		Σ **1,617,434**	Σ **1,645,947**	Σ **1,202,739**



ESRS E1-5 - Energy consumption and mix

Year: [2030, 2024, 2023, 2022]

Energy Consumption From Fossil Products by Year pct

	2022	2023	2024
1 - Fuel consumption from coal and coal products	100.00%	90.25%	85.74%
2 - Crude oil and petroleum products	100.00%	74.39%	70.67%
3 - Natural gas	100.00%	90.25%	85.74%
4 - Other fossil	100.00%	394.74%	375.00%
5 - Purchased/acquired fossil	100.00%	83.81%	33.53%

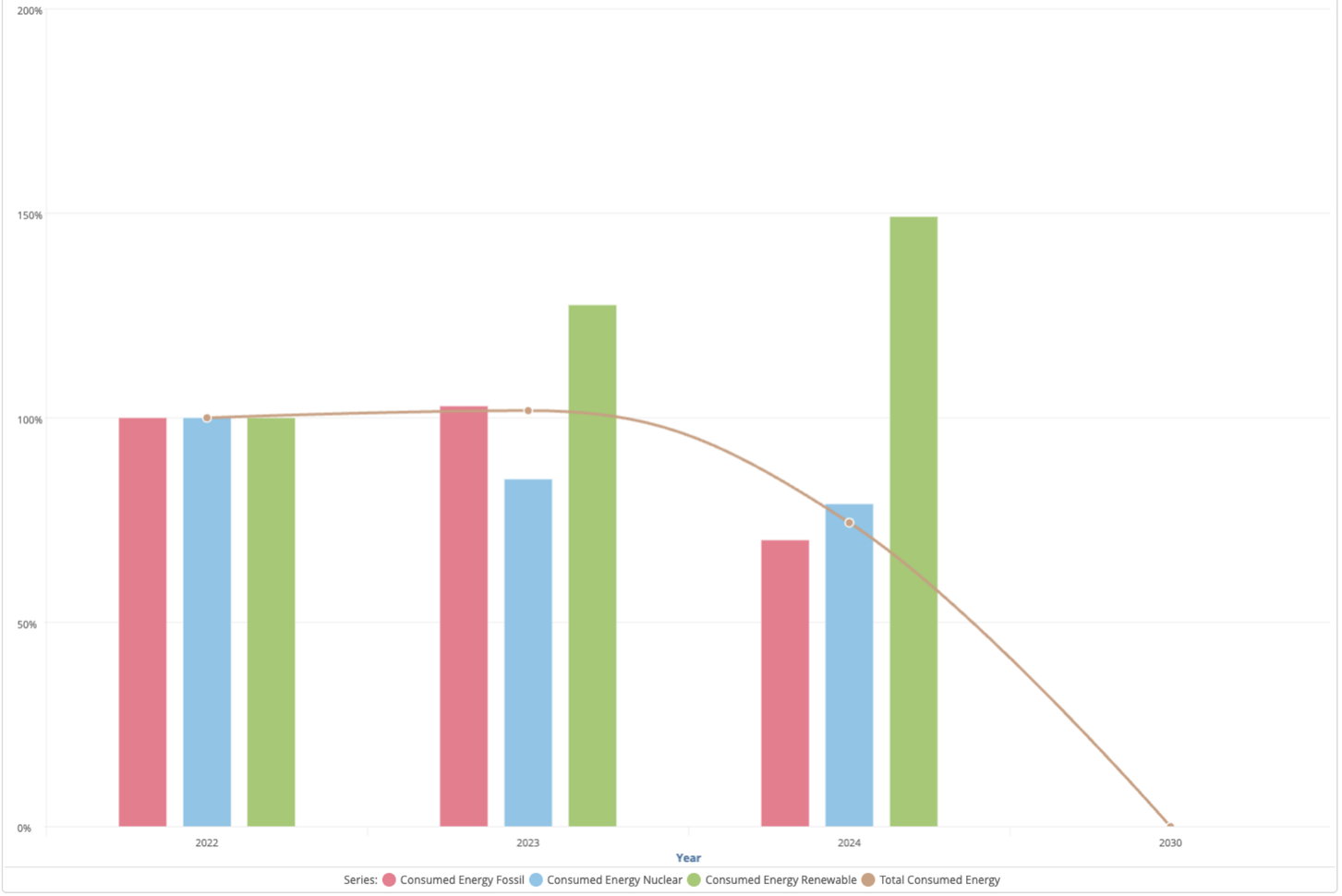
Energy Consumption From Nuclear Products by Year pct

	2022	2023	2024
6 - Nuclear sources	100.00%	85.00%	78.95%

Energy Consumption From Renewable Products by Year pct

	2022	2023	2024
7 - Renewable	100.00%	130.98%	155.73%
8 - Purchased/acquired renewable	100.00%	110.26%	115.76%

Energy Consumption by Year pct

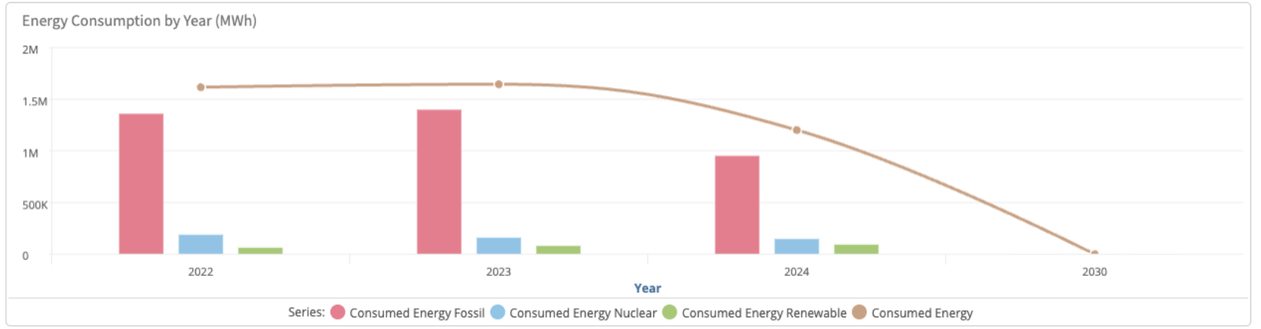


ESRS E1-5 - Energy consumption and mix

Year: [2030, 2024, 2023, 2022]

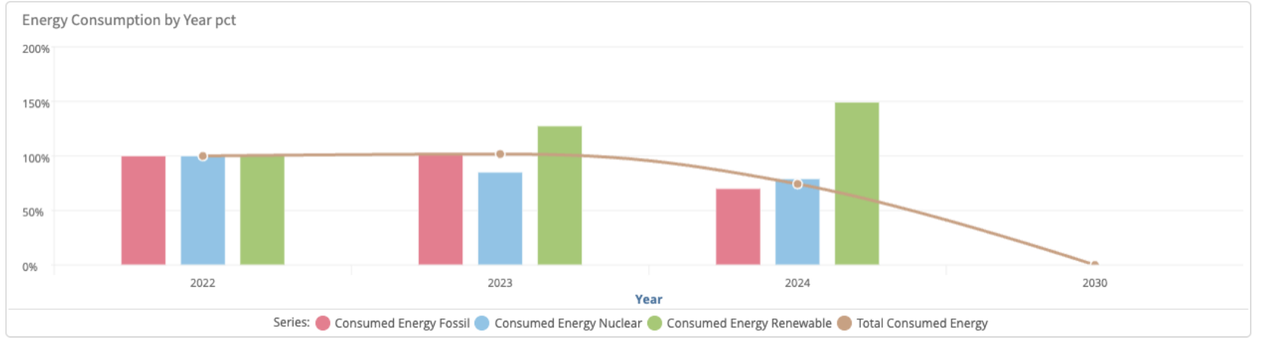
Energy Consumption by Year (MWh)

	2022	2023	2024	2030
1 - Total Fossil	1,450,410	1,362,684	1,401,814	956,102
2 - Total Nuclear	200,000	190,000	161,500	150,000
3 - Total Renewable	55,590	64,750	82,633	96,637



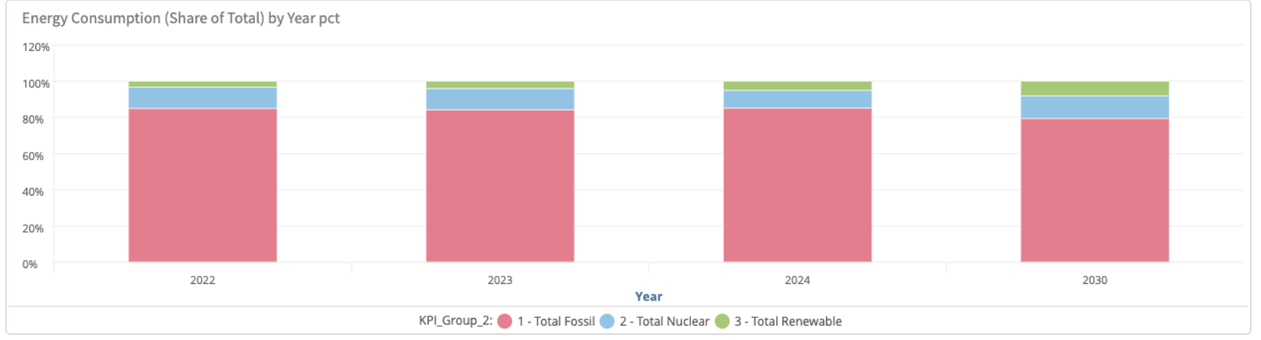
Energy Consumption by Year pct

	2022	2023	2024	2030
1 - Total Fossil	100.00%	93.95%	96.65%	65.92%
2 - Total Nuclear	100.00%	95.00%	80.75%	75.00%
3 - Total Renewable	100.00%	116.48%	148.65%	173.84%



Energy Consumption Subgroups (Share of Total) by Year pct

	2022	2023	2024	2030
1 - Total Fossil	85.02%	84.25%	85.17%	79.49%
2 - Total Nuclear	11.72%	11.75%	9.81%	12.47%
3 - Total Renewable	3.26%	4.00%	5.02%	8.03%



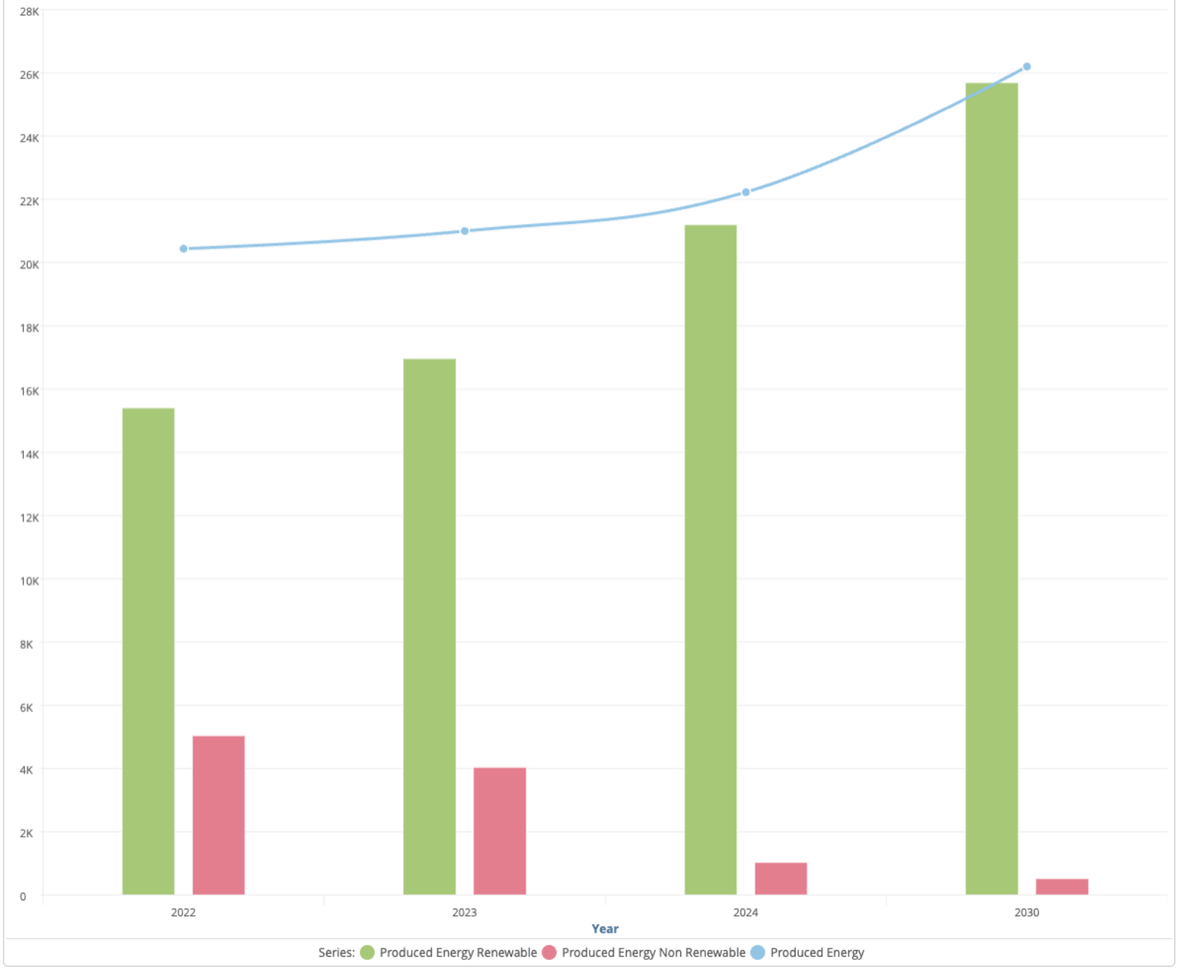
ESRS E1-5 - Energy consumption and mix

Year: [2030, 2024, 2023, 2022]

Energy Production by Year (MWh)

		2022	2023	2024	2030
1 - Coal and coal products	Coal and coal products	10	8	6	3
	Sub-Summary	Σ **10**	Σ **8**	Σ **6**	Σ **3**
2 - Crude oil and petroleum	Diesel	0	0	0	0
	Oil	0	0	0	0
	Petrol	0	0	0	0
	Sub-Summary	Σ **0**	Σ **0**	Σ **0**	Σ **0**
3 - Natural gas	Natural gas	30	29	26	10
	Sub-Summary	Σ **30**	Σ **29**	Σ **26**	Σ **10**
4 - Other fossil	Other fossil	5,000	4,000	1,000	500
	Sub-Summary	Σ **5,000**	Σ **4,000**	Σ **1,000**	Σ **500**
5 - Nuclear sources	Nuclear	0	0	0	0
	Sub-Summary	Σ **0**	Σ **0**	Σ **0**	Σ **0**
6 - Renewable	Biogas	70	85	130	159
	Biomass	60	90	152	198
	Non fossil fuel waste	80	86	93	99
	Other renewable sources	100	105	115	121
	Renewable hydrogen	90	94	106	110
	Sub-Summary	Σ **400**	Σ **460**	Σ **596**	Σ **687**
7 - Solar	Solar	5,000	6,000	8,000	10,000
	Sub-Summary	Σ **5,000**	Σ **6,000**	Σ **8,000**	Σ **10,000**
8 - Wind	Wind	10,000	10,500	12,600	15,000
	Sub-Summary	Σ **10,000**	Σ **10,500**	Σ **12,600**	Σ **15,000**
Summary		Σ **20,440**	Σ **20,997**	Σ **22,228**	Σ **26,200**

Energy Production by Year (MWh) - Chart

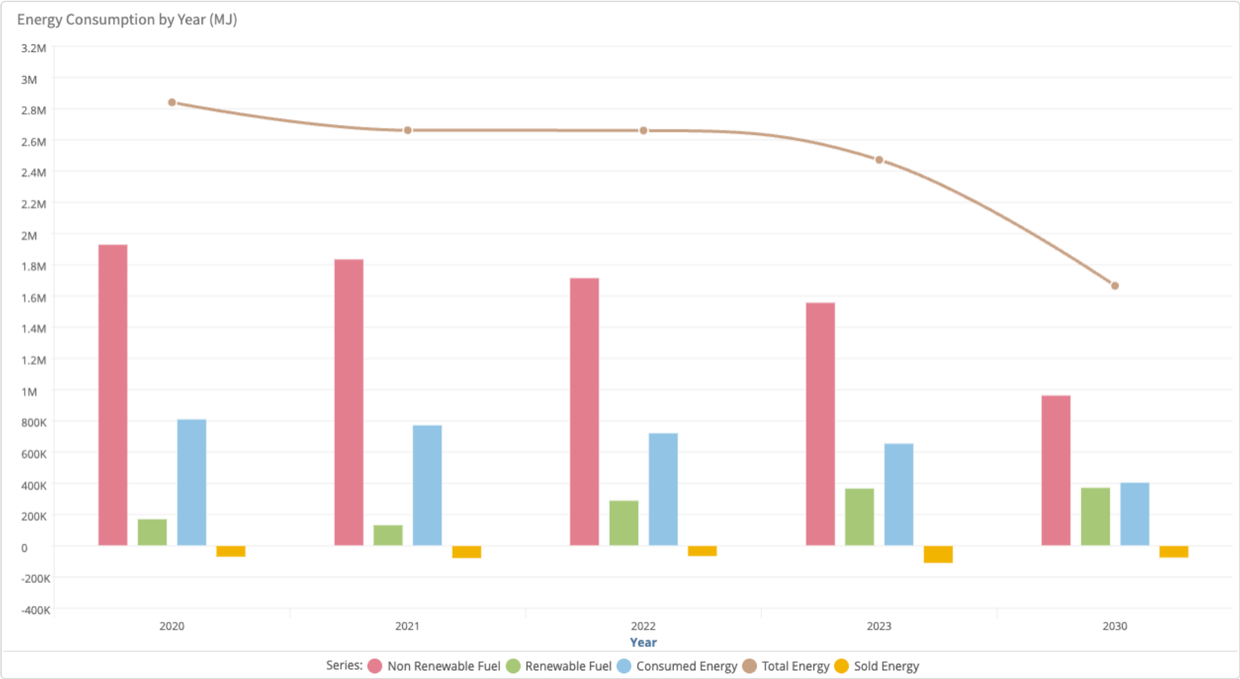


GRI 302-1 - Energy

Year: [2030, 2023, 2022, 2021, 2020]

Energy Consumption by Year (MJ)

		2020	2021	2022	2023	2030
1 - Non Renewable Fuels	Diesel	591,800	563,328	526,381	478,170	295,904
	Natual Gas	333,184	317,154	296,353	269,209	166,591
	Oil	553,700	527,061	492,492	447,386	276,849
	Petrol	450,951	429,256	401,102	364,366	225,477
	Sub-Summary	**Σ 1,929,635**	**Σ 1,836,799**	**Σ 1,716,328**	**Σ 1,559,131**	**Σ 964,821**
2 - Renewable Fuels	Bio Gas	163,174	123,659	270,221	339,905	338,734
	Ethanol	7,973	8,953	19,611	28,499	33,578
	Sub-Summary	**Σ 171,147**	**Σ 132,612**	**Σ 289,832**	**Σ 368,404**	**Σ 372,312**
3 - Consumed Energy	Cooling Consumed	192,335	183,081	171,073	155,405	96,167
	Electricity Consumed	450,360	428,692	400,576	363,888	225,180
	Heat Consumed	110,783	105,454	98,538	89,514	55,392
	Steam Consumed	57,997	55,208	51,586	46,860	28,999
	Sub-Summary	**Σ 811,475**	**Σ 772,435**	**Σ 721,773**	**Σ 655,667**	**Σ 405,738**
4 - Sold Energy	Electricity Sold	-57,997	-55,208	-51,586	-94,678	-58,588
	Steam Sold	-13,422	-24,716	-16,431	-16,403	-18,525
	Sub-Summary	**Σ -71,419**	**Σ -79,924**	**Σ -68,017**	**Σ -111,081**	**Σ -77,113**
Summary		**Σ 2,840,838**	**Σ 2,661,922**	**Σ 2,659,916**	**Σ 2,472,121**	**Σ 1,665,758**

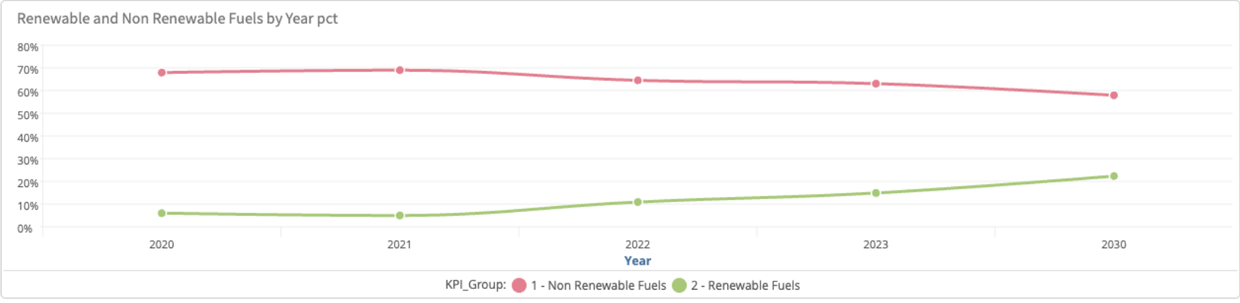


Non Renewable Fuels by Year pct

	2020	2021	2022	2023	2030
1 - Non Renewable Fuels	67.92%	69.00%	64.53%	63.07%	57.92%

Renewable Fuels by Year pct

	2020	2021	2022	2023	2030
2 - Renewable Fuels	6.02%	4.98%	10.90%	14.90%	22.35%



GRI 302-1 - Energy

Year: [2030, 2023, 2022, 2021, 2020]

Non Renewable Fuels by Year pct

	2020	2021	2022	2023	2030
Diesel	100.00%	95.19%	88.95%	80.80%	50.00%
Natual Gas	100.00%	95.19%	88.95%	80.80%	50.00%
Oil	100.00%	95.19%	88.95%	80.80%	50.00%
Petrol	100.00%	95.19%	88.95%	80.80%	50.00%

Renewable Fuels by Year pct

	2020	2021	2022	2023	2030
Bio Gas	100.00%	75.78%	165.60%	208.31%	207.59%
Ethanol	100.00%	112.29%	245.97%	357.44%	421.15%

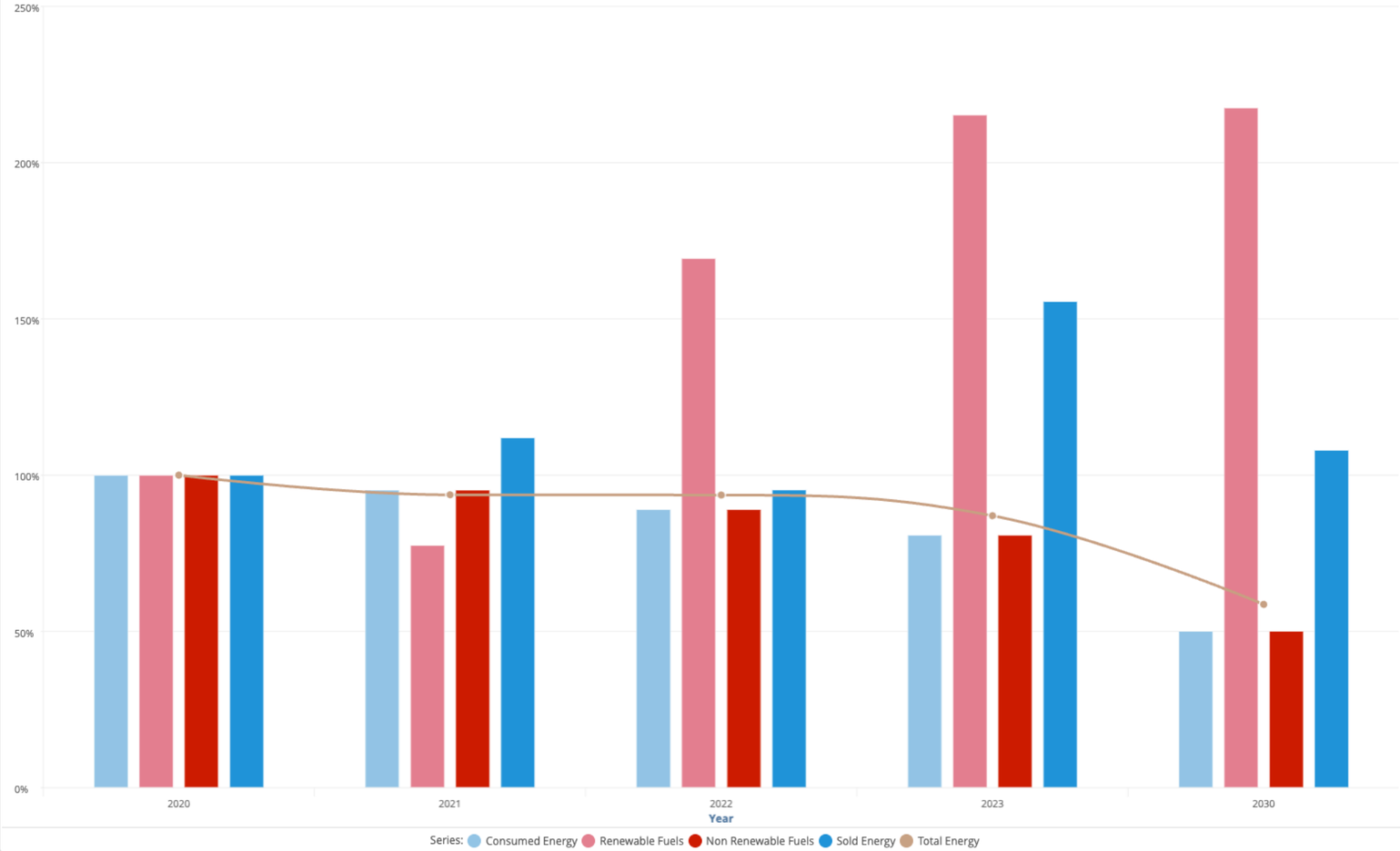
Consumed Energy by Year pct

	2020	2021	2022	2023	2030
Cooling Consumed	100.00%	95.19%	88.95%	80.80%	50.00%
Electricity Consumed	100.00%	95.19%	88.95%	80.80%	50.00%
Heat Consumed	100.00%	95.19%	88.95%	80.80%	50.00%
Steam Consumed	100.00%	95.19%	88.95%	80.80%	50.00%

Sold Energy by Year pct

	2020	2021	2022	2023	2030
Electricity Sold	100.00%	95.19%	88.95%	163.25%	101.02%
Steam Sold	100.00%	184.15%	122.42%	122.21%	138.02%

Energy Consumption by Year pct

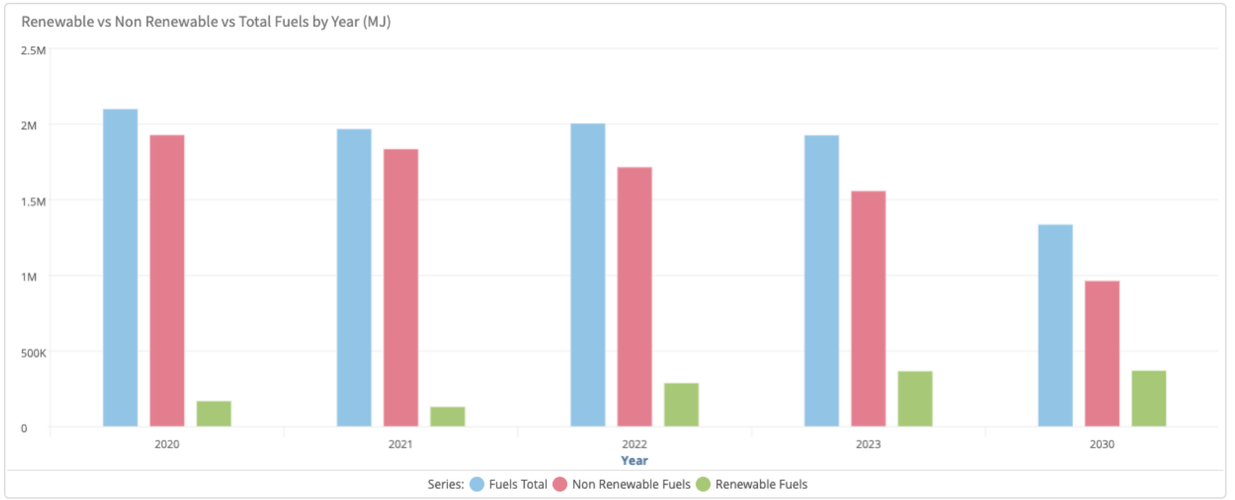


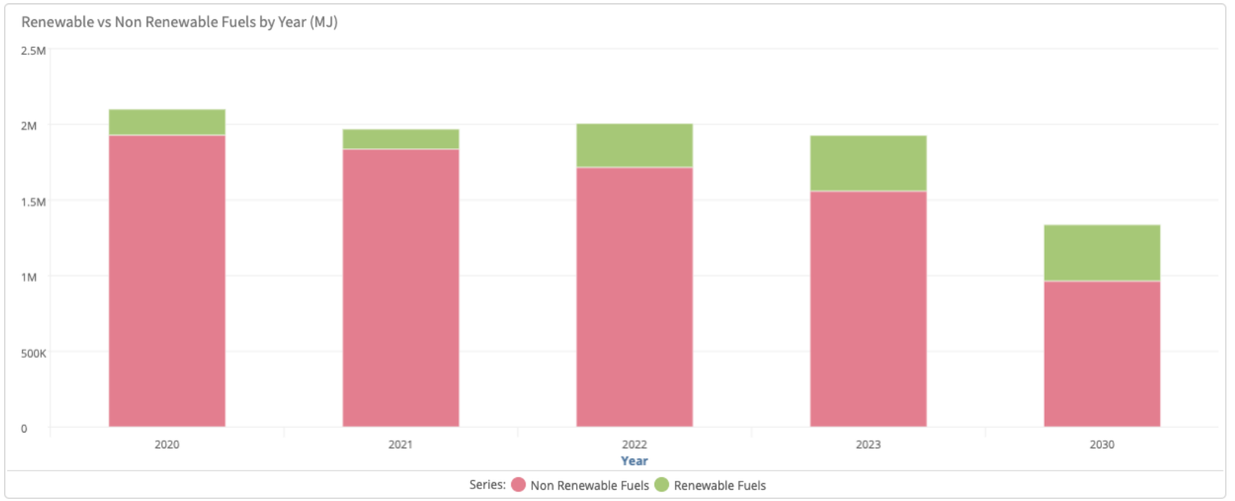
GRI 302-1 - Energy

Year: [2030, 2023, 2022, 2021, 2020]

Renewable vs Non Renewable Fuels by Year (MJ)

	2020	2021	2022	2023	2030
1 - Non Renewable Fuels	1,929,635	1,836,799	1,716,328	1,559,131	964,821
2 - Renewable Fuels	171,147	132,612	289,832	368,404	372,312
Summary	Σ 2,100,782	Σ 1,969,411	Σ 2,006,160	Σ 1,927,535	Σ 1,337,133

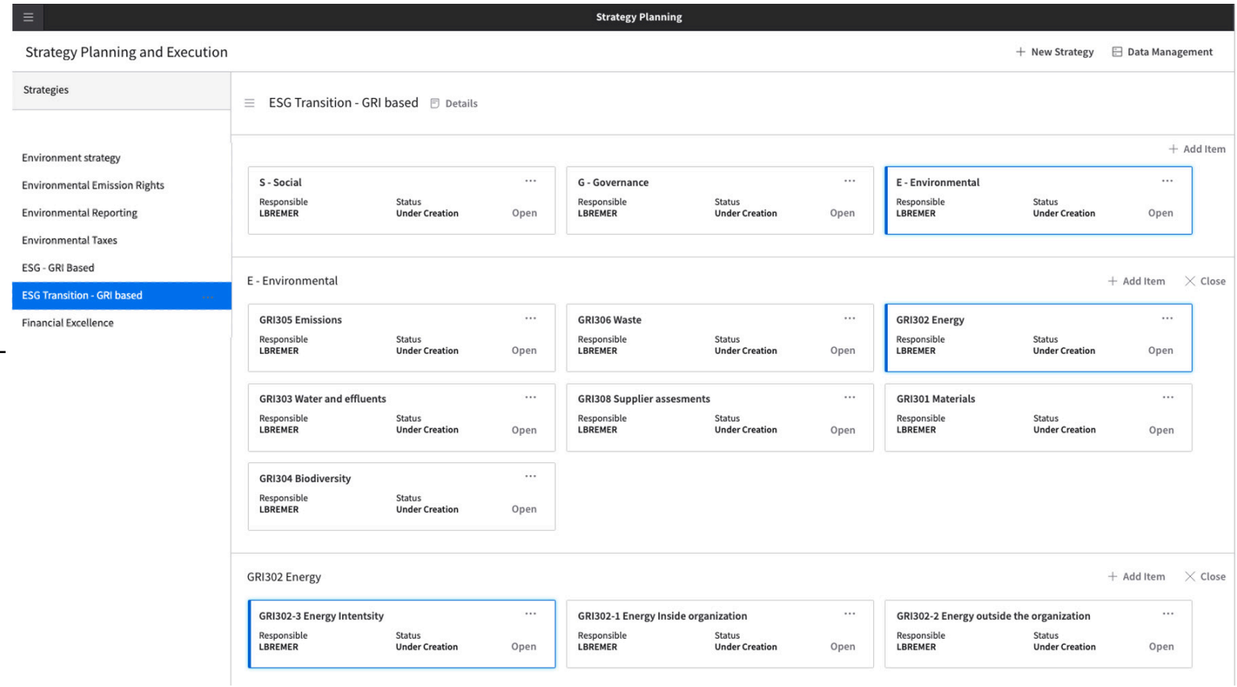




ESG Strategy Planning & Execution

Executive summary

Your new tool to simplify ESG strategy planning and execution. It breaks down siloed efforts to help deliver a plan across your organization where you can measure progress, drive accountability, and bring alignment. Its data integrates with our industry analytics for ESG reporting.



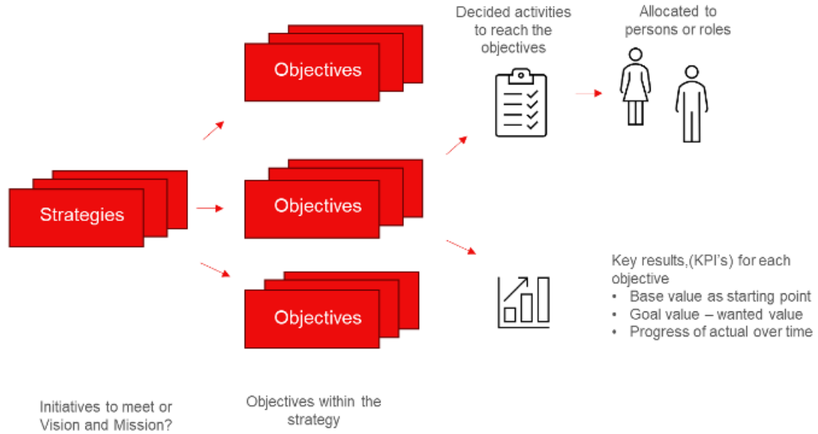
Solution overview

Problem

- ✓ **Growing pressuring to become more sustainable** from regulators, consumers, investors,
- ✓ **No single standard or approach**
- ✓ **Today's approaches are siloed:** Impact requires ESG to be a part of everything the org does
- ✓ **Tracking progress is limited:** Impact requires tools that define, track, measure the efficacy at the activity level

Solution

- ✓ **Your tool** to set goals, plan activities, execute, measure, report on ESG
- ✓ Based on **OKR principles**
- ✓ **Compliance requirements built-in**: GRI3XX for global reporting & ESRS for EU-specific disclosures
- ✓ **Assign and track:** goals, KPIs, activities, budget, milestones
- ✓ **Monitor progress** from a company level, by initiative, location, more
- ✓ Integrates with Infor Analytics



Benefits

- ✓ **Turns your ambitions into measurable actions and impact across your organization**
- ✓ **Improves transparency and accountability**

infor

ESG Emission - CBAM

Executive summary

The **Carbon Border Adjustment Mechanism** (CBAM) has been introduced by the European Union (EU) to promote lower carbon production in countries outside of the EU - requirements on importers of certain goods (currently **Iron & Steel, Aluminum, Cement, Fertilizer, Electricity and Hydrogen**) to report emissions from their production and ultimately pay a tax on those emissions.

Solution overview

Problem

The CBAM report must contain the following information:

- ✓ Total quantity of each type of goods
- ✓ Actual total grey emissions
- ✓ Total indirect emissions
- ✓ CO2 price to be paid in a country of origin for the grey emissions

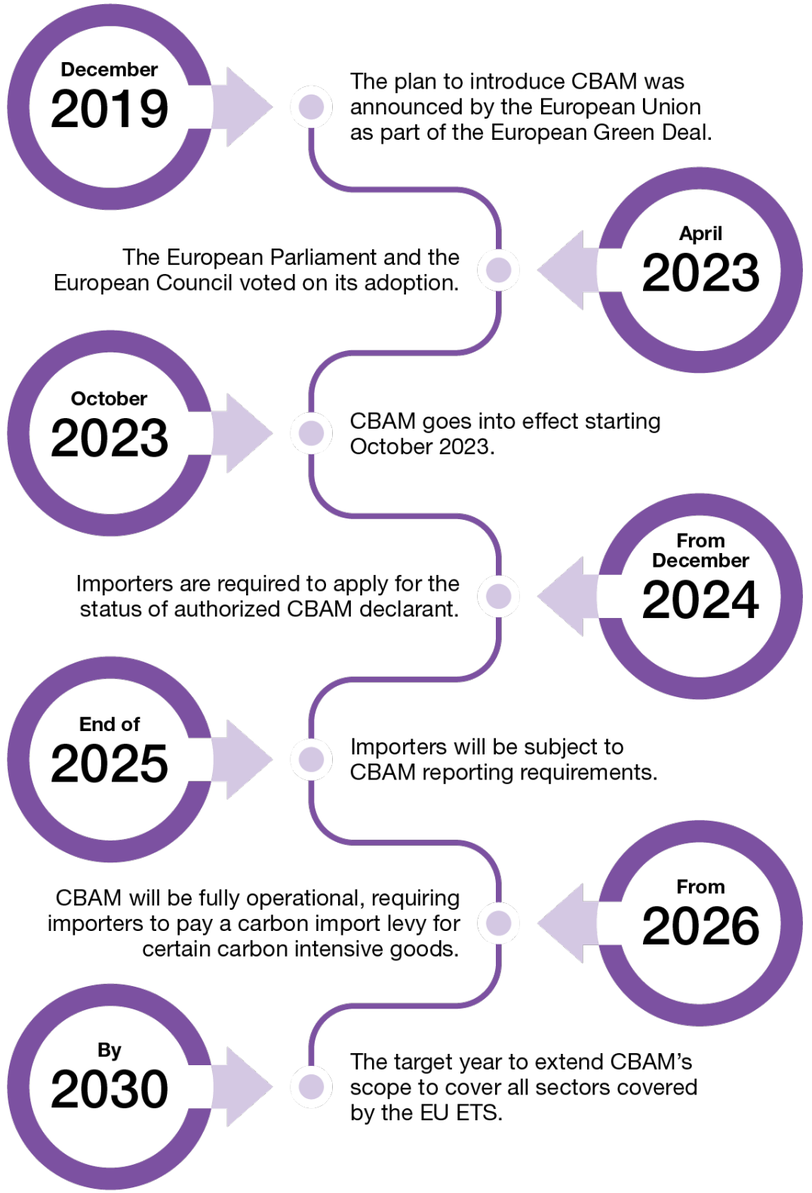
Solution

- ✓ Report carbon-intensive imported goods
- ✓ Register the total greenhouse gas emissions associated with the imported goods (in CO2e and unit),
- ✓ Estimated cost of buying carbon certificates for emissions equivalent to CO2e
- ✓ Report the total greenhouse gas emissions associated with imported goods

Benefits

- ✓ Compliance with EU Legislation

CBAM Implementation Timeline



ESG EU CS3D

Executive summary

The aim of this guideline is to promote sustainable and responsible business conduct and to anchor human rights and environmental aspects in the business activities and corporate governance of companies. The new rules aim to ensure that companies address the negative impacts of their actions, including in their value chains within and outside Europe.

Solution overview

Problem

- ✓ Requirements of the European **Corporate Sustainability Due Diligence Directive (CS3D)** are described, which must be implemented digitally, automatically and in a legally compliant manner, to meet the due diligence obligations along the supply chains.

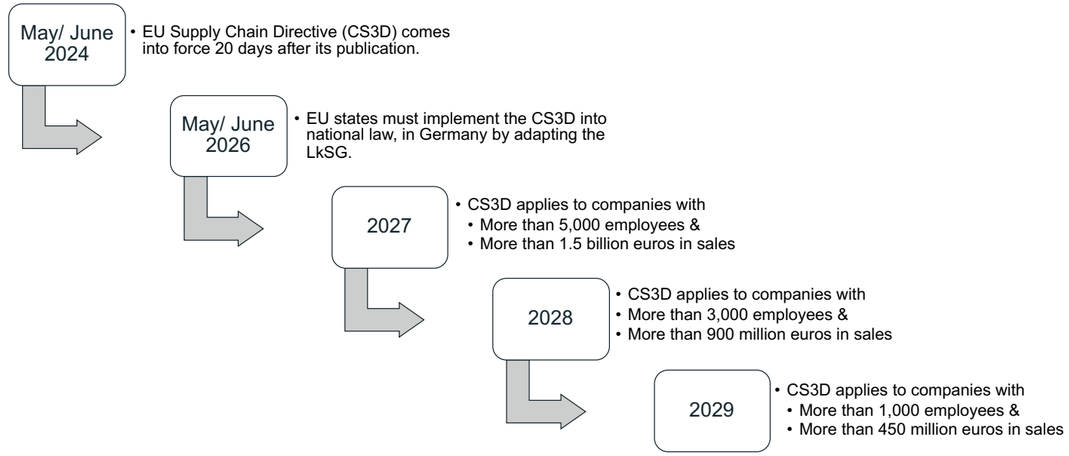
Solution

- ✓ Role Human Rights Officer
- ✓ Risk analysis – surveys, external databases, sanction lists, web search
- ✓ Permanent monitoring
- ✓ Import and review survey
- ✓ Monitoring/reporting
- ✓ Audit trails
- ✓ Complaint management
- ✓ Risk class

Benefits

- ✓ Legal certainty
- ✓ Customer trust
- ✓ Employee Commitment
- ✓ Risk Management
- ✓ Attractiveness for talent and sustainability-oriented investors
- ✓ Higher attention and innovation
- ✓ Better access to finance

Schedule and outlook CSDDD (CS3D)
Corporate Sustainability Due Diligence Directive



ESG: Environmental Product Declaration (EPD)

Executive summary

The GHG Protocol Corporate Standard categorizes GHG emissions associated with a company's Carbon Footprint (CCF) as scope 1, scope 2, and scope 3 emissions. EPD also known as Product Carbon Footprint (PCF) describes the total amount of emissions generated by a product or a service over the different stages of its life cycle.

Solution overview

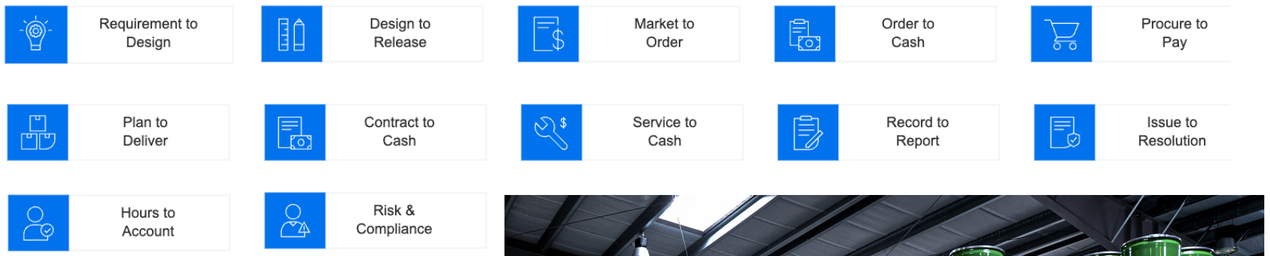
Problem

Manage EPD/PCF over the complete product life cycle in the complete value chain:

- ✓ Requirements to design
- ✓ Procure to pay
- ✓ Plan to deliver
- ✓ Contract to cash
- ✓ Service to cash
- ✓ Report to record
- ✓ Issue to resolution

Solution

- ✓ EPD – emission registration per supplier/item/site
- ✓ EPD – emission aggregation through BOM
- ✓ EPD – emission item/supplier/site data in engineering/PLM



Benefits

- ✓ A product carbon footprint that considers CO2 equivalents shows the quantity of GHG emissions that are produced or consumed during its life cycle.
- ✓ This allows a company to see a breakdown of emissions for a product's raw materials, manufacturing, transportation, storage, use and disposal.

Thank you

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