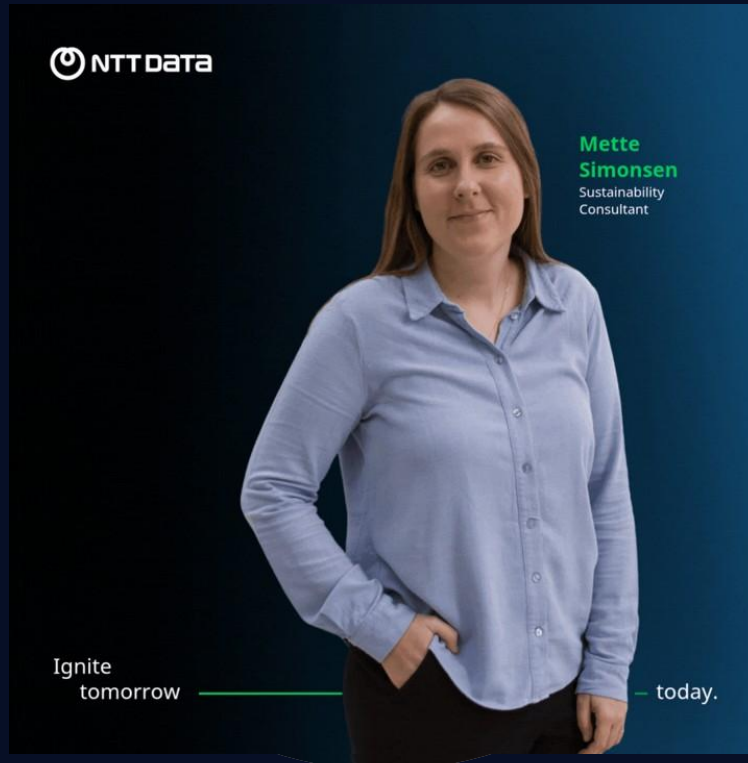


Taking the Next Steps in Sustainability

Insights from NTT Data Business Solutions
26 November 2025
IMPULS Stockholm

Who am I ?



Mette Simonsen

Sustainability Expert

Based at NTT DATA Copenhagen

*Sustainability advisory, project management and support on the implementation of our sustainability projects across the entire **Nordic region.***

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SAP Solutions**

03

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Implementation of SAP Green Token &
Responsible Design & Production

04

How to Get Started



Facts & Figures Nordics

Local

Largest SAP partner in the Nordics – feets on the ground

550+

Employees in the Nordic countries

128M

Revenue (EUR 2022)

We Transform.
SAP® Solutions
Into Value

1



Top SAP Reseller in the Nordics

380+

Customers in the Nordics

20+



Years of experience in the Nordics

S/4HANA

Local experience with S/4HANA implementations and conversions

18





We are a full-service partner with 18 Nordic line-of-business

**NTT DATA
BUSINESS
SOLUTIONS
KEY FACTS**



NTT DATA Nordics Inhouse Sustainability Expertise

Our Sustainability Expertise Makes Your Start Unique!

<p>25+</p>  <p>PROJECTS EXECUTED IN NORDICS</p>	<p>20+</p>  <p>EXPERTS WITHIN NORDICS</p>	<p>1,500+</p>  <p>PROJECT EXECUTED ACROSS THE NTT DATA INC. GROUP</p>	<p>400+</p>  <p>EXPERTS WITHIN THE NTT DATA INC. GROUP</p>
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Sustainability Experts

Dedicated sustainability resources with broad knowledge on sustainability topics hereunder:

- CSRD and EU-taxonomy reporting
- EUDR
- Extended Producer Responsibility
- Corporate Carbon Footprint (CCF)
- Product Carbon Footprint (PCF) and LCA


Sustainability Data Architects / System Experts





























Dedicated data specialists / system experts with expertise covering

- Handling data from raw data to consolidated, reported data in a sustainability context
- Using SAP Sustainability Control Tower, SAP Responsible Design & Production, SAP Green Token, SAP Sustainability Footprint Management SAP BW warehouse, SAP Datasphere, SAP Analytics Cloud, Workiva, osapiens.

Center of Excellence

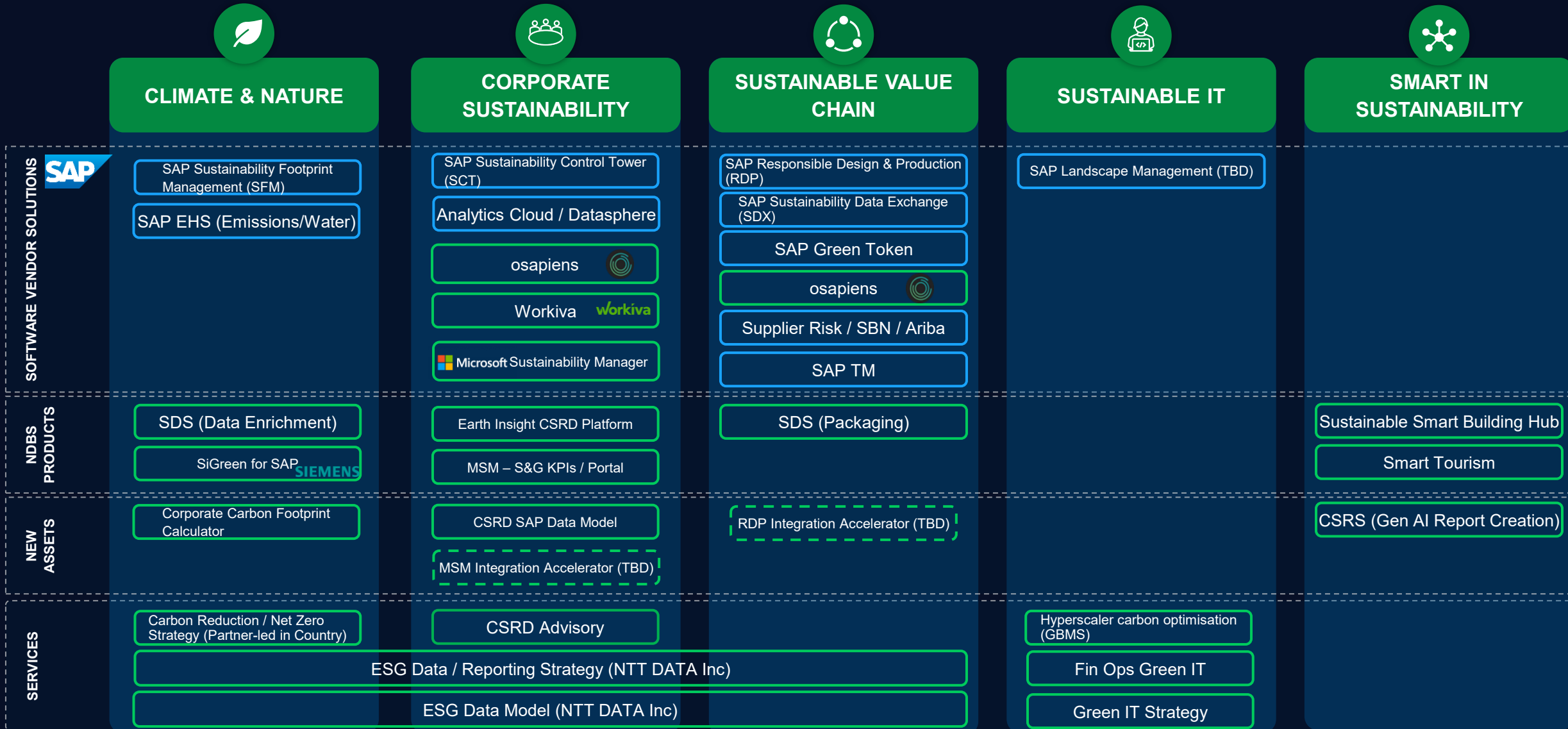
Resources from international colleagues for support, best practices and resources



 <p>Climate & Nature</p>	 <p>Corporate Sustainability</p>								
 <p>Sustainable Value Chain</p>	 <p>Sustainable IT</p>								
<h4>Smart in Sustainability</h4> <table border="1"> <tr> <td>  <p>Energy Management</p> </td> <td>  <p>Water Management</p> </td> </tr> <tr> <td>  <p>Waste Management</p> </td> <td>  <p>Sustainable Mobility</p> </td> </tr> <tr> <td>  <p>Sustainable Buildings</p> </td> <td>  <p>Smart Cities & Territories</p> </td> </tr> <tr> <td>  <p>Smart Factory</p> </td> <td>  <p>Social Impact</p> </td> </tr> </table>		 <p>Energy Management</p>	 <p>Water Management</p>	 <p>Waste Management</p>	 <p>Sustainable Mobility</p>	 <p>Sustainable Buildings</p>	 <p>Smart Cities & Territories</p>	 <p>Smart Factory</p>	 <p>Social Impact</p>
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 <p>Sustainable Buildings</p>	 <p>Smart Cities & Territories</p>								
 <p>Smart Factory</p>	 <p>Social Impact</p>								

NTT DATA SAP Sustainability Portfolio Overview

- Own IP / Other Vendors
- SAP
- Future Roadmap



Why Sustainability Now ?

Critical Need to Tackle Sustainability Issues



We are pushing the limits of our planet's capacity to sustain life

The IPCC (FN's klimapanel) warns that climate change impacts are occurring at a faster rate than previously predicted, with severe consequences for ecosystems and human societies

Increasing Global Commitment & Requirements



© European Union 2019 - Source : EP
Jean-Christophe VERHAEGEN

Increasing policy changes, compliance requirements and investments towards sustainability

The European Green Deal aims to make Europe the first climate-neutral continent by 2050. The path to this goal is defined by a growing number of mandatory regulations and directives.

Fostering Sustainable Business Practices is Part of the Solution



Investors, customers, and stakeholders demand responsible business practices.

Leading companies are already integrating Environmental, Social, and Governance (ESG) criteria into their operations. This not only contributes to a sustainable future but also brings long-term benefits. Companies that wait risk falling behind.



Global Regulatory & Standards Landscape | Overview

~ 600 Standards / Frameworks
 ~ 6.400 Regulations
 ~ 36.000 Obligations

SB253 & SB-261
 The Climate Corporate Data Accountability Act requires companies in California to report their Scope 1, 2, and 3 GHG emissions. And Climate risk and mitigation. Applicable from 2025

SEC
 American climate disclosure rule requires companies to report their climate risks & Scope 1 & 2 GHG emissions. Applicable from 2025

EUDR
 European regulation on deforestation-free products coming in to act from 2025.

ESPR
 Products designed according to circular and ecodesign requirements

SFDR
 Financial entities must report how green their portfolio is

EU Taxonomy
 Determining what can be called a sustainable activity

EU Supply Chain Act
 Companies suppliers must be evaluated with regard to ecological and social issues

EPR
 Extended Producer Responsibility. Regulatory mechanism to promote sustainable waste management and resource conservation. The EU, Japan, South Korea, Taiwan, Australia all have regulations.

CSDDD
 Requires companies to establish due diligence strategies regarding human rights and environmental issues

CSRD & ESRS
 CSRD will start to have impact in 2024, up to 50.000 companies within the EU need to start recording their sustainability impact

SBTi
 Science-based targets give companies a clearly-defined path to reduce greenhouse gas emissions in line with limiting global warming to 1.5°C

SDGs
 UN Sustainable Development Goals. A set of 17 global goals adopted by all United Nations Member States.

GRI
 Global best practice for how organizations communicate and demonstrate accountability for their impacts on the environment, economy and people

ISSB, IFRS
 Comprehensive global baseline of sustainability disclosures focused on the needs of investors and the financial markets

Regulatory Framework
 Voluntary Framework / Standard /
 Global Goals

NTT Data's Offerings

Four Highly Relevant Areas



CSRD

Corporate Sustainability Directive

What is it?

- Disclosure of ESG data in accordance with the European Sustainability Reporting Standards (ESRS).

Which companies should comply?

- Scope of CSRD is under revision. All large companies with over 1750 employees as a rule of thumb*

**Latest position from the European Parliament*

Which Solutions do we offer?

- Sustainability Control Tower (SCT)
- SAC & Datashpere
- osapiens



Carbon Accounting

What is it?

- Calculation of greenhouse gas emissions from company operations (CCF) and products (PCF).

Which companies should comply?

Relevant for most companies aiming to meet sustainability goals or requirements

Which Solutions do we offer?

- Sustainability Footprint Management



EUDR

EU Deforestation Regulation

What is it?

- Companies using wood, soy, rubber, palm oil, coffee, cocoa, and cattle must issue a due diligence statement and ensure traceability before goods can be marketed in the EU.

Which companies should comply?

- All companies selling / using these commodities

Which Solutions do we offer?

- Green Token
- osapiens



EPR

Extended Producer Responsibility

What is it?

- Companies are obliged to report and declare on the packaging materials they place on each national market.

Which companies should comply?

- The regulation applies to all producers, importers, and distributors of packaging materials. Implementation timelines vary by country.

Which Solutions do we offer?

- Responsible Design & Production

CSRD

Corporate Sustainability Reporting Directive

The issue:

Inconsistent sustainability reporting hinders stakeholders' ability to assess companies' ESG performance, impeding investment in sustainable businesses and slowing progress towards a sustainable economy.

The Directive in Short:

The CSRD aims to enhance and standardize sustainability reporting across the EU. It mandates companies to:

1. Disclose ESG data and performance in accordance with the ESRS
2. Incorporate the sustainability reporting into SFDR reporting
3. Report their sustainability performances against the EU taxonomy
4. Undergo auditing

The ESRS (European Sustainability Reporting Standards):

The ESRS defines the criteria of what and how to report. It introduces:

- 12 standards, 82 disclosure requirements, +1100 data points
- Double Materiality Analysis
- Extensive data collection
- Increased collaboration across departments
- Integrated reporting and audit
- Digital tagging – Machine readable

Omnibus Proposals:

Be aware that the directive is currently undergoing a proposal for simplification.

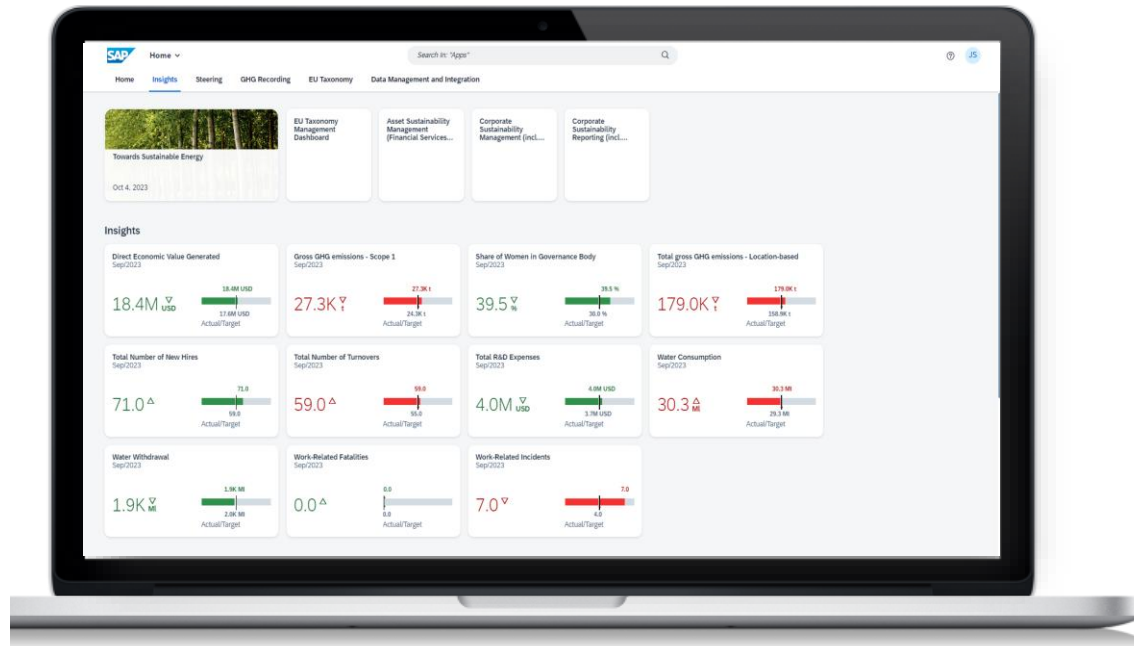
Following changes might happen to the regulation:

- 2-year postponement for those who have not started reporting. (Accepted by the parliament on April 3rd)
 - Companies that reported for Y2024 must still report.
- Only large companies need to comply:
 - Over 1750 employees.*
 - Turnover of more than 450 million EUR.*
- Simplification of reporting requirements:
 - Reduction of data points prioritizing quantitative data over qualitative
 - No reasonable assurance

**Latest position from the European Parliament*

SAP Sustainability Control Tower for CSRD | Overview

Automated, Auditable, Compliant Reporting with Actual Data & Insights to Embed Sustainability into Business Processes



Record: Actuals instead of Averages

Record ESG factors with out-of-the-box integration with SAP systems for faster time to value & granular data visibility based on actual data, not averages

Report: Audit-ready ESG Metrics

Report regulatory-compliant ESG metrics covering common frameworks (e.g., GRI) based on an open & extensible solution with the largest ESG ecosystem

Act: ESG embedded Business Processes

Act by planning your future with actionable insights, forecasts and setting targets as well as tracking initiatives & changing business processes



Custom Solution with Business Data Cloud | Overview

Using SAP Analytics Cloud and SAP Datasphere For CSRD

The Business Need:

- Many companies are actively seeking solutions to enhance their ESG reporting processes for ESG reporting hereunder the CSRD.
- NDBS has on several occasions experienced requests from clients **wishing to use existing SAP software in the client's landscape.**

The Solution:

Many on SAP S/4 HANA already have the foundational tools required to build a robust and forward-thinking ESG

- **SAP Datasphere (DSP):** Used as the centralized data warehouse: Data foundation for sourcing, collecting, staging, cleaning, and harmonizing sustainability data.
- **SAP Analytics Cloud (SAC):** Utilized for data capture, manual data entry, and as the reporting front-end.

Benefits of the SAC/DSP Approach:

Leverage of Existing Systems:

Avoid investing in an entirely new system. Many companies are overwhelmed by the many different ESG IT-solutions on the market, but already have the foundational tools required to build a robust and forward-thinking ESG reporting platform.

Centralized Data Management:

Ensures consistent governance and data quality.

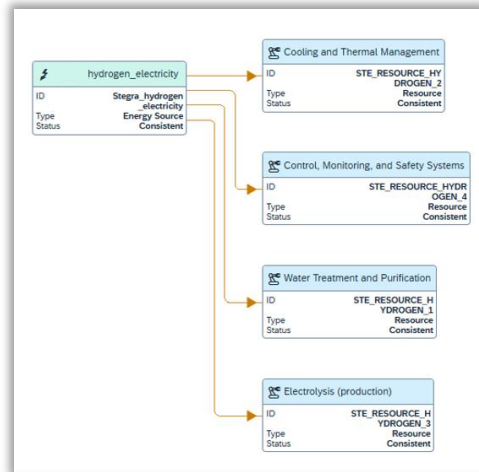
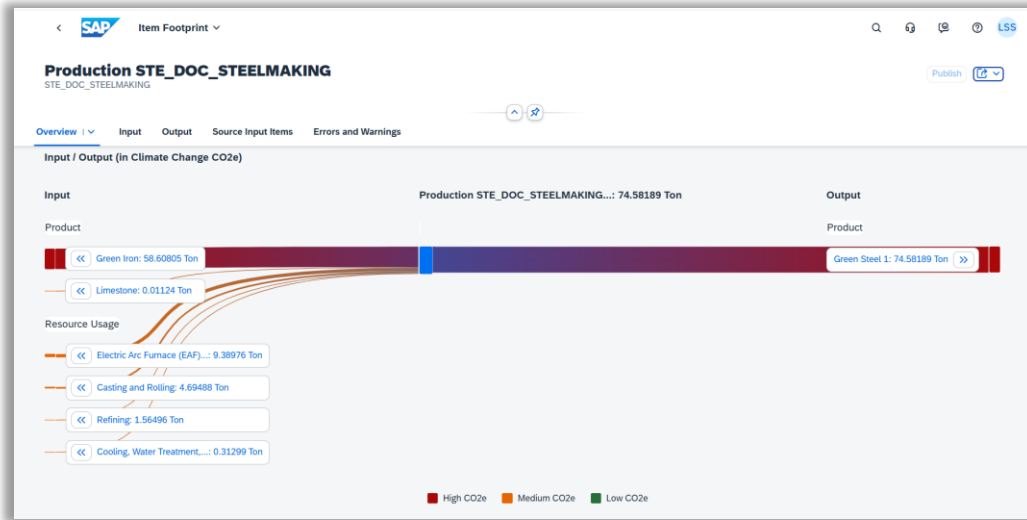
Real-Time Insights:

Enables timely decision-making with up-to-date data.

Scalability and Flexibility:

Supports the growing demand for ESG data and can integrate and expand on additional data requirements as needed.

SAP Sustainability Footprint Management for Carbon Footprint Calculation | Overview



Emission Dataset Information	
Footprint Suggestions	
Similarity Score	Emission Factor Dataset
<input checked="" type="radio"/> 8.52 High	air separation, cryogenic (Ecoinvent_DE)
<input type="radio"/> 8.46 High	ozone production, liquid (Ecoinvent_stegra)
<input type="radio"/> 8.45 High	ethylene oxide production (Ecoinvent_DE)
<input type="radio"/> 8.28 High	chlorine dioxide production (Ecoinvent_stegra)
<input type="radio"/> 8.27 High	sulfur dioxide production, liquid (Ecoinvent_DE)
<input type="radio"/> 8.26 High	carbon monoxide production (Ecoinvent_stegra)
<input type="radio"/> 8.25 High	nitrous dioxide production (Ecoinvent_DE)
<input type="radio"/> 8.24 High	trichloropropane production (Ecoinvent_stegra)
<input type="radio"/> 8.24 High	sulfur trioxide production (Ecoinvent_DE)
<input type="radio"/> 8.24 High	oxidation of methanol (Ecoinvent_DE)

Capture Data From Diverse Sources:

Capture master and transactional data from ERP systems and other source systems to feed accurate footprint calculations.

Closely Manage Your Emission Factors:

Manage your emissions factors, from dedicated emission factor databases to your very own custom ones, ensuring that the right emission factor is always available.

Corporate & Product Level Calculations:

Calculate corporate and product carbon footprints across GHG Protocol categories and utilize cradle-to-gate scenarios.

Gain Insights Into Your Carbon Results:

Visualize, track, and analyze total and product-level emissions to identify hotspots and monitor changes over time.

Achieve More With Your Calculated Footprints:

Embed calculated footprints back into business processes and integrate your results to drive operational decarbonization and value-chain collaboration

3

Project Example

*Implementation of
SAP Green Token &
Responsible Design & Production*



Solutions we Implemented

SAP Green Token

SAP Green Token is a software-as-a-service cloud solution that supports traceability and transparency of material sustainability facts with segregation or mass balancing, and tokenization for trust and compliance with recognized standards.

SAP Responsible Design & Production

SAP Responsible Design and Production is a software as a service cloud solution that enables continuous delivery of regulatory obligations and supports action towards circularity.

RDP is SAPs solution for calculating extended producer responsibility (EPR) obligations, plastic taxes, and corporate commitments to optimize material choices.

Implementation of Solution for Compliance of EUDR and Extended Producer Responsibility

About the Customer

- Large retailer which designs its own products
- Imports its own products → but has no production
- Has MANY product codes
- Operates over 280 stores across 16 countries.

Business need

EUDR

- IT-system that can help with compliance of the **EUDR** ensuring traceability throughout the entire supply chain, before goods are marketed or exported to/from the EU.
 - Collect information (geolocation coordinates, quantity, country of production, harvest period etc.)
 - Issue due diligence statements to EU-traces.
 - Risk Assessment and Risk Mitigation

Extended Producer Responsibility

- IT-system that can help with compliance on **extended producer responsibility for packaging** material the company puts on the market.
 - Collect and manage packaging data on:
 - » Packaging Material, Weight, Packaging Type, Waste Type, Recycled Content, Recyclability
 - Generate EPR reports that meet the specific requirements of each national waste management scheme.
 - » Grüner Punkt (DE), Citeo (FR), Afvalfonds verpakkingen (NL), **Producentansvar för förpackningar (SE)**, Producentansvar (DK)

Outcome

Regulatory compliance with the **EUDR** fostering enhanced transparency and trust across the supply chain while continuously proving the sustainability of materials.

- ✓ Integration with existing SAP landscape.
- ✓ Efficient gathering of EUDR data from suppliers via customized supplier platform.
- ✓ Simplified tasks through automation improving efficiency and accuracy.
- ✓ Automated creation and submission of the due diligence statement to the EU-traces.

Staying compliant with the current packaging requirements of national **EPR laws** and ensuring further scaling as a growing number of reports for national EPR requirements become relevant.

- ✓ Integration with existing SAP landscape.
- ✓ BOM configuration on packaging products such as packaging elements and packaging compositions
- ✓ Simplified tasks through automation improving efficiency and accuracy.
- ✓ Configuration to generate customized reports that meet the specific requirements of each waste management scheme.

EUDR

The issue:

Global deforestation has severe impact on climate, nature, environment, and biodiversity. It can destroy habitats, is a major source of CO2 emissions, and significantly affects indigenous and local communities.

The Regulation in Short:

The [EUDR](#) aims to address the EU's contribution to global deforestation. It bans the selling of goods into EU unless it can prove:

1. it doesn't contribute to deforestation
2. the product is produced in accordance with legislation of the relevant country of production.

What does this mean for companies?

Companies must issue a [due diligence statement](#) and ensure traceability throughout the entire supply before goods can be marketed in the EU or exported from the EU.

1. Collect information (geolocation coordinates, quantity, country of production, harvest period etc.) Art. 9.
2. Risk assessment (Assess and verify the information collected) Art. 10.
3. Risk mitigation (e.g. requiring additional information, independent surveys and audits) Art. 11.

'Deforestation' is defined as the conversion of forest to agricultural use, whether human-induced or not, which includes situations caused by natural disasters.

Commodities and Products Affected



Wood



Soy



Rubber



Palm Oil



Coffee



Cattle



Cocoa



Products derived from these commodities

EUDR

Challenges

Challenges

Efficiently collecting the data.

- With this regulation companies are obliged to share a lot of data that is not the companies' data but the data of suppliers.

Ensure traceability

- It is challenging to manage the operational aspects of the regulation and to manage the data with full traceability.

Administrative Burden and Costs

- Compliance involves significant investment in technology, data collection, and reporting systems.

Lack of guidance and Regulatory Instability

- Proposal on delay and simplification creating uncertainty and making long-term planning difficult.

Opportunities

It is highly suggested to use an IT-solution to manage the operational aspects of the regulation.

An IT-solution can help with:

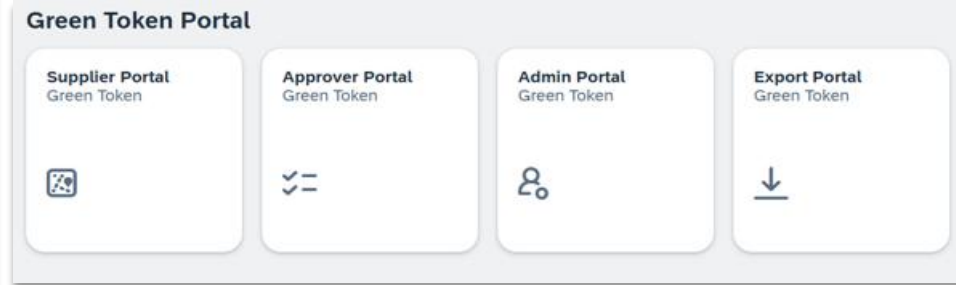
- Efficiently gather EUDR Data from suppliers.
- Simplify tasks through automation and improve efficiency and accuracy.
- Automated creation and submission of the due diligence statement to the EU
- Continuous proof of sustainability for materials.
- Enhance transparency and trust across the supply chain.

Implementation of SAP Green Token

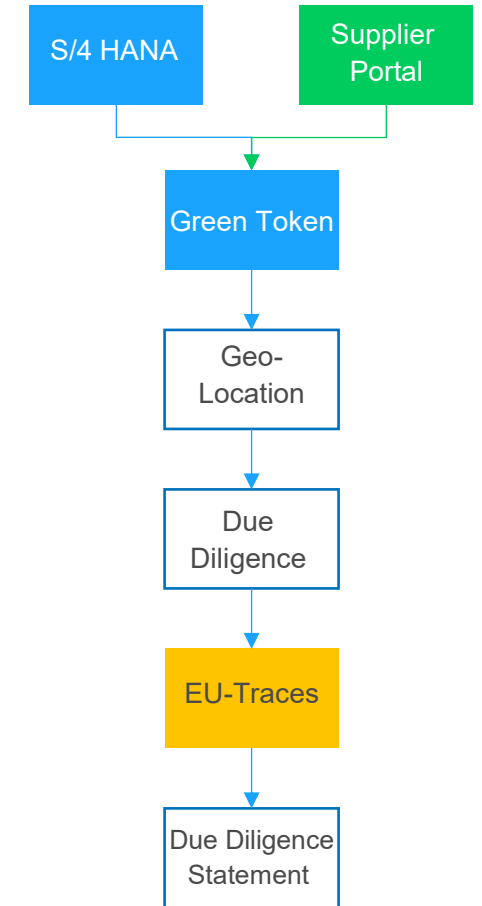
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Dedicated landing page in Build Work Zone



Simplified Flow



The Role of S/4HANA

Standard End to End flows P2P & O2C

- Procurement
- Logistics
- Warehousing
- Sales

Source system

- Acting as a trigger for follow on processes
- Creating inbound and outbound documents
- Master data 'single source of truth'

The Role of the NTT DATA Data Collection Asset

Enhancing ERP standard flows

- Based on transactional triggers
- Supporting suppliers with data entry
- Handling integrations
- Collection and re-formatting of data to fit Green Token requirements

Dedicated Landing Pages

- For suppliers
- For approvers
- For administrators

The Role of Green Token

Storing EUDR Data truth

- Inbound and outbound transactions
- Geo-Locations
- Wood Species
- Supplier & Customer information
- Product information

Managing contact with customer EU TRACES account

Implementation of Solution for Compliance of EUDR and Extended Producer Responsibility

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RDP is SAP's solution for calculating extended producer responsibility (EPR) obligations, plastic taxes, and corporate commitments to optimize material choices.

EPR on Packaging

Packaging and Packaging Waste Regulation

The issue:

A constant increase in the amount of generation of waste due to packaging is contributing to climate challenges, resource depletion, environmental degradation, recycling challenges, and higher costs for waste management.

The Regulation in Short:

The PPWR aims to reduce the environmental impact of waste and to encourage efficient use of resources through reuse, recycling and other forms of recovery.

One key element of the regulation is **extended producer responsibility** imposing that:

- **Producers of packaging are responsible for the collection and disposal of packaging waste and also have to bear the costs.**
- The regulation mandates Member States to establish systems for returning, collecting, reusing, or recovering used packaging to meet EU recycling targets.
- Member States, usually delegate the responsibility to producers/importers via EPR/Collective schemes. Practices differ from country to country.

Reporting and packaging fees

- Companies are obliged to report and declare on the packaging materials they place on each national market.
- The specific requirements and reporting formats can vary but generally consists of:

- Packaging Material
- Packaging Type, Primary, Secondary, Tertiary
- Recyclability
- Weight
- Waste Type B2C, B2B, Sorting fragments
- Recycled Content

- The companies will pay material-specific fees for the packing based on the reported packaging and fees negotiated by the specific EPR-scheme.

The purpose with the extended producer responsibility is to:



Reduce the amount of packaging



Increase circularity, reuse and recycling



Encourage companies to re-design their packaging

EPR on Packaging Challenges:



Large Amounts of Data

Large amounts of product data from many suppliers every year. The different supplier countries each have their own rules for packaging registration and reporting.



Compressed Workload

Often the majority of the workload is in compressed to one period e.g. Q1. Many are doing the reporting manually using Excel or Power-BI reports. Reporting is a very resource-intensive process.



Data Quality

Insufficient data collection. Packaging data needs to be granular on component level. Not enough data is collected to, for example, take advantage of potential discounts from environmentally modulated fees. It is difficult to keep up with all the new products.

”

Det er **ressourcekrævende** at sætte sig ind i de forskellige landes individuelle regler og tilgange til emballagereguleringen. De **høje krav til vores emballagekendskab** kræver, at vi har styr på vores data. Vi køber mange varer inden for mange forskellige produktkategorier, og fra forskellige leverandører, hvilket gør det **udfordrende at holde overblik og sikre korrekt data.**

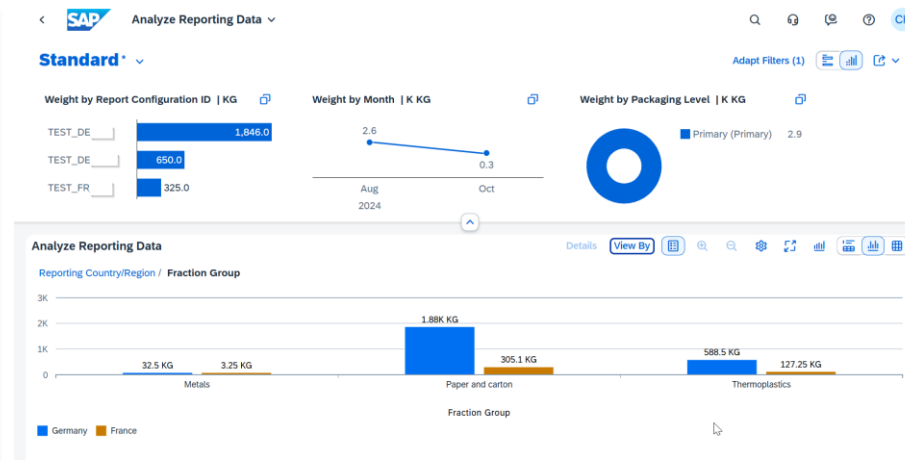
Mette Vestergaard Christensen, Packaging Specialist

Sustainability & Product Compliance - Søstrene Grene

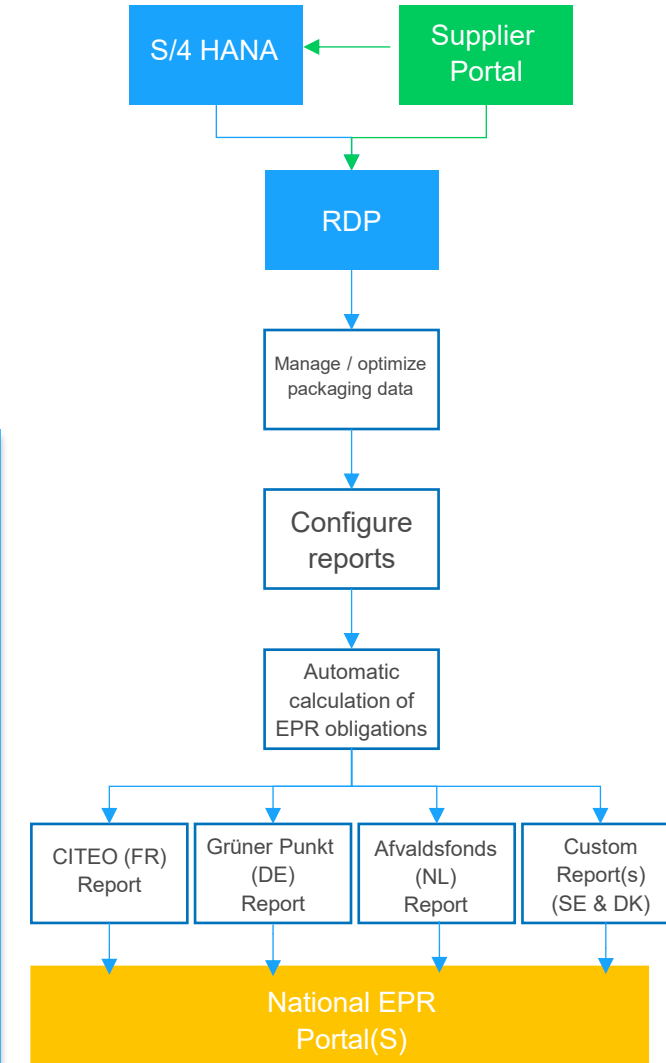
Implementation of SAP Responsible Design & Production

Project Example

- ✓ Integration with existing SAP landscape.
- ✓ BOM configuration on packaging products such as packaging elements and packaging compositions
- ✓ Simplified tasks through automation improving efficiency and accuracy.
- ✓ Configuration to generate customized reports that meet the specific requirements of each waste management scheme.



Simplified Flow



The Role of the Supplier Portal

Collection of Data

- Packaging BOM
- Packaging Material
- Weight
- Packaging Type, Primary, Secondary, Tertiary
- Waste Type B2C, B2B, Sorting fragments
- Recyclability
- Recycled Content

The Role of S/4HANA

Source system

- Master data 'single source of truth'
- Products, Deliveries, Organizational data and Configuration data
- Packaging BOM Creation & Storage

The Role of RDP

Manage / optimize packaging data

- Packaging BOM Data Quality
- Design Rules

Configure reports

- Standard Reports (out of the box)
- Template Reports
- Custom reports
- Packaging Fees

Automatic calculation of EPR obligations

SAP Responsible Design and Production

What value does the solution bring to the business



“ Med RDP vil vi få et **bedre overblik** over vores emballagedata, så vi kan bruge ressourcer på at **minimere vores emballage** og dermed **omkostningerne** i de forskellige lande.

With RDP, we will gain better insight into our packaging data, allowing us to use resources to minimize our packaging and thereby reduce costs in the different countries.

Mette Vestergaard Christensen,
Packaging Specialist hos Søstrene Grene

4

How to Get Started



Moving from Compliance to Strategic Sustainability

The real business value of Sustainability lies beyond compliance to mandatory regulations



Avoid the pitfalls

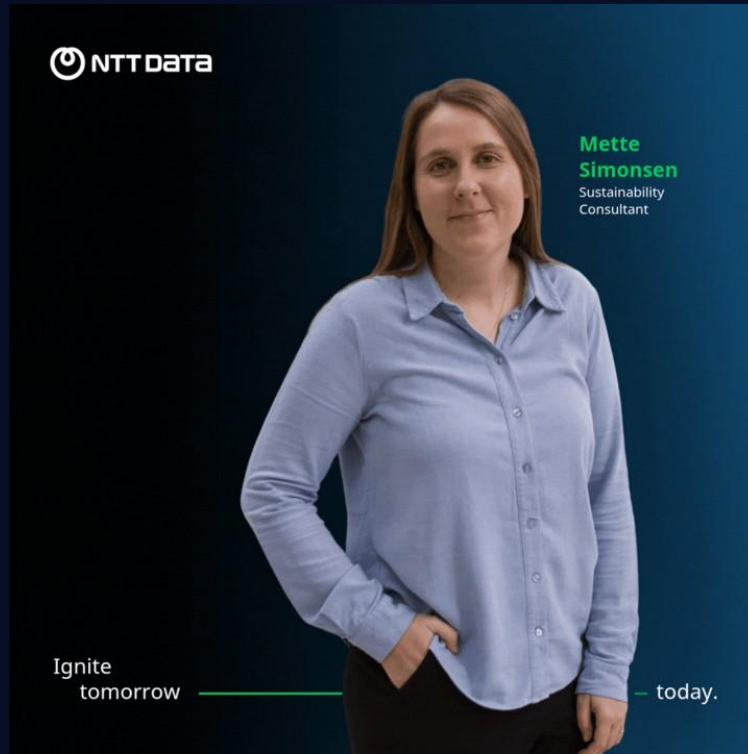
Do's

- Management buy-in
 - With a clear link to business and sustainability strategies
- Organize your project
 - Be able to handle both Sustainability, IT and Change Management in the project
 - Involve your auditors as soon as possible
- **Make sure you have the right data platform for your journey**
 - **You cannot foresee everything, but have a platform strategy**
- Use refinement sessions
 - Discuss topics repeatedly to ensure business and IT is aligned
- Data Validation
 - Create a data validation strategy/approach and refine it
- Build an organization around your project
 - Activate your business SMEs – they know much more about the data than you do
- Think big – start small
 - Create an overview, but start on known territory
 - **Start with a Proof of Concept and then scale.**

Don'ts

- Don't trust data
 - Check data from your vendors
- Don't assume everyone understand the end goal
 - Communication is key
 - **Find a person who understand the link between Sustainability practices and IT**
- Don't underestimate the effort needed to implement data governance
 - Ownership
 - Maintenance processes
 - Tools

Reach out to me!



Mette Simonsen

Sustainability Expert

Based at NTT DATA Copenhagen

*Sustainability advisory, project management and support on the implementation of our sustainability projects across the entire **Nordic region**.*

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Q&A



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