



Infor - ESG Environmental Social and Governance

Infor's ESG Suite

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Marcel Koks

Industry & Solution
Strategy Director, senior

Håkan Strömbeck

Industry & Solution
Strategy Director, senior

Lars Bremer

VP, product management

Wolfram Schmid

Director
Product Management

Per Melander

Architect, principal, product
development



Agenda

01 ESG and Infor ESG Suite Introduction to Infor's four initiatives for ESG

02 SPE Application

* Strategy Planning and Execution (SPE) Presentation

* Strategy Planning and Execution (SPE) Roadmap

03 EPI Application

* Extended Product Information (EPI) Presentation of planned functionality

04 TED Application

* Taxes, emissions and Due Diligence (TED) Presentation of planned functionality

05 ESG Impact on business processes Examples of impacted processes

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ESG – stands for



E Environmental

- How does the company treat the environment?
- Focus on climate change, energy usage, green house emissions, use of natural resources

S Social

- How does the company treat employees, consumers and the community?
- Focus on diversity and inclusion, human rights, antidiscrimination, healthy and safety, privacy and data security

G Governance

- How is company being run?
- Focus on transparency leadership, decision making, board independence, anti bribery and corruption, risk mitigation and management

ESG: The drivers for the trend

ESG is a megatrend in the world and has major impact on how businesses is managed. The main drivers creating this megatrend are:

Evolving regulations

Many countries has introduced laws that force companies to report their impact on ESG and the work they do improve / avoid negative parts

Growing customer awarenesses

Consumer prefers brands that are considered as ESG friendly.

Financial market initiatives

The financial markets supports the ESG transitions. Saving in funds, prefer to be in ESG friendly companies. The rate on Bonds can be lower if the company has an ESG strategy.

ESG: Our four initiatives

To support this megatrend, Infor has four initiatives:

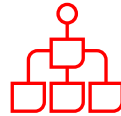
ESG - Strategy Planning and Reporting (SPE)

- Support the change management ESG and the reporting according to international frameworks



ESG – Extended Product Information (EPI)

- Tracing the ESG footprint of products from the source to end-of-life”



ESG - Taxes, Emissions and due diligence (TED)

- Product based ESG taxes
- Emission related
- Due diligences related



ESG - Integrate in business processes

- Changes in existing business processes and new business processes to support ESG



1. ESG: Strategy Planning and Execution (SPE)

Your new application to simplify sustainability 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 sustainability reporting.

Problem

- ✓ Manage change management
- ✓ Report to government according to frameworks.

Solution

- ✓ **Strategy module** to structure the program and setting the goals
- ✓ **Activity manager** to manage the needed activities to reach the goals
- ✓ **Data and analysis manager** to define , organize and capture metrics and KPIS for reports. Dashboard under industry analytics



The screenshot displays the Infor Sustainability Management application interface, which is divided into several key sections:

- Sustainability Management Overview:** A top-level dashboard showing various ESG categories like S-Social, E-Environmental, and G-Governance, with responsible parties and their current status (e.g., 'Under Creation', 'Open').
- Strategy Planning and Execution (SPE) Dashboard:** A central dashboard for 'GRI 302-1 Consumption within the organization' for 'Responsible Mark Stensberg'. It features a table for 'Total Energy Consumption' with columns for years (2018-2020) and metrics like 'Non-renewable fuels (MJ)', 'Renewable fuels (MJ)', and 'Total consumption (MJ)'. Below this is a 'Progress' bar chart showing performance from 2020 to 2023.
- Activities Overview:** A section showing a donut chart for 'Status' (34% (104) Not started, 34% (105) In progress, 32% (97) Completed) and a table of activities with columns for Activity, Activity group, Responsible, Status, Start date, Ready date, Importance, Effort, Progress (%), and Progress status.
- Environmental reporting:** A section showing a table of activities with columns for Activity, Activity group, Responsible, Status, Start date, Ready date, Importance, Effort, Progress (%), and Progress status.

2. ESG: Extended Product information (EPI)

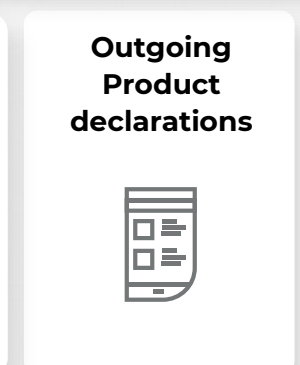
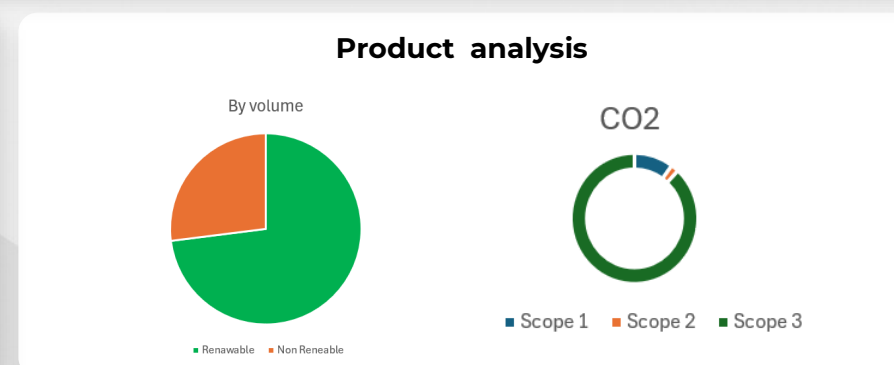
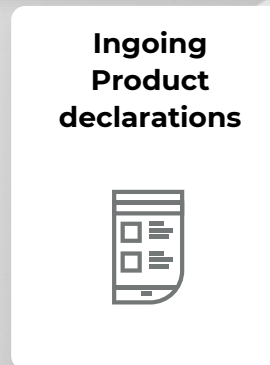
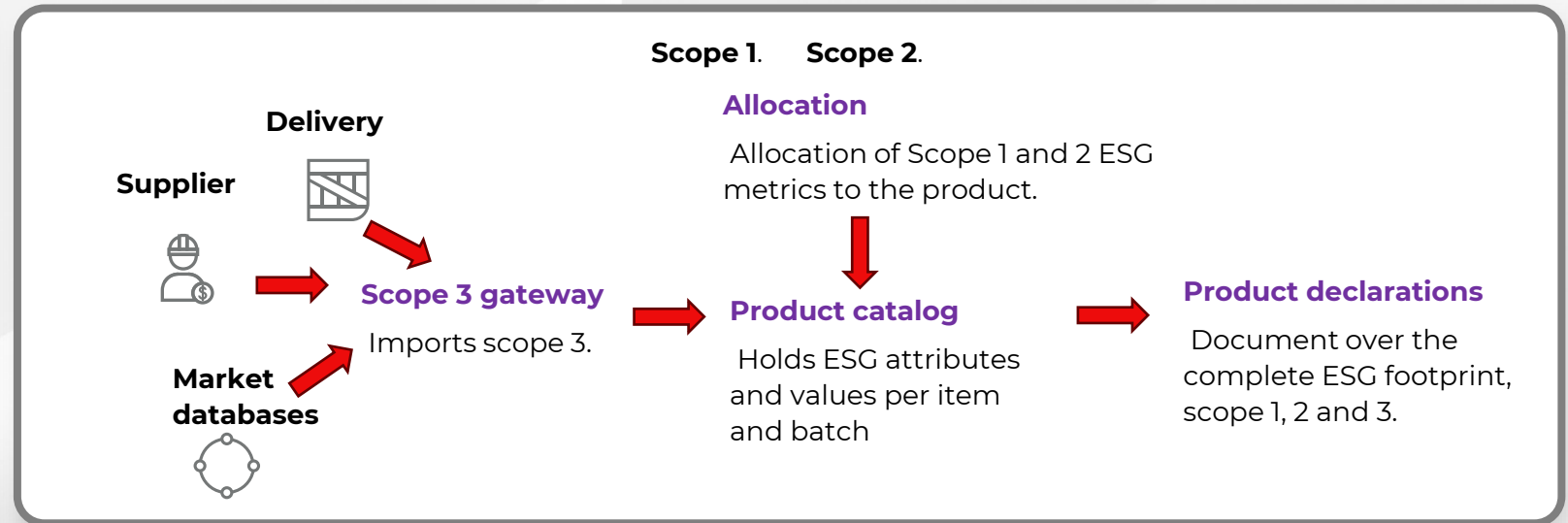
The second area of our ESG initiatives is around product certification and traceability.

Problem

- ✓ Customer will require product declarations with full ESG footprint
- ✓ Customer will need to collect ESG footprint from bought material and add their own impact

Solution

- ✓ **Product declaration** that summarize actual ESG footprint per item/batch. Summarizing Scope 3 values and allocated values from Scope 1 and 2.
- ✓ **Allocation** of scope 1 and 2 to products.
- ✓ **Scope 3 gateway** imports scope 3 values from delivery documents, supplier data or generic databases
- ✓ **Product catalog** holds attributes and values per product and purpose



3. ESG: Taxes, Emission & Due diligence (TED)

The fourth initiatives gathering the requirements for product-based taxes, emission reporting and the various due diligence process that is required from various countries in the world.

ESG Taxes

ESG Product based taxes



EMISSIONS

EU ETS
Emission trade



EU CBAM



DUE DILIGENCE

EU – CS3D
Supply chain act



US Supply chain act



EU
Deforestation
Regulation



Problem

- ✓ Government sets taxes on product that is less good for the environment
- ✓ Various mechanism to reduce the emission from year to year
- ✓ Requirements to perform due diligence of supplier and products.

Solution

- ✓ **Product based tax engine** new function to manage taxes.
- ✓ **Emission** different solution for the requirements.
- ✓ **Due diligence support** to manage the work with these.

4. Integrate ESG in business processes

The third area of our ESG initiatives is a description of the impact ESG will have in all existing business process.

Problem

- ✓ ESG is not a report outside of an ERP, it will impact several vital business processes.
- ✓ It might be one of the biggest changes in the ERP area since millennium and the Euro conversion
- ✓ Some will see this as an , other will see this as opportunities

Solution

- ✓ **Changes in** selected business process such as
 - ✓ Procurement
 - ✓ Supply chain planning
 - ✓ Product design
 - ✓ Capex / Loan management
 - ✓ .
 - ✓ .



ERP

Affected areas in ERP

Procurement

Delivery

Fixed assets

Investments

Product data

Production

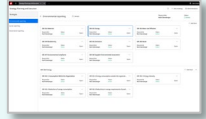
Supplier onboarding

Infor ESG Suite

ESG at company level

Strategy Planning and Execution (SPE)

Strategy module



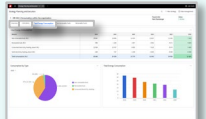
Manage change management as a strategy, based on area of interest and OKR method

Activity module



Activity management to manage the activities that will create the preferred changes

Analysis & Reporting module



Presentation of internal reports and production of reports according to ESRS and GRI



Data module



Convert ERP data to ESG data, import from other systems or manual entered values.



ESG at product level

Extended Product Information (EPI)

Product composition



Breaking down items in material. Material composition in weight / volume

Product values



ESG values per material and items. Divides in Scope 1,2 and 3. Allocation of scope 1 and 2 to items. Import of EGS values from 3rd party databases or from suppliers

Product attributes and declarations



User-defined attributes for ESG classifications. Storage of certificates.

Taxes, Emission, Due diligence (TED)

Product tax module



Product based taxes for ESG such as packaging, batteries, electric, chemical, plastic etc. Various tax points. Also possible to add on invoices.

Emission module



Emission ledger to manage emission versus emission right. Used for EU Emission trading (ETS) and EU Carbon Border Access Mechanism (CBAM)

Due diligence module



Due diligence per supplier for such as EU Corporate social due diligence directive (EU CS3D) and USA Uyghur Forced Labor Prevention Act (UFLPA)

Due diligence per product such as EU Deforestation Directive (EUDR)

Value +

- o AI support
- o Workflow
- o Workspaces

ESG data

Procure

Produce

Deliver

EPI data

TED data

ERP Transactions

Data Fabric

Content

- o XBRL frameworks
- o Tax definitions

<<< Transformation of ERP data to one common ESG transaction layer >>>


ERP Systems

Data Fabric

ERP Systems

Data Fabric

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INFOR ESG SUITE

Infor Strategy Planning and Execution Application



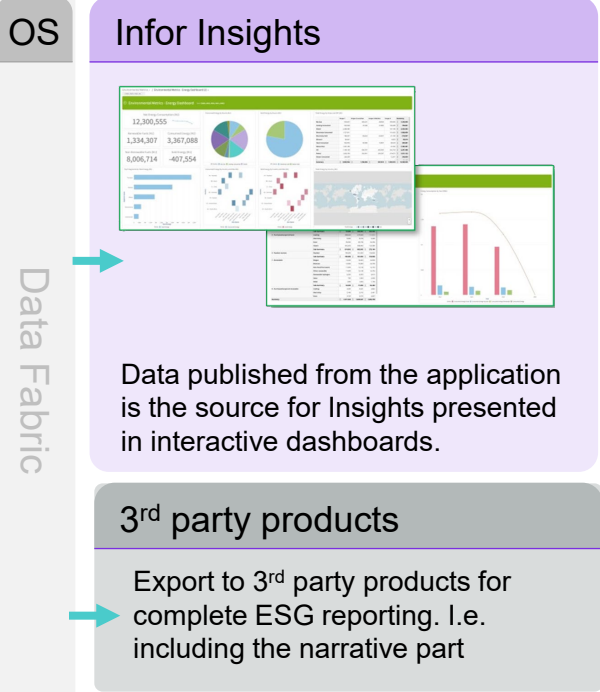
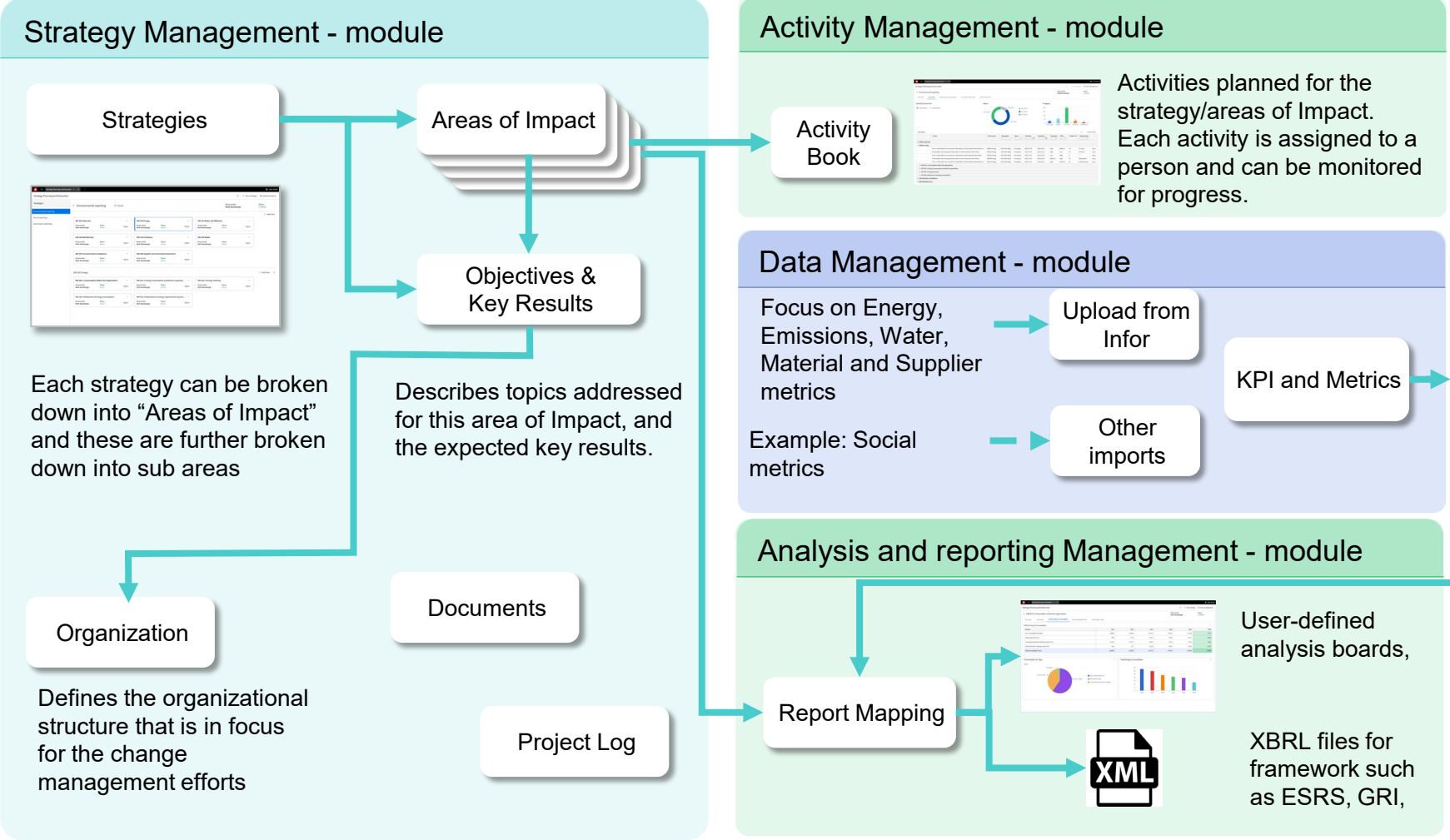
INDUSTRY SPECIFIC



CLOUDSUITE SOLUTIONS

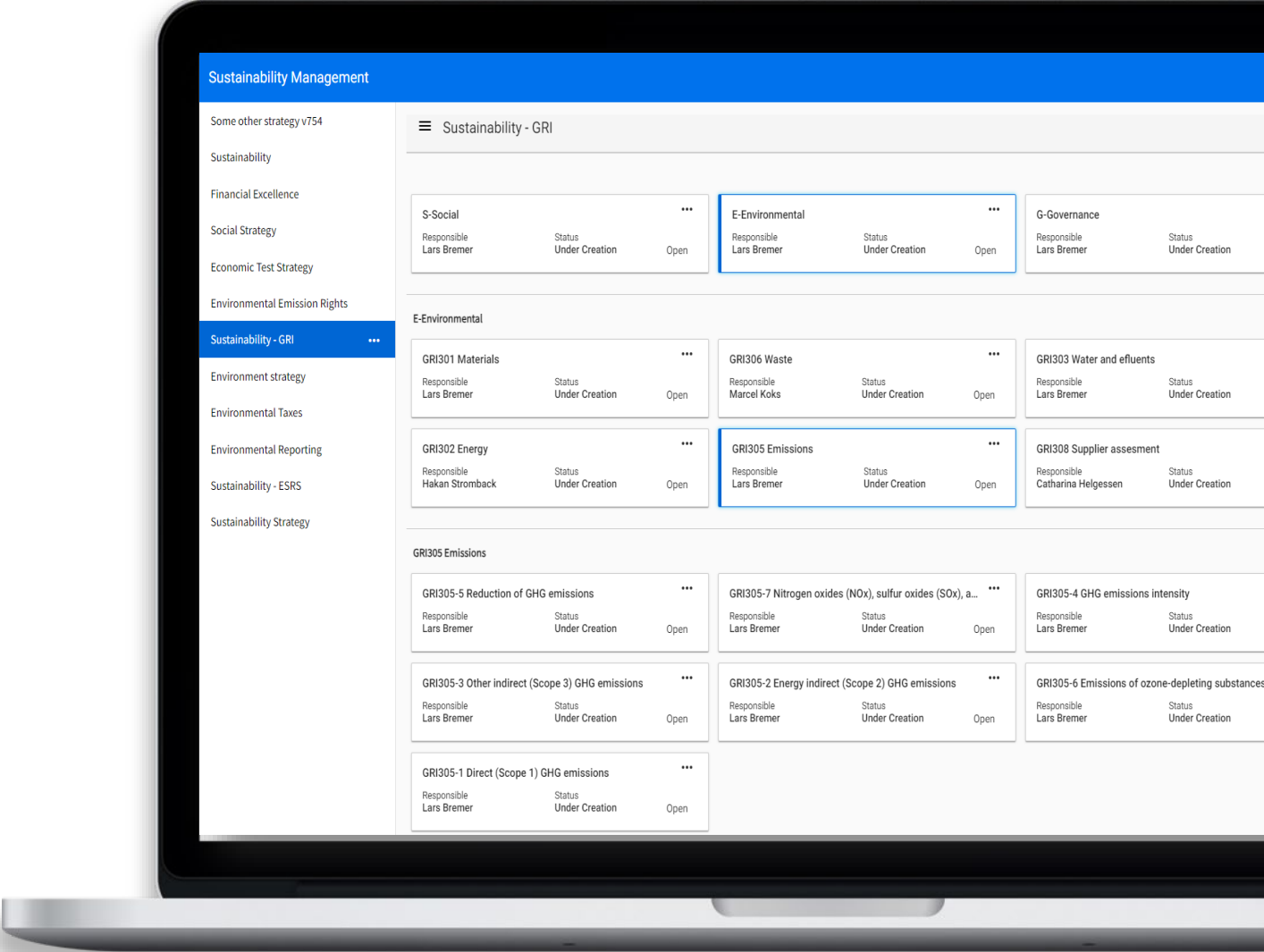
Setting the ESG Strategies

Strategy Planning and Execution (Application)

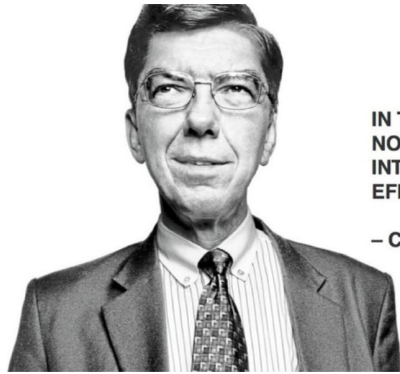


ESG: Strategy Planning and Execution

Strategy management module



SPE – Strategy management module



IN THE END, A STRATEGY IS NOTHING BUT GOOD INTENTIONS UNLESS IT'S EFFECTIVELY IMPLEMENTED

– Clayton Christensen

The strategy module is the top node in SPE that holds the other modules together.

An elephant is too big to eat in one chew and so is a strategy. We divide the strategy into smaller areas, we call them area of impact.

Other functions that is connected to a strategy are:

- OKR Board
- Document library
- Notes

The screenshot shows the 'Strategy Planning and Execution' interface. On the left, a sidebar lists various strategy types: AINGLOT Strategy, Environmental Strat, ESG Strategies (selected), GRI standard, Sample Strategy, Sustainability strategy, Sustainability strategy, and Test. The main area displays a grid of 'Areas of Impact' (AOI) cards for Environmental, Social, and Governance categories. Each card shows the responsible person (LBREMER), status (Under Creation), and an 'Open' button. The 'Energy' AOI is highlighted.

OKR Board

Where objective and expected key ratios can be entered

Document library

Section that can hold various forms of documents

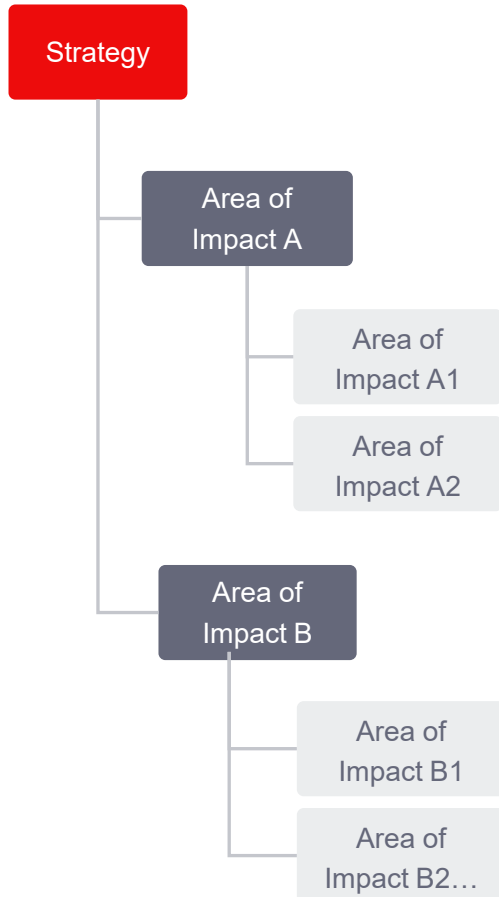
Notes

Section where the accountable person can add memory notes or planned actions.

This screenshot provides a detailed view of the 'Energy' area of impact. It includes a 'Details' section with 'Status' (Active) and 'Responsible' (LBREMER) fields. The 'Notes' section contains an objective and two key results: 'Energy reduction' (30% reduction by 2030) and 'Renewable mix' (all energy shall be renewable). A 'Related Documents' section is empty. At the bottom, a 'Project Logs' table tracks actions:

Description	Created	Responsible	Type	Status	Due date
Allocated to Program Manager	2024/08/20	LBREMER	Action	Completed	2024/08/20
Area of Impact created	2024/08/30	LBREMER	Action	Completed	2024/08/30
Impact materiality assessment completed	2024/08/30	MKOKS	Action	Completed	2024/08/30

SPE – Strategy management module



OKR Board

Objectives
Our objectives in this area of impact are


Key results
Our key results in this area of impact are

Accountable
Name of person

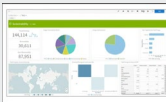
Each AOI also have

- **ESG metric reports** connected – defined by the users
- **ESG dashboards** defined by Infor for internal analysis
- **Activity plans** to drive the wanted change


ESG metrics



ESG dashboards



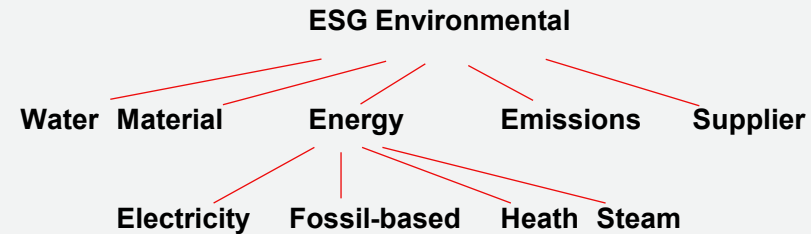
Activity plan



Strategy / Area of Impact

Strategies defined at the corporate level and are put into the module A strategy can have many Areas of impact (AOI).

Example



Objective

Definition of what will be covered in the Area of Impact.

Example: The objective the AOI for Energy is to manage the changes regarding Energy consumption and mix of consumed energy

(Expected) key results

Definition of the expected key results (high level goals)

Example:

- We shall reduce our energy consumption with 30% to 2030
- We shall only consume renewable energy
- We shall be energy neutral, produce the same amount of renewable energy as we consume to 2040

SPE – Strategy management module



Area of impacts

A strategy that is broken down and defined based on OKR has a bigger chance to be successfully implemented

As mentioned before each strategy is broken down in Area of impacts.

They have the same components as a strategy

- OKR Board
- Document library
- Notes

But also

- Connection to the activity board
- Analysis board(s)

Activity board

Connection to the activity board for the Area of impact

OKR Board

Where objective and expected key ratios can be entered

Analysis boards

Each Area of impact can have one or several analysis board

Document library

Section that can hold various forms of documents

The screenshot displays the 'Strategy Planning and Execution' interface. At the top, there's a navigation bar with 'Strategy Planning and Execution' and search/admin options. Below it, a breadcrumb trail shows 'Energy' and a list of tabs: 'Overview', 'Activities', 'Total Energy Consumption', 'Non Renewable Fuels', and 'Renewable Fuels'. The main content area is divided into several sections: 'Details' (with Status: Active and Responsible: LBREMER), 'Notes' (with an objective and key results), 'Related Documents' (empty), and 'Project Logs' (a table of activities).

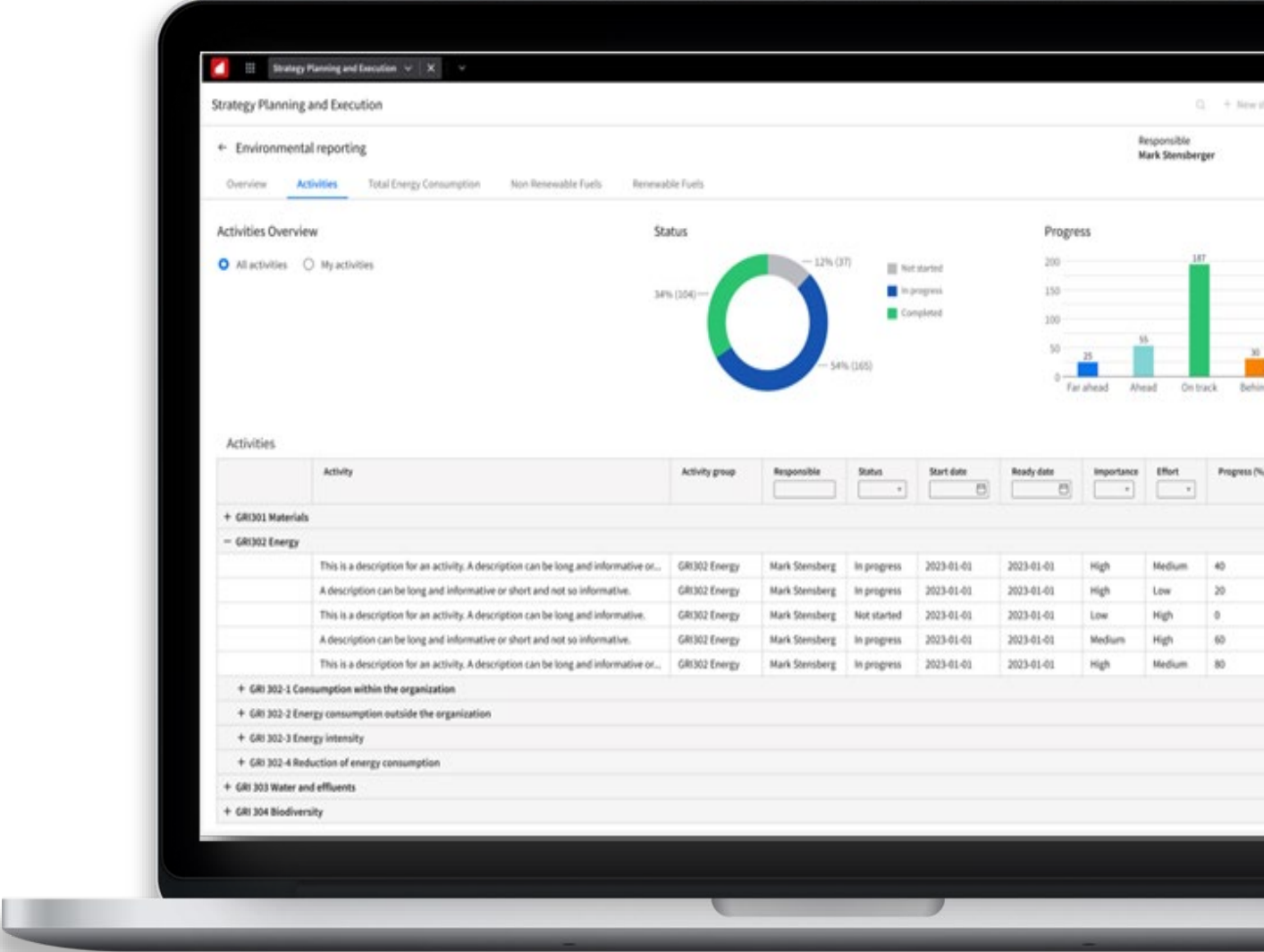
Description	Created	Responsible	Type	Status	Due date
Allocated to Program Manager	2024/08/20	LBREMER	Action	Completed	2024/08/20
Area of Impact created	2024/08/30	LBREMER	Action	Completed	2024/08/30
Impact materiality assessment completed	2024/08/30	MKOKS	Action	Completed	2024/08/30

Notes

Section where the accountable person can add memory notes or planned actions.

ESG: Strategy Planning and Execution

Activity management module



SPE – Activity management module 1(2)



Change will not happen by itself!

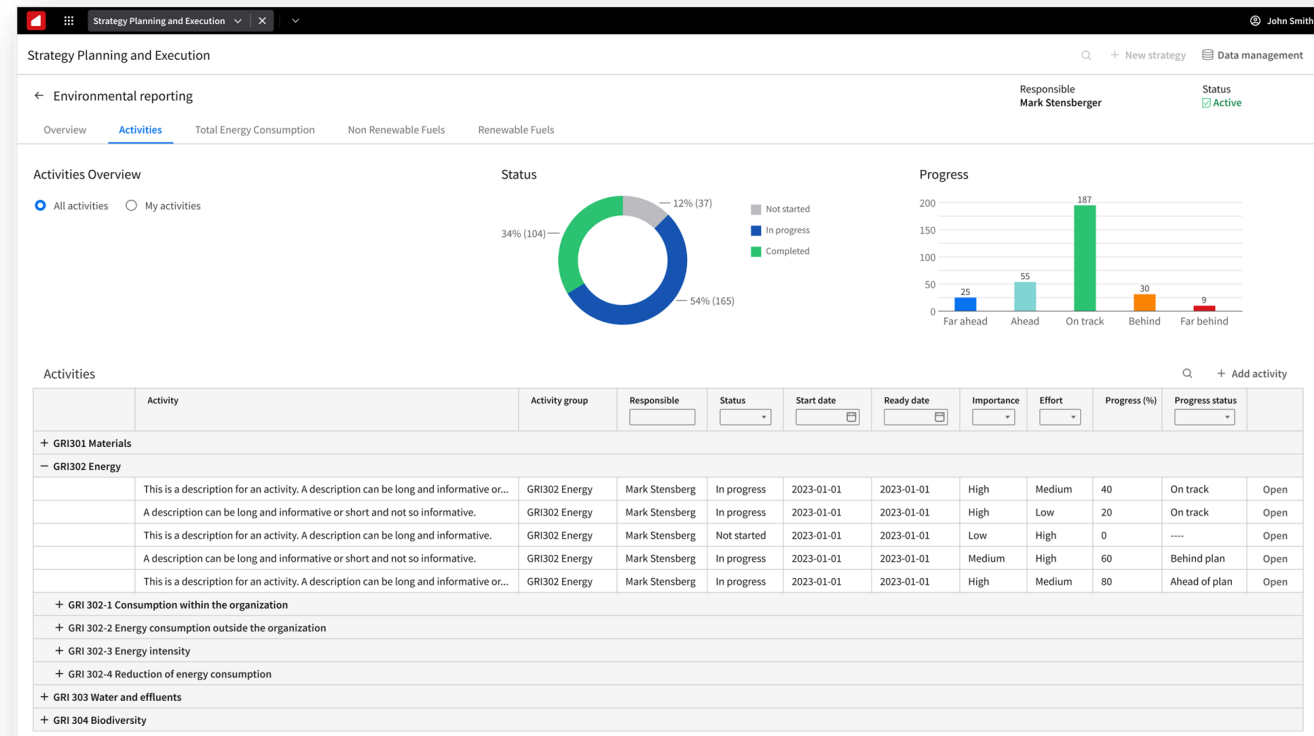
Well defined activities and execution of these activities will create the expected change.

The activity management is the place where activities are defined and monitored.

An elephant is too big to eat in one chew and so is a strategy. We divide the strategy into smaller areas, we call them area of impact.

Other functions that is connected to a strategy are:

- OKR Board
- Document library
- Notes



SPE – Activity management module 2(2)

An activity has some attributes, and they are described in this section.

Collaborative capabilities:

New activity

When an activity is allocated to a responsible, will that person get a message in his or her task box.

At period end

The responsible will be notified that they are expected to report status and progress

Close to planned ready date

If the activity is not reported as Done close to planned ready date, will the responsible get a gentle reminder.

Closed

When the activity is done will the responsible for the Area of impact be notified

The screenshot shows a form titled "Add new activity" with a close button (x). The fields are: Name (with a red asterisk and a "Required" icon), Start Date (2024/10/18), Ready Date (2024/10/18), Activity Group (dropdown menu), and Responsible (Lars Bremer). A blue arrow points to the Activity Group dropdown.

Activity group

Possibility to group activities

Importance and efforts

Used to prioritize activities by classifying them with Importance and efforts

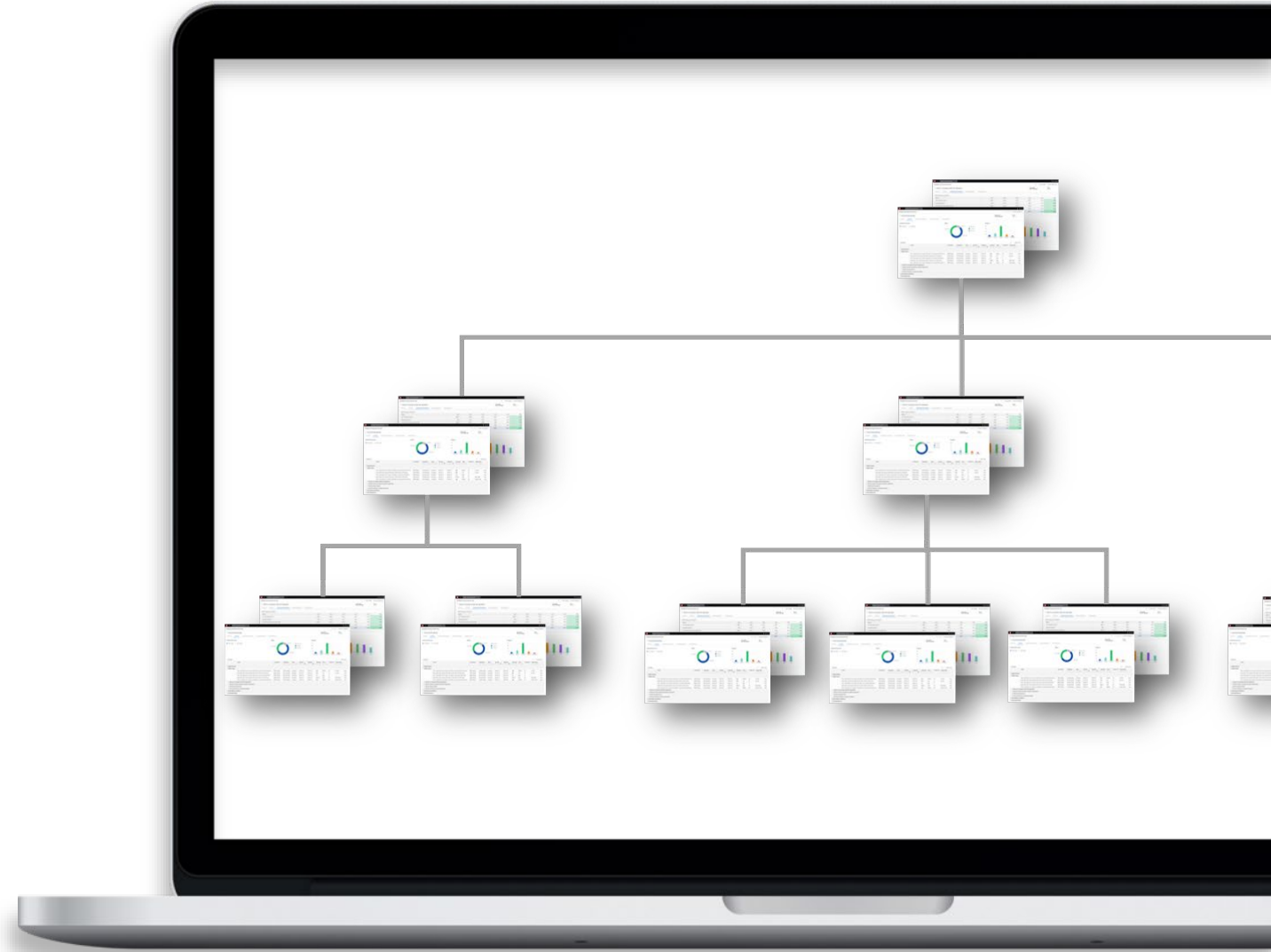
The screenshot shows a form titled "Add new activity" with a close button (x). The fields are: Description (with a character count of 200/200), Status (Not Started), Importance (Low), Effort (Low), Progress (0), and Progress Status (On track). Blue arrows point to the Status, Importance, Effort, Progress, and Progress Status fields.

Report at period end

Progress in % and if the progress is before or behind the plan.

ESG: Strategy Planning and Execution

Data management module



SPE – Data management Compare ESRS & GRI

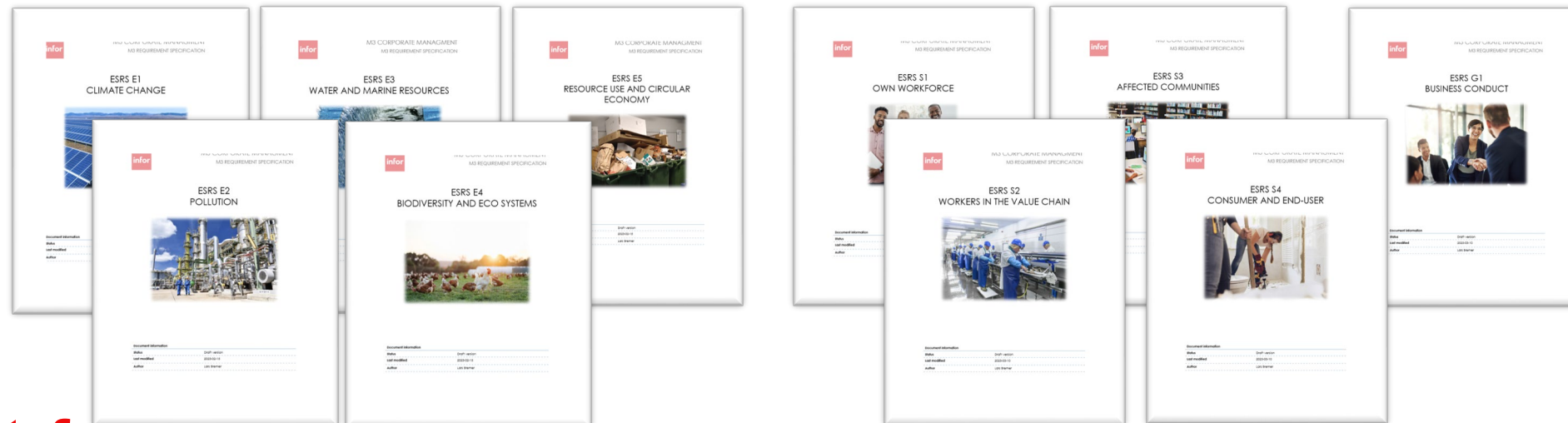
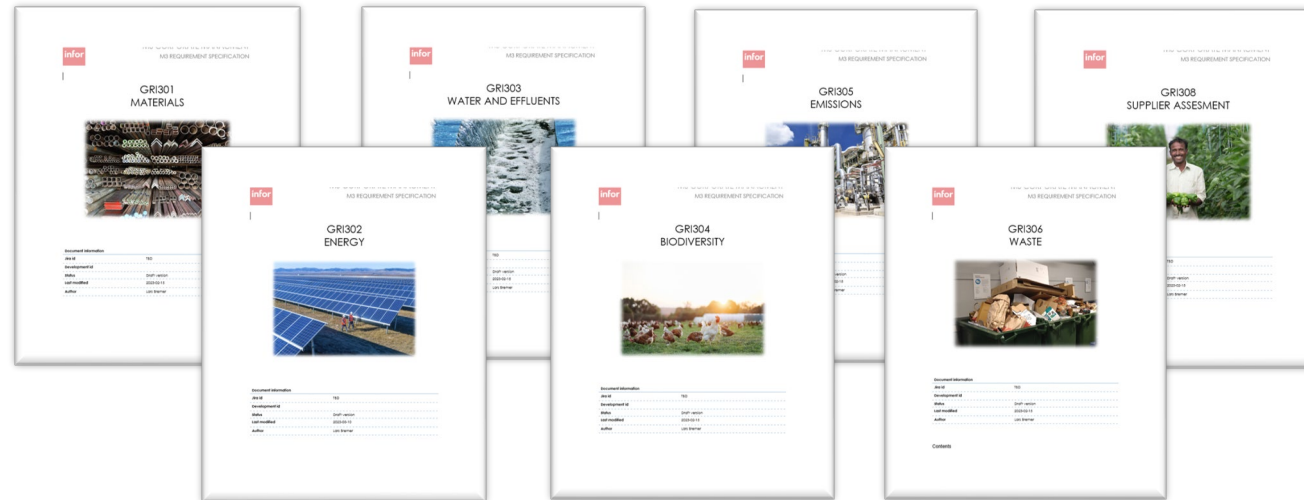
What is required in these reporting frameworks?
Datapoints that are either Data or texts

Data can be

- Manually entered
- From other systems
- Converted from existing ERP data

Texts are

- manually entered
- imported from external sources



ESG Sections

Environmental

Consists of

- **Material and waste**
- **Energy**
- **Water**
- **Emissions**
- **Suppliers**

Requires both data and text datapoints.

Data - the ambition is to convert data in ERP to ESG data

- Biodiversity are text only

Social

- Both data and text
- From external sources and/or manual update

Governance

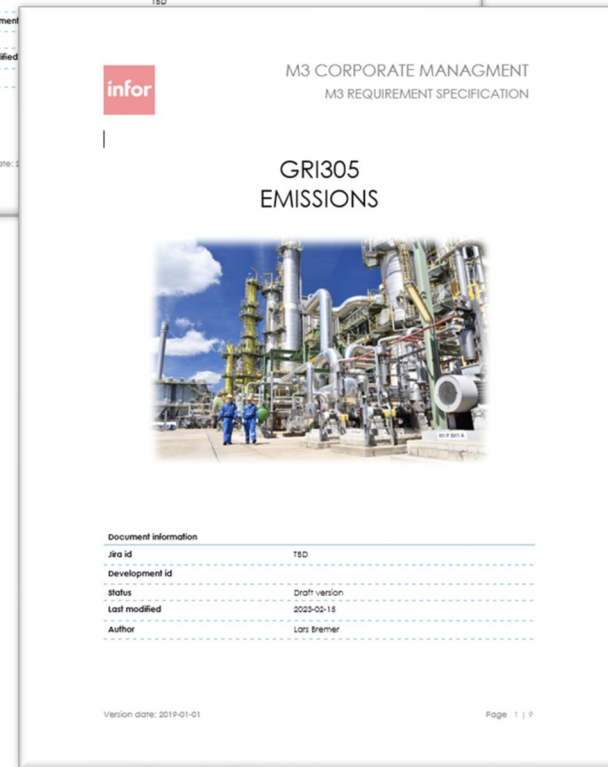
- Are text only
- From external sources and/or manual update

Energy and Emissions



Document information
 Jira id
 Development id
 Status
 Last modified
 Author

Version date: 2019-01-01



Document information
 Jira id TED
 Development id
 Status Draft version
 Last modified 2023-02-15
 Author Lars Bremner

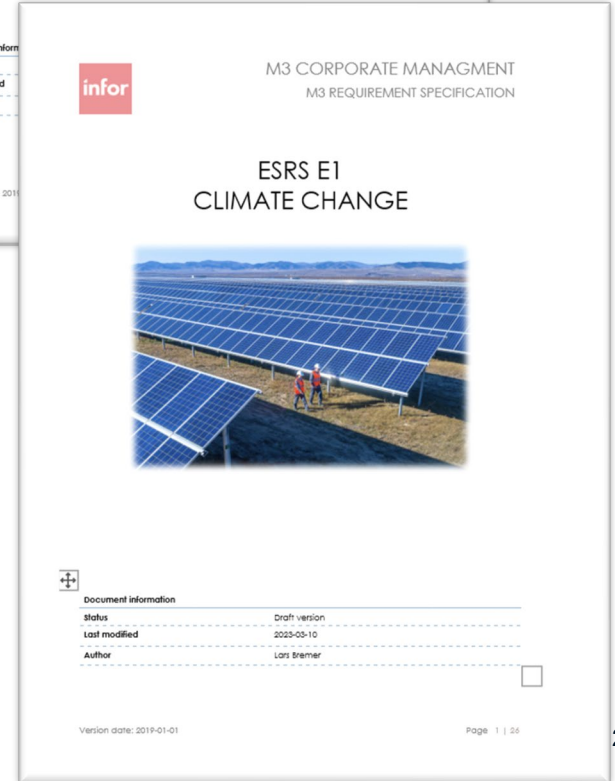
Version date: 2019-01-01

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Document information
 Status
 Last modified
 Author

Version date: 2019-01-01



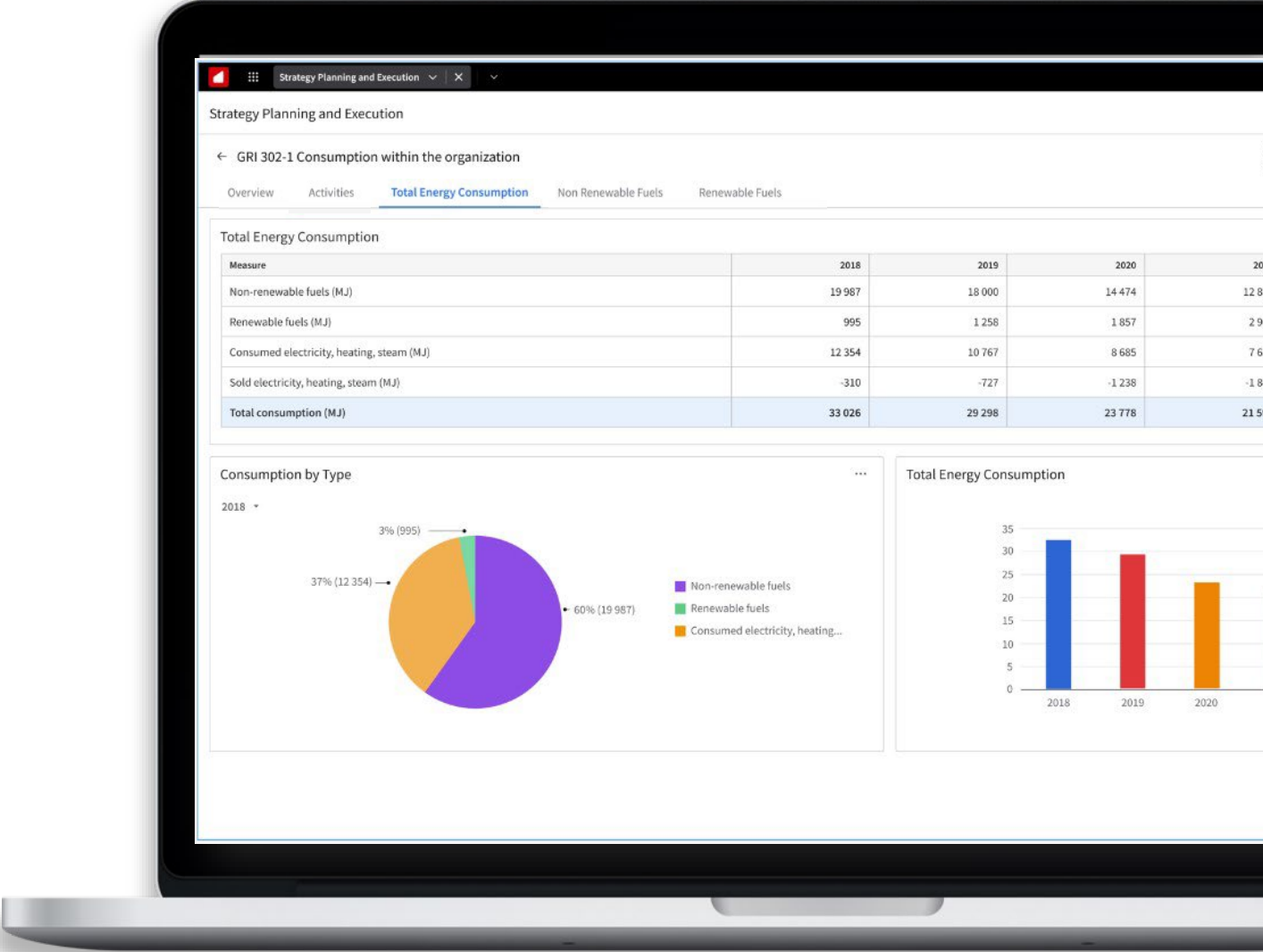
Document information
 Status Draft version
 Last modified 2023-03-10
 Author Lars Bremner

Version date: 2019-01-01

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ESG: Strategy Planning and Execution

Analysis and reporting management module



SPE – Analysis management module

Attractive consumption of data

All the data that is created in the data management module is presented via analysis boards

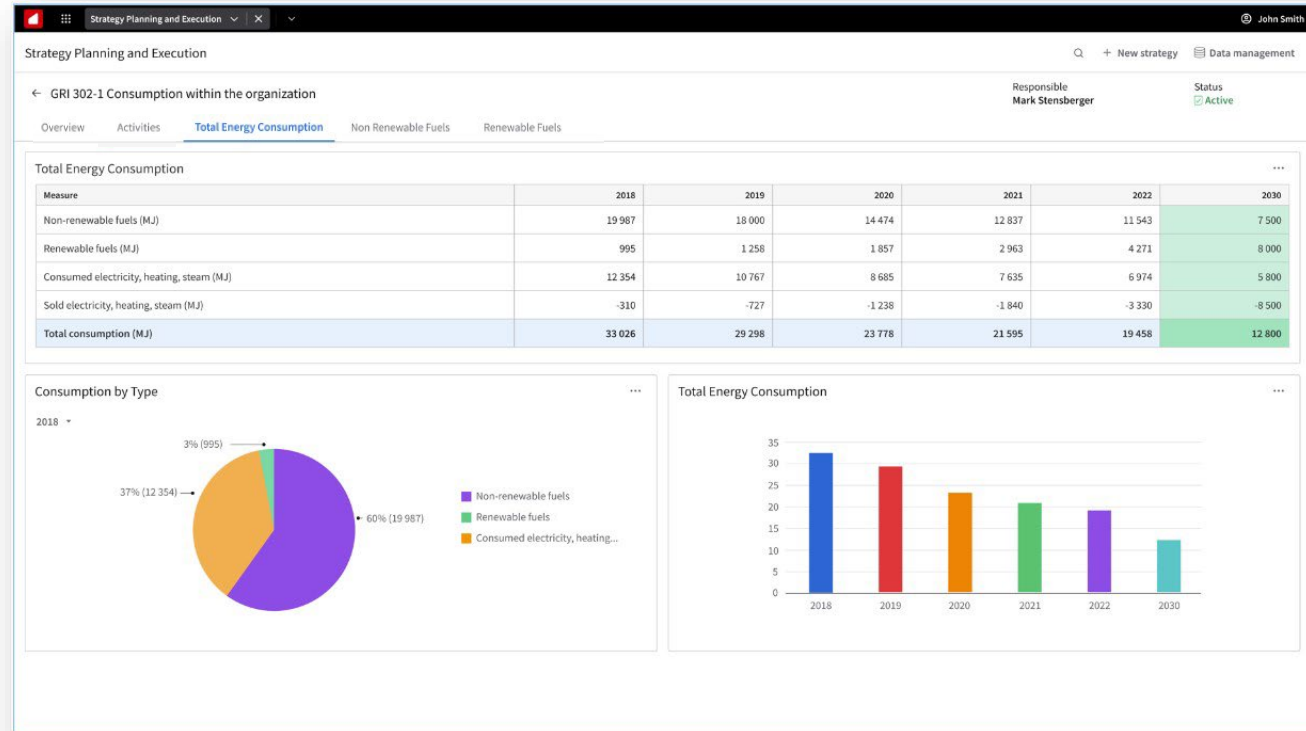


The analysis management in SPE is a capability where users can create their own analysis boards without programming skills.

Each board consists of a

- Line template
- Column template

The analysis boards are accessible from the Area of impact it belongs to.



SPE – Analysis management module

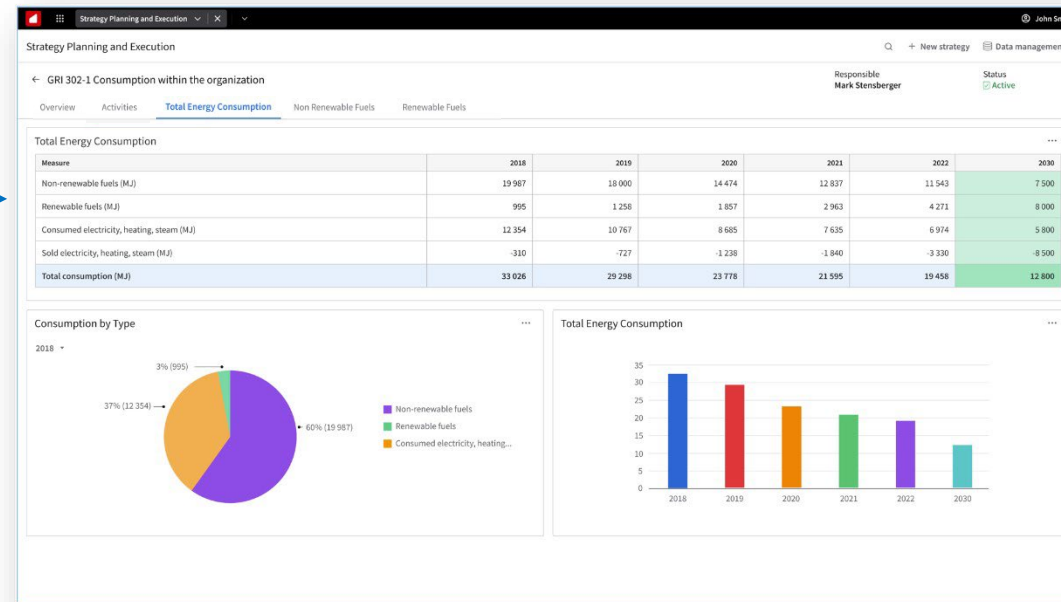
Line template

Decide what datapoints that shall be presented.

Each line in the template can be connected to

- Metric structure*
- Metrics
- KPI's

* Structures can be expanded to show included levels



Column template

Decide what is presented in each column

- Period or period interval
 - Relative an entered period
- Type of value
 - Actual, Budget, goal etc.
- Calculation between columns

DEMO

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INFOR ESG SUITE

Extended Product Information Application (EPI)

ESG attributes and functionality at item/material level



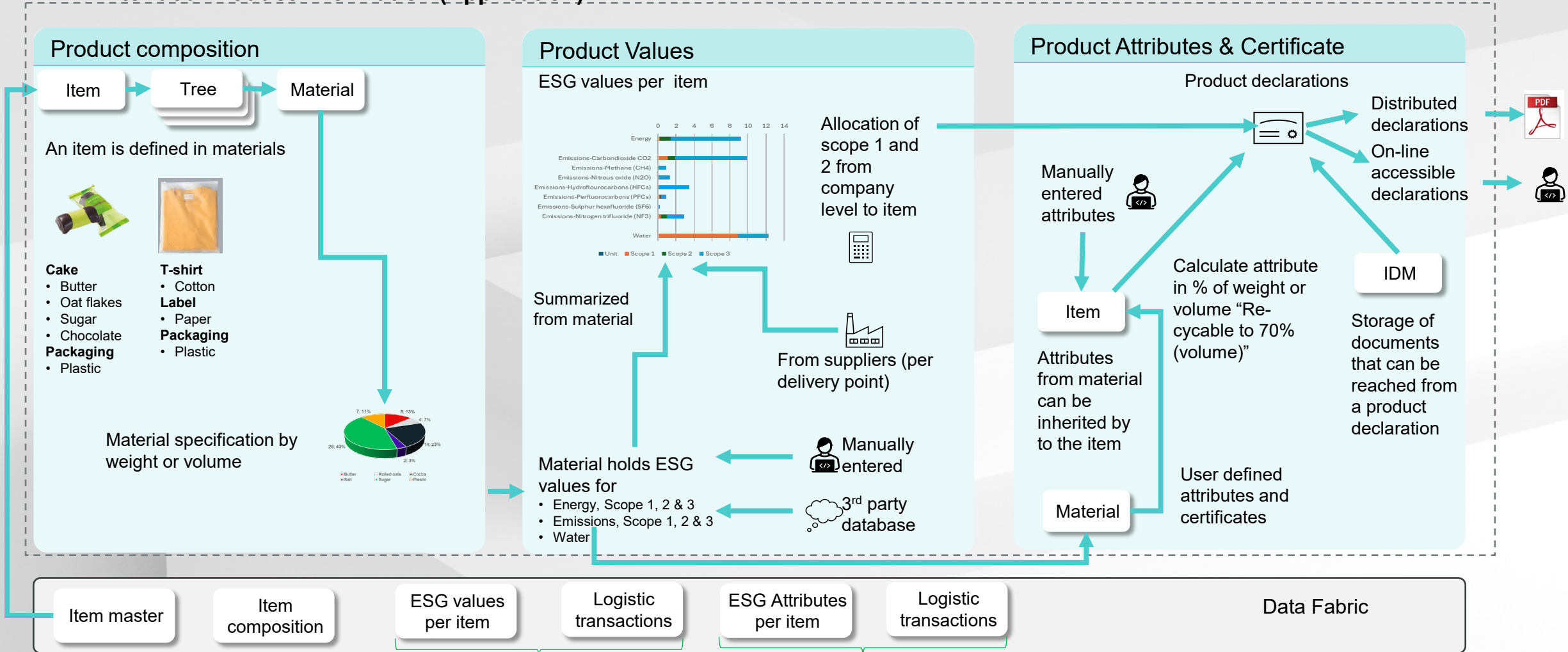
INDUSTRY SPECIFIC



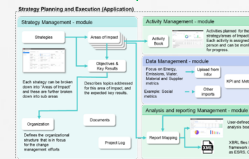
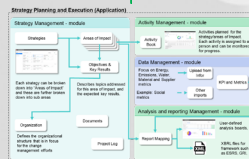
CLOUDSUITE SOLUTIONS

Infor ESG Extended Product Information (EPI)

EPI -Extended Product Information (Application)



Data management module in SPE will create Metrics based on ESG values and logistic transactions



Data management module in SPE will create Metrics based on ESG Attributes and logistic transactions

INFOR EPI Application

Product Composition Module



INFOR EPI Application

ESG Value Module



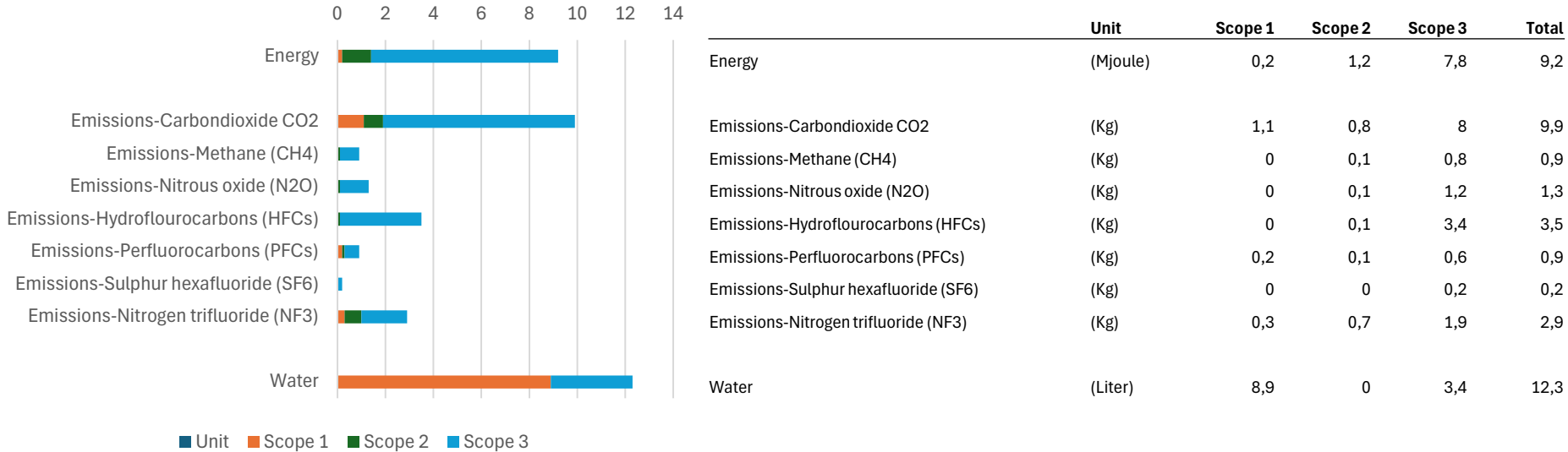
ESG Value module – ESG per scope 1,2 and3



- Item number: 1000198
Description
- Item number: 1000199
Description
- Item number: 1000200
Description
- Item number: 1000201
Description

Item number: 1000199 "Description"

Product composition	Product Values	Product Attributes and certificate
ESG Values	%of totals	ESG / Material



Item number: 19999999
Description

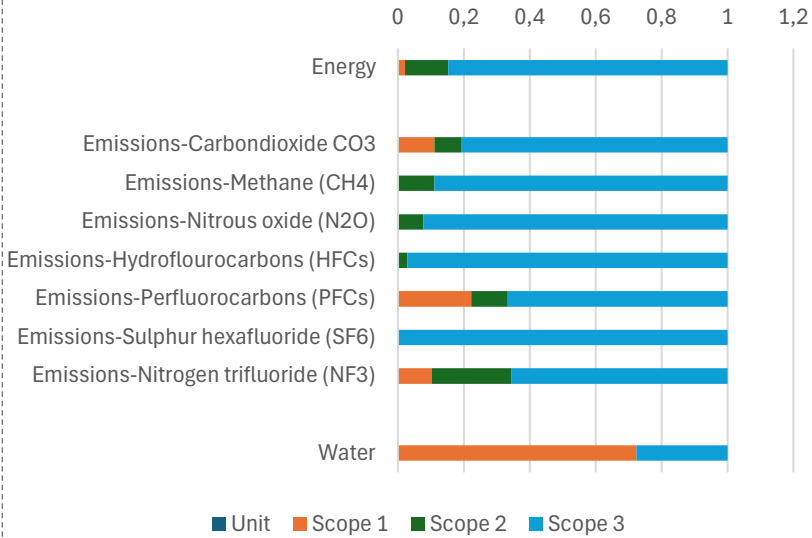
ESG Value module – ESG as a % per scope 1,2 and 3



- Item number: 1000198
Description
- Item number: 1000199
Description
- Item number: 1000200
Description
- Item number: 1000201
Description

Item number: 1000199 "Description"

Product composition	Product Values	Product Attributes and certificate
ESG Values	%of totals	ESG / Material



	Unit	Scope 1	Scope 2	Scope 3
Energy	%/total	2,2%	13,0%	84,8%
Emissions-Carbondioxide CO3	%/total	11,1%	8,1%	80,8%
Emissions-Methane (CH4)	%/total	0,0%	11,1%	88,9%
Emissions-Nitrous oxide (N2O)	%/total	0,0%	7,7%	92,3%
Emissions-Hydroflouorocarbons (HFCs)	%/total	0,0%	2,9%	97,1%
Emissions-Perfluorocarbons (PFCs)	%/total	22,2%	11,1%	66,7%
Emissions-Sulphur hexafluoride (SF6)	%/total	0,0%	0,0%	100,0%
Emissions-Nitrogen trifluoride (NF3)	%/total	10,3%	24,1%	65,5%
Water	%/total	72,4%	0,0%	27,6%

Item number: 19999999
Description

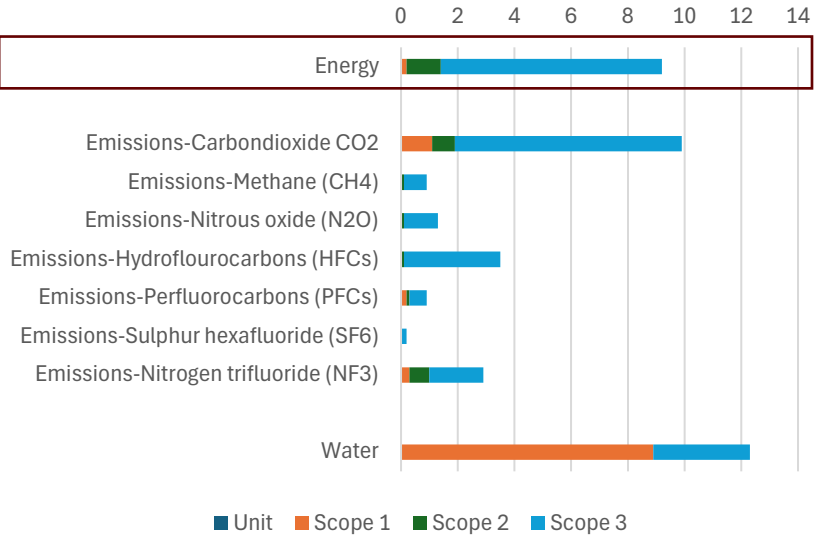
ESG Value module – One ESG broken down per material

- Item number: 1000198
Description
- Item number: 1000199
Description
- Item number: 1000200
Description
- Item number: 1000201
Description

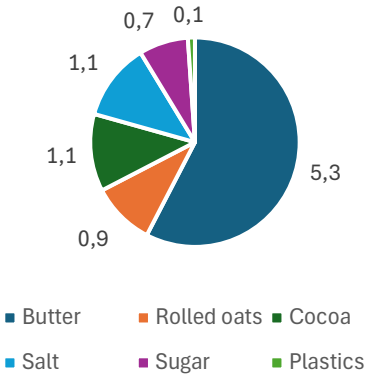
Item number: 1000199 "Description"



Product composition	Product Values	Product Attributes and certificate
ESG Values	%of totals	ESG / Material

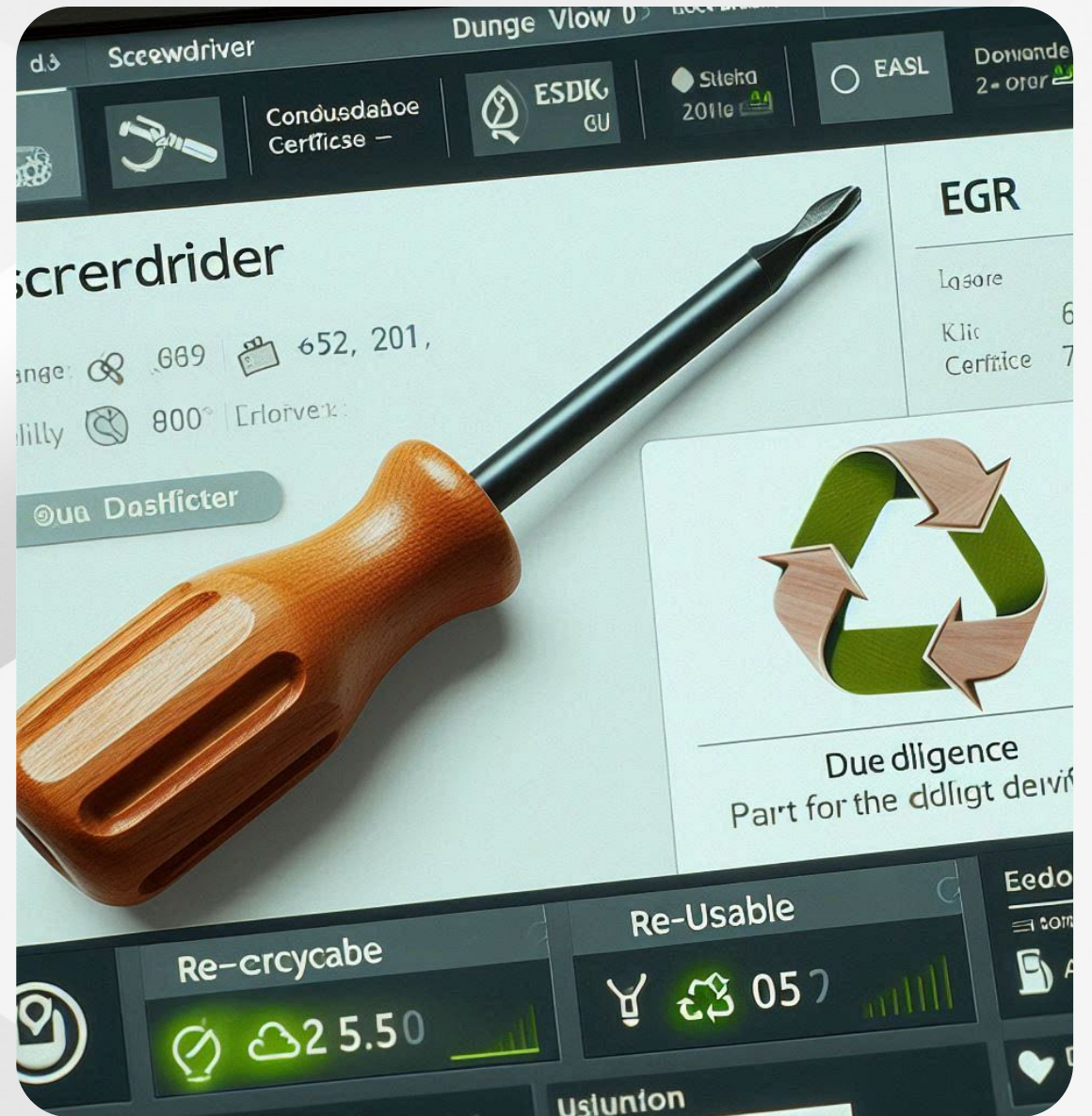


	Unit	Total
Energy	(Mjoule)	9,2
Butter	(Mjoule)	5,3
Rolled oats	(Mjoule)	0,9
Cocoa	(Mjoule)	1,1
Salt	(Mjoule)	1,1
Sugar	(Mjoule)	0,7
Plastics	(Mjoule)	0,1



INFOR EPI Application

ESG Attributes and Certificate Module



ESG Attributes and Certificate Module

Item number: 1000198
Description

Item number: 1000199
Description

Item number: 1000200
Description

Item number: 1000201
Description

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Item number: 19999999
Description

Item number: 1000199 "Description"



Product composition	Product Values	Product Attributes and certificate
Renewable materials	%of totals	

Input material – recycled

- Butter N.A
- Rolled oats N.A
- Cocoa N.A
- Salt N.A
- Sugar N.A
- Plast YES

ESG Attributes and Certificate Module

Item number: 1000198
Description

Item number: 1000199
Description

Item number: 1000200
Description

Item number: 1000201
Description

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Item number: 19999999
Description


Item number: 1000199 “Description”

Product composition	Product Values	Product Attributes and certificate
Renewable materials	Certifications	

Input material – recycled

- Butter N.A
- Rolled oats N.A
- Cocoa N.A
- Salt N.A
- Sugar N.A
- Plast YES





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Product declarations

There will be a demand for product declarations. There are standards such as EPD but many other also exist and will be requested. These product declarations will consist of three types of information, Product values, Product attributes and Access to instructions.

Product values (from previous section)

	Unit	Scope 1	Scope 2	Scope 3
Energy	%/total	2,2%	13,0%	84,8%
Emissions-Carbondioxide CO3	%/total	11,1%	8,1%	80,8%
Emissions-Methane (CH4)	%/total	0,0%	11,1%	88,9%
Emissions-Nitrous oxide (N2O)	%/total	0,0%	7,7%	92,3%
Emissions-Hydroflourocarbons (HFCs)	%/total	0,0%	2,9%	97,1%
Emissions-Perfluorocarbons (PFCs)	%/total	22,2%	11,1%	66,7%
Emissions-Sulphur hexafluoride (SF6)	%/total	0,0%	0,0%	100,0%
Emissions-Nitrogen trifluoride (NF3)	%/total	10,3%	24,1%	65,5%
Water	%/total	72,4%	0,0%	27,6%

Product attributes User defined

Name

Value

Unit

Binary value (Yes/No)

Percentage

Value numeric

Value free text

Values from list

Radio buttons

Value 1

Value 2

Value 3

Imported
From suppliers

Manually entered

Product declarations User defined

- “Name”**

 - Selected product values
- “Name”**

 - Selected product values
 - Selected attributes
 - Links to documents in IDM

Distributed declarations



On-line accessible declarations



Agenda

01	ESG and Infor ESG Suite	Introduction to Infor's four initiatives for ESG	✓
02	SPE Application		✓
	* Strategy Planning and Execution (SPE)	Presentation	✓
	* Strategy Planning and Execution (SPE)	Roadmap	✓
03	EPI Application		✓
	* Extended Product Information (EPI)	Presentation of planned functionality	✓
04	TED Application		
	* Taxes, emissions and Due Diligence (TED)	Presentation of planned functionality	
05	ESG Impact on business processes	Examples of impacted processes	



INFOR ESG Suite

Taxes, Emissions and due diligence Application (TED)



INDUSTRY SPECIFIC



CLOUDSUITE SOLUTIONS

INFOR ESG TAXES, EMISSIONS AND DUE DILIGENCES

1. Product based taxes

ESG Taxes
Sugar taxes
Luxury taxes



Product based taxes

- ESG Taxes, sugar taxes and luxury taxes

Background

- ✓ Several countries has introduced taxes on products, such as ESG taxes, Sugar taxes and luxury taxes.
- ✓ Tax point is either purchase, consumption or delivered items.
- ✓ Different methods for calculation, most common based on materials in the item, such packaging material, batteries
- ✓ Reporting via PDF based forms, enter on internet or via XML based files

Impact for our customers

- ✓ **Connect items to taxes.** Define the taxes and how they are calculated. Connect item to one or several taxes.
- ✓ **Report and pay** on a regular basis, period, quarter or annual create a tax-proposal. Review and approve proposal. Report the tax and finally pay the tax.
- ✓ **Invoice** – some taxes are chargeable and can be added on customer invoices. Other taxes shall be printed as information on the item line of the customer invoices, but the majority is consumption taxes only



INFOR ESG TAXES, EMISSIONS AND DUE DILIGENCES

2. Emissions

EU Emission trading system (ETS)

EU Carbon Border Access Mechanism (CBAM)



Emissions

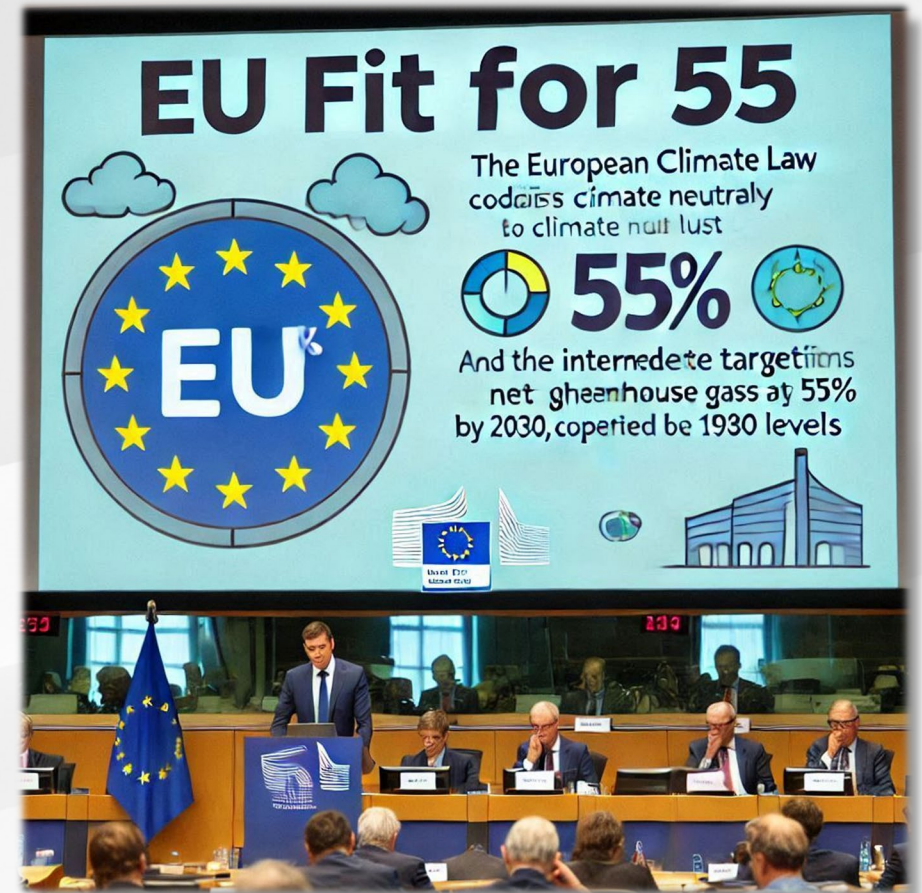
- EU Emission Trading Systems (ETS)

Background

- ✓ EU has decided that greenhouse gases shall be reduced with **55%** to **2030** compared to the values for **1990**.
- ✓ Companies inside EU get emission rights (ETS), and the number of rights are reduced each year.
- ✓ If a company needs more ETSs, must they buy them at the market. If they have a surplus of ETSs, can they sell them.
- ✓ The objective of the ETS program is to encourage companies to invest so they will be emission neutral.

Impact for our customers

- ✓ **Monitor the emissions.** Its essential to keep track of the emissions, both the ones that has been generated and the forecast for the rest of the year.
- ✓ **Keep track of ETSs** in an ETS ledger. Keeping track of received ETS versus used. Create forecast so new ETS can be bought at a cheap price or selling surplus ETS on a day when the price is high.



Emissions

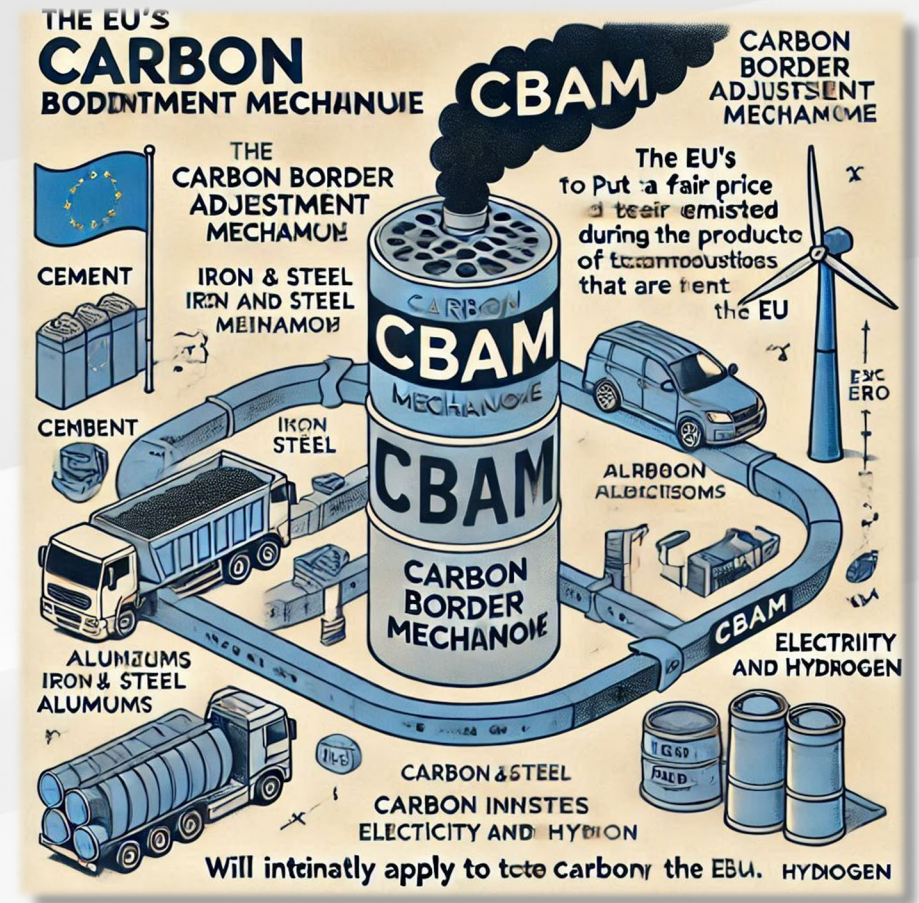
- EU Carbon Border Access Mechanism (CBAM)

Background

- ✓ The EU's Carbon Border Adjustment Mechanism (CBAM) is the EU's tool to put a fair price on the carbon emitted during the production of carbon intensive goods that are entering the EU, and to encourage cleaner industrial production in non-EU countries.
- ✓ The CBAM will **initially apply to imports of certain goods** and selected precursors whose production is carbon intensive and at most significant risk of carbon leakage: **cement, iron and steel, aluminum, fertilizers, electricity** and **hydrogen**.

Impact for our customers

- ✓ **Classify items.** Items that are included shall have a specific classification
- ✓ **Buy emission rights;** they will be consumed at the border by the customs.
- ✓ **Monitor future purchase vs available emission rights.** Make a forecast of needed ETS
- ✓



INFOR ESG TAXES, EMISSIONS AND DUE DILIGENCES

3. Due diligences

Supplier due diligence

EU Corporate Sustainability Due Diligence Directive (CSD3)
Uyghur Forced Labor Prevention Act (UFLPA)

Product due diligence

EU Deforestation act



Due Diligence

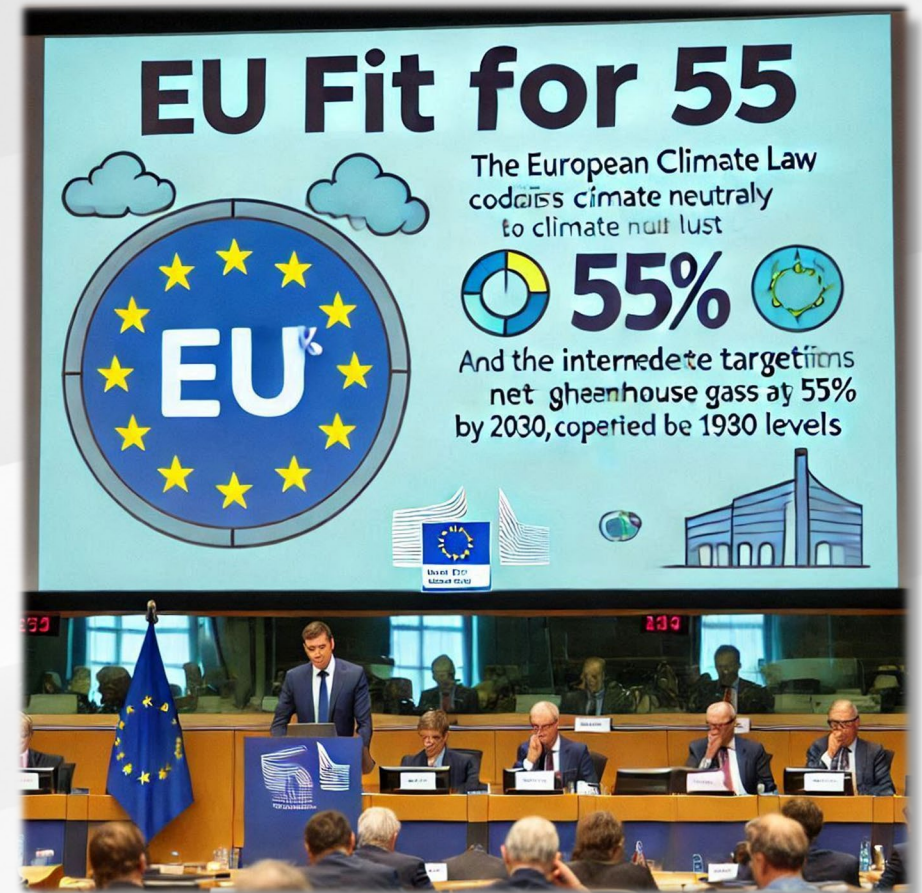
- EU Corporate Supplier Due Diligence Directive (CS3D)

Background

- ✓ The aim of this Directive is to foster sustainable and responsible corporate behavior in companies' operations and across their global value chains. The new rules will ensure that companies in scope identify and address adverse human rights and environmental impacts of their actions inside and outside Europe

Impact for our customers

- ✓ **Review suppliers.** Both new suppliers in the on-boarding process, but also on a regular basis.
- ✓ **Report** – number of scanned suppliers, rejected ones, suppliers that has agreed to change



Due Diligence

- USA - Uyghur Forced Labor Prevention Act (UFLPA)

Background

- ✓ The aim of this Directive is to foster sustainable and responsible corporate behavior in companies' operations and across their global value chains.
- ✓ This specific directive aims to secure that products are not manufactured in factories that use Uyghurs as labor force

Impact for our customers

- ✓ **Review suppliers.** Both new suppliers in the on-boarding process, but also on a regular basis.



Due – Diligence

- EU Deforestation act (EUDR)

Background

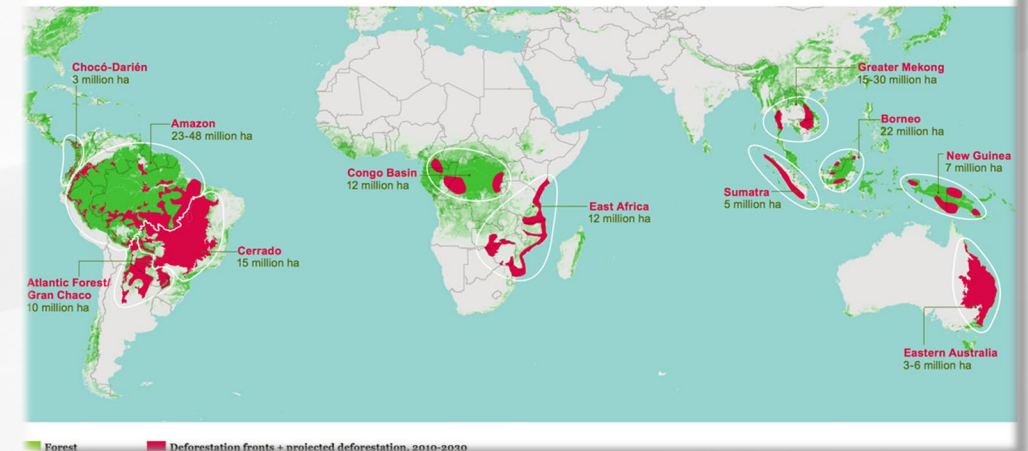
- ✓ The aim of this Directive is to foster sustainable and responsible corporate behavior in companies' operations and across their global value chains. The new rules will ensure that companies in scope identify and address adverse human rights and environmental impacts of their actions inside and outside Europe

Impact for our customers

- ✓ **Classify items.** Items that contains material from the seven groups shall be tagged.
- ✓ **Import.** Items with these tags must be reported to EU database with information about the supplier and geo place. If approved will the database respond with a reference number that shall be stored on each import
- ✓ **Selling.** Selling items that is produced in EU shall get a new reference number in the same procedure as above.

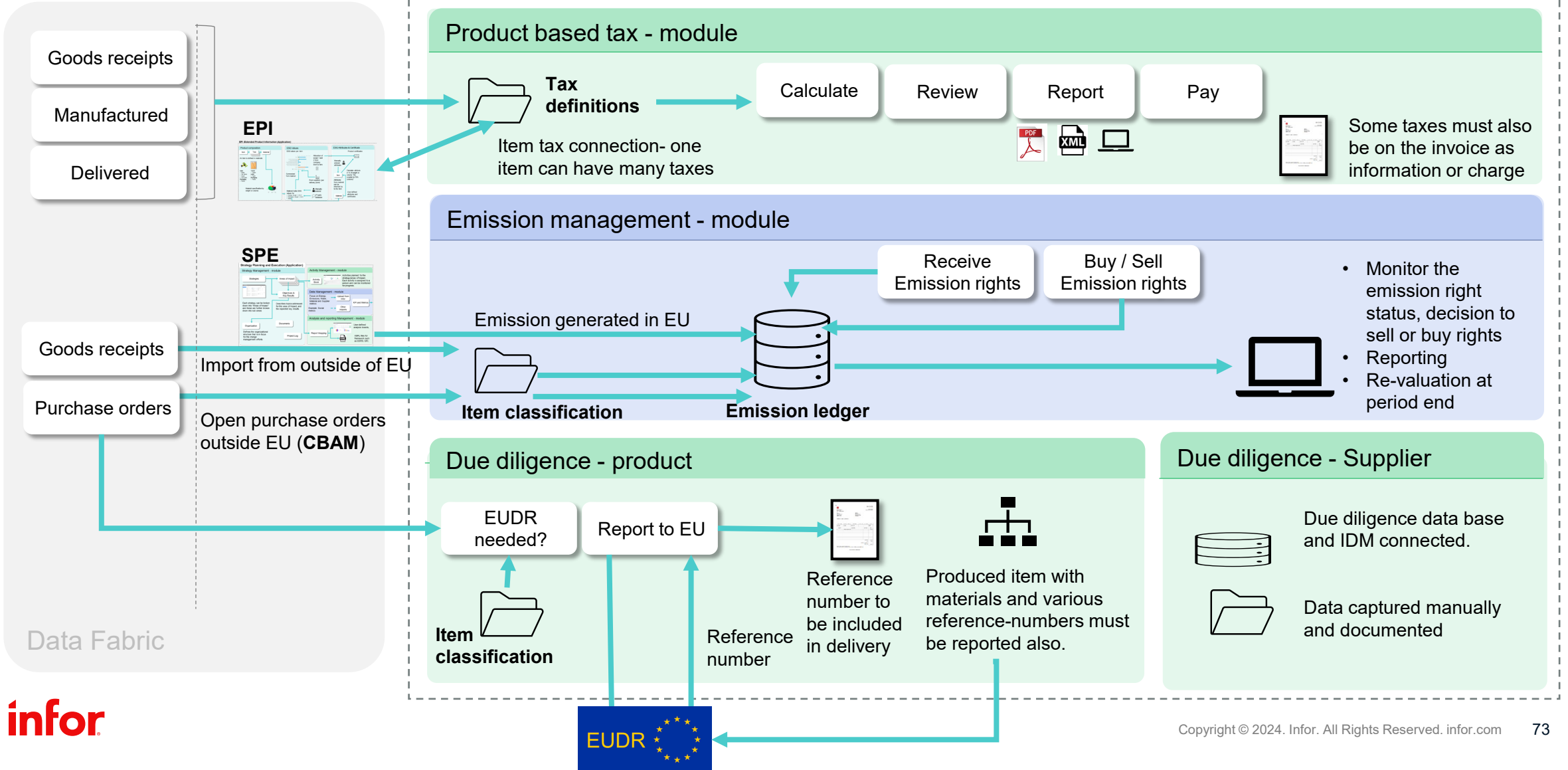


MAP OF DEFORESTATION FRONTS



TAX, EMISSION and DUE diligence overview

Tax emission and due diligence (Application)



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**Thanks for listening
and welcome to
follow us on our
journey towards the
future.**