An aerial photograph of a river delta, showing a complex network of channels and islands. The image is overlaid with a semi-transparent teal color. The text is positioned on the left side of the image.

# **Ilgtspējīgas finanses:** **vides, sociālās un korporatīvās** **pārvaldības (ESG) īstenošana**

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# ILGTSPĒJĪGA ATTĪSTĪBA – TRĪS PĪLĀRI



**PLANET**



**PEOPLE**



**PROFIT**

# VIDE, SOCIĀLĀ ATBILDĪBA, PĀRVALDĪBA (ESG)



**ENVIRONMENTAL**



**SOCIAL**



**GOVERNANCE**

# KONJUNKTŪRA

AKCIONĀRI:

**34%** 

pieaugums ilgtspējīgas  
attīstības nozarēs 2016–  
2018

[Avots](#)

INVESTORI:

**\$90T** 

līdz 2030.gadam tiks investēti  
zaļajā infrastruktūrā

[Avots](#)

REGULĀTORI:

**60+** 

regulas siltumnīcefekta  
gāzu mazināšanai

[Avots](#)

DARBINIEKI:

**#1** 

kritērijs darba izvēlē  
jaunajai paaudzei

[Avots](#)

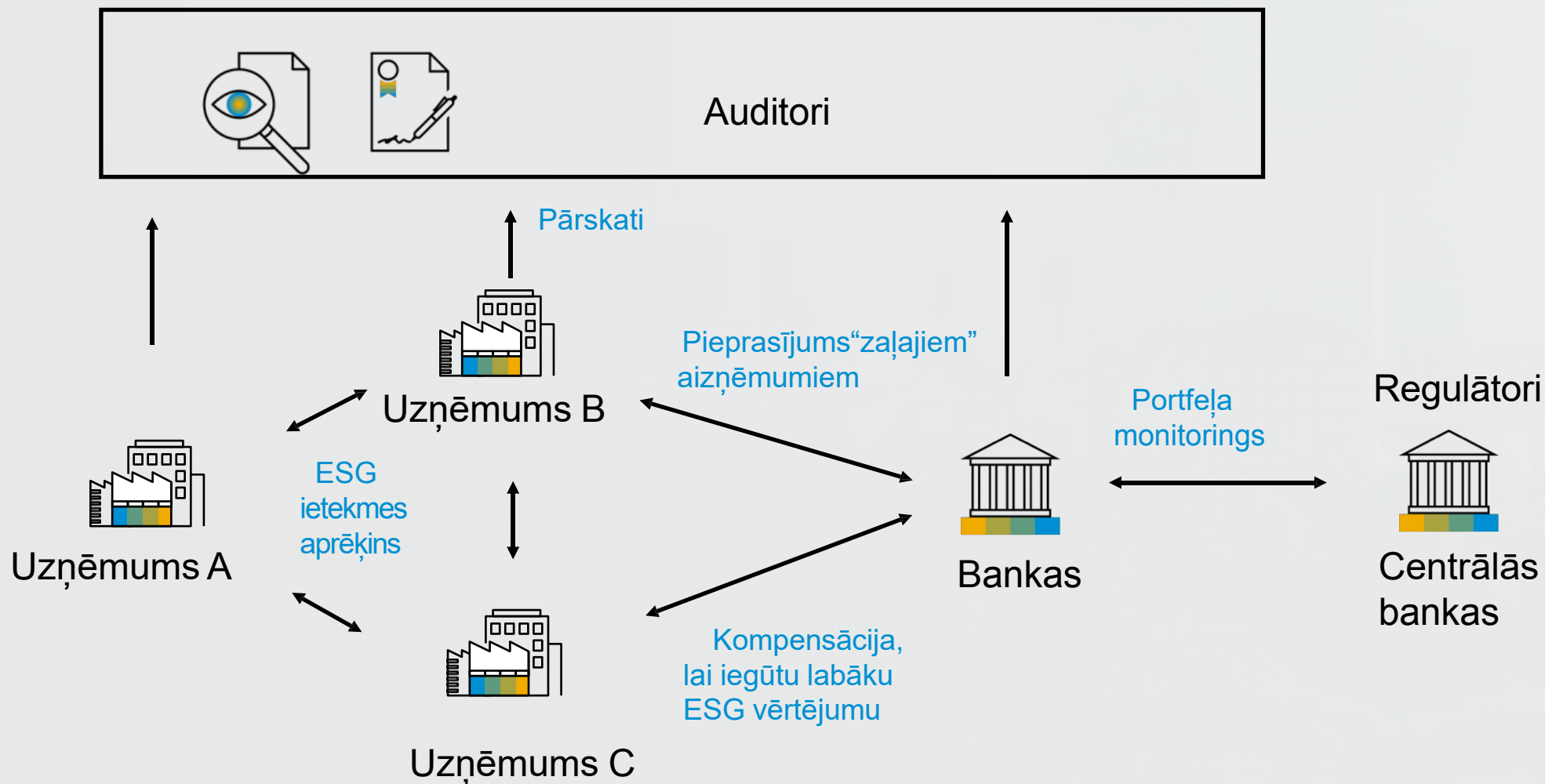
KLIENTI:

**5.6x** 

ātrāka izaugsme iepakotām  
patēriņa precēm

[Avots](#)

# IZACINĀJUMI FINANŠU NOZARĒ



## PIEEJAMIE STANDARTI

GRI

WEF

GHG

EU-Taxonomy

SFDR

TCFD

PCAF

# IZAICINĀJUMS KĀ IESPĒJA

Uzņēmuma vērtība



Jauni, inovatīvi un “zaļāki” produkti un pakalpojumi



Ilgspējas KPI rādītāji kā daļa no biznesa procesa



Atbilstība regulātoru prasībām

Biznesa transformācija

# SAP PROFITABILITY AND PERFORMANCE MANAGEMENT



## Elastīga modelēšana

Nodrošiniet biznesa lietotājiem kontroli pār viegli lietojamiem modelēšanas rīkiem, lai izveidotu un vadītu atbilstošus biznesa modeļus.



## Liela apjoma datu analīze

Izmantojot SAP HANA platformu, varam veidot un modelētu sarežģītus biznesa scenārijus.

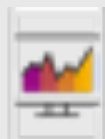


## Pārskati un simulācijas

Izmaksu, rentabilitātes, ESG rādītāju analīze un scenāriju modelēšana.



# LIETOŠANAS SCENĀRIJI



## Profitability and cost management

Optimize profitability and cost on product & service, channel and customer level



## Business and financial modeling

High-speed processing and analysis of big data volumes providing traceability and what-if simulation capabilities



## Agile plan and forecast modeling

Run sophisticated driver-based, predictive and stochastic models based on BPC and SAC



## IT cost management

IT cost transparency, financial management and automated bill of IT, cross-charging of shared service



## Transfer pricing & tax reporting

Tax compliant revenue and cost transfer for intermediates, licenses, services and products between legal entities (OECD Transfer Price Guidelines)



## Allocation simulations

Run simulations based on S/4HANA and ERP allocation rules and data



## Value chain sustainability management

Optimize economic, environment and social impact of your company, products and services



## Funds and liquidity transfer pricing

Rate modeling, cashflow dynamics, funds and liquidity transfer pricing



## Product and price Forecast

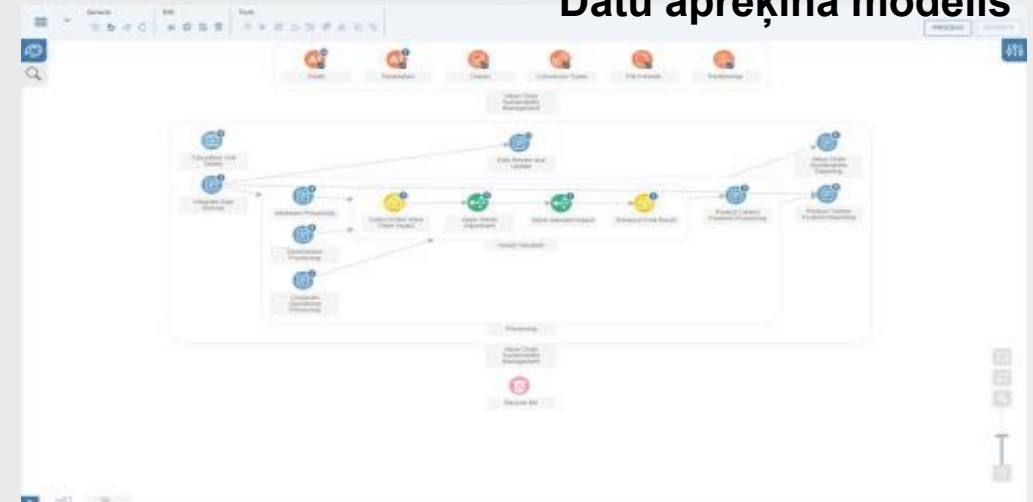
Forecast and optimization of product profitability

# DATU MODELIS

## • Iepriekš definēts datu un aprēķina modelis

- Korporatīvā, piegādes ķēdes un produktu ilgtspējas modelēšana
- Vērtēšana un klasifikācija
- Integrācija ar jebkuriem datu avotiem
- Papildus datu ievades formas, piemēram, informācijai no piegādātājiem vai klientiem

## Datu aprēķina modelis



## Papildus datu ievade

SAP Profitability and Performance Management Company and Offsetting Sustainability

Budget and Expenses		Expense Details	
Total Budget	Total Expenses	Mitigation Activities	Adaption
1,350,000.00 €	710,000.00 €		
Difference	640,000.00 €		

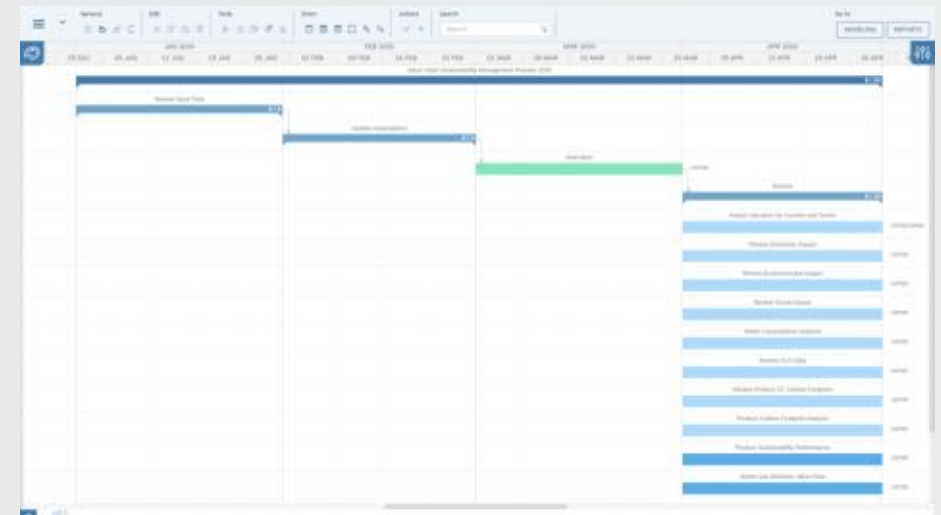
  

Class	Sector	Activity	Company	Country	Stage	Type	Amount
Mitigation	Agriculture and forestry	Afforestation	Company A	Germany	Portfolio	Existing	320,000.00 €
Mitigation	Electricity, gas, steam and air conditioning supply	Production of Electricity from Solar PV	Company A	Germany	Portfolio	Existing	240,000.00 €
Mitigation	Water, sewerage, waste and remediation	Anaerobic Digestion of Sewage sludge	Company A	Germany	Portfolio	Existing	80,000.00 €
Adaption	Manufacturing	Manufacture of Cement	Company A	Germany	Portfolio	Existing	50,000.00 €
Adaption	Buildings	Building renovation	Company B	Germany	Portfolio	Expansion	20,000.00 €

# PROCESS

- Iepriekš definēts un pielāgojams process
  - Atbildīgās nodaļas
  - Aktivitātes
  - Procesa pārraudzība un darbu plūsma

## Process darba plūsma



# PĀRSKATI


## Pārskati un scenāriju simulācijas

- Jau sagatavotas ērti pielāgojamas pārskatu formas virknei ESG standartu:

- GRI
- WEF
- GHG Scope 1, 2 un 3
- EU-Taxonomy
- SFDR
- TCFD u.c.



# PĀRSKATI: EU Taxonomy



SAP Profitability and Performance Management Value Chain Sustainability Management

EU TAXONOMY

## EU Taxonomy Assessment - Company Level

The EU Taxonomy is a classification system aimed at invest sustainable activities and projects, and therefore, navigates requirements across a broad range of industry sectors and

1. Forestry
2. Environmental protection and restoration activities
3. Manufacturing
4. Energy
5. Water supply, sewerage, waste management and re
6. Transport
7. Construction and real estate activities
8. Information and communication
9. Professional, scientific and technical activities
10. Financial and insurance activities
11. Education
12. Human health and social work activities
13. Arts, entertainment and recreation

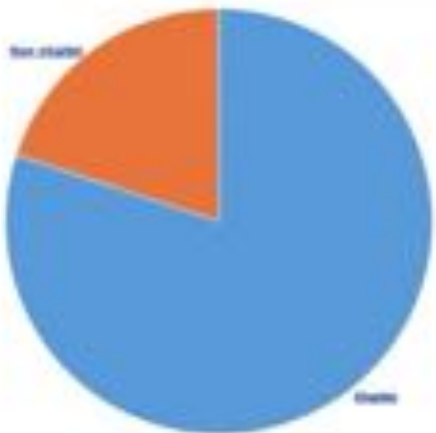
The EU Taxonomy Regulation was published in the Official J which includes, inter alia, updates on the EU Taxonomy reg act for the remaining objectives will be published in 2022.

According to the taxonomy regulation, an economic activity

### EU Taxonomy Assessment for Turnover

#### Taxonomy Eligibility and Alignment of Turnover by Activity (%)

The chart below demonstrates the share of taxonomy eligible and non-eligible turnover. You can drill down to view taxonomy aligned and non-aligned turnover by pressing on eligible turnover. The denominator of the taxonomy eligible and non-eligible turnover calculation in the drill-down option is the total turnover. You can also see a detailed breakdown of types of activities which are included in each category.

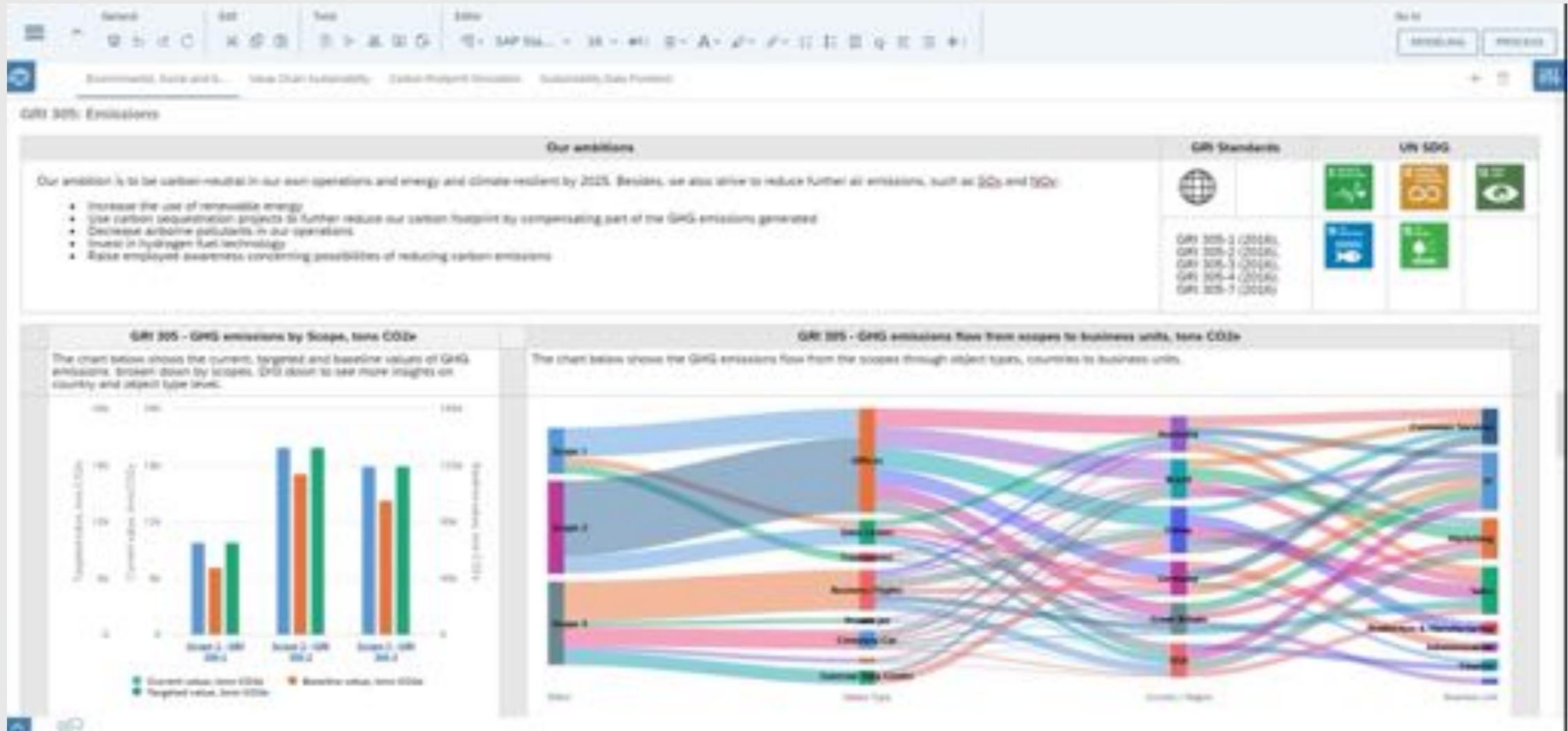


#### Reporting of Taxonomy-aligned Turnover

The sheet shows the proportion of turnover from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2021. It also demonstrates the percentage of turnover which is eligible but not-aligned, as well as non-eligible turnover. The sheet is prepared in accordance with the template provided in Annex II of the text of the draft EU Taxonomy article 8 Delegated Act.

Economic activity	SAP Code	Revenue Turnover, %	Proportion of Turnover, %	Climate Change Mitigation, %	Climate Change Adaptation, %	Water and marine resources, %	Circular economy, %	Pollution, %	Taxonomy-aligned	
									Turnover, %	Change, % (2020)
<b>B. Economically enabled activities</b>										
<b>B.1. Environmentally sustainable activities (Taxonomy-aligned)</b>										
Manufacture of iron and steel	100	20.1	1.2%	100%	0%	0%	0%	0%	0%	0
Manufacture of non-ferrous metals	100	27.4	1.4%	0%	100%	0%	0%	0%	0%	0
Manufacture of textiles and leather goods	100.01	48.3	0.7%	100%	0%	0%	0%	0%	0%	0
Manufacture of textiles and leather goods - composite	100.01	3.7	0.0%	0%	100%	0%	0%	0%	0%	0
Manufacture of furniture	100.01	27.0	0.7%	0%	100%	0%	0%	0%	0%	0
Manufacture of other products from plastics - Manufacture of plastic pipes	100.01	3.3	0.7%	100%	0%	0%	0%	0%	0%	0
Manufacture of other products from plastics - Manufacture of plastic pipes	100.01	3.3	0.0%	0%	100%	0%	0%	0%	0%	0
Manufacture of other products from plastics - Manufacture of other plastic products	100.01	45.0	0.8%	0%	100%	0%	0%	0%	0%	0
Manufacture of other products from plastics - Manufacture of other plastic products	100.01	14.7	0.4%	100%	0%	0%	0%	0%	0%	0

# PĀRSKATI: GRI



# PĀRSKATI: TCFD

Task Force on Climate-related Financial Disclosures

Climate change is on top of investors' sustainability agendas. As companies are increasingly exposed to physical risks such as heat waves and cyclone damage as well as transition risks such as carbon taxes, it is crucial for investors to understand their financial exposure to climate-related risks and identify potential threats to the resilience of their investment portfolios. This section presents our report on climate-related risk management processes based on **Task Force on Climate-related Financial Disclosures (TCFD)** recommendations.

TCFD structured its recommendations around four thematic areas which inspire and inform one another. These areas include:

- **Governance** - The organization's governance around climate-related risks and opportunities
- **Strategy** - The actual and potential impacts of climate-related risks and opportunities on the organization's business, strategy, and financial planning
- **Risk Management** - The processes used by the organization to identify, assess, and manage climate-related risks
- **Metrics and Targets** - The metrics and targets used to assess and manage relevant climate-related risks and opportunities

**Portfolio TCFD Report**

Our TCFD report discusses the assessment of carbon emissions and company and portfolio-level carbon footprints. It helps fund/portfolio managers analyze climate risks and opportunities at the company level, measure the impact of policy changes, technology development and market trends, and design portfolios that are aligned with the low-carbon economy goal.

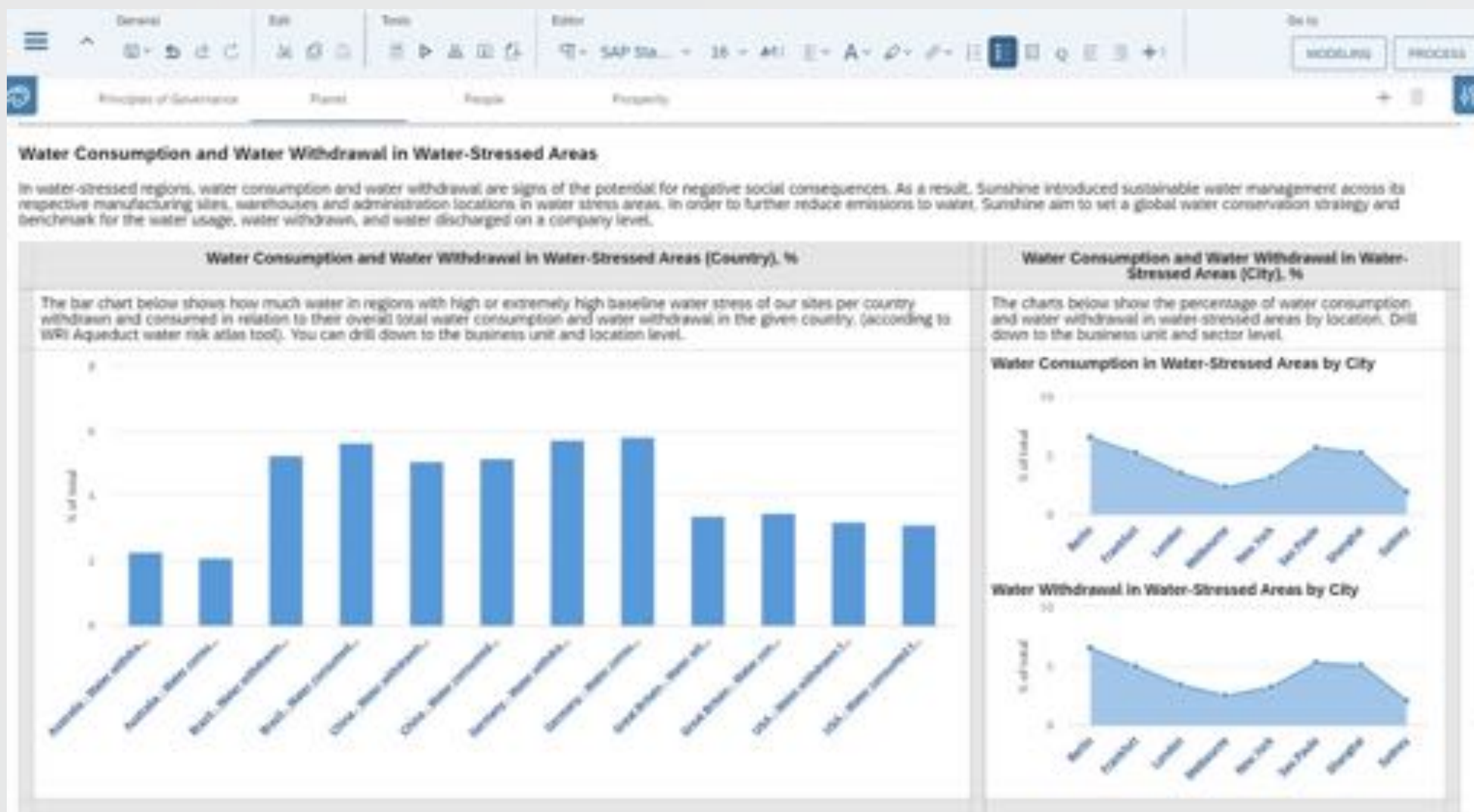
The two charts in the upper part of the report show issuers and sectors in the portfolio by highest absolute carbon emission, which enable analysts to quickly address "hot spots." The chart below presents the basic assessment of the extent to which a portfolio is committed to, say, effective governance of climate and sustainability issues or to emission reduction target. It also includes more climate-related metrics like portfolio carbon footprinting in order to show portfolio's exposure to carbon-intensive companies, and capture and report the portfolio's exposure to carbon emissions by quantifying the carbon emissions linked to a portfolio's underlying holdings.

**Top 10 Issuers by highest absolute emission**

**Top 10 Sectors by highest absolute emission**

	Unit	Value
<b>Governance</b>		
Weight of companies having board's oversight of climate-related issues	%	46.40%
<b>Strategy</b>		
Weight of companies in report facing strong climate regulation	%	10.30%
Weight of company facing technology risk	%	1.70%
Weight of company facing demand market demand	%	0.02%

# PĀRSKATI: WEF Stakeholder Capitalism Metrics







Deutsche Bank

**Christian Sewing, CEO Deutsche Bank,  
at European Sustainable Finance Summit, September 2020:**

**„I personally believe in 5 years ESG ratings will be as  
important as credit ratings of rating agencies.“**

<https://www.faz.net/aktuell/finanzen/sewing-beim-european-sustainable-finance-summit-16975853.html>

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