



Towards CSRD compliant ESG reporting 2024

Bergthora Hlidkvist Skuladottir
Global Sustainability Director
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We Improve People's Mobility

PRODUCTS AND SOLUTIONS



PATIENT CARE



GROUP SERVICES



Embla Medical at a Glance



Global Medical Device Company

- A global leader in innovative mobility solutions
- Operations in 36 countries
- Over 4,000 employees across the globe
- Listed on Nasdaq Copenhagen



Prosthetics & Neuro Orthotics



Bracing & Supports



Patient Care

Our Sustainability Commitment

- We provide products and services that contribute to good health, using responsible production methods and supporting climate action, while being a sponsor for inclusivity and transparency.
- We believe that sustainable growth is the only way to build a successful and responsible business for the benefit of future generations.

**RESPONSIBLE
FOR TOMORROW®**



CSRD is a game changer

All large and listed companies must report according to CSRD as from 2024



CSRD & the architecture of the new European Standards (ESRS)

Cross-cutting standards	Topical standards		
	Environment	Social	Governance
ESRS 1 General principles	ESRS E1 Climate change	ESRS S1 Own workforce	ESRS G1 Business conduct
ESRS 2 General disclosures	ESRS E2 Pollution	ESRS S2 Workers in the value chain	
	ESRS E3 Water and marine resources	ESRS S3 Affected communities	
	ESRS E4 Biodiversity and ecosystems	ESRS S4 Consumers and end-users	
	ESRS E5 Resource use and circular economy		

- 12 standards, of which 10 are topical.
- Up to **86 disclosure requirements (DRs)** in total. With up to 900+ data points in all to be reported.
- Includes up- and downstream value chain impacts.
- Over 250 pages.

Results from Double Materiality Assessment

- Which ESRS standards are material to Embla Medical when it comes to Impact, Risk and Opportunities?

Cross-cutting standards	Topical standards		
	Environment	Social	Governance
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ESRS 2 General disclosures	ESRS E2 Pollution	ESRS S2 Workers in the value chain	
	ESRS E3 Water and marine resources	ESRS S3 Affected communities	
	ESRS E4 Biodiversity and ecosystems	ESRS S4 Consumers and end-users	
	ESRS E5 Resource use and circular economy		

- 8 out of 12 standards are material
- Embla Medical must disclose on **488 datapoints** in these 8 standards
 - 363 Qualitative
 - 112 Quantitative
 - 13 both

Results from GAP Assessment on current compliance

Mandatory Reporting Data Points

488

Fully Aligned - Datapoints already disclosed & meet requirements

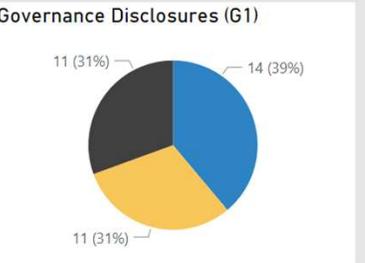
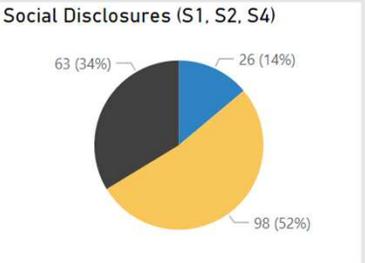
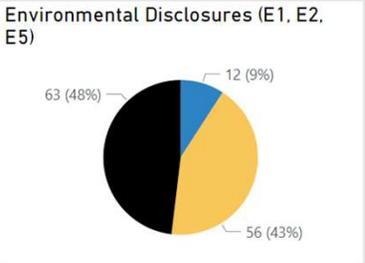
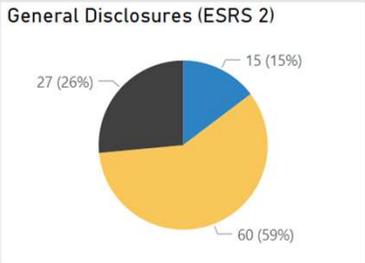
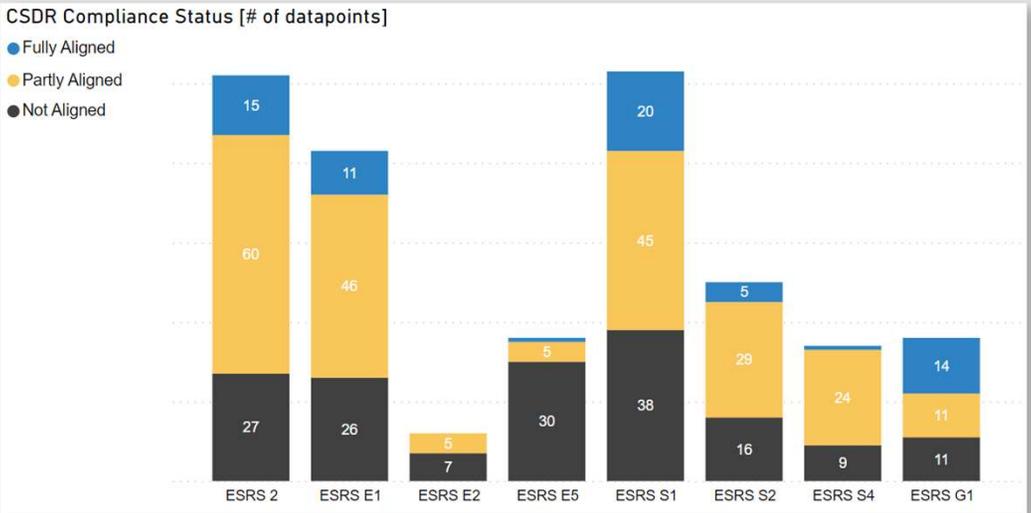
15 %

Partly Aligned - Datapoints partially disclosed but do not yet meet requirements

51 %

Not Aligned - Datapoints not ready for disclosure

36 %



Impacts, Risks and Opportunities with CSRD

CSRD enhances the transparency and comparability of sustainability information, which is valuable for investors to assess companies' sustainability efforts and make informed investment decisions

	Environment	Social	Governance
Material Topics	Climate Change mitigation	Working conditions; own workforce and workers in the value chain	Corporate culture
	Energy	Equal treatment and opportunities for all	Protection of whistleblowers
	Waste		Political engagement
	Substances of Concern	Personal safety of consumers and/or end-users	Management of relationships with suppliers including payment practices
	Raw Materials	Social inclusion of consumers and end users	Corruption and bribery
	Resource inflows, including resource use	Information-related impacts for consumers and/or end-users	
	Resource outflows, related to product and services		
	Science-based targets	Taxonomy	

External Commitments and Ratings on Sustainability

Commitments



SCIENCE
BASED
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

BUSINESS
AMBITION FOR **1.5°C**



UN GLOBAL COMPACT

In support of

**WOMEN'S
EMPOWERMENT
PRINCIPLES**

Established by UN Women and the
UN Global Compact Office

3 GOOD HEALTH AND WELL-BEING	5 GENDER EQUALITY	8 DECENT WORK AND ECONOMIC GROWTH
		
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
		

Current Ratings



ÖSSUR	INDUSTRY AVERAGE
Climate: B	Climate: C
Supplier Engagement: B	Supplier Engagement: C

(A/A-) **Leadership:** Implementing current best practices
 (B-B-) **Management:** Taking coordinated action on climate issues
 (C/C-) **Awareness:** Knowledge of impacts on, and of, climate issues
 (D/D-) **Disclosure:** Transparent about climate issues
 (F) **Failure:** Failure to disclose to CDP



ÖSSUR	INDUSTRY AVERAGE
C+	C

D- D D+ C- C C+ B- B B+ A- A A+

poor medium good excellent



ÖSSUR	INDUSTRY RANK
23.1	14/208

NEGL LOW MED HIGH SEVERE

0-10 10-20 20-30 30-40 40+



EMBLA

MEDICAL™