



Infor M3 Corporate Management

ESG

Environmental, Social & Governance

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Agenda – Infor’s ESG Initiatives

ESG Transition & reporting

ESG is more than reporting, it's a transition to another way of doing business

ESG Insight

One part is the disclosure of ESG reports based on choice or legalization. But also, to monitor the progress of the transition

ESG Emission

Emission rights - Inside EU there are a system with emission rights for some industries.

CBAM - EU based system for a custom on imported CO2

ESG taxes

Another part of ESG is that governments introduce taxes to change the consumers behaviors.

Product declarations

Declaration of the environmental footprint of products.

- Materials
- Ingredients
- Nutrients
- Allergen
- ESG-related

ESG traceability

Traceability for products and suppliers.

Deposits

To promote re-cycling and re-use several countries and companies use a system based on deposits to secure the return

Affected process

The transition to ESG based business will impact ordinary business processes in a company.

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ESG - Environmental Social and Governance

ESG - Transitions



ESG Transitions – Executive sponsor



Laura
Corporate ESG officer

Responsibilities

I am responsible for my company's sustainability, reporting and transition to become a more sustainable company.

Tasks

- For ESG my tasks are:
- Define our strategy to achieve our company's goal for ESG
 - Define Area of impacts(AOI) for relevant areas
 - Define objective and expected key results for each (AOI)
 - Appoint an accountable for each AOI

Value for me

The SP&E module allows me to define how we will achieve the goal for our ESG strategies.

- We break down the strategy in AOI's.
- Define the objectives and Key results.

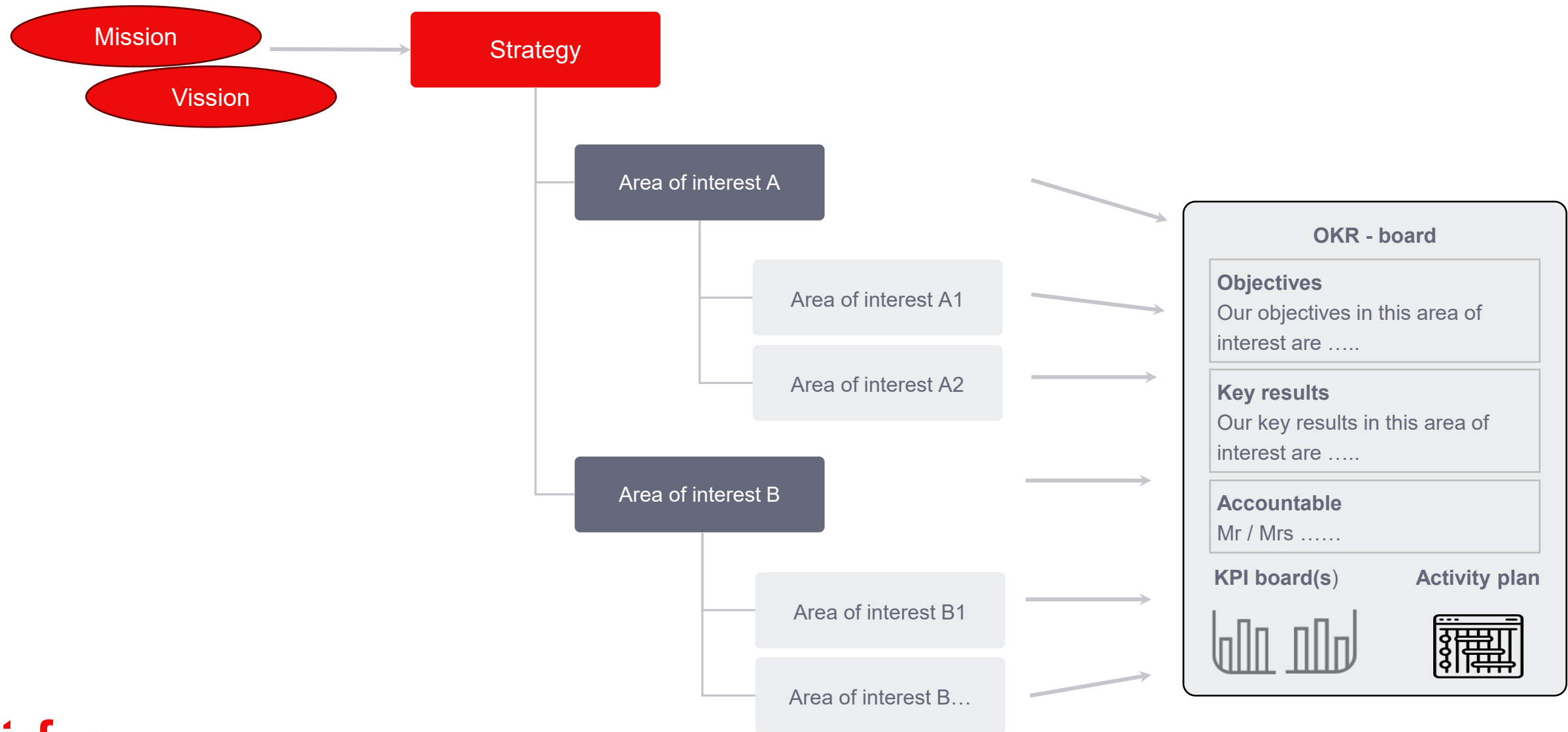
The appointed accountable person defines the activities that will secure that we meet our objectives and key results.

I can follow and monitor the progress by view the reports and key ratios we have decide to follow. Above that can I also get an overview of the progress of the planned activities

The screenshot shows a 'Sustainability - GRI' interface with a 'Details' tab. It displays a grid of metrics categorized by S-Social, E-Environmental, and G-Governance. Each metric card includes the metric name, the responsible person, the current status, and an 'Open' button. The 'E-Environmental' category is expanded to show specific metrics like GRI301 Materials, GRI302 Energy, GRI303 Water and effluents, GRI305 Emissions, GRI306 Waste, and GRI308 Supplier assesment. The 'GRI302 Energy' card is highlighted with a blue border.

Category	Metric	Responsible	Status	Action
S-Social	S-Social	LBREMER	Under Creation	Open
	G-Governance	LBREMER	Under Creation	Open
	E-Environmental	LBREMER	Under Creation	Open
E-Environmental	GRI301 Materials	LBREMER	Under Creation	Open
	GRI302 Energy	LBREMER	Under Creation	Open
	GRI303 Water and effluents	LBREMER	Under Creation	Open
	GRI305 Emissions	LBREMER	Under Creation	Open
	GRI306 Waste	MKOKS	Under Creation	Open
	GRI308 Supplier assesment	LBREMER	Under Creation	Open

Strategy implementation based on OKR principle



SPE - Strategy – OKR for level

OKR – Objective and Key Results

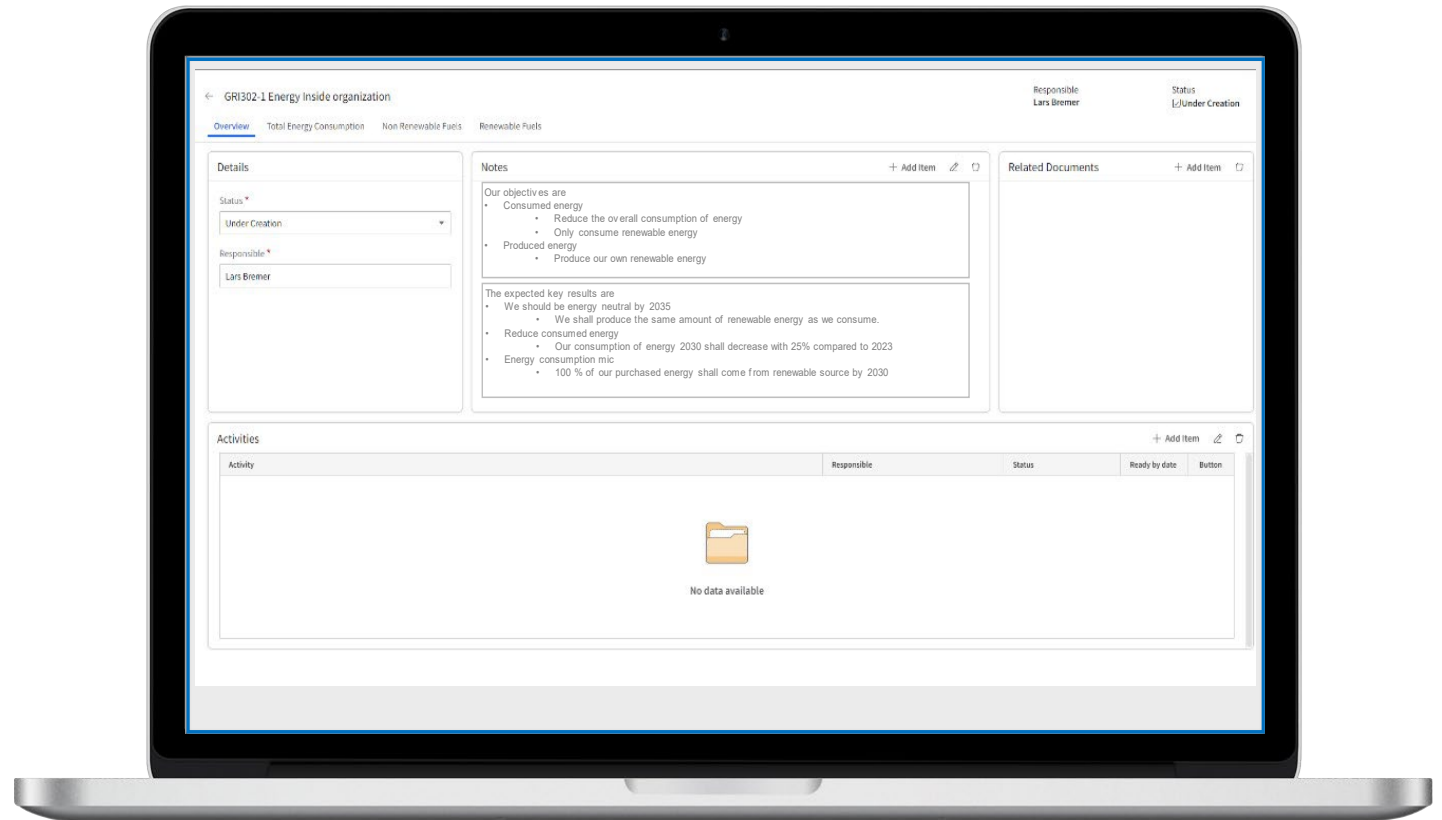
For this Area of impact has we chosen to use the text blocks to document the objectives and expected key results

Objective

- Consumed energy
 - Reduce the overall consumption of energy
 - Only consume renewable energy
- Produced energy
 - Produce our own renewable energy

Key Results

- We should be energy neutral by 2035
 - We shall produce the same amount of renewable energy as we consume.
- Reduce consumed energy
 - Our consumption of energy 2030 shall decrease with 25% compared to 2023
- Energy consumption mix
 - 100 % of our purchased energy shall come from renewable source by 2030

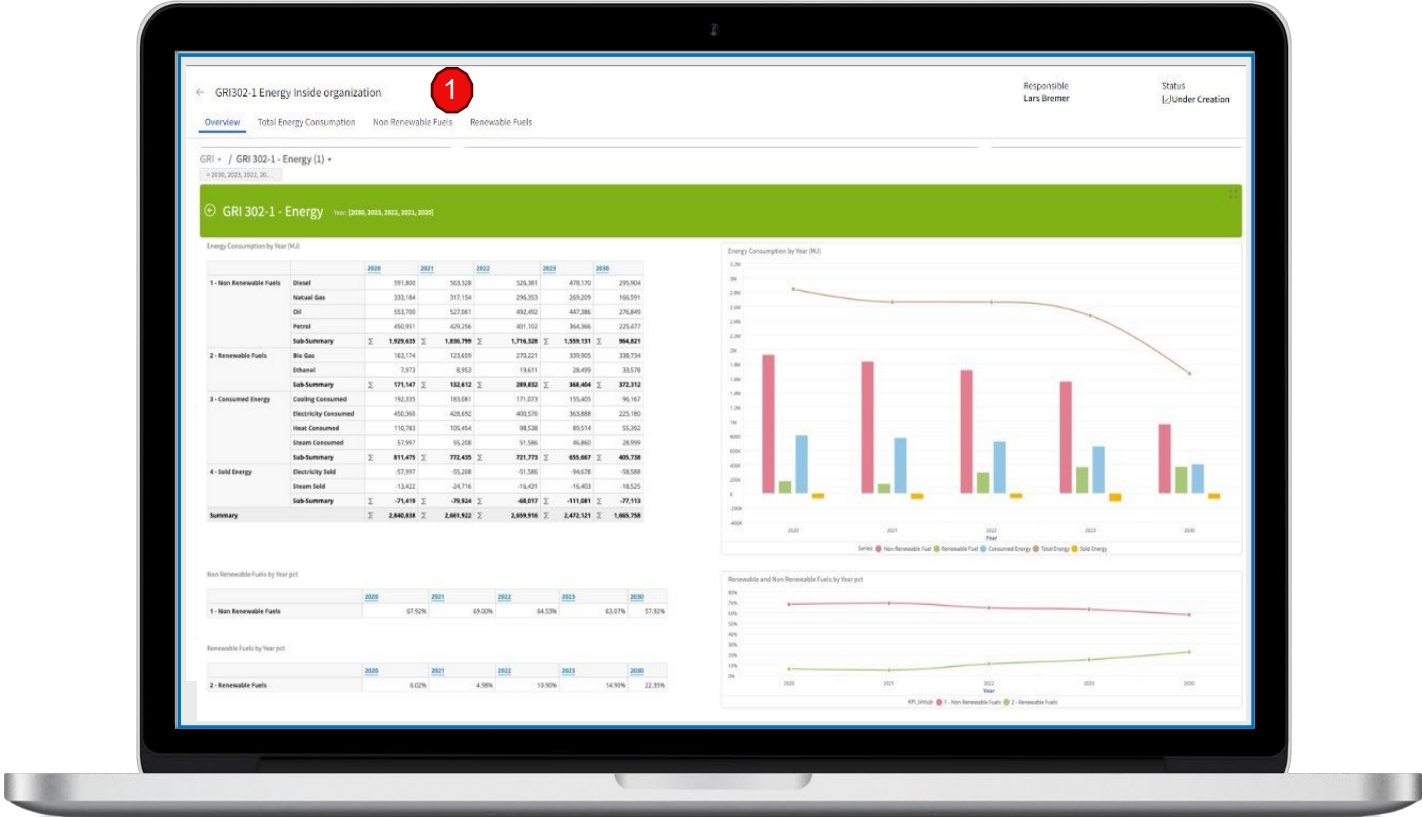


SPE - Strategy – embedded report

Embedded analysis / reports

Metrics and KPI's from SPE will flow over to Infor reporting. The data will be stored in Data Lake and Birst will be used to create reports and analytical dashboards.

Several reports and analysis can be connected via tabs. 1

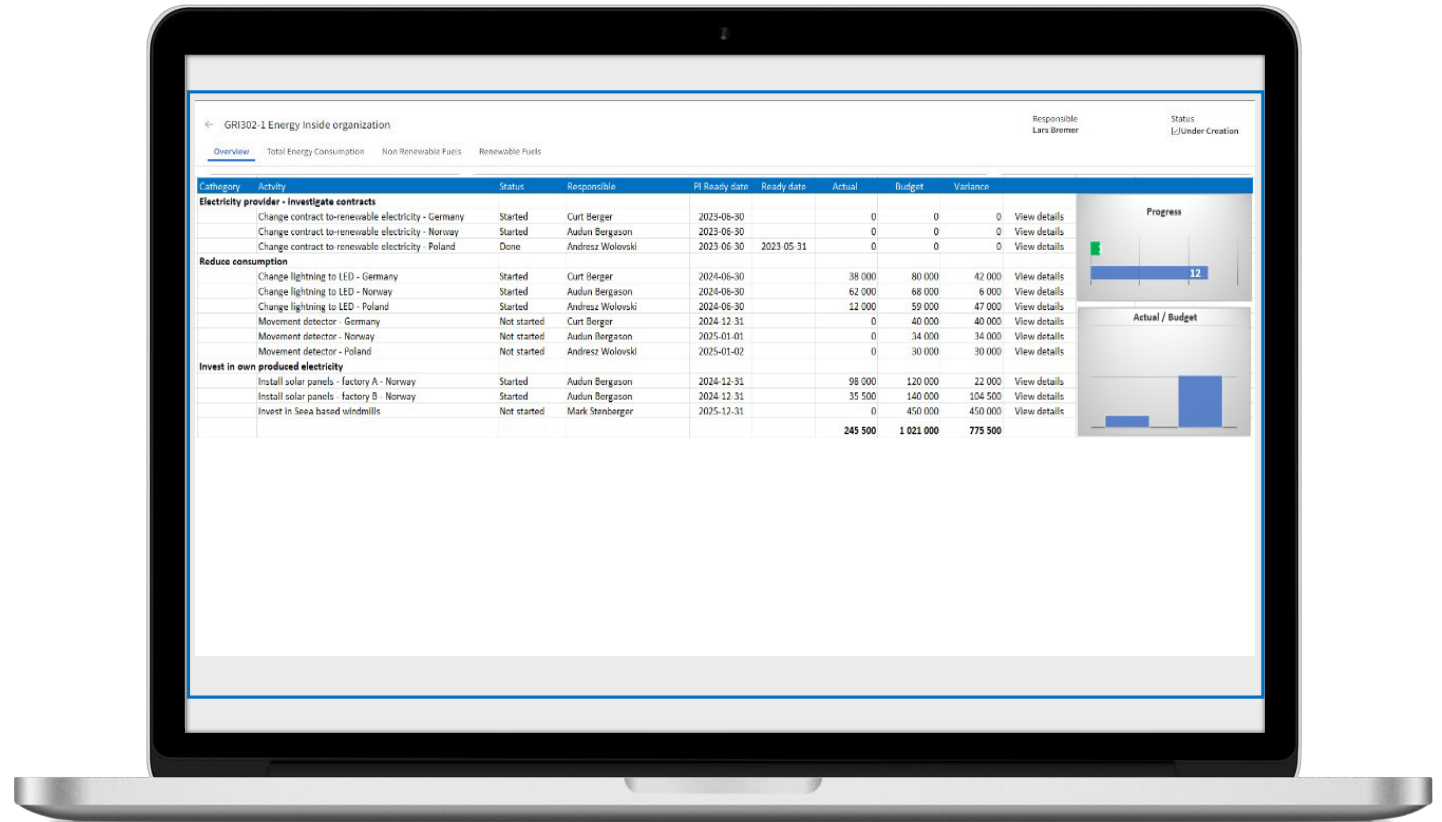


SPE - Strategy – Activity boards

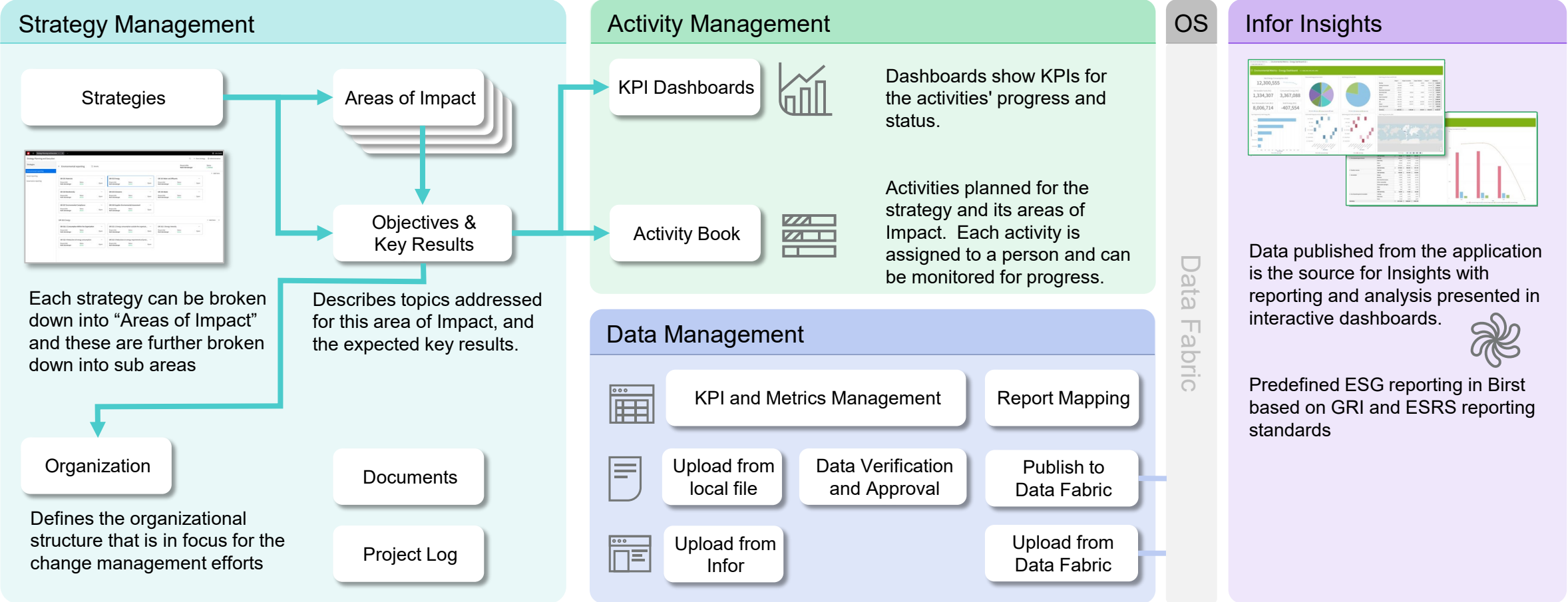
Activity board

As mentioned before – it's the activities that will make the transition.

Via a tab can activities be defined, allocated to a person, monitored and reported

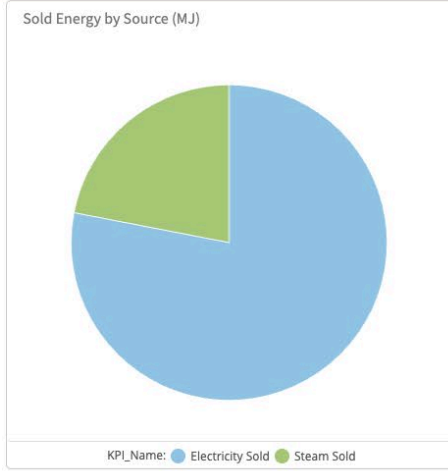
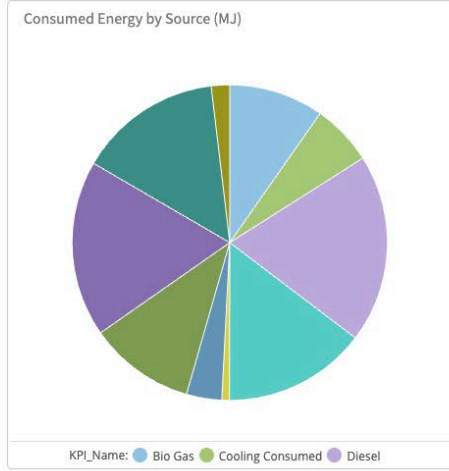
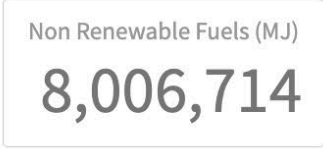


Setting the ESG Strategies



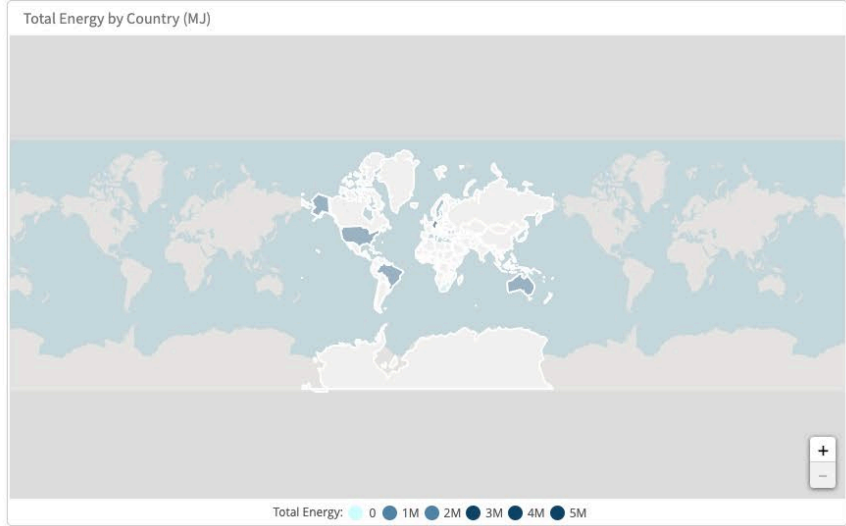
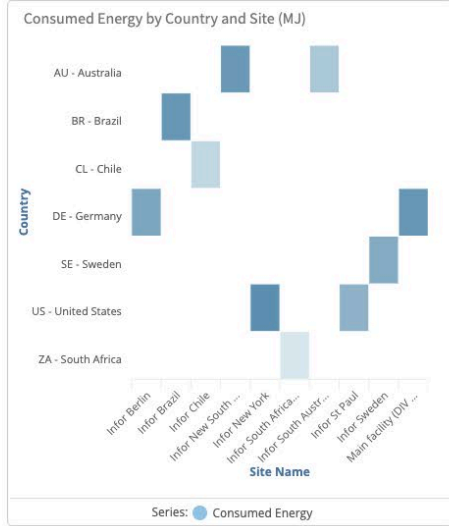
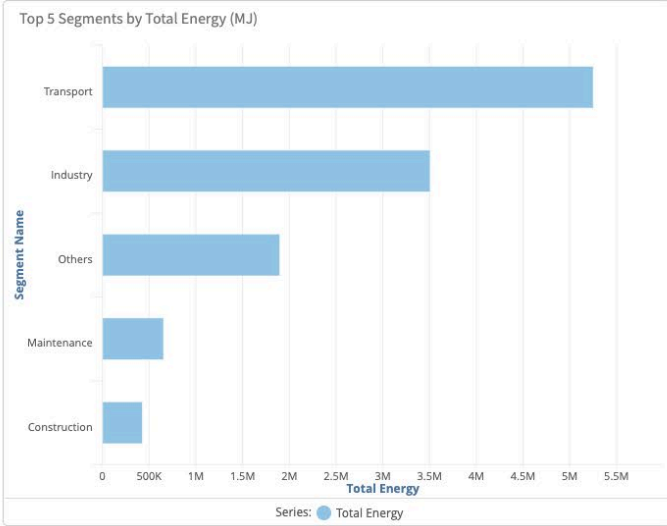
= 2030, 2023, 2022, 20...

Environmental Metrics - Energy Dashboard Year: [2030, 2023, 2022, 2021, 2020]



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



ESG Insights – our plans



Area	24-10	25-04	25-10	26-04	26-10
Energy <ul style="list-style-type: none">- Reports for GRI302 and ESRS E5- Energy analysis dashboard					
Water <ul style="list-style-type: none">- Reports for GRI and ESRS- Water analysis dashboard	Planned				
Emissions <ul style="list-style-type: none">- Reports for GRI and ESRS- Emission analysis dashboard	Planned				
Material <ul style="list-style-type: none">- Reports for GRI and ESRS- Material analysis dashboard	Planned				
Waste <ul style="list-style-type: none">- Reports for GRI and ESRS- Waste analysis dashboard		Planned			
Supplier assessments <ul style="list-style-type: none">- Reports for GRI and ESRS- Supplier assesment analysis dashboard		Planned			

ESG - Environmental Social and Governance

ESG - Emissions



ESG Emissions

ETS – Emission right trading system



The objective of the emission right trading system is to reduce the emissions generated inside EU.

EU will, over the years reduce the allowed emissions.

Companies will receive emission right from EU, if they need additional rights can they buy these on a separate marketplace. In the same way can not needed rights be sold.

CBAM Carbon Border Adjustment Mechanism



The objective of the CBAM system is to add a cost for CO2 on products that are produced outside of EU and imported.

Companies that imports product with high impact on CO2 must declare these at customs. Amount must be pre-paid to the account at custom for CBAM. Not enough will lead to that the import is held until enough cash is available on the account.

ESG - Environmental Social and Governance

ESG - Taxes



Three types of product-based taxes

Green taxes

Green taxes are explicitly linked to, and structured to and encourage both consumers and corporates to make more sustainable choices



Healthy taxes

Taxes on products that are not healthy for the human, such as tobacco, alcohol and sugar, to reduce the consumption



Luxury taxes

Taxes on luxury products, to increase the revenues to the state



Tax points and multiple taxes

Tax points

Purchased items

- The tax is calculated on the day that item is purchased

Delivered / sold items

- The tax is calculated on the day that item is delivered / sold

Consumed items

- The tax is calculated on the day that item is consumed

Multiple taxes for one item



Different taxes

- Packaging
- Plastics
- Chemicals
- Batteries
-

ESG Taxes



Mitchell
Tax manager

Responsibilities	I work the department for taxes, and I am the one who manage our product-based taxes for ESG
Tasks	<p>For ETG taxes my tasks are:</p> <ul style="list-style-type: none"> • Define the taxes we must support in the tax engine • Connect the relevant items to the taxes <ul style="list-style-type: none"> • At period end – generate the taxes from the tax engine and report them
Value for me	<p>The tax engine acts as a one-stop shop for all taxes we must support regarding ESG taxes. It gives me control over all taxes and the content that has generated the tax situation. I can always reconcile one tax amount to each item that we have bought, consumed or sold.</p>

Product based taxes			
Environmental taxes	Health taxes	Luxury taxes	
Taxes + Add Sweden – Plastic bags Responsible: Mark Stenberg, Status: Created Sweden – Chemicals Responsible: Mark Stenberg, Status: Created Italy – Plastic tax Responsible: Mark Stenberg, Status: Created UK – Packaging Responsible: Mark Stenberg, Status: Created Germany – Die greune punkte Responsible: Mark Stenberg, Status: Created		Sweden - chemicals View details Appliances - 01 Freezers etc Responsible: Mark Stenberg, Price per alt unit: 150,00 SEK Appliances - 04 Driers Responsible: Mark Stenberg, Price per alt unit: 150,00 SEK Electronics - 01 Computers Responsible: Mark Stenberg, Price per alt unit: 450,00 SEK Electronics - 04 DVD Responsible: Mark Stenberg, Price per alt unit: 450,00 SEK Electronics - 07 Games Responsible: Mark Stenberg, Price per alt unit: 450,00 SEK	Responsible: Mark Stenberg, Status: Created Appliances - 02 Washing machines Responsible: Mark Stenberg, Price per alt unit: 150,00 SEK Appliances - 05 Vacuum cleaners Responsible: Mark Stenberg, Price per alt unit: 150,00 SEK Electronics - 02 Phones Responsible: Mark Stenberg, Price per alt unit: 450,00 SEK Electronics - 05 Radios Responsible: Mark Stenberg, Price per alt unit: 450,00 SEK
		Appliances - 03 Laundry machines Responsible: Mark Stenberg, Price per alt unit: 150,00 SEK Appliances - 06 Ovens etc Responsible: Mark Stenberg, Price per alt unit: 150,00 SEK Electronics - 03 CD Responsible: Mark Stenberg, Price per alt unit: 450,00 SEK Electronics - 06 TV Responsible: Mark Stenberg, Price per alt unit: 450,00 SEK	

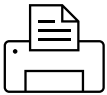
ESG - Environmental Social and Governance

Product declarations



Product declarations – many variances

Material / Ingredients / Part list



Nutrition



Allergen



Env declarations



Chassi
Toner cassette
Tray
Trans formator

Flour
Tomato sauce
Parma ham
Mushrooms
Garlic
Cheese
Olive oil
Black pepper

Chassi
...
Wheel-house
...
...
...
Engine
...
...
...
Bucket
...
Trans formator
...
Saliva band
....

Energy value
Amounts of fat
Saturates
Carbohydrate
Sugars
Protein
Salt

Contains nuts

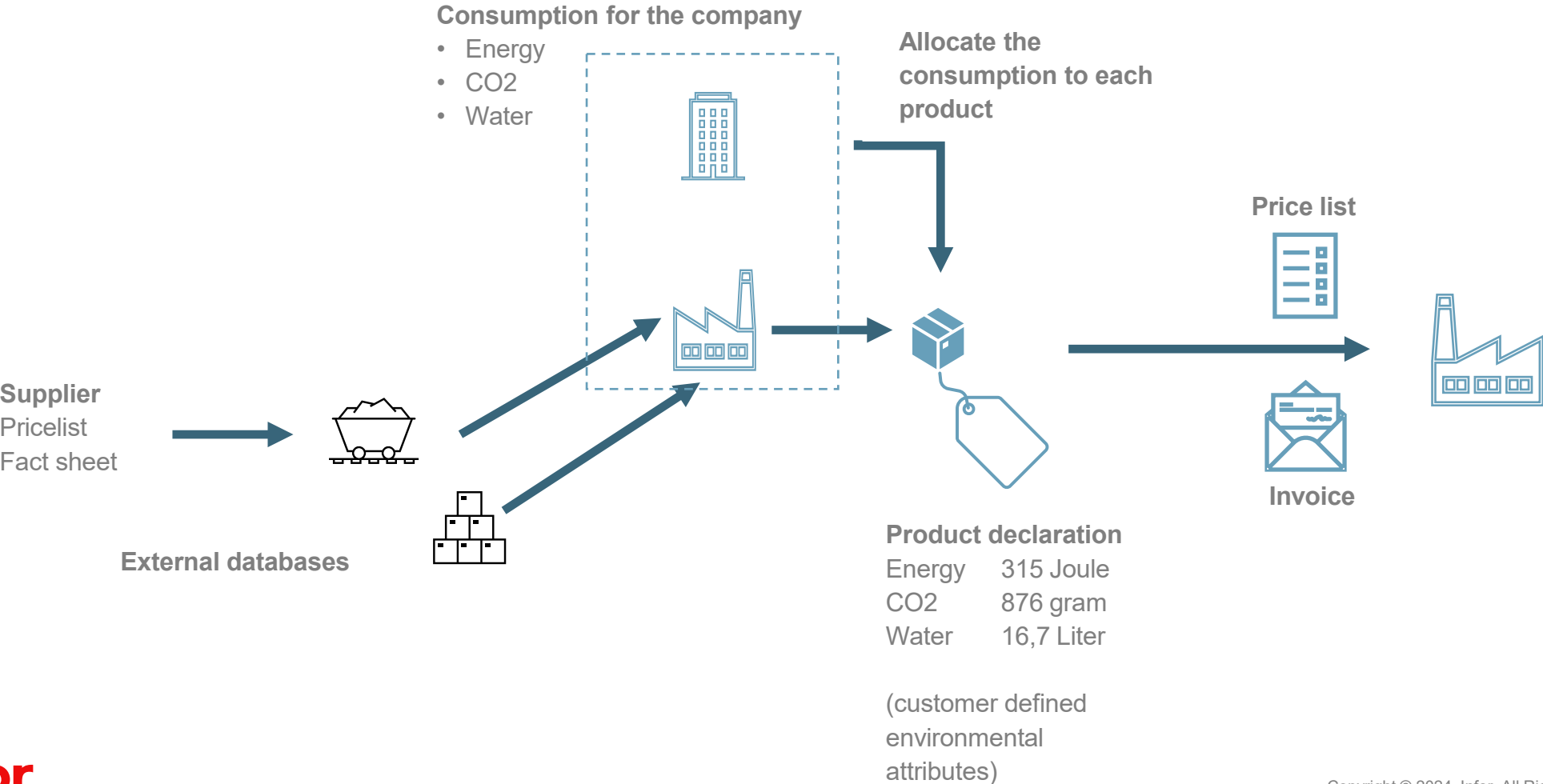
EPD Environmental declarations

Energy	635 MJ
CO2	16,4 gram
Water	76,8 Liter

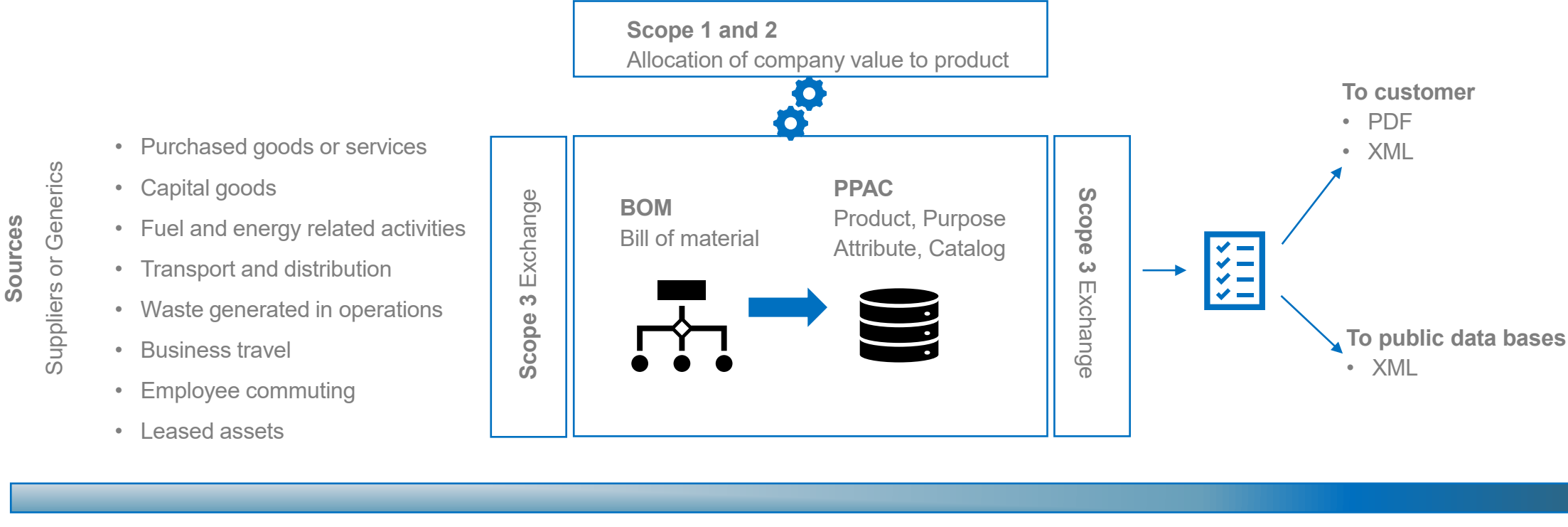
EMD Environmental material declaration

Re-cyclable material	74%
Recyclable	Yes
Natural material	92%
Artificial	8%

EPD - Environmental Product Declaration



EPD - Environmental Product Declaration



EPD – Analysis

Footprint per material / ingrediencies



Chocolate bar 100 grams

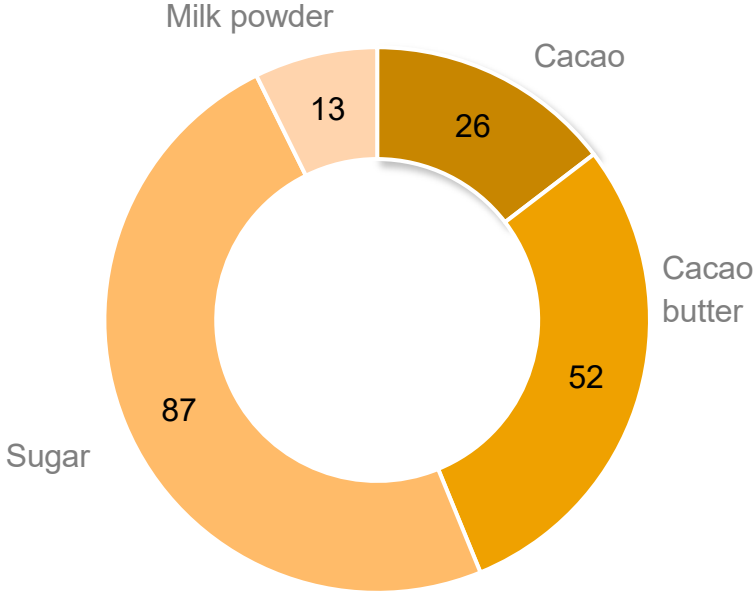


PPAC

Product, Purpose
Attribute, Catalog



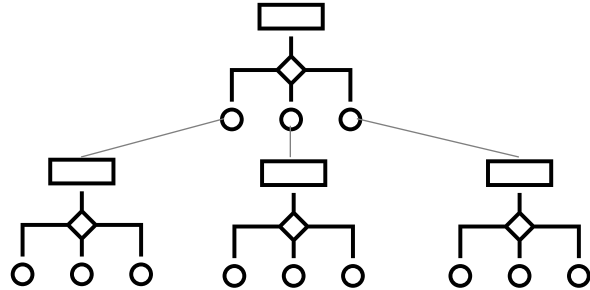
CO2 per Material



Environment	
Energy	327 Joule
CO2	178 gram
Water	11,4 Liter

Material/Ingrediencies	
Cacao	10 gram
Cacao butter	50 gram
Sugar	14 gram
Milk powder	26 gram

EMD – Environmental material declaration



Environmental material declarations

Re-cyclable material	74%
Recyclable	Yes
Natural material	92%
Artificial	8%

Summary of included materials contribution as % of weight or volume

and

Manual entered attributes such as “Recyclable – Yes”

Product declarations



William
Product data coordinator

Responsibilities

I work with our product data management.

Tasks

- For ESG my tasks are:
- Defining what we need to track for each item we produce and define them in the PPAC system.
 - Secure that we capture the best possible values for all items we procure, from the supplier, from external data bases or market accepted values
 - Setting up the allocation rules so we allocate our own contribution to the EPD's for our products
 - Secure that we can deliver EPD's to our customers for our products.
 - Together with procurement, logistics and production propose how we can reduce our **environmental footprint**

Value for me

To have all information in one place – the PPAC system is a must.



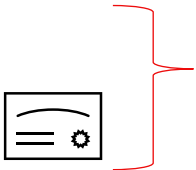
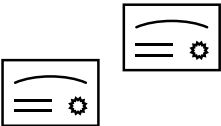
ESG - Environmental Social and Governance

ESG - traceability

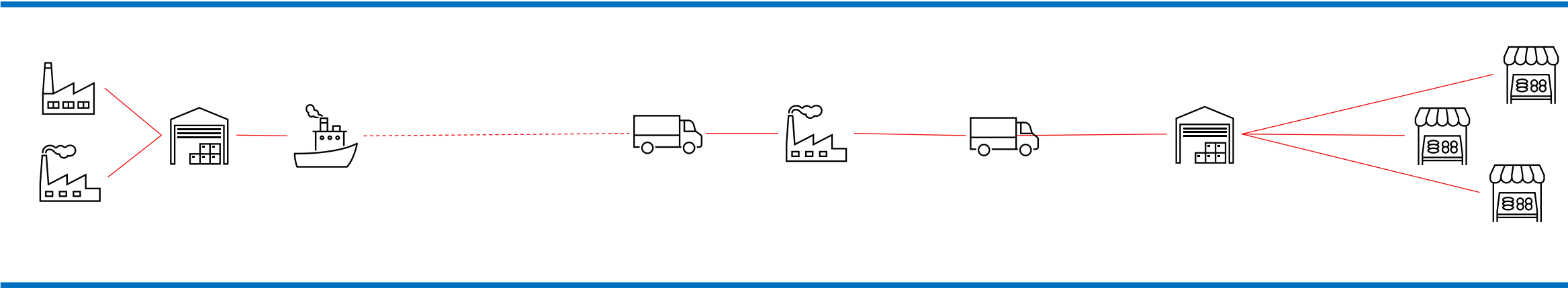


ESG - traceability

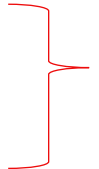
Material traceability



Material traceability – summarization of all material declarations from supplier in the supply chain- (Product passports)



Supplier traceability



Supplier traceability – summarization of all supplier certification of ESG processes

ESG - Environmental Social and Governance

Affected processes



Affected processes - procurement



Allan
Procurement manager



Responsibilities

I work as manager in the procurement department. One of my responsibilities is to optimize our procurement from the traditional

- Price
- Quality
- Ability to deliver on time

But we also include the values for

- CO2 produced
- Energy consumed
- Water consumed

from our suppliers, so we can reduce our total footprint for ESG.

Tasks

For ETS my tasks are:

- Based on information in our procurement system optimize the procurement we do.

Value for me

Access to all the parameters in our procurement systems gives me the data I need, and I can also create optimization rules for procurements

Off-shore procurement

- Low price
- Long delivery time
- High volumes
- High ESG impact
 - CO2 (transport)
 - Energy (transport)

On-shore procurement

- Higher price
- Shorter delivery time
- Lower volumes
- Lower ESG impact
 - CO2 (transport)
 - Energy (transport)

Affected processes – supplier assessment



Kim

Sustainability manager – supplier alliances

Responsibilities

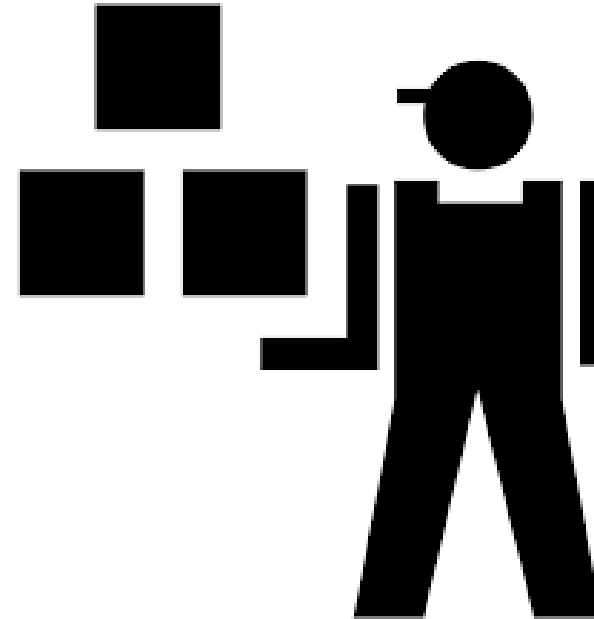
I work with assessment of our suppliers. Since we are responsible for the ESG for the whole supply chain it is important to have alliances with our most critical suppliers.

Tasks

- Identify all suppliers that has an impact on our environmental footprint.
- Search for public ESG certifications for these suppliers.
- If not found – contact them and ask them to upload certifications on our supplier portal.
- If they not have a certificate – ask them to update our questionnaire on the supplier portal.
- On a regular basis verify any changes.
- Create the information to our annual report for supplier assessments.

Value for me

The supplier onboarding process and the assessment process automate my job to a high degree, and it remains me when it's time to review the assessments.



Affected processes – Investment



Robert
Treasury director

Responsibilities

In the area of ESG – you might say that I have two areas of interest,

- Evaluate proposed CAPEX projects from an ESG perspective
- If we need to search external fundings, secure that our bonds are classified as green bonds so we can get a lower financial cost

Tasks

My tasks go hand in hand with the responsibility I have.

Value for me

That the model for CAPEX proposals in M3 also includes ESG factors makes our decision on investment in CAPEX project much easier.

In the terms for green bonds, can we get a lower interest if we achieve our ESG targets. It's essential for me to be able to follow the key ratios that represent these targets.



Affected processes – Product construction & design



Jerome
Product designer

Responsibilities

My responsibilities is to create constructions and design for our products.

Tasks

Traditionally has the key driver been material, user experience and that it's possible to produce.

Now when we have an ESG strategy we also consider the choice of material from an ESG perspective, and that the product is designed to be re-cycled.

Value for me

I mostly use the ESG data from the PPAC system to get information about material that we will need to procure.



Affected processes – Production methods



Ali
Production designer

Responsibilities

My passion in life is to design efficient production methods, and that is also my responsibilities at the office.

Tasks

The new tasks since we introduced the strategy of ESG is to find production methods that reduce the environmental foot print our operations gives.

- Manage the

Value for me

I can use the result from the PPAC allocations to identify processes that has the biggest impact on the parameters that we have identified.



Affected processes – Fleet management



Brenda
Fleet manager



Responsibilities

I have the holistic responsibility for all vehicles we use in the company.

Tasks

After we introduce the ESG strategy do we have a program to replace fossil driven vehicles with vehicles that are fuel by renewable fuels.

I am also responsible to secure that vehicles that we temporary rent is also based on renewable sources

Value for me

We have all our vehicles in the fixed assets module of our system. We have updated each assets with energy source. We can than easily find the ones that are fossil based and enter then into a program to change



Affected processes – Logistic management



Rebecka
Logistic director

Responsibilities

I am responsible for all logistic worldwide in the company. My overall goals is to optimize the transports that we have from our suppliers, between our facilities and to our customers.

Tasks

My additional and changed tasks after we introduces the ESG strategy are:

- Only contract 3rd party freight companies that can meet our requirements for low CO2 emissions and low energy consumption.
- Optimize each transport so we do not transport air
- Minimize our returns to suppliers and from our customers

Value for me

The graphical representation of our supply chains where I can see the ESG footprint is the tool that I used most frequent.



infor®



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