

Taxonomins konsekvenser för företagen

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Transparens

Jämförbarhet

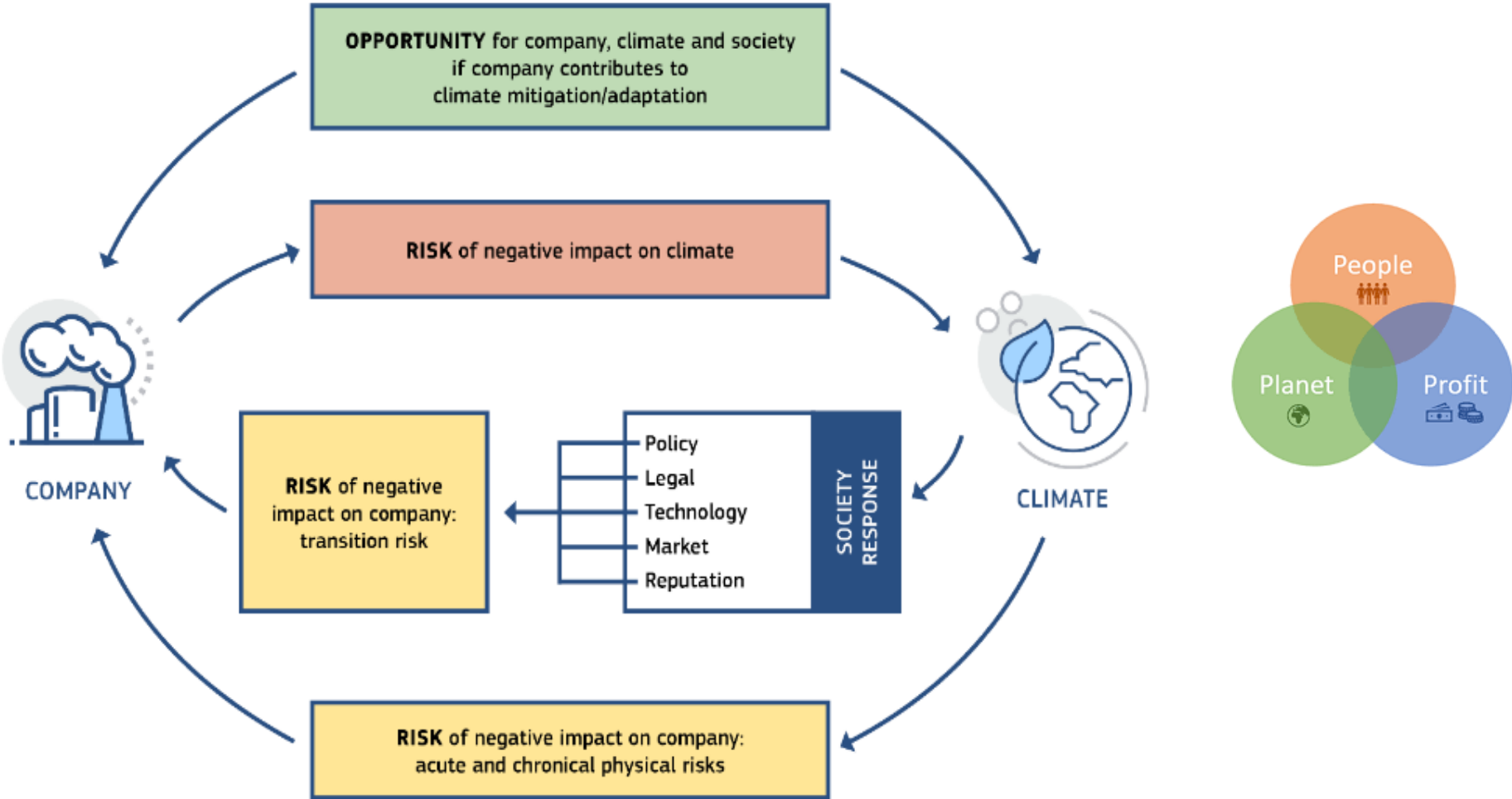


Sustainability adds dimensions

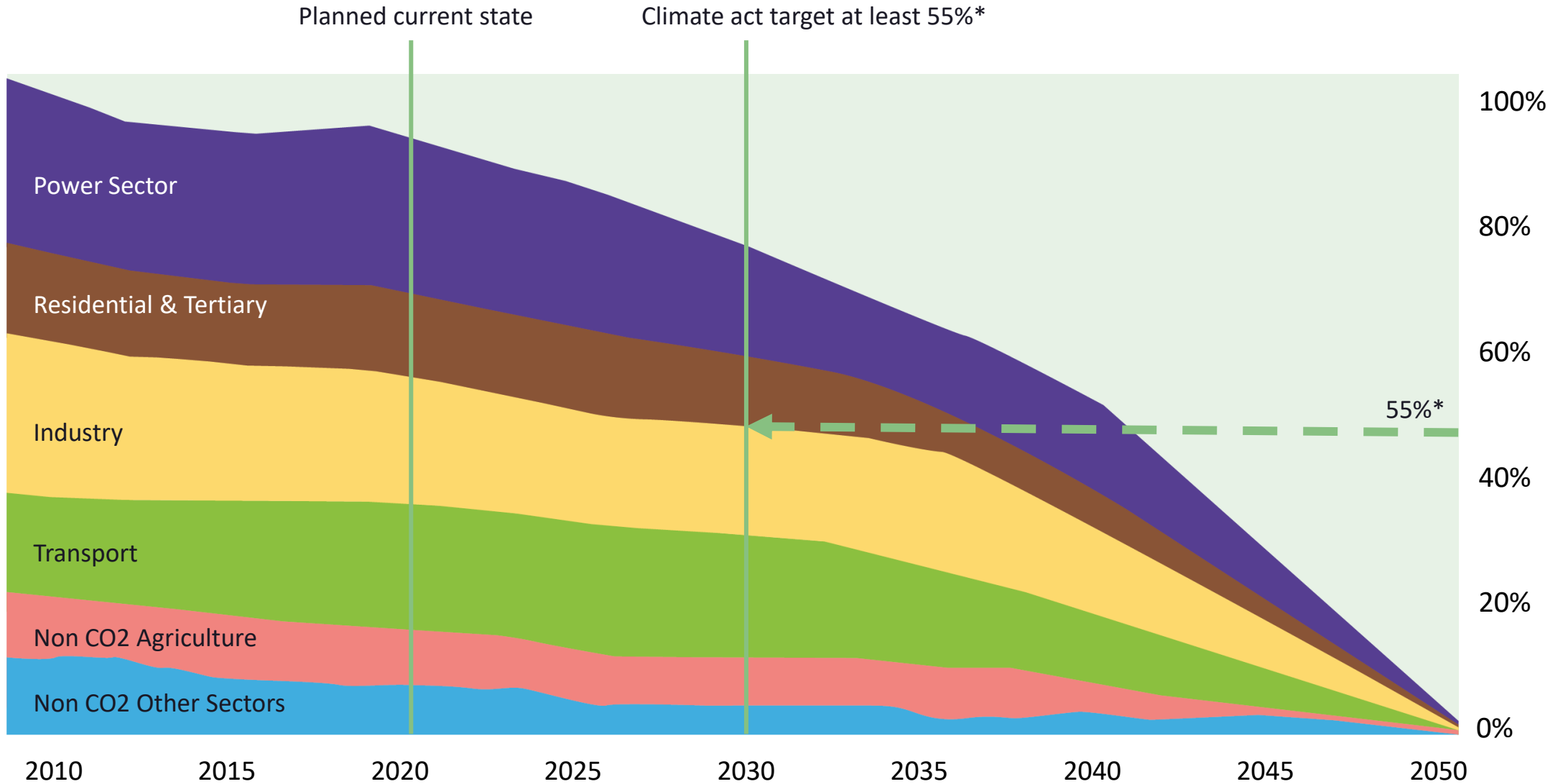
Affecting the
“how” in how we
do business



Double materiality



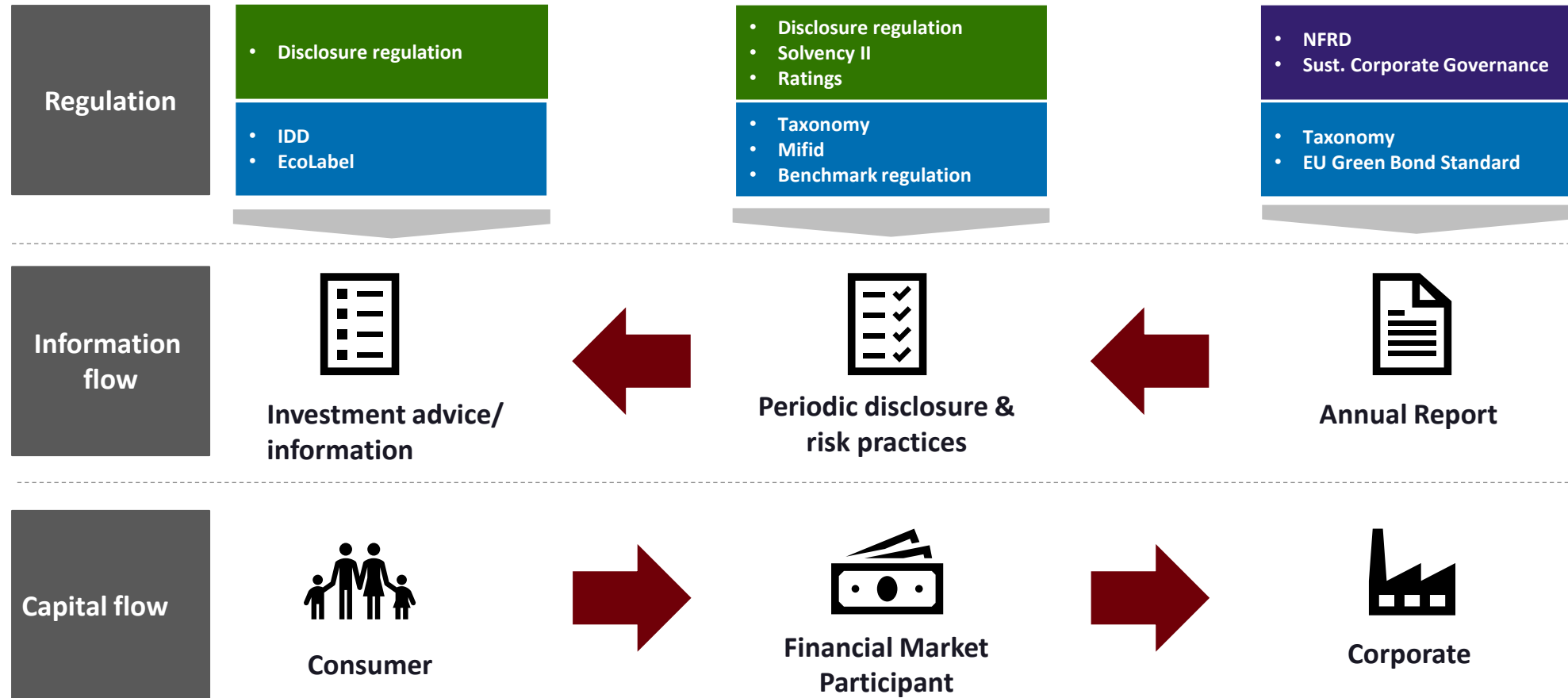
EU's Climate Act- neutrality by 2050



*Activists referencing science push for 65-75% reduction to 2030

Illustrative example based on: <https://www.cbss.org/wp-content/uploads/2012/12/EU-Low-Carbon-Road-Map-2050.pdf>

The Taxonomy enables consistency along the financial value chain



EU Objectives

- Reorient capital flow towards more sustainable investments
- Sustainability in risk management
- Transparency & long-termism

Corporate Sustainability Reporting Directive (CSRD)



All large companies, and all companies listed on EU regulated markets except listed micro-enterprises



.....they would have to report about the **risks to the company arising from sustainability issues, and about their own impacts on people and the environment**

CSRD article 19a: Business model

- (2) The information referred to in paragraph 1 shall contain in particular:
 - (a) a brief description of the **undertaking's business model and strategy**, including:
 - (i) the **resilience of the undertaking's business model and strategy** to risks related to sustainability matters;
 - (iii) the **plans** of the undertaking to ensure that **its business model and strategy** are **compatible with the transition** to a sustainable economy and with the limiting of global warming to 1.5 °C in line with the **Paris Agreement**;

Thank you.

