



V N (O) N C W

Koninklijke Nederlandse  
Beroepsorganisatie  
van Accountants



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WEBINAR

**CSRD & ESRS:**  
**Betrouwbare data**  
19 november 2024

# CO<sub>2</sub>-emmissies

SCOPE 1: directe emissies uitgestoten door de organisatie zelf

SCOPE 2: indirecte emissies van aangekochte electriciteit, stroom, warmte en koeling

SCOPE 3: alle overige indirecte emissies (emissies in de waardeketen)

# Voorbeeld rapportage Zeeman

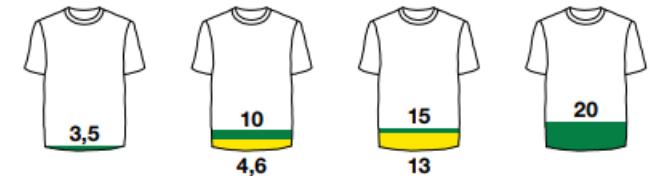
## Kwalitatief

### Duurzamer katoen.

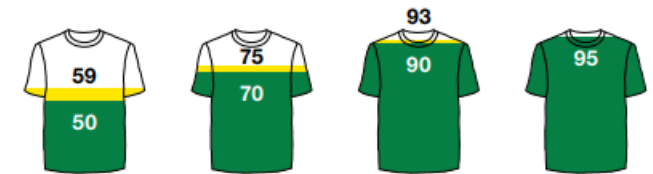
Katoen is onze belangrijkste grondstof. Ons textielassortiment bestaat namelijk voor 63% uit katoen. In 2022 was dit 66%. We maken ondergoed, sokken en rompers van katoen. Maar ook theedoeken en badlakens. De productie van katoen is milieubelastend, omdat er veel water nodig is en er bestrijdingsmiddelen en kunstmest worden gebruikt. Daarom kiezen we als grondstof steeds vaker voor een variant die duurzamer is dan conventioneel katoen. Bijvoorbeeld better cotton of biologisch katoen. Hiervoor worden geen schadelijke chemicaliën en kunstmest gebruikt. Ook maken we gebruik van gerecycled katoen. Restmaterialen uit eerdere producties worden dan hergebruikt, zodat nieuwe, kostbare grondstoffen bespaard blijven. Maar het grootste deel van onze katoenconsumptie wordt nu ingekocht via Better Cotton. Onze katoenconsumptie bestaat in 2023 voor 93% uit duurzamere opties (dan conventioneel katoen). Het doel was 90%. Voor volgend jaar streven wij ernaar minimaal 95% van ons katoen uit duurzamere bronnen te laten komen.

## Kwantitatief

Aandeel gerecycled materiaal in onze totale textielconsumptie.



Aandeel duurzamer katoen in onze totale katoenconsumptie.



Aandeel duurzamere materialen in onze totale textielconsumptie.



■ Doel %

■ Resultaat %

2021

2022

2023

2024

# Voorbeeld rapportage Royal FloraHolland

## Acties en middelen inzake materiaalgebruik circulaire economie (E5-2)

### Transportverpakkingen

In 2023 namen we diverse initiatieven waaronder onze deelname in EPT met als doel om de mogelijkheden te verkennen voor het introduceren van meermalige plantentrays voor heel Europa vanaf 2024. Meer bedrijven maken gebruik van de korte meermalige chrysantendoos Fc523. Hiermee is niet alleen 30% materiaalreductie mogelijk (2023: ca 20.000 kg) maar ook

25% beladingsvoordeel bij transport. De uitbreiding van het topkraag-assortiment bij de meermalige bloemenemmer Fc588 leidt tot 40% minder kartongebruik per verpakking, wat in 2023 een reductie van 85.000 kg opleverde (2022: circa 70.000 kg). Voor deze Fc588 ontwikkelden we in 2023 een nieuw verlaagd meermalig rek dat circa 100.000 kg karton per jaar gaat besparen vanaf de introductie in 2024. Ten slotte startten we in 2023 een onderzoek naar een alternatief voor eenmalige pallets.

## Materiaaluitstroom (E5-5)

### Transportverpakkingen

We recyclen beschadigde en afgekeurde meermalige verpakkingen. Gerecycled plastic, karton en aluminium verwerken we zoveel mogelijk in nieuwe verpakkingen voor Royal FloraHolland zelf of in producten voor derden. De volumes zijn opgenomen in de tabel van E5-4.

### Afvalmanagement

De materiaaluitstroom van Royal FloraHolland bevat vooral papier/karton, restafval, groenafval (vervuild en schoon), plastics en hout. Op de fysieke hubs van onze sierteeltmarktplaats blijft veel afval achter dat niet door ons is ingekocht. Samen met Facilicom onderzoeken we de meest duurzame en reële optie om afval te verwerken en opnieuw tot waarde te brengen. Zo wordt afval een grondstof.

<b>Resultaten 2023</b> (ten opzichte van totaal gegenereerd afval)	<b>2023</b>	<b>2022</b>
Restafval	16,7%	19,8%
Vervuild groen	13,7%	21,3%
Herwonnen uit afval	74,4%	70,2%
Kwaliteit herwonnen uit afval	53,2%	44,3%

# Voorbeeld rapportage KPN (1/2)

## Kwalitatief

### Social audits KPN

We strive to audit suppliers classified as high risk periodically and these social audits are carried out by an independent third-party auditor. These audits monitor whether suppliers and subcontractors comply with the sustainable guidelines set by the Joint Alliance for CSR (JAC). This association of 27 telecom operators aims to verify, assess, and develop corporate social responsibility implementation across manufacturing sites. JAC members, including KPN, share best practices on topics such as the circular economy, climate change and human rights to help embed long-term corporate social responsibility implementation in the different layers of the supply chain.

Thanks to the JAC members, 66% of our 29 high risk suppliers were audited in 2023 and in total 86% of KPN's high risk suppliers between 2014 and 2023. The audits were carried out by international specialist companies. The suppliers included in the audit campaign were from the sectors for user devices and appliances, network appliances and IT equipment production.

## Kwantitatief

### Fixing shortcomings through corrective action plans

The table below shows the numbers of non-conformities recorded during on-site audits conducted by KPN on behalf of JAC in 2015-2023.

	2023	2022	2021	2020	2019	2018	2017	2016	2015
Business ethics	-	2	-	2	3	4	11	7	19
Discrimination	2	-	-	-	2	-	1	-	-
Disciplinary practices	-	-	-	-	-	1	-	2	-
Environment	10	3	3	8	17	8	12	18	15
Freedom of association	-	-	-	-	1	1	1	1	2
Health & safety	15	6	4	10	39	23	27	31	45
Labor	-	-	-	-	-	4	-	2	5
Unlawful labor	-	-	-	-	-	5	1	-	8
Wages & compensation	4	1	-	-	3	4	3	6	5
Working hours	6	3	3	1	6	7	15	16	9
Other	-	-	-	-	-	-	1	-	-
<b>Total</b>	<b>37</b>	<b>15</b>	<b>10</b>	<b>21</b>	<b>71</b>	<b>57</b>	<b>72</b>	<b>83</b>	<b>108</b>

# Voorbeeld rapportage KPN (2/2)

## Kwalitatief

### Fixing shortcomings through corrective action plans

The table below shows the numbers of non-conformities recorded during on-site audits conducted by KPN on behalf of JAC in 2015-2023.

For all the non-conformities we encountered, actions are taken to prevent or mitigate material negative impacts on value-chain workers. We do so by drawing up a specific corrective action plan (CAP) for each non-conformity that includes resolution procedures and timetables. To track and assess the effectiveness of such actions in delivering intended outcomes for value-chain workers we engage with suppliers and production plants in following up on these corrective actions. JAC members constantly monitor the implementation of these plans.

CAPs set clear deadlines to complete all corrective actions within 12 months. Although all our suppliers are committed to completing all corrective action plans, we have found that some issues are hard to resolve within one year. In 2023, we closed 98% of all non-conformities raised between 2020 and 2022.

## Kwantitatief

### Fixing shortcomings through corrective action plans

The table below shows the numbers of non-conformities recorded during on-site audits conducted by KPN on behalf of JAC in 2015-2023.

2023 Summary	Raised	Closed	Pending
Child labor & juvenile workers	21	10	11
Forced labor	31	11	20
Health & safety	391	173	218
Freedom of association	21	4	17
Discrimination	10	1	9
Disciplinary practices	8	2	6
Working hours	155	65	90
Wages & compensation	87	29	58
Environment	102	32	70
Business ethics	57	8	49
<b>TOTAL</b>	<b>883</b>	<b>335</b>	<b>548</b>

# Voorbeeld rapportage ING – Climate Report 2023

## Built on science-based, international leading approaches

In 2019, we developed our Terra approach in partnership with the 2<sup>nd</sup> Investing Initiative (2DII), using their Paris Agreement Capital Transition Assessment (PACTA) for Banks tool (itself co-developed by ING). Since then, we've continued to improve and expand Terra in collaboration with 2DII, also involving new partners like RMI's Center for Climate Aligned Finance (CCAF), which ING became an official strategic partner of in 2022. Improvements include expanding the geographies covered, bringing more sectors into scope, and adding more parts of the value chains within sectors. We plan to continue improving and expanding our Terra approach to ensure a science-based, transparent and robust transition of our portfolios to a net-zero economy. As a result of our collaboration with the CCAF, we've also helped to develop methodologies - like the Poseidon Principles for the shipping sector and the Sustainable STEEL Principles for the steel sector - which can be used by financial institutions and sector participants alike to benchmark their own alignment with net-zero goals. ING published its [first annual Terra progress report](#) in 2019, covering our financing of five carbon-intensive sectors over 2018. As of now, Terra covers ING's nine most carbon-intensive sectors, which account for the majority of emissions associated with ING's loan book.

## Methodological choices for financial products scoping for all Terra sectors

The outstandings for our Terra measurement, as included in the Terra toolbox, are based on the credit outstandings as reported in our ING Annual Report (AR) 2022 (section Risk management: Credit Risk, from page 117 onwards). The Terra scope however differs from the reported credit outstandings in the AR 2022 because the financial products in scope vary per sector as a result of the Terra scope generally aligning with the applied sectoral methodology. See the per-sector details that follow for more information.

## Data quality and limitations

We utilise external data vendors for the sourcing of information related to all Terra sectors (with the exception of upstream oil and gas), as well as for financed emissions.

### Data process at our data vendors

The external data vendors we use have been selected through a screening process. In making our selection, we prioritise data vendors who can provide emissions data at asset-level, as this is considered more precise than, for example, data at company-level. Data at asset-level fits best with the scope and methodologies used within our Terra approach. For the Poseidon Principles and Sustainable STEEL Principles, which apply

respectively to the shipping and steel sectors, member banks jointly evaluated and decided on the most relevant and appropriate data sources to use, i.e., for shipping data at vessel-level provided directly by our clients, and for steel data provided by data vendor CRU Group or sourced directly from our clients. For the other sectors, ING has followed internal (procurement) processes to select the most relevant and appropriate data vendors. More detail on our data vendors is disclosed for each sector below.

Our external data vendors provide ING with asset-level and/or company-level emissions intensity data that applies to our (in-scope) portfolio. To create this emissions intensity data, our data vendors collect multiple emissions and physical-activity data-points from various sources, including what is reported by companies, governments and other (inter)national agencies (like the IEA), at asset-, company- and sector-level. These reported data sets form the cornerstone of the data vendor's proprietary modelling. Aggregated benchmarks are used by them to calibrate their underlying models. Besides actual data, data vendors also use proxy data and assumptions.

Our data vendors have procedures and methodologies in place to perform checks and controls on their data. When receiving the data from our providers, we also perform data quality reviews and plausibility checks, including the assessment of historical trends, which in some cases lead to the removal of outliers. We question our data vendors on specific issues that we have identified and collaborate with them to make the right data assumptions. The data processes and models of our data vendors are not audited, which means that regardless of their checks and controls, data limitations may still exist. And although we perform our own reviews and sanity checks, our procedures cannot fully mitigate the risk of applying inaccurate, incorrect and/or incomplete data.

### Data process at ING

For some sectors, like residential and commercial real estate and mid- & downstream oil and gas, we also make use of proxies and modelling assumptions in our measurements where the data is not available or partly available from our data vendors. Proxies are often sector-average emissions intensities published by governmental agencies. In some cases, the proxy data used for certain countries is based on public data sources from a specific district within that country. Furthermore, these sector-average emissions intensity proxies often may not coincide with the current reporting period, which could lead to over- or understating the portfolio emissions intensity.



# Interview Albert-Jan Knol (BDO)

Vragen:

“Hoe kan een organisatie de betrouwbaarheid van data zelf waarborgen?”

“Hoe beoordeel je als accountant de betrouwbaarheid van de data die een organisatie aanlevert?”

“Wat is de tip die je wilt meegeven aan ondernemingen?”

KLIK **HIER** OM NAAR HET INTERVIEW TE GAAN (YouTube - 3,5 minuut)

# Tips

Begin en begin nu!

Niet alles hoeft in één keer

Leer van anderen

Raadpleeg het [vraag- en antwoorddocument](#)



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