



Multiple challenges

Sustainability is **no longer optional, it is a MUST** for companies.

Regulation



EU regulations evolve rapidly (i.e. the Green Deal legislation package)

Compulsory reporting on the companies' footprint effective from 2024

Business



Sustainability becomes a major selection criteria for decision makers

Tender scoring up to 20% for companies internal initiatives, as well as ability to deliver sustainable tech.

Commitment



2023/2030 **GHG emissions must be reduced**by roughly **50%** by 2030

No time to wait for the perfect solution, **time for action** based on today's technologies

People



Collaborators are more and more trained and concerned with regards to Sustainability

Sustainability practices become the new normal.

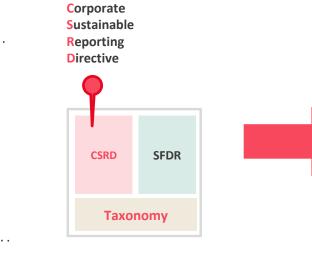
It is a key to attract new talents.



ESG Regulatory Framework

what are we talking about?

Environmental
Social
Governance



Starting in 2024, companies will have an obligation to disclose their environmental and societal effects according to CSRD regulations.

CSRD disclosure requirements include:

- Scope 1, 2, and 3 emissions: impact / reduction targets
- Social impact and governance systems
- ESG risks and opportunities for the business and its impact on people and the planet





Focus on ESG performance of companies

what about the reporting timeline?



CSRD

The NFRD (Non-Financial Reporting Directive) rules remain in force until companies have to apply the new rules of the CSRD. NFDR reporting rules apply to large public-interest companies with more than 500 employees.

Companies will gradually comply with CSRD reporting rules as following:

- From January 1st, 2024 (FY2024 with reporting in 2025):
 - companies that already comply with the NFRD reporting (large listed companies with more than 500 employees).
- From January 1st, 2025 (FY2025 with reporting in 2026):
 - large companies meeting 2 of the following 3 criteria: 250 employees, €40m turnover, or €20m balance sheet total
- From January 1st, 2026 (FY2026 with reporting in 2027):
 - listed SMEs fulfilling 2 of the following 3 criteria must report : 10 to 250 employees, €700k to €40m in turnover, or €350k to €20m in balance sheet total.
- From January 1st, 2028 (FY2028 with reporting in 2029):
 - European subsidiaries of non-European parent companies that generate more than €150 million in turnover in Europe and a subsidiary or branch based in the European Union.



CSRD Reporting Standards

European Sustainability Reporting Standards

The CSRD requires companies to disclose a broad range of data relating to their environmental, social, and governance practices, according to the ESRS technical standards released in July 2023.

Sector Agnostic E.S.R.S

Cross-cutting Standards	Environment	Social	Governance
General Requirements	Climate Change	ESRS S1 Own Workforce	ESRS G1 Business conduct
ESRS 2 General Disclosures	ESRS E2 Pollution	Workers in the value chain	
	Water and marine resources	ESRS S3 Affected communities	
	ESRS E4 Biodiversity & ecosystems	Consumers & end-users	
	Resource use and circular economy		
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We Enable Your Sustainability Program with Actionable Insights

For efficient strategies, it's essential to have actionable insights to support them.

That's why **Devoteam has developed the 'Cloud Enabler For Sustainability' framework** to support you in your efforts to promote sustainability and address ESG challenges.

- ★ A "Record / Report / Action" approach resulting in tailored E.S.G. reports, actionable insights and sustainable change management.
- ★ A fully integrated and flexible platform based on Microsoft Cloud For Sustainability capabilities
- ★ Includes integration of multiple data sources for insight and reporting, with appropriate data security and governance
- ★ Devoteam as a partner to improve collaboration, automation of processes and manage change
- ★ An iterative approach with Devoteam Studio delivery model

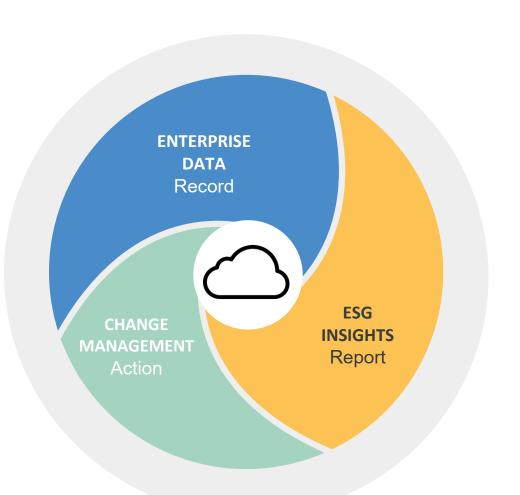


Record / Report / Action

Enterprise Record Data

Record the ESG footprint
of the entire operations
and value chain more
accurately through
your Data Platform implemented
by Devoteam with Microsoft
Cloud for Sustainability
capabilities

Unify data intelligence to help you monitor and manage your sustainability performance.





FOR SUSTAINABILITY

ESG Report

Visualize and analyse your reports following CSRD Reporting standards

Actions with CM

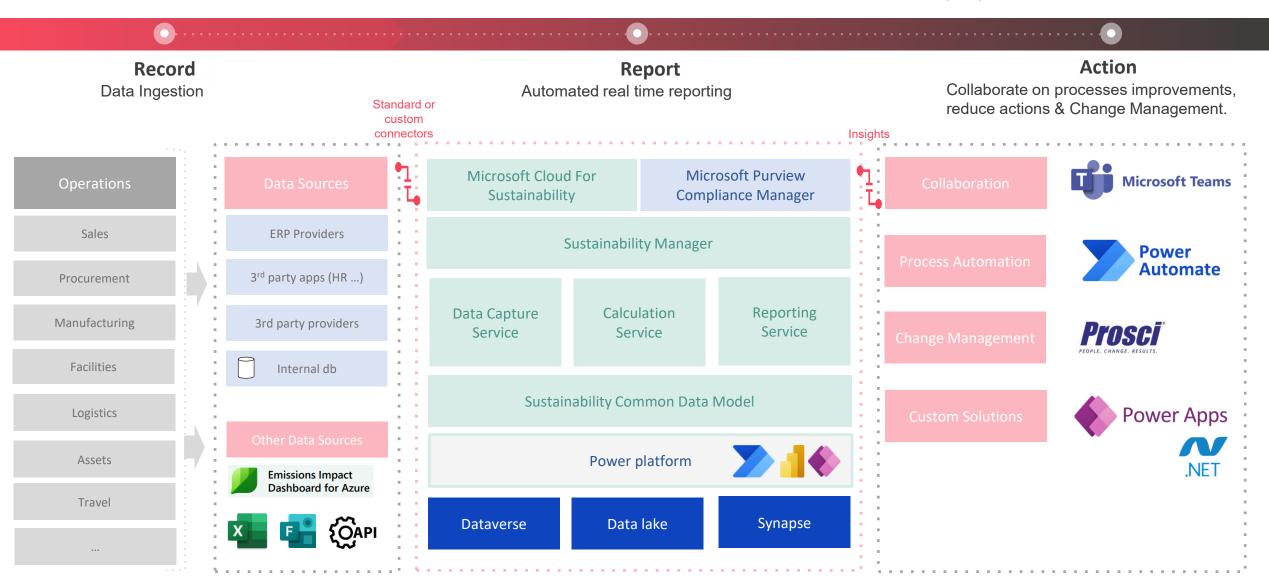
Based on reports, reduce actions will be accelerated by Devoteam Change Management team.



Technical Stack



FOR SUSTAINABILITY







A Delivery model called Devoteam Studio An Agile Methodology to lead your sustainable development from end-to-end

Discovery / Scoping

Understanding your context and data environment.

Measuring the digital and operational maturity of your sustainable development agenda based on ESG requirements. Define initial scenario backlog to implement as pilot.

• Pilot

Setting up standard
Microsoft Cloud for
Sustainability pilot
environment and start
simple by focusing and
implementing initial
scenario with minimal data.
Validate ESG reporting
solution and define next
report.

Incremental Implementation

Incremental expansion for new activities and new data sources: Deploying data platform adapted to the needs, making the environment and data secure and governed, creating or integrating data sources with standard or custom connectors, implementing new CSRD aligned reports, formulating recommendations and adapting the solution based on insights if required

Roll-out solution across the organization and continuously preparing your organization for adoption

Tasks backlog defined per sprint

Operate

Continuous updating, adaptation to regulations, new capabilities and insights.





An Agile delivery model called Devoteam Studio

- Our teams are multidisciplinary, combining different, equally important,
 competencies and experiences as one joint studio team to deliver
 the maximum business value.
- An Agile approach that builds confidence with every iteration
- We want to work as strong proactive partners and advisors,
 not just implementers of requirements.
- Our customers can count on the global strength of a group of studios.
- Efficient tooling, robust process, we treat everything as Code.

Creative tech for Better Change







One Team

"We work hand in hand with you.

Our aim is to be your partner rather than just a provider."

