

TNFD in der Praxis

Herausforderungen und Chancen

Agenda

1. Kurzporträt MM Group
2. Motivation der MM Group zu TNFD
3. Anwendung des Rahmenwerkes bei der MM Group

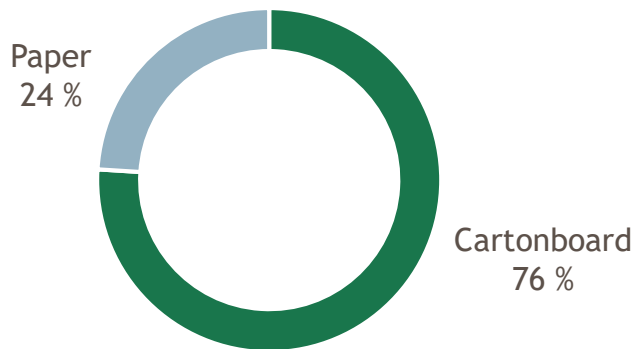
MM Group in facts and figures 2023



We are a leading global producer of cartonboard and folding cartons with an attractive offer in uncoated fine and lamination paper.

MM Board & Paper

Tonnage sold

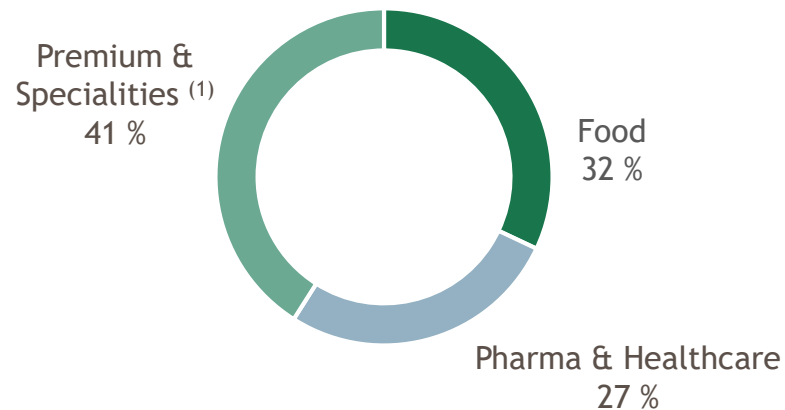


1.9 million

tonnes cartonboard and paper sold p.a.

MM Packaging

In % of sales



4.0 billion

volume of packaging produced in m²

EUR 4.2 billion

sales

450 adj. EBITDA (in millions of EUR) **6.5** ROCE (in %)

15,087 employees worldwide in **71** locations

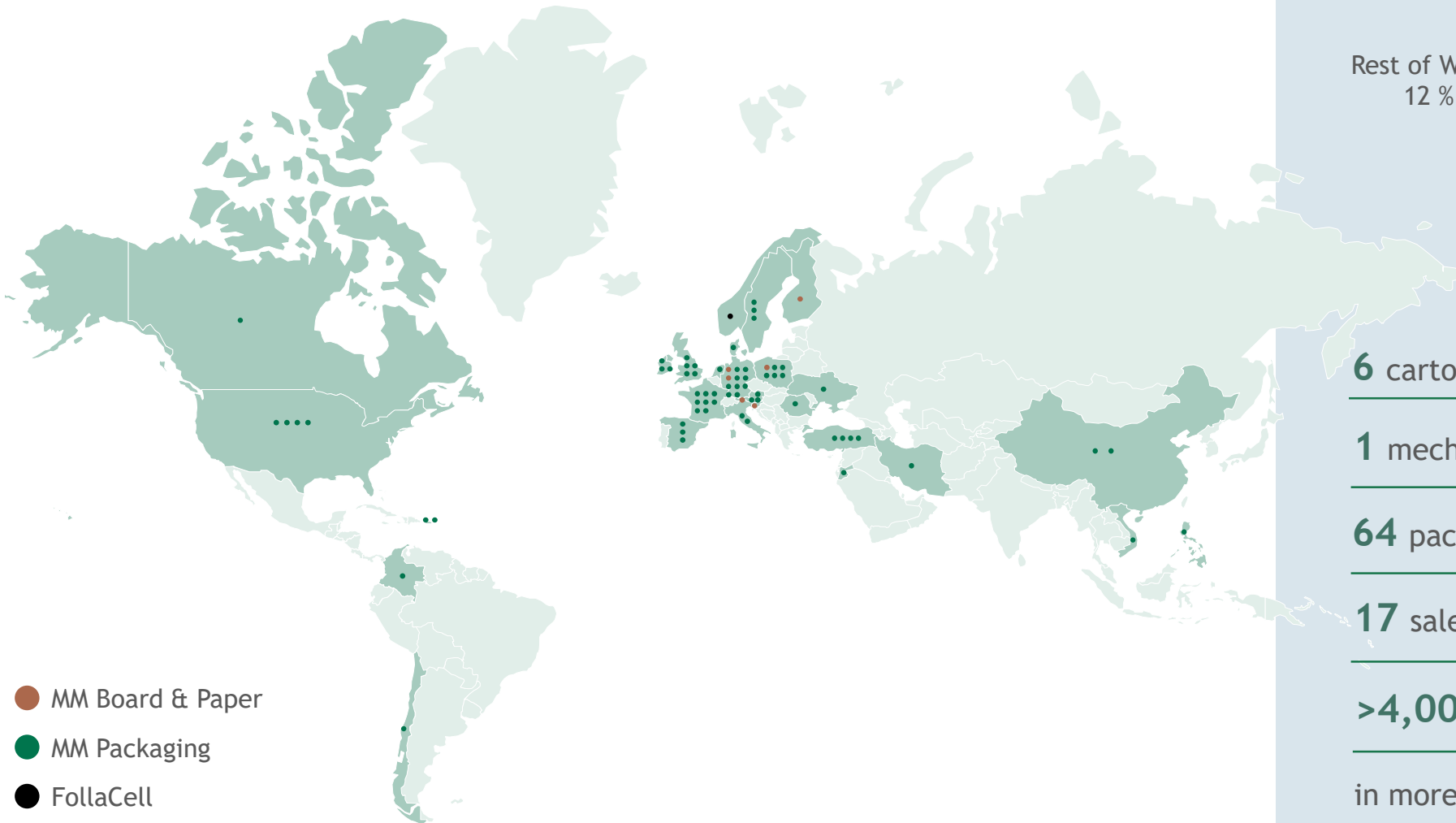
CDP -Triple A **58 %**

rating for transparency on climate change, forest and water security
Disclosure Insight Action

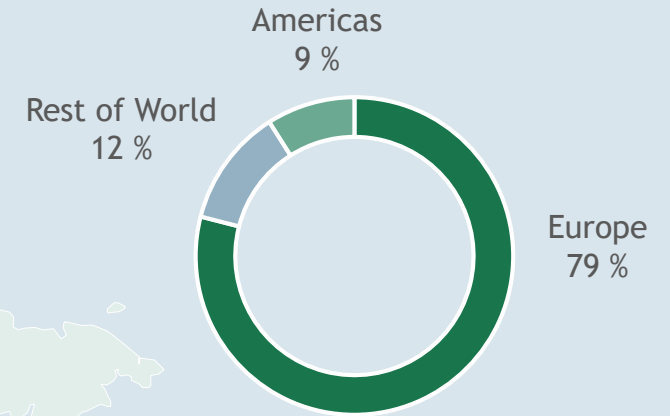
of shares core shareholder families (syndicate)

⁽¹⁾ Home Care, Personal Care, Beauty, Cigarettes, Luxury, E-commerce and Electronics

International footprint close to our customers



Sales by regions



6 cartonboard and paper mills

1 mechanical pulp (CTMP/BCTMP) plant

64 packaging plants

17 sales offices in 15 countries

>4,000 customers

in more than **140** countries

Motivation zu TNFD



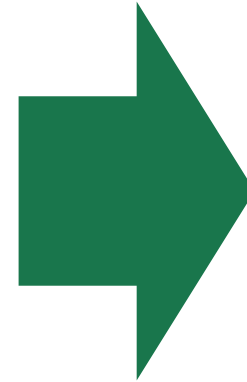
Holz



Wasser



Altpapier



2 Mio. t/a
Karton

650.000 t/a
Papier

MM

TNFD Rahmenwerk

Grundlegende Herangehensweise

1 Lesen

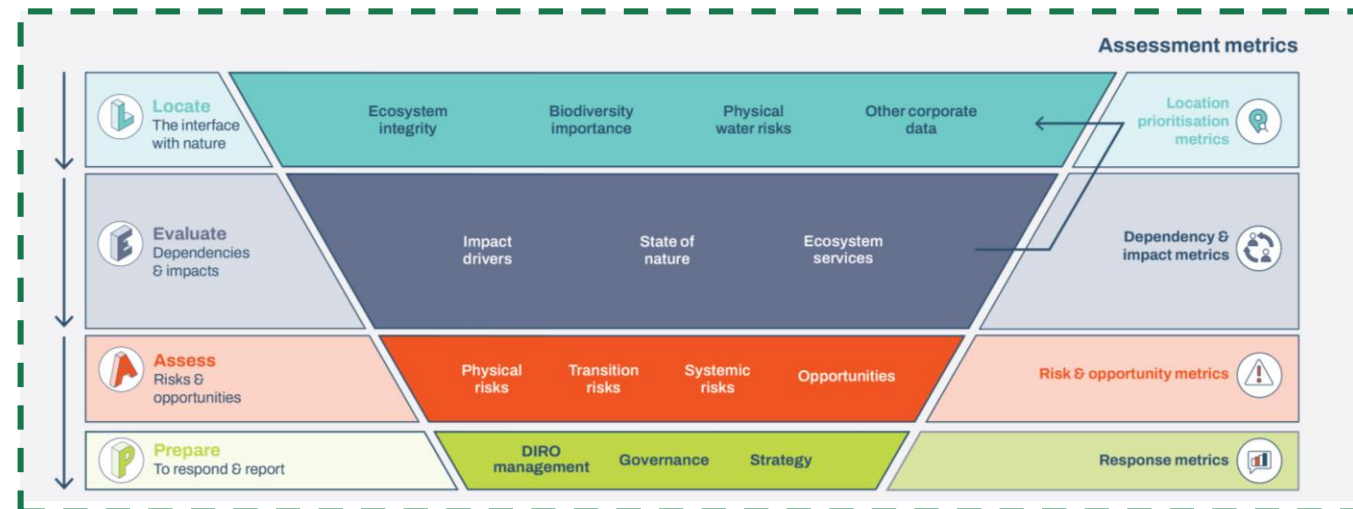


TNFD Empfehlungen und Guidance

2 Vorbereitende Schritte

- Arbeitshypothese
 - Systemgrenzen
- Projektplan
 - Zeitplan
 - Ressourcen

3 LEAP anwenden



TNFD und ESRS E4



ESRS E4 BIODIVERSITY AND ECOSYSTEMS

Table of contents

Objective
Interaction with other ESRS
Disclosure Requirements

- ESRS 2 General disclosures
 - Strategy** ◦ Disclosure Requirement E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model
 - Disclosure Requirement related to ESRS 2 SDM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model
 - Impact, risk and opportunity management** ◦ Disclosure Requirement related to ESRS 2 IRO-1 Description of processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities
 - Disclosure Requirement E4-2 – Policies related to biodiversity and ecosystems
 - Disclosure Requirement E4-3 – Actions and resources related to biodiversity and ecosystems
 - Metrics and targets** ◦ Disclosure Requirement E4-4 – Targets related to biodiversity and ecosystems
 - Disclosure Requirement E4-5 – Impact metrics related to biodiversity and ecosystems change
 - Disclosure Requirement E4-6 – Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities

Appendix A. Application Requirements □ ESRS 2 General disclosures

- Impact, risk and opportunity management** ◦ Disclosure Requirement E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model
 - Disclosure requirements related to ESRS 2 IRO-1 – Description of the processes to identify and assess material biodiversity and ecosystem-related impacts, risks and opportunities
 - Disclosure Requirement E4-2 – Policies related to biodiversity and ecosystems
 - Disclosure Requirement E4-3 – Actions and resources related to biodiversity and ecosystems
- Metrics and targets** ◦ Disclosure Requirement E4-4 – Targets related to biodiversity and ecosystems
 - Disclosure Requirement E4-5 – Impact metrics related to biodiversity and ecosystems change
 - Disclosure Requirement E4-6 – Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities

Objective

1. The objective of this Standard is to specify Disclosure Requirements which will enable users of the *sustainability statement* to understand:
 - (a) how the undertaking affects biodiversity and ecosystems, in terms of material positive and negative, actual and potential impacts, including the extent to which it contributes to the drivers of biodiversity and ecosystem loss and degradation;
 - (b) any actions taken, and the result of such actions, to prevent or mitigate material negative actual or potential impacts and to protect and restore biodiversity and ecosystems, and to address risks and opportunities; and

1

ESRS E4: Biodiversität und Ökosysteme

- ESRS E4 angelehnt an TNFD Framework
- Wesentlichkeitsanalyse als Basis
- Regulatorische Anforderungen bekommen Kontext
- Umsetzung ertragreicher

Locate **E**valuate **A**ssess **P**repare

Tipps aus der Praxis

Locate

Tipps aus der Praxis



L1

Geschäftsmodell und Wertschöpfungskette

Früh interne Stakeholder einbinden

Allgemein gültiges Schema definieren

L2

Abhängigkeiten und Einflüsse

Inside out Perspektive aus Wesentlichkeitsanalyse beachten

Im Zweifel wissenschaftliche Expertise

L3

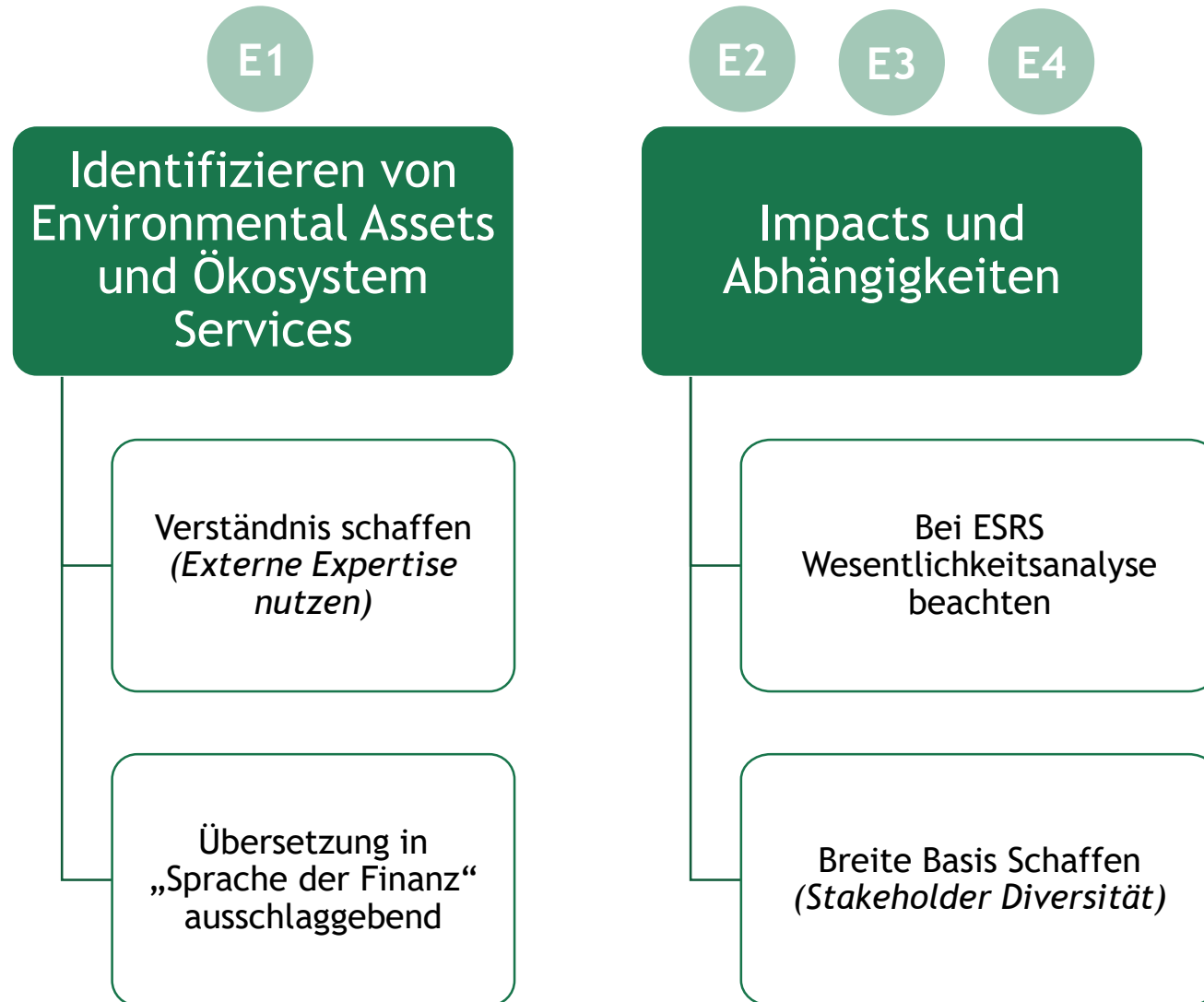
L4

Schnittstellen mit Natur und sensiblen Gebieten

Geographische Analyse

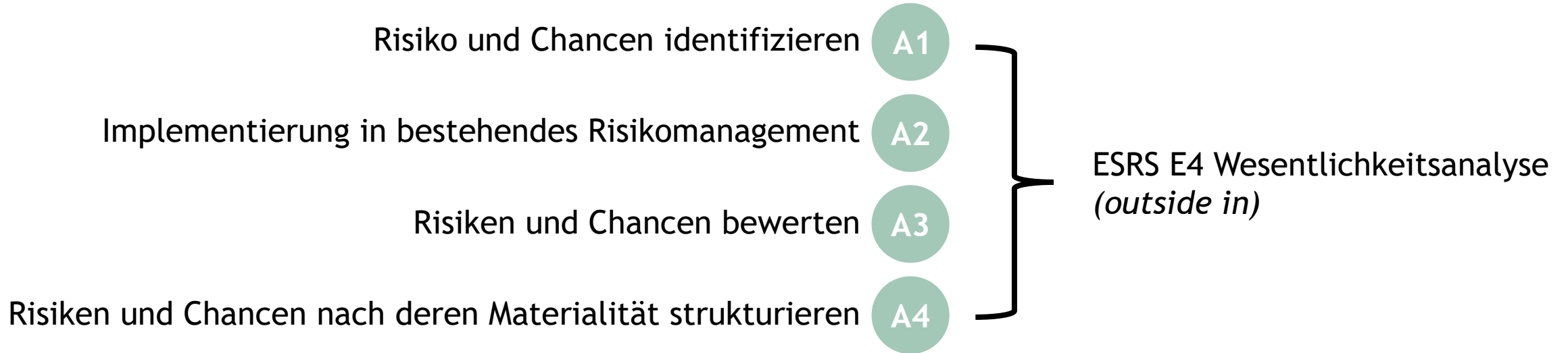
Evaluate

Tipps aus der Praxis



Assess

Tipps aus der Praxis



Wichtig dabei:

Internes Risikomanagement von Beginn an einbinden.
Ergebnisse der Analysen direkt in Risikomanagement integrieren.

Schwierigkeit dabei:

Internes Risikomanagement meist Top-Risiken
TNFD/E4 Risiken sehr spezifisch und granular

Prepare

Tipps aus der Praxis



P1

P2

Ergebnisse in Strategien integrieren und Ziele setzen bzw. tracken

-> SBT for Nature



P3

P4

Reporting | Teilen des Erfolgs!

Actions related to Biodiversity



● Policy for forests and natural ecosystems

● Potential Biodiversity loss Analyse aller Standorte

● TNFD Early Adoption

● Analyse der Betroffenheit von Naturschutzgebieten

● Pilotprojekt mit externen Partnern zu Biodiversitätsanalysen

● Managementpläne zum Schutz betroffener Naturschutzgebiete

Danke für Ihre Aufmerksamkeit ...



... viel Erfolg für die Anwendung!