

# Sustainable manufacturing in de context van de (nieuwe) vereisten rond duurzaamheidsrapportering

Sustainable manufacturing in the context of the (new) requirements around sustainability reporting

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# Your presenters of today



**Thomas De Cuyper**

PwC Director - ESG Strategy & Reporting

[thomas.de.cuyper@pwc.com](mailto:thomas.de.cuyper@pwc.com)

+32 499 58 95 60



**Riaan van der Merwe**

PwC Senior Manager - Asset Lifecycle Management

[riaan.van.der.merwe@pwc.com](mailto:riaan.van.der.merwe@pwc.com)

+32 474 56 11 06



# AGENDA

1. A changing sustainability landscape, ... and regulation

2. Reporting

3. ESG reality

4. Impact of maintenance

# **A changing sustainability landscape, ... and regulation**







## How are global megatrends and stakeholder pressure driving change across the globe?



01 | Megatrends



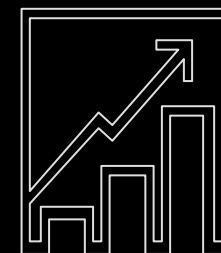
02 | Initiatives & Policies




03 | Transparency



04 | Litigation



05 | Investors



There are many different stakeholders who each have their own perspectives and put specific pressure on companies. It is important to actively consider these pressures...

Employees

Consumers/clients

Suppliers



Purpose

Investors

Peers

Community/public

# A regulatory driver in Europe - the EU Green deal is the EU plan to transition to a sustainable and fair economy



Create a <b>framework</b> for countries and standard setters to mandate and improve non-financial reporting within the EU.	01	02	Allow investors to better understand the <b>risks</b> of, and <b>opportunities</b> afforded by, sustainability issues for their investments.
Make companies more accountable for and <b>transparent</b> about their impact on people and the environment.	03	04	Create a common language that enhances the <b>comparability</b> of sustainability information and avoids greenwashing.

- EU Taxonomy
- Corporate Sustainability Reporting Directive
- Sustainable Finance Disclosure Regulation
- Green bonds standard



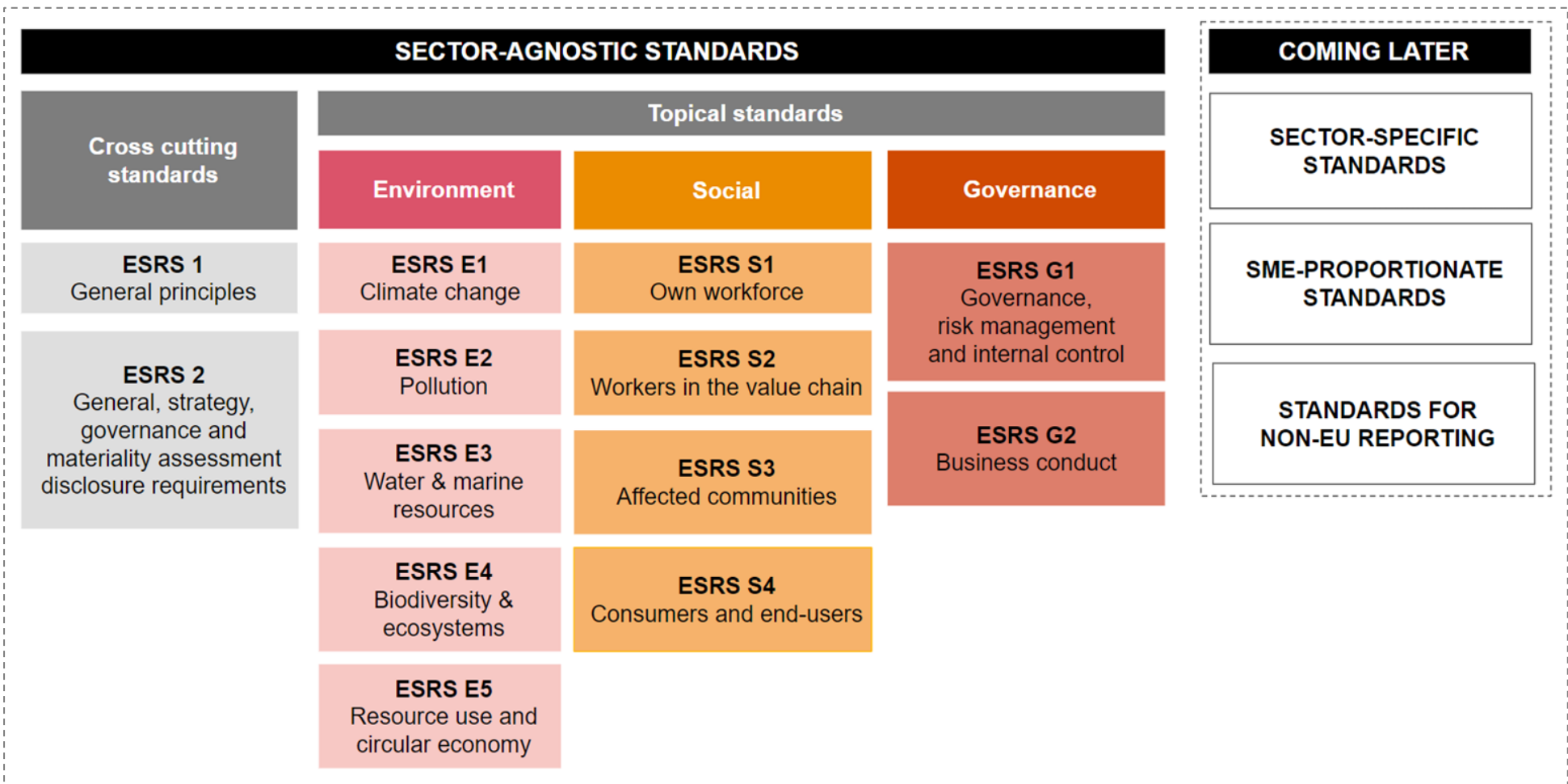
# Reporting







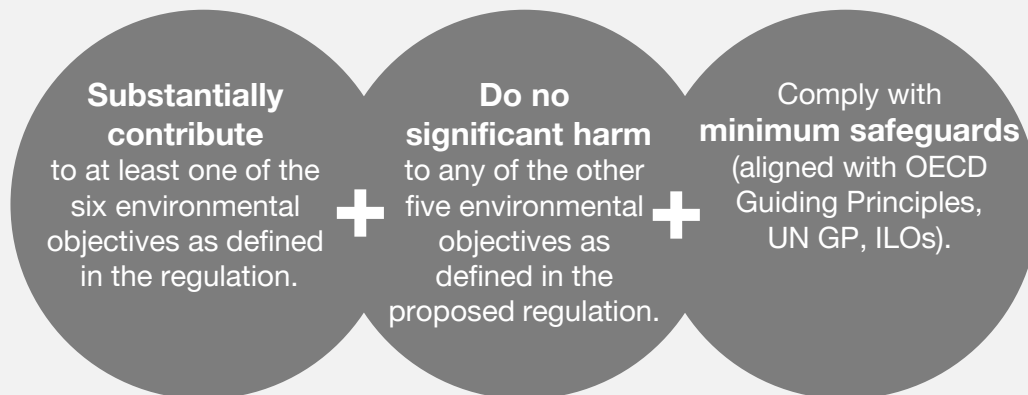
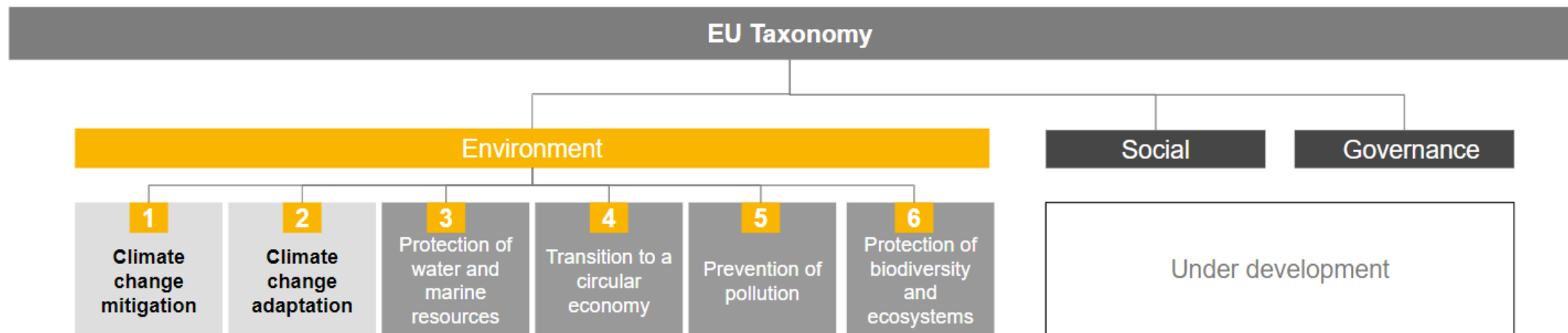
# The Corporate Sustainability Reporting Directive (CSRD) as a mechanism to push organisations to report on their sustainability performance in a consistent and transparent manner



More than 140 required disclosures, representing potentially thousands of data points within the operations of companies.

Additionally mandatory assurance (external audit) over these disclosures will be applicable

The EU taxonomy to create a common language and clear definition of what is “sustainable”: a classification system of environmental sustainable (business) activities



### What should companies report?

- % Turnover aligned with the Taxonomy.
- % CapEx/OpEx aligned with the Taxonomy.

An *iterative process* for developing up-to-date sustainable strategy and reporting on performance, whereby initiatives in the operations need to be linked to the ESG strategy, and reporting...



\* Company specific metrics plus baseline reporting\*.


**To cover all information needs you need to consider:**

- Highly specific KPIs relating to strategy, defined by you.
- Established financial and non-financial reporting standards defined by third parties.



# ESG reality





## Sustainability is a highly relevant topic with a substantial impact on businesses and their stakeholders

 Companies are urged to integrate sustainability into strategy, operations and evaluation

**Increasing awareness, expectations and requirements of stakeholders with different priorities**

Employees

Investors / Owners

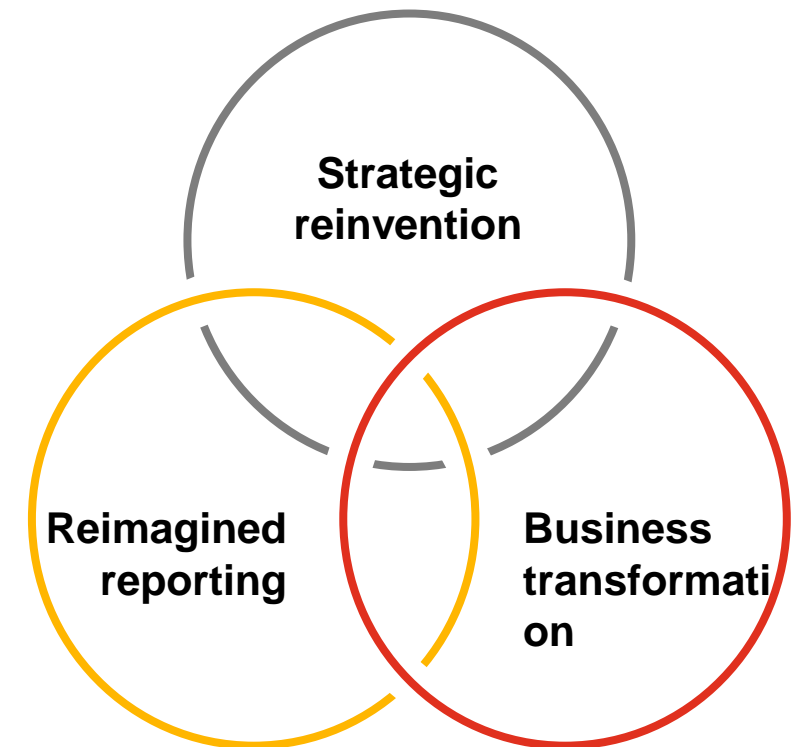
Consumers

Capital markets

Suppliers

Regulation

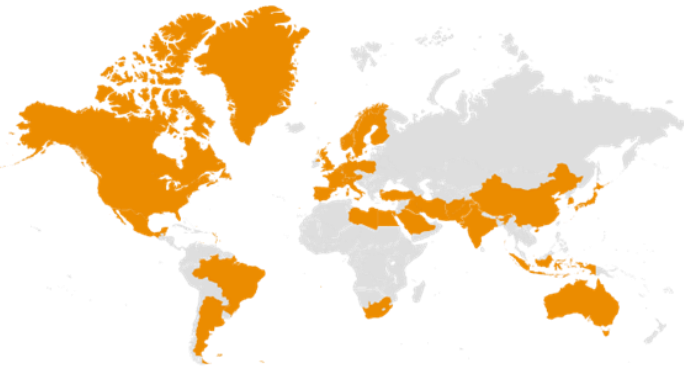
*The ESG agenda encompasses the three dimensions of the ESG revolution*












# PwC conducted a global survey to identify current ESG maturity levels and to gain insights on best practices

## Countries in scope




- Argentina
- Australia
- Austria
- Belgium
- Brazil
- Canada
- China
- Denmark
- Finland
- France
- Germany
- India
- Indonesia
- Italy
- Japan
- Mexico
- Middle East
- Netherlands
- Norway
- Poland
- Portugal
- Singapore
- South Africa
- South Korea
- Spain
- Sweden
- Switzerland
- Turkey
- UK
- US

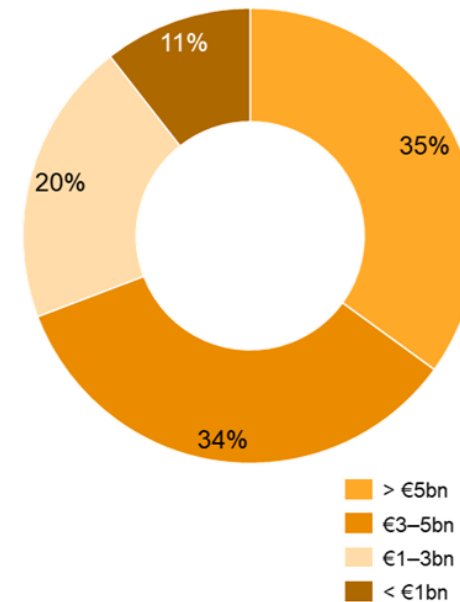
## Industry focus (equally distributed)

-  Industrial manufacturing and equipment
-  Process industries
-  Pharma and medtech
-  Automotive
-  Electronics
-  Retail and consumer goods
-  Financial sector
-  Service industry

## Interviewees

-  C-level executives, senior management and sustainability division leaders who have knowledge about their company's ESG strategy

## Company size by global gross revenue



900  
interviews

30  
countries

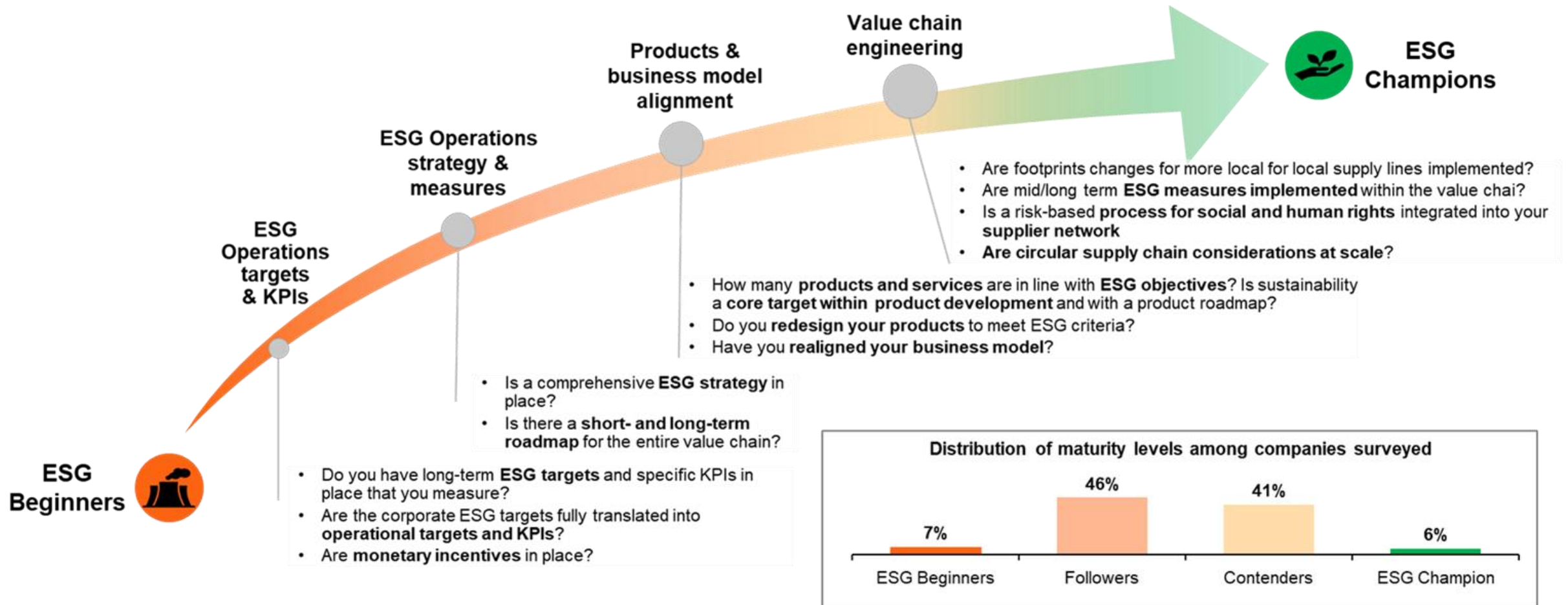
8  
industries



## Key findings: PwC Global ESG in Operations Survey 2022



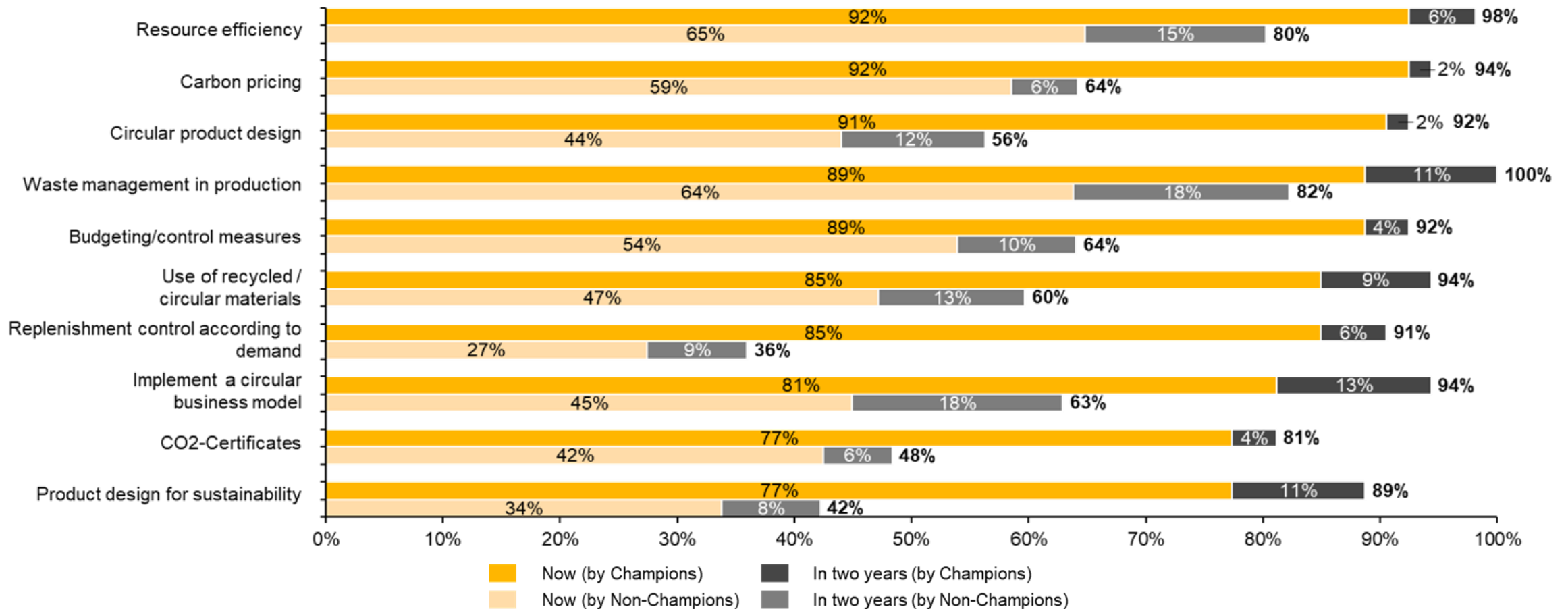
# From strategy to execution: our path from Beginner to Champion achieving ESG maturity





The top 10 measures of Champions are significantly ahead of the pack whilst also focusing on financial returns alike

Top 10 measures for Champions and Non-Champions for today and two years from now

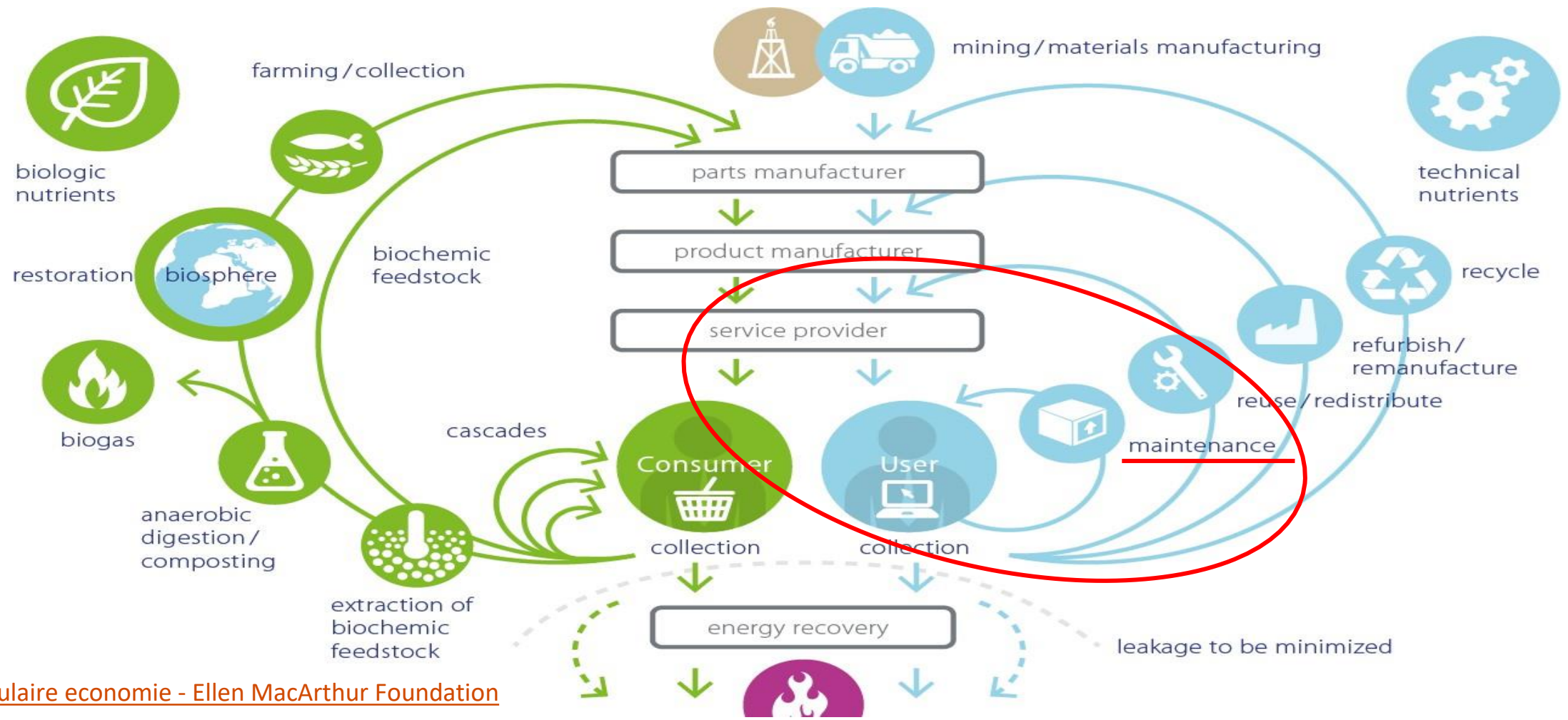




# Impact of maintenance

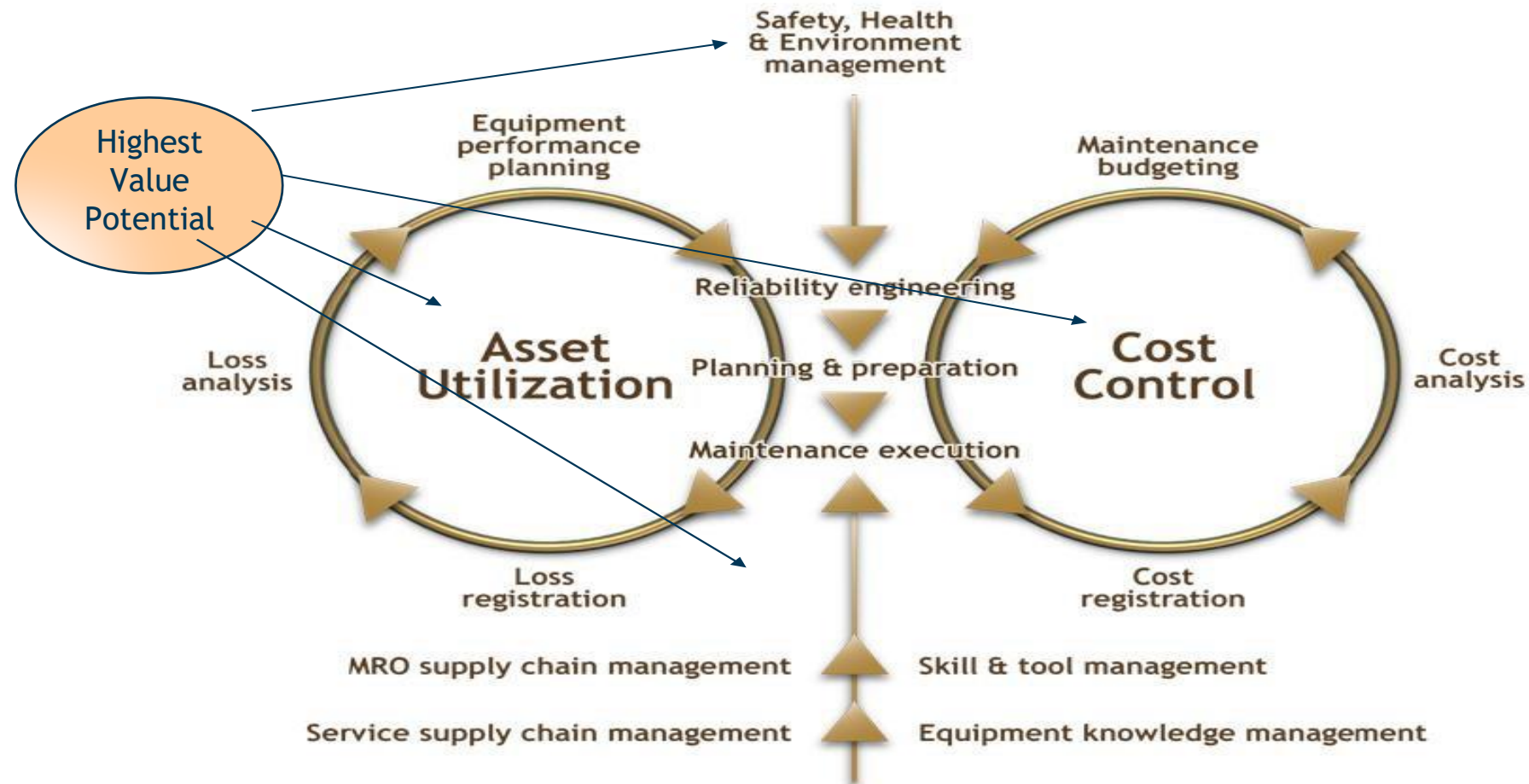


## Maintenance at the core of circular economy



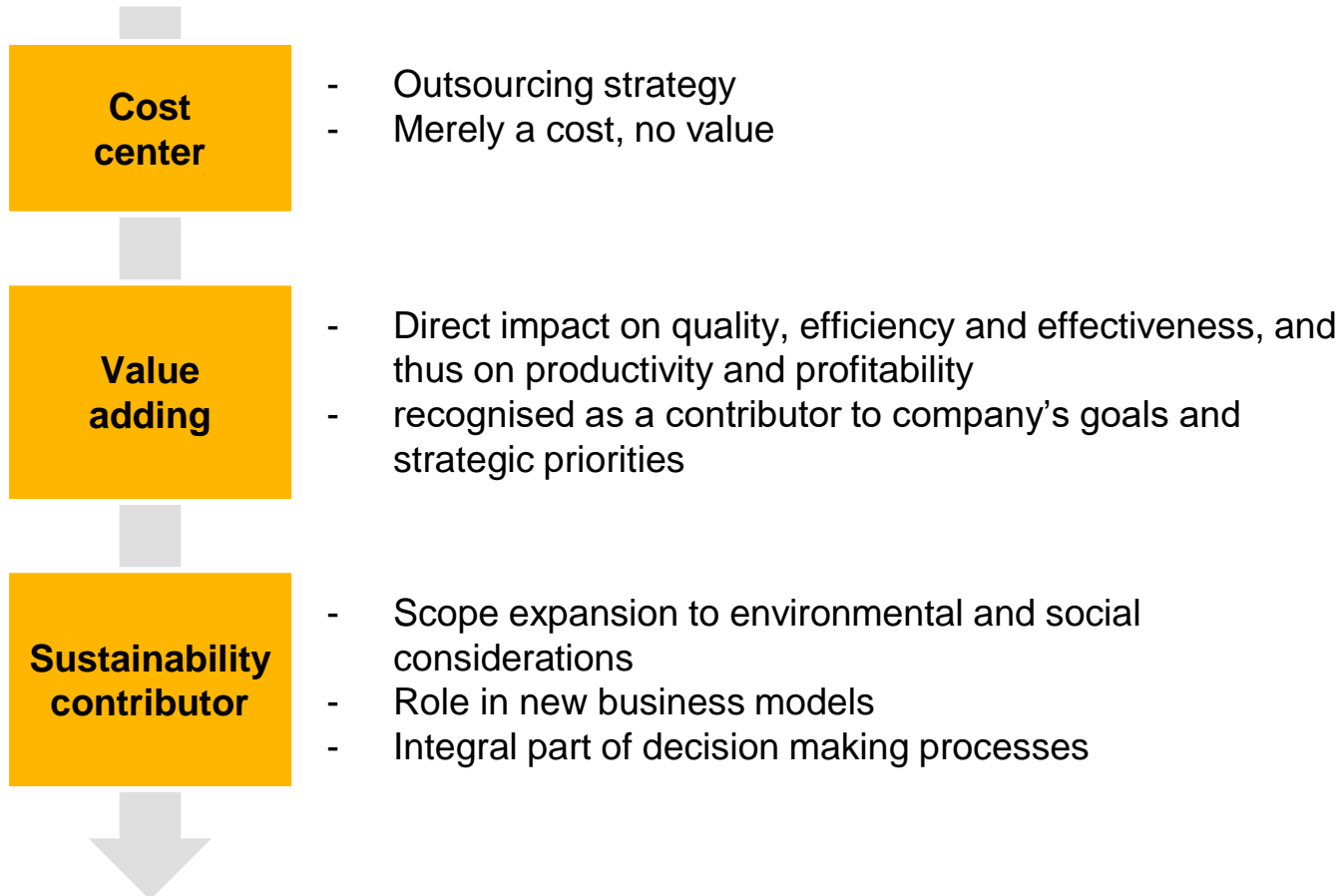


# The value of maintenance





# The evolving role of maintenance over time



# The four main approaches regarding sustainable Maintenance and Services

## Approaches

### Energy/Waste management

Energy efficiency through maintenance activities striving for evaluating and reducing energy consumption

### Maintenance Strategies

Innovative maintenance management, based on wider perspective of asset lifecycle, adoption of sustainable maintenance performance measures, and exploitation of new technologies

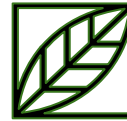
### Enabling Technologies

To obtain sustainable operations, manufacturing should be supported by versatile maintenance engineering infrastructure

### Employee Safety

The main maintenance related social impact regards human safety and bad maintenance practises could cause unsafe & unhealthy working conditions, accidents and unsure incidents

## Top Reference



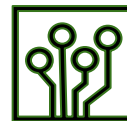
### Energy/Waste management

- Efficient energy use through advanced planning and scheduling
- Reduction of production waste through predictive maintenance software



### Maintenance Strategies

- Use of uniform frameworks and methods for optimization/implementation of maintenance operations based on client requirements



### Enabling Technologies

- Smart Maintenance through Smart Sensors, Unified Software Systems and New Technologies (Mobile Devices, Digital Twins, Big Data)



### Employee Safety

- Worker Support with instructions on Mobile Devices to reduce mental stress and potential errors
- Advance scheduling t assign tasks to the right workers according to their skills

# Thank you

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