

Glimpse into draft ESRS E1 Climate change

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December 2022

OBJECTIVE AND OVERVIEW

Objective of ESRS E1

To enable users of sustainability statements to understand:

a) **how the undertaking affects climate change**, in terms of material positive and negative actual and potential impacts

b) the **undertaking's past, current and future mitigation efforts** in line with the Paris Agreement and limiting global warming to 1.5°C

c) **plans and capacity of the undertaking to adapt its strategy and business model(s)** in line with the transition to a sustainable economy and to contribute to limiting global warming to 1.5°C












d) any **other actions taken** by the undertaking, and the **result** of such actions to prevent, mitigate or remediate actual or potential negative impacts

e) nature, type and extent of the undertaking's **material risks and opportunities** arising from the undertaking's impacts and dependencies on climate change, and how the undertaking manages them





f) **financial effects** on the undertaking over the short-, medium- and long-term time horizons of risks and opportunities arising from the undertaking's impacts and dependencies on climate change

Covered matters: climate change mitigation & adaptation and energy
















ESRS 2 General disclosures

- **DR related to ESRS 2 GOV-3**
Integration of sustainability-related performance in incentive schemes 
- **DR E1-1** Transition plan for climate change mitigation
   
- **DR related to ESRS 2 SBM-3**
Material impacts, risks and opportunities and their interaction with strategy and business model(s)
  
- **DR related to ESRS 2 IRO-1**
Description of the processes to identify and assess material climate-related impacts, risks and opportunities
  

Impact, risk and opportunity management

- **DR E1-2** Policies related to climate change mitigation and adaptation

- **DR E1-3** Actions and resources in relation to climate change policies
  

Metrics and targets

- **DR E1-4** Targets related to mitigation and adaptation
  
- **DR E1-5** Energy consumption and mix (including intensity per revenue)

- **DR E1-6** Gross Scopes 1, 2, 3 and total GHG emissions (including intensity per revenue)
  
- **DR E1-7** GHG removals and GHG mitigation projects financed through carbon credits
  
- **DR E1-8** Internal carbon pricing
 
- **DR E1-9** Potential financial effects from material physical and transition risks and potential climate-related opportunities
  

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