

Plantum

Zaden en jonge planten

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Introduceren van Plantum

- Wie geeft de presentatie

Waarom zou ik hier naar luisteren?

- CSRD raakt het bedrijfsleven direct en indirect*
- Duurzaamheidsdoelen, maatregelen en voortgang meten
- Betekent dat er een binding is met data
- Jullie werken aan of beheren data

Nieuwe rassen ontwikkelen

Het bij elkaar brengen van zoveel mogelijk gewenste eigenschappen voor elk teeltsysteem

- Telers, industrie, consument
- Maatschappelijke ontwikkelingen:
voedselzekerheid, gezondheid, duurzaamheid
- Klimaatverandering
- Bevolkingsgroei



Uitstekende kwaliteit zaden en jonge planten leveren

- Ziektevrij
- Geprepareerd voor elke gebruiker
- Sterke kiemplanten
- Uniform uitgangsmateriaal



Werkzaamheden

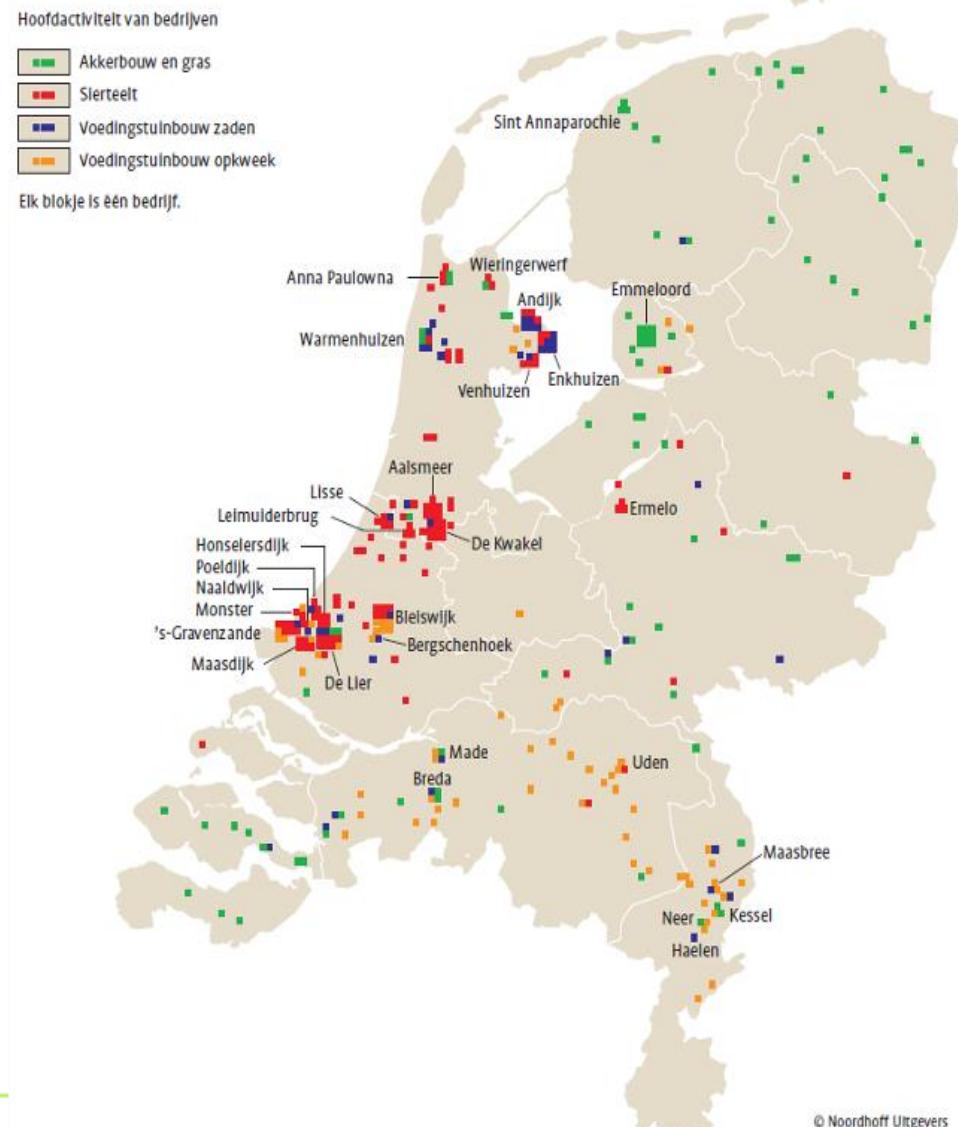
- Onderzoek
- Veredeling
- Vermeerdering
- Zaadbehandeling
- Opkweek
- Handel

Sectoren

- Sierteelt
- Landbouw
- Groenten en fruit
- Opkweek (jonge planten)

Bedrijven werkzaam in de

- Landbouw
- Sierteelt
- Groenten en fruit
- Opkweek (jonge planten)



Economisch

- Mondiaal actief
- Export 4 miljard euro (2022)
- 14.000 medewerkers in NL
- R&D gemiddeld 15%
- Aanvragen EU-kwekersrecht 30% vanuit Nederland

Maatschappelijk

- Klimaatverandering
- Verzilting
- Gezondheid en welzijn
- Verstedelijking
- Duurzame productie
- Vergroening industrie

Plantum BELEIDSTHEMA'S

1. BIODIVERSITEIT

2. BIOLOGISCH UITGANGSMATERIAAL

3. DUURZAAMHEID

4. GEWASBESCHERMING EN MILIEU

5. INTELLECTUEEL EIGENDOM

6. INTERNATIONAAL BELEID

7. MARKTTOEGANG EN FYTOSANITAIR BELEID

8. ONDERZOEK

9. SOCIALE ZAKEN

10. VEREDELINGSMETHODEN

11. WETGEVING EN JURIDISCHE ZAKEN

Plantum 3. DUURZAAMHEID

Bewegen naar een duurzamere zaden en jonge planten sector

- Aansluiten bij duurzame ontwikkelingsdoelen (SDG's)
 - Wereldwijde inzet
 - Werken aan een gezonde sector
-
- EU Green Deal



Plantum EU CORPORATE SUSTAINABILITY REPORTING DIRECTIVE

- Vanuit de EU
- Concept standaarden in najaar 2022
- Meer aandacht binnen de vereniging
- Zomer 2023 ESRS standaarden vastgesteld in de EU
 - ESRS:
 - European
 - Sustainability
 - Reporting
 - Standards
- Tijdig voorbereid zijn..
- Plantumleden in voorjaar 2023: “kunnen we dit samen aanpakken (en bekostigen)?”
- Plantum start een project per september '23

- Bedrijven verplicht (vanaf 2 van de 3):
 - Activa >€20 miljoen
 - Omzet >€40 miljoen
 - personeel >250
- Let op
 - Waardeketen bevragen (toeleveranciers, afnemers)
 - Raakt dus ook andere bedrijven!
 - Rapportage wordt publiek

Plantum EU CORPORATE SUSTAINABILITY REPORTING DIRECTIVE

- Klimaatverandering
 - Vervuiling
 - Water- en mariene hulpbronnen
 - Biodiversiteit en ecosystemen
 - Grondstoffen en circulaire economie
-
- Eigen personeel
 - Werknemers in de waardeketen
 - Getroffen gemeenschappen
 - Klanten en eindgebruikers
-
- Ethisch zakelijk gedrag

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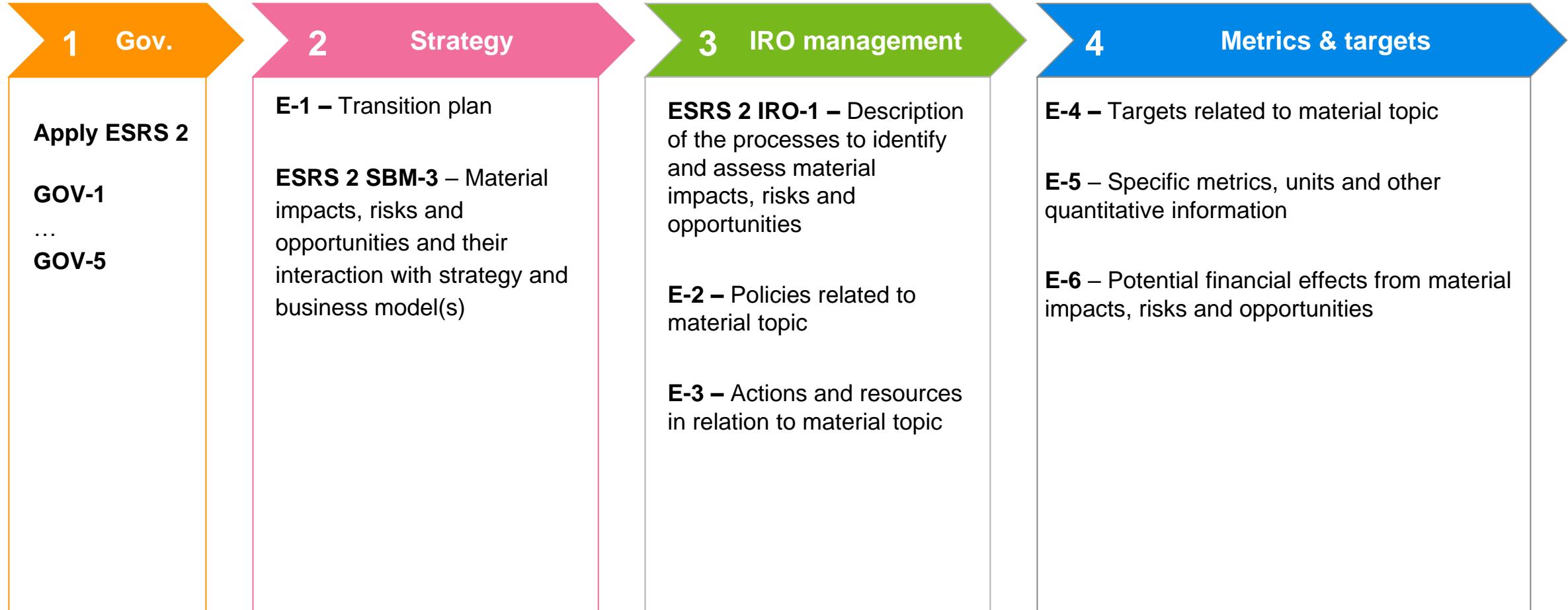
Globale opbouw

- Businessmodel en strategie
 - Dubbele materialiteit
 - “Due diligence”
-
- Per onderwerp een **plan**
 - Met daarin **doelen**
 - En **Acties en inzet middelen** om doelen te bereiken
 - **Meten van impact** (water, energie, Arbo, diversiteit personeel etc.)
 - Aandacht voor **financiële impact** op bedrijfsvoering en hoe verhoudt zich dat tot **risico's en kansen** in de transitie en de waardeketen

Plantum ESRS – General structure

Overview

The ESRS should be read in conjunction with ESRS 1 and ESRS 2



Plantum ALLES INVULLEN; 1100+ DATAPUNTEN, MET BETEKENIS

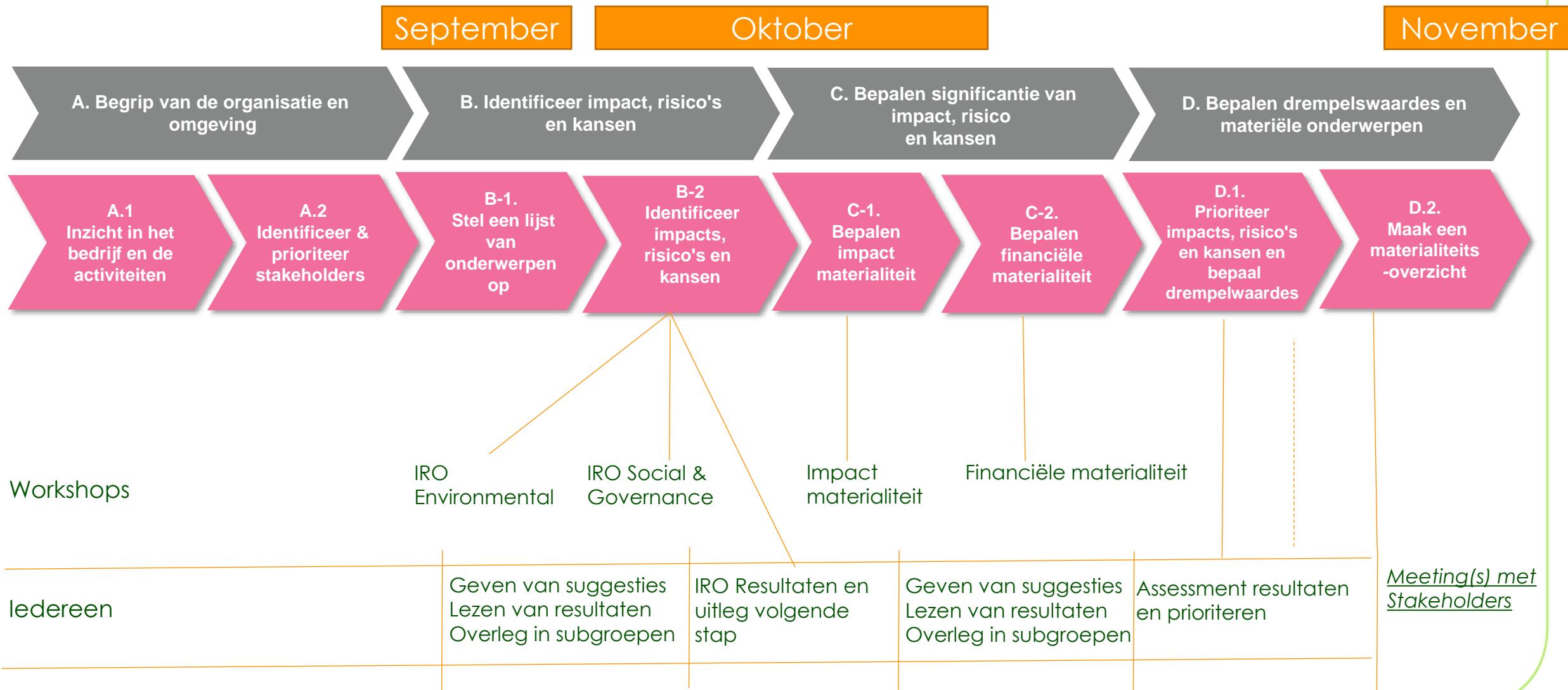
ID	Topics	Sub-topics	Sub-topic risks	Score	Direct risk topics	Sub-topic impacts or drivers	Value chain	Comments
0	Biodiversity and Ecosystems	Direct impact drivers of biodiversity loss	Land-use change	3.5				
0	Biodiversity and Ecosystems	Direct impact drivers of biodiversity loss	Pollution	3	Direct impact drivers of biodiversity loss	Land-use change, pollution, climate change and invasive alien species	Across value chain	
0	Biodiversity and Ecosystems	Direct impact drivers of biodiversity loss	Climate change	3				
0	Biodiversity and Ecosystems	Direct impact drivers of biodiversity loss	Invasive alien species	3				
0	Biodiversity and Ecosystems	Impacts on the state of species	Species population size	3.5	Impacts on the state of species	Species populations size and species global extinction risk	Across value chain	
0	Biodiversity and Ecosystems	Impacts on the state of species	Species global extinction risk	3.5				
0	Biodiversity and Ecosystems	Impacts on the extent and condition of ecosystems	Diversification	3	Impacts on the extent and condition of ecosystems	Diversification, soil sealing	Across value chain	
0	Biodiversity and Ecosystems	Impacts on the extent and condition of ecosystems	Soil sealing	3				
0	Circular economy	Resources inflows, including resource use	2.5		Circular economy	Resource inflows, including resource use, energy, resource outflows related to products and services	Across value chain	
0	Circular economy	Waste	2.5					
0	Circular economy	Resource outflows related to products and services	6					
0	Climate change	Climate change mitigation	2.5		Climate change	Climate change mitigation, energy, climate change adaptation	Across value chain	
0	Climate change	Climate change	2.5					
0	Climate change	Climate change adaptation	3					
0	Pollution	Pollution of air	3.5		Pollution	Pollution of air, pollution of living organisms and food resources, pollution of soil, pollution of water, substances of concern, substances of very high concern	Across value chain	
0	Pollution	Pollution	3.5					
0	Pollution	Pollution	3.5					
0	Pollution	Pollution	3.5					
0	Pollution	Substances of concern	2					
0	Pollution	Substances of very high concern	6					
0	Water and Marine resources	Water consumption	3.5		Water	Water consumption, water use, water withdrawals, water discharges in water bodies and the oceans, habitat degradation and intensity of pressure on marine resources	Own operations	
0	Water and Marine resources	Water use	3.5					
0	Water and Marine resources	Water withdrawals	3					
0	Water and Marine resources	Water discharges in water bodies and in the oceans	6					
0	Water and Marine resources	Habitat degradation and intensity of pressure on marine resources	5					
0	Business conduct	Management of relationships with suppliers including payment practices	6		Supply chain engagement	Management of relationships with suppliers including payment practices	Upstream and suppliers	
0	Business conduct	Corruption and bribery	Prevention and detection including training	3	Corruption and bribery	Prevention and detection including training and incidents	Own operations	
0	Business conduct	Corruption and bribery	Incidents	3				
0	Business conduct	Political engagement and lobbying activities	2		Political engagement and lobbying activities	Political engagement and lobbying activities	Own operations	
0	Business conduct	Animal welfare	3		Animal welfare	Animal welfare	Own operations	
0	Business conduct	Corporate culture	3		Business ethics	Corporate culture and protection of shareholders	Own operations	
0	Business conduct	Protection of shareholders	3					
0	Consumers and end-users	Personal safety of consumers and/or end users	Health and safety	3	Health and safety - consumers and end users	Health and safety	Customers and downstream beyond customers	
0	Own workforce	Working conditions	Strength and safety	3.5	Health and safety - own workforce	Health and safety	Own operations	
0	Own workforce	Working conditions	Secure employment	3.5				
0	Own workforce	Working conditions	Adequate wages	3				
0	Own workforce	Working conditions	Collective bargaining, including rate of workers covered by collective agreements	3	Working conditions - own workforce	Secure employment, adequate wages, collective bargaining, including rate of workers covered by collective agreements, social dialogue, working time, freedom of association, the existence of work councils and the information,	Own operations	
0	Own workforce	Working conditions	Social dialogue	3				
0	Own workforce	Working conditions	Working time	3				
0	Own workforce	Working conditions	Freedom of association, the existence of work councils and the information, consultation and participation rights of workers	5				
0	Own workforce	Working conditions	Consultation and participation rights of workers	5				
0	Own workforce	Equal treatment and opportunities for all	Diversity	2				
0	Own workforce	Equal treatment and opportunities for all	Training and skills development	2				
0	Own workforce	Equal treatment and opportunities for all	Employment and inclusion of persons with disabilities	3	Equal treatment and opportunities for all - own workforce	Diversity, training and skills development, employment and inclusion of persons with disabilities, measures against violence and harassment in the workplace, consultation and participation rights of workers	Own operations	
0	Own workforce	Equal treatment and opportunities for all	Gender equality and equal pay for work of equal value	3				
0	Own workforce	Equal treatment and opportunities for all	Measures against violence and harassment in the workplace	3				
0	Own workforce	Other work related rights	Child labour	3	Child labour - own workforce	Child labour	Own operations	
0	Workers in the value chain	Working conditions	Health and safety	3.5	Health and safety - workers in the value chain	Health and safety	Upstream and suppliers	
0	Workers in the value chain	Equal treatment and opportunities for all	Diversity	3	Equal treatment and opportunities for all - workers in the value chain	Diversity and gender equality and equal pay for equal work	Upstream and suppliers	
0	Workers in the value chain	Equal treatment and opportunities for all	Equal pay	3	Working conditions - workers in the value chain	Adequate wages and collective bargaining	Upstream and suppliers	
0	Workers in the value chain	Working conditions	Adequate wages	3				
0	Workers in the value chain	Working conditions	Collective bargaining	3				

Plantum ORGANISEREN SAMENWERKING

- Sierteelt, groentezaadbedrijven, landbouw en opkweek
- Verschillen tussen bedrijven, maar toch..
- Ook vooral veel vergelijkbare activiteiten, impacts en stakeholders

IV: Duurzaamheid en CSRD Notitieblok	
Projectorganisatie	Projectorganisatie
Projectplanning	De mensen
Inleiding en aanpak	
Stakeholders	
IRO	
ESRS 1 E	
ESRS 1 S	
ESRS 1 G	
ESRS 2	
Resultaten	
GAP Analyse Tool	
Meetings en aantekene...	
Bronnen en links	

Plantum PLANNING



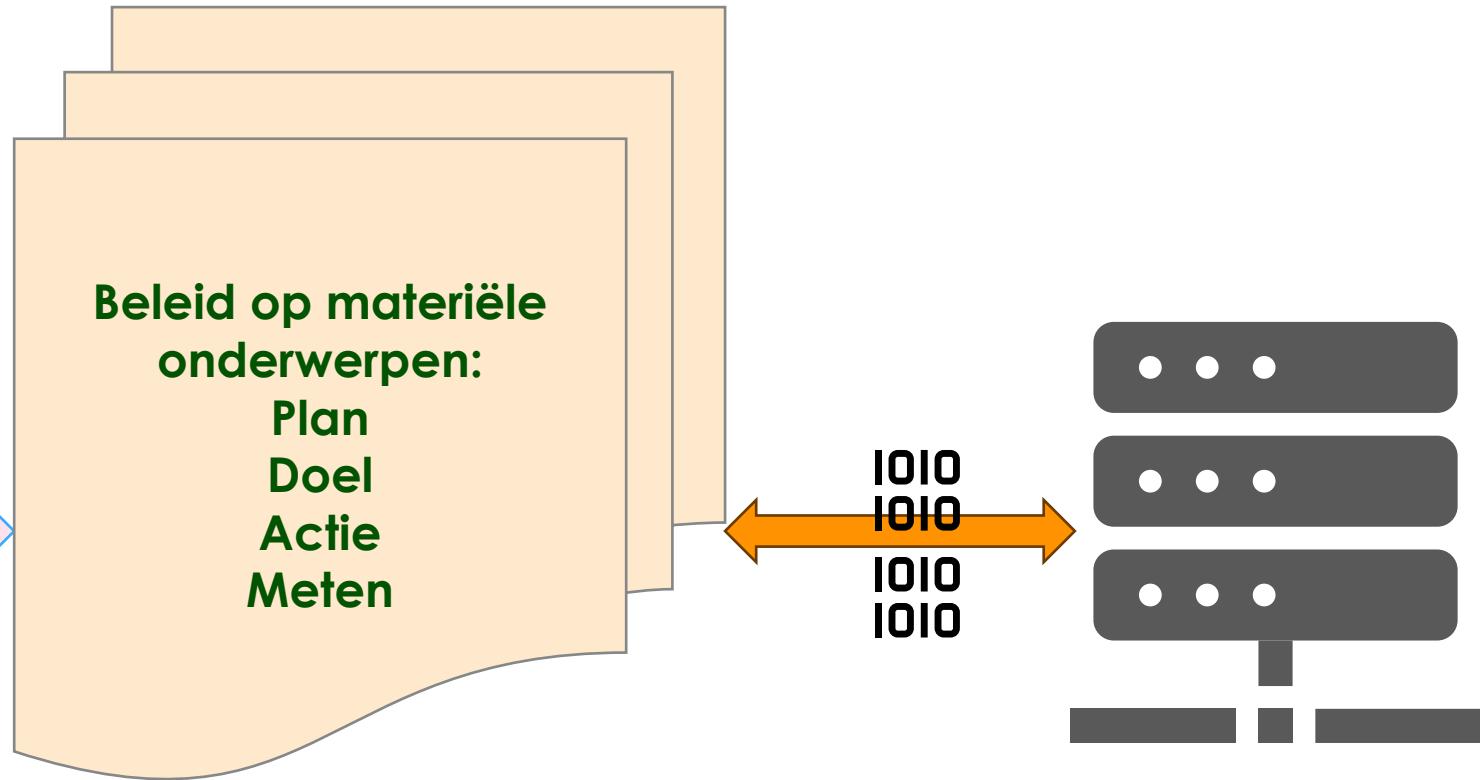
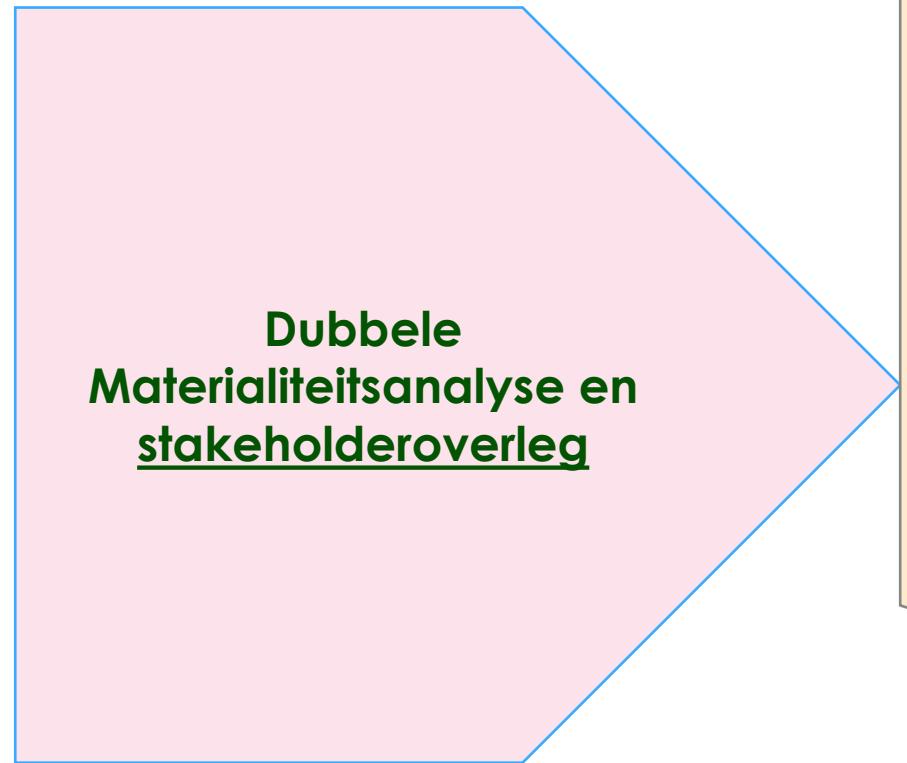
Plantum UITKOMSTEN

Score	Direct Risk Impact	Sub-risk Impact	Sub-topic	Topic	
5	Direct impact drivers of biodiversity loss	Land-use change	Direct impact drivers of biodiversity loss	Biodiversity and Ecosystems	
5	Direct impact drivers of biodiversity loss	Pollution	Direct impact drivers of biodiversity loss	Biodiversity and Ecosystems	
5	Direct impact drivers of biodiversity loss	Climate change	Direct impact drivers of biodiversity loss	Biodiversity and Ecosystems	
5	Direct Impact		Direct Impact	Biodiversity and Ecosystems	
5	Impacts on the extent and condition of ecosystems	Desertification	Impacts on the extent and condition of ecosystems	Biodiversity and Ecosystems	
5	Impacts on the extent and condition of ecosystems	Soil sealing	Impacts on the extent and condition of ecosystems	Biodiversity and Ecosystems	
25	Resource inflows, including resource use, energy, resource outflows related to products and services		Resource inflows, including resource use, energy, resource outflows related to products and services	Circular economy	
25	Waste		Waste	Circular economy	
5	Resource outflows related to products and services		Resource outflows related to products and services	Circular economy	
25	Climate change mitigation		Climate change mitigation	Climate change	
25	Energy		Energy	Climate change	
5	Climate change adaptation		Climate change adaptation	Climate change	
5	Pollution		Pollution	Pollution	
5	Pollution of living organisms and food resources		Pollution of living organisms and food resources	Pollution	
5	Pollution of soil		Pollution of soil	Pollution	
5	Pollution of water		Pollution of water	Pollution	
5	Hazardous substances		Hazardous substances	Pollution	
5	Pollution		Pollution	Pollution	
5	Hazardous substances of concern		Hazardous substances of concern	Pollution	
5	Pollution of soil		Pollution of soil	Pollution	
5	Pollution of water bodies and in the oceans		Pollution of water bodies and in the oceans	Water	
5	Habitat degradation and intensity of pressure on marine resources		Habitat degradation and intensity of pressure on marine resources	Water	
5	Management of relationships with suppliers including payment practices		Management of relationships with suppliers including payment practices	Business conduct	
5	Corruption and bribery		Prevention and detection including training and incidents	Business conduct	
5	Corruption and bribery		Prevention and detection including training and incidents	Business conduct	
5	Political engagement and lobbying activities		Political engagement and lobbying activities	Business conduct	
5	Animal welfare		Animal welfare	Business conduct	
5	Corporate Culture		Corporate culture and protection of shareholders	Business conduct	
5	Protection of whistleblowers		Protection of whistleblowers	Business conduct	
5	Personal safety of consumers and/or end users		Health and safety	Consumers and end users	
5	Working conditions		Health and safety	Open workforce	
5	Working conditions		Secure employment	Open workforce	
5	Working conditions		Adquate wages	Open workforce	
5	Working conditions		Collective bargaining, including rate of workers covered by collective agreements	Open workforce	
5	Working conditions		Social dialogue	Open workforce	
5	Working conditions		Working time	Open workforce	
5	Working conditions		Freedom of association, the existence of work councils and the information, consultation and participation rights of workers	Open workforce	
5	Working conditions		Measures against violence and harassment in the workplace, consultation and participation rights of workers	Open workforce	
5	Equal treatment and opportunities for all		Diversity	Open workforce	
5	Equal treatment and opportunities for all		Training and skills development	Open workforce	
5	Equal treatment and opportunities for all		Employment and inclusion of persons with disabilities	Open workforce	
5	Equal treatment and opportunities for all		Gender equality and equal pay for work of equal value	Open workforce	
5	Equal treatment and opportunities for all		Measures against violence and harassment in the workplace	Open workforce	
5	Equal treatment and opportunities for all		Child labour	Open workforce	
5	Other work related rights		Health and safety of workers in the value chain	Workers in the value chain	
5	Working conditions		Health and safety	Workers in the value chain	
5	Equal treatment and opportunities for all		Diversity	Workers in the value chain	
5	Equal treatment and opportunities for all		Gender equality and equal pay for work of equal value	Workers in the value chain	
5	Working conditions		Working conditions - workers in the value chain	Workers in the value chain	
5	Working conditions		Adequate wages and collective bargaining	Workers in the value chain	
5	Working conditions		Collective bargaining	Workers in the value chain	

ESRS	Short-list topic	Short-list topic	Impact ranking title	Financial ranking title
E1	Climate change	Climate change	Climate change (indirect (3) emissions)	Physical and transition climate change risks faced across value chain
			Climate change (direct (1+2) emissions)	Physical and transition climate change risks
			Pressure on local energy grids through energy consumption	Failure to get sufficient energy
E2	Pollution	Pollution	Environment impact through the use of products by downstream users	Risk of disruption of operations caused by (regulatory requirements regarding) pollution-related threats and circumstances
			Environment and health and safety impact through harmful substances across value chain	(Reputation) risk due to changing perceptions regarding roles and responsibilities in pollution prevention
			Environment impact through substances use that leak pollutants into air, water and soil/land through own operations	Risk of disruption of operations caused by (regulatory requirements regarding) pollution-related threats and circumstances
E3	Water and Marine resources	Water	Water availability that affects local communities and the environment through use by customers	Risk of water scarcity in water-stressed areas for consumers
			Water availability that affects local communities and the environment through use by suppliers	Risk of water scarcity in water-stressed areas for suppliers
			Water availability that affects local communities and the environment through use in own operations	Risk of water scarcity in water-stressed areas for Own-operation
E4	Biodiversity and Ecosystems	Impact on the extent and condition of ecosystems and the state of species	Impact on the state of species or state of ecosystems through the way of production across the value chain	(Physical) risk by losing functional ecosystem services such as loss of pollinators
		Direct impact drivers of biodiversity loss	Impact on biodiversity loss as a result of the company's contribution to direct impact drivers	Transition and reputation risks from not responding to an increased focus on biodiversity and ecosystems related impacts and dependencies
E5	Circular economy	Resource use and circular economy	Impact on depletion of non-renewable resources through resource use in the supply chain	Risk of disruption in the supply chain caused by scarcity or unavailability of (raw) materials
			Environment impact through waste in own operations	(Reputation) risk of increased attention regarding waste efforts and impacts
			Impact on depletion of non-renewable resources through resource use in own operations	Risk of loss of market share due to unsatisfactory performance of products

- In the Double Materiality Assessment, **all environmental ESRSs** have been **identified as potentially material** for Plantum members
- Value chain-based impacts/risks** have been defined and found material for all topics
- Note that final CSRD reporting still requires 1) the adoption of this generic analysis to the **company level** and 2) an analysis on the materiality of **specific datapoints and disclosure requirements** (which may still be scoped out in some cases, even if the overall standard is material)

ESRS	Topic	Short-list topic	Impact ranking title	Financial ranking title
S1	Own Workforce	Health and safety – OW	Health and safety – Own Workforce	Risk of legal or regulatory sanctions, financial loss or damage to reputation caused by failure to comply with health and safety related regulations – own operations
		Working conditions – OW	Working conditions – Own Workforce - Employees	The risk of not meeting responsible working conditions non-employees
		Equal treatment and opportunities for all – OW	Equal treatment and opportunities for all through diverse and inclusive environment – Own Workforce	The risk of not meeting responsible working conditions employees
S2	Workers in the value chain	Working conditions – WitVC	Working conditions – Workers in the Value Chain	Risk of disruptions in the supply chain (upstream and suppliers)
		Child labour – WitVC	Child labour – Workers in the Value Chain	Risk of violation of human rights in the value chain
		Equal treatment and opportunities for all – WitVC	Equal treatment and opportunities for all – Workers in the Value Chain	Risk of failure to create an equal opportunity environment at suppliers
S3	Affected communities	Communities' economic, social and cultural rights	Pressure on local community through disproportional high wages paid to workers	Risk of adverse reactions from local communities due to pressure on availability of housing
		Rights of indigenous peoples	No free, prior and informed consent (FPIC) of indigenous peoples through suppliers located at these locations	(Reputational) risk of adverse reactions from local communities
S4	Consumers and end-users	Access to products and services	No access to food sources through exclusion	Reputational risk of excluding specific countries or groups that are dependend on these food sources
		Health and safety - CaEU	Negative impact on health and safety customer through products	Reputational risk by using chemicals
				Risk of non-compliance with health & safety regulations downstream



Onderbouwing,
meten effect van
maatregelen: Data

- Individuele actie bedrijven
- Toetsen in hoeverre je voldoet aan rapportageverplichting
- Nog veel gaten te dichten
- 'Eigen' stakeholders buiten en in het bedrijf
- Standaarden voor rapportage en dataverzameling
 - Welke data?
- Bestaande certificeringsschema's
- Tijdsdruk..?

Tijd voor vragen!