Hvad er med i de første 10 CSRD-rapporter?

Center for Strategisk CSRD – et samarbejde mellem EY og Erhvervslivets Tænketank

6. februar 2025





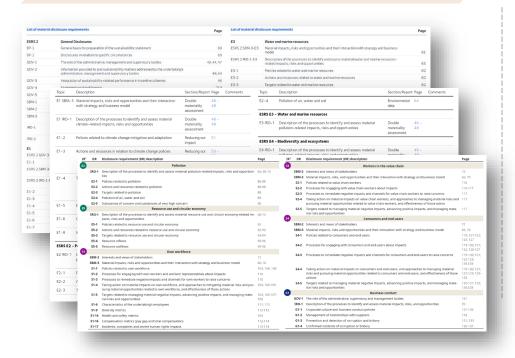


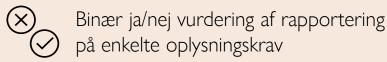
Lundbeck A	nnual Report 2024 Management Review 2024 in brief I	Business and stra	tegy	Busi	ness performance C
IR¹ DR	Disclosure requirement (DR) description	Page	IR'	DR	Disclosure requirement (
£2)	Pollution		52		
IRO-1	Description of the processes to identify and assess material pollution-related impacts, risks and opportuni-	65; 68-70	_	SBM-2	Interests and views of stak
	ties			SBM-3	Material impacts, risks, and
E2-1	Policies related to pollution	86-88		S2-1	Policies related to value ch
E2-2	Actions and resources related to pollution	86-88		\$2-2	Processes for engaging wi
E2-3	Targets related to pollution	88		\$2-3	Processes to remediate ne
E2-4	Pollution of air, water and soil	89		52-4	Taking action on material
E2-5	Substances of concern and substances of very high concern	90			pursuing material opports
3	Resource use and circular economy			\$2-5	Targets related to managi
IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	68-70	8		rial risks and opportunitie
E5-1	Policies related to resource use and circular economy	92		SBM-2	Interests and views of stal
E5-2	Actions and resources related to resource use and circular economy	92-93		SBM-3	Material impacts, risks an
E5-3	Targets related to resource use and circular economy	93-94		\$4-1	Policies related to consum
E5-4	Resource inflows	95-96			
E5-5	Resource outflows	95-96		S4-2	Processes for engaging w
3)	Own workforce			\$4-3	Processes to remediate ne
SBM-2	Interests and views of stakeholders	72		54-5	Processes to remediate na
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	66; 70			
\$1-1	Policies related to own workforce	103; 106; 108		\$4-4	Taking action on material
\$1-2	Processes for engaging with own workers and workers' representatives about impacts	110			risks and pursuing materi
\$1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	110			actions
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pur- suing material opportunities related to own workforce, and effectiveness of those actions	103; 106-109		54-5	Targets related to managi rial risks and opportunitie
\$1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	104; 106-107; 109	a	GOV-1	The role of the administra
\$1-6	Characteristics of the undertaking's employees	111; 113		IRO-1	Description of the process
\$1-9	Diversity metrics	112-113		61-1	Corporate culture and but
\$1-14	Health and safety metrics	104		G1-2	Management of relationsl
\$1-16	Compensation metrics (pay gap and total compensation)	112-114		61-3	Prevention and detection
\$1-17	Incidents, complaints and severe human rights impacts	113-114		61-4	Confirmed incidents of cor

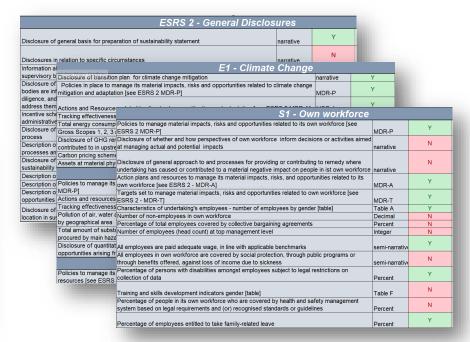


Vi har screenet de første ti offentliggjorte 2024 årsrapporter





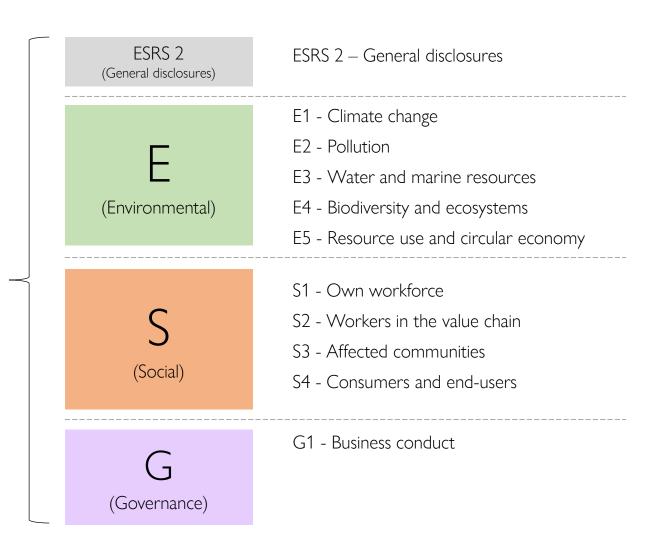






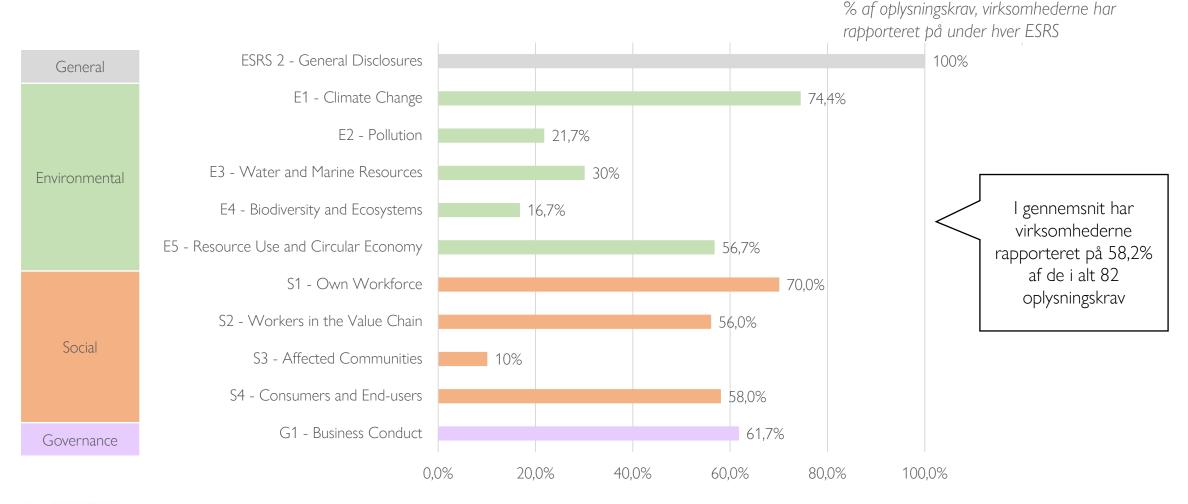
Rapporteringsstandarderne under CSRD

European Sustainability Reporting Standards (ESRS'erne)





De første ti årsrapporter viser, at virksomhederne har medtaget lidt over halvdelen af alle oplysningskrav i deres første CSRD regnskab





Appendix



Appendix 1/4

		som har vurderet	som har vurderet
ESRS	Disclosure requirements	dette væsentligt	dette væsentligt
	BP-1 Disclosure of general basis for preparation of the sustainability statements	10	100%
	BP-2 Disclosures in relation to specific circumstances	10	100%
	GOV-1 Information about composition and diversity of members of administrative, management and supervisory bodies	10	100%
	GOV-2 Disclosure of whether, by whom and how frequently administrative, management and supervisory bodies are informed about material impacts, risks and opportunities, implementation of due diligence, and results and effectiveness of policies, actions, metrics and targets adopted to address them	10	100%
	GOV-3 Incentive schemes and remuneration policies linked to sustainability matters for members of administrative, management and supervisory bodies exist	10	100%
ESRS 2 - General Disclosures	GOV-4 Disclosure of mapping of information provided in sustainability statement about due diligence process	10	100%
ESRS 2 - General Disclosures	GOV-5 Description of scope, main features and components of risk management and internal control processes and systems in relation to sustainability reporting	10	100%
	SBM-1 Disclosure of information about key elements of general strategy that relate to or affect sustainability matters	10	100%
	SBM-2 Description of stakeholder engagement	10	100%
	SBM-3 Description of material impacts resulting from materiality assessment	10	100%
	IRO-1 Description of methodologies and assumptions applied in process to identify impacts, risks and opportunities	10	100%
	IRO-2 Disclosure of list of data points that derive from other EU legislation and information on their location in sustainability statement	10	100%
	% af CSRD oplysningskrav rapporteret på	10	100%
	E1-1 Disclosure of transition plan for climate change mitigation	10	100%
	E1-2 Policies in place to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation	10	100%
	E1-3 Actions and Resources related to climate change mitigation and adaptation	10	100%
	E1-4 Tracking effectiveness of policies and actions through targets	10	100%
E1 - Climate Change	E1-5 Total energy consumption related to own operations	10	100%
L1 - Otimate Onlinge	E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [table]	10	100%
	E1-7 Disclosure of GHG removals and storage resulting from projects developed in own operations or contributed to in upstream and downstream value chain	5	50%
	E1-8 Carbon pricing scheme by type	2	20%
	E1-9 Assets at material physical risk before considering climate change adaptation actions	0	0%
	% af CSRD oplysningskrav rapporteret på		74,4%
	E2-1 Policies to manage its material impacts, risks and opportunities related to pollution	3	30%
	E2-2 Actions and resources in relation to pollution	3	30%
	E2-3 Tracking effectiveness of policies and actions through targets	3	30%
E2 - Pollution	E2-4 Pollution of air, water and soil [multiple dimensions: at site level or by type of source, by sector or by geographical area	2	20%
	E2-5 Total amount of substances of concern that are generated or used during production or that are procured by main hazard classes of substances of concern	2	20%
	E2-6 Disclosure of quantitative information about anticipated financial effects of material risks and opportunities arising from pollution-related impacts	0	0%
	% af CSRD oplysningskrav rapporteret på		21,7%



Antal (ud af i alt 10

virksomheder), der % af virksomheder

Appendix 2/4

	E3-1 Policies to manage its material impacts, risks and opportunities related to water and marine resources	4	40%
	E3-2 Actions and resources in relation to water and marine resources	4	40%
E3 - Water and Marine Resources	E3-3 Tracking effectiveness of policies and actions through targets	4	40%
Lo - water and Planne Resources	E3-4 Total water consumption	3	30%
	E3-5 Disclosure of quantitative information about potential financial effects of material risks and opportunities arising from water and marine resources related impacts	0	0%
	% af CSRD oplysningskrav rapporteret på		30,0%
	E4-1 Disclosure of resilience of current business model(s) and strategy to biodiversity and ecosystems-related physical, transition and systemic risks and		
	opportunities	2	20%
	E4-2 Policies to manage material impacts, risks, dependencies and opportunities related to biodiversity and ecosystems	2	20%
E4 - Biodiversity and Ecosystems	E4-3 Actions and resources in relation to biodiversity and ecosystems	2	20%
L4 - blouiversity and Ecosystems	E4-4 Tracking effectiveness of policies and actions through targets	2	20%
	E4-5 Number of sites owned, leased or managed in or near protected areas or key biodiversity areas that undertaking is negatively affecting	2	20%
	E4-6 Disclosure of quantitative information about potential financial effects of material risks and opportunities arising from biodiversity- and ecosystemrelated impacts	0	0%
	% af CSRD oplysningskrav rapporteret på		16,7%
	E5-1 Policies to manage its material impacts, risks and opportunities related to resource use and circular economy	7	70%
	E5-2 Actions and resources in relation to resource use and circular economy	7	70%
	E5-3 Tracking effectiveness of policies and actions through targets	7	70%
E5 - Resource Use and Circular Economy	E5-4 Disclosure of information on material resource inflows	6	60%
E3 - Nesource Ose and Circular Economy	E5-5 Description of the key products and materials that come out of the undertaking's production process	7	70%
	E5-6 Disclosure of quantitative information about potential financial effects of material risks and opportunities arising from resource use and circular economy-related	0	0%
	impacts	U	090
	% af CSRD oplysningskrav rapporteret på		56,7%



Appendix 3/4

	S1-1 Policies to manage material impacts, risks and opportunities related to its own workforce	10	100%
	S1-2 Disclosure of whether and how perspectives of own workforce inform decisions or activities aimed at managing actual and	10	100%
	potential impacts	10	100%
	S1-3 Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has caused	10	100%
	or contributed to a material negative impact on people in ist own workforce		10070
	S1-4 Action plans and resources to manage its material impacts, risks, and opportunities related to its own workforce	10	100%
	S1-5 Targets set to manage material impacts, risks and opportunities related to own workforce	10	100%
	S1-6 Characteristics of undertaking's employees - number of employees by gender [table]	10	100%
	S1-7 Number of non-employees in own workforce	3	30%
	S1-8 Percentage of total employees covered by collective bargaining agreements	5	50%
S1 - Own Workforce	S1-9 Number of employees (head count) at top management level	10	100%
31 - OWII WORKIOICE	S1-10 All employees are paid adequate wage, in line with applicable benchmarks	4	40%
	S1-11 All employees in own workforce are covered by social protection, through public programs or through benefits offered,	2	20%
	against loss of income due to sickness	2	20%
	S1-12 Percentage of persons with disabilities amongst employees subject to legal restrictions on collection of data	2	20%
	S1-13 Training and skills development indicators gender [table]	4	40%
	S1-14 Percentage of people in its own workforce who are covered by health and safety management system based on legal	6	60%
	requirements and (or) recognised standards or guidelines	6	60%
	S1-15 Percentage of employees entitled to take family-related leave	3	30%
	S1-16 Gender pay gap [table]	10	100%
	S1-17 Number of incidents of discrimination [table]	10	100%
	% af CSRD oplysningskrav rapporteret på		70,0%
	S2-1 Policies to manage material impacts, risks and opportunities related to value chain workers	6	60%
	S2-2 Disclosure of how perspectives of value chain workers inform decisions or activities aimed at managing actual and potential impacts	6	60%
	S2-3 Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified		000/
S2 - Workers in the Value Chain	that it connected with a material negative impact on value chain workers	6	60%
	S2-4 Action plans and resources to manage its material impacts, risks, and opportunities related to value chain workers	6	60%
	S2-5 Targets set to manage material impacts, risks and opportunities related to value chain workers	4	40%
	% af CSRD oplysningskrav rapporteret på		56,0%
	S3-1 Policies to manage material impacts, risks and opportunities related to affected communities	1	10%
	S3-2 Disclosure of how perspectives of affected communities inform decisions or activities aimed at managing actual and potential impacts	1	10%
	S3-3 Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified		400/
S3 - Affected Communities	that it connected with a material negative impact on affected communities	1	10%
	S3-4 Action plans and resources to manage its material impacts, risks, and opportunities related to affected communities	1	10%
	S3-5 Targets set to manage material impacts, risks and opportunities related to affected communities	1	10%
	% af CSRD oplysningskrav rapporteret på		10,0%



Appendix 4/4

S4 - Consumers and End-users	S4-1 Policies to manage material impacts, risks and opportunities related to consumers and end-users	6	60%
	S4-2 Disclosure of how perspectives of consumers and end-users inform decisions or activities aimed at managing actual and potential impacts	6	60%
	S4-3 Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on consumers and end-users	6	60%
	S4-4 Action plans and resources to manage its material impacts, risks, and opportunities related to consumers and end-users	6	60%
	S4-5 Targets set to manage material impacts, risks and opportunities related to consumers and end-users	5	50%
	% af CSRD oplysningskrav rapporteret på		58,0%
	G1-1 Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour	9	90%
	in contradiction of its code of conduct or similar internal rules		
	G1-2 Description of policy to prevent late payments, especially to SMEs	7	70%
	G1-3 Information about procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery	9	90%
G1 - Business Conduct	G1-4 Number of convictions for violation of anti-corruption and anti- bribery laws	6	60%
	Information about representative(s) responsible in administrative, management and supervisory bodies for oversight of	3	30%
	political influence and lobbying activities		0070
	G1-6 Average number of days to pay invoice from date when contractual or statutory term of payment starts to be calculated	3	30%
	% af CSRD oplysningskrav rapporteret på		61,7%



Læs mere på vores hjemmeside

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