

color key: roosaga on märgitud töö tellija tõlgendus ESRS põhjal
rohelisega on märgitud ESRS-põhine jaotus

		Climate change
IMPACTS		
	Negative impacts	Climate adaptation
		Climate mitigation
	Positive impacts	GHG emissions

		Energy efficiency
		Material efficiency
		Consumption reduction
		Phase out or substitution of product
		Phase out or substitution of process
		Fuel switching
		Electrification
		Renewable energy deployment
		Energy
RISKS AND OPPORTUNITIES		
IMPACT RELATED		
DEPENDENCY RELATED		
OTHER RISK FACTORS		
	Risks and opprotunities	Transitional
		Policy and legal
		Market

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Pollution	Water and marine resources
1. Pollution of air	Water management and conservation
1.Pollution of water	Use and sourcing of water
1.Pollution of soil	Water treatment

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Technology	Technology
Reputation	Reputation
	Contribution to systemic risk
Physical	Physical
Acute	Acute
Chronic	Chronic
Resource efficiency	Resource efficiency
Market	Market
Financing	Financing
Resilience	Resilience

Biodiversity	Circular economy
Biodiversity loss (climate change, land/freshwater/sea-use changes (loss, degradation, fragmentation, biodiversity sensitive areas), direct exploitation, invasive alien species, pollution, other)	1. Resource inflow (sustainable sourcing)
State of species (population size, extinction risk)	Renewable/non-renewable resources (transitioning away from virgin resources, critical raw materials, rare earths)
Extent and condition of ecosystems (Land degregation, Desertification, Soil sealing)	Circularity of resource inflow (Increased use of secondary resources)

Ecosystem services	Resource use optimisation, intensity of materials and products
	1. Resource outflow
	Increased product durability
	1. Waste (hazardous waste/non-hazardous waste management, end-of life waste management)
	2. Circular business practices (value retention actions, value maximisation actions, end-of life actions, system efficiency actions?)
	3. Sustainable Resource Management/Circular Economy Adoption?
Transitional	Transitional
Policy and legal	Policy and legal
Market	Market

Technology	Technology
Reputation	Reputation
Physical	Physical
Acute	Acute
Chronical	Chronical
Systemic	
Ecosystem collapse risks	
Aggregated risk	
Contagion risks	
Resource efficiency	Resource efficiency
Market	Market
Financing/capital flow	Financing
Resilience	Resilience
Reputation	Reputation
Ecosystem protection	
Restoration and regeneration	
Sustainable use of natural resources	

Own workforce	Workers in value chain
1. Working conditions (secure employment (precarious work relations, social protection); working time (“zero hours” contracts, overtime satisfaction with working hours, flexible hours); adequate wages ; social dialogue ; freedom of association, the existence of works councils and the information, consultation and participation rights of workers; collective bargaining , work-life balance (family-related leave, flexible working hours, access to childcare); health and safety (eg pandemic related, hazardous work, H&S system coverage, fatal/non-fatal accidents, work-related ill health, work days lost))	1. Working conditions (secure employment (precarious work relations, social protection); working time (“zero hours” contracts, overtime satisfaction with working hours, flexible hours); adequate wages ; social dialogue ; freedom of association, the existence of works councils and the information; collective bargaining , work-life balance (family-related leave, flexible working hours, access to childcare); health and safety (eg pandemic related, hazardous work, H&S system coverage, fatal/non-fatal accidents, work-related ill health, work days lost))
1. Equal treatment and opportunities for all (gender equality and equal pay for work of equal value (women in top management and workforce, male-female wage gap); training and skills development; employment and inclusion of persons with disabilities (accessibility measures for employees with disabilities) ; measures against violence and harassment in the workplace; and diversity)	1. Equal treatment and opportunities for all (gender equality and equal pay for work of equal value (women in top management and workforce, male-female wage gap); training and skills development; employment and inclusion of persons with disabilities (accessibility measures for employees with disabilities) ; measures against violence and harassment in the workplace; and diversity)
1. Other work-related rights (child labour; forced labour (confiscation of goods suspected of forced labor production, human trafficking); adequate housing; and privacy)	1. Other work-related rights (child labour; forced labour (confiscation of goods suspected of forced labor production, human trafficking); adequate housing, water, sanitation; and privacy)

2. Employee Well-being/Employee Engagement and Satisfaction?	2. Supply Chain Labor Standards/Fair compensation and benefits?
3. Value proposition impacts (eg lowest cost product/service; high-speed delivery); cost structure/revenue model impacts (eg shifting inventory risk to supplier)	Transition to climate neutral operations impacts (innovation, restructuring, closure of sites, need for more/new materials to support green products/technologies)
	Sustainable purchase practises, capacity building to supply chain workers
	3. Value proposition impacts (eg lowest cost product/service; high-speed delivery); cost structure/revenue model impacts (eg shifting inventory risk to supplier)
	Value chain impacts (relying on commodities of unclear provenance, without visibility on impacts on workers)
	Vulnerable groups: young workers, women, migrants, recruitment fee based workers, high risk activities workers)
	Value chain actions impact (eg financial literacy t
IMPACT RELATED	
DEPENDENCIES	
NA	
Business opportunity and continuity (exploitation of low-skilled, low-paid, workers in sourcing geographies with minimal labor law/health protections)	Business opportunity and continuity (exploitation of low-skilled, low-paid, workers in sourcing geographies with minimal labor law/health protections)
Reputation	Reputation
	Risks from strategy/business model

Business relation termination	Operational risks (price pressure leads to lower quality, longer, less controlled, less transparent supply chain)
Shortage of skilled employees	
Policy and legal exposure (forced labor/child labor/compulsory labor incidents)	Policy and legal exposure (forced labor/child labor/compulsory labor incidents)
Risks related to transition to climate neutral operations (company innovation, restructuring, discontinuity, employment loss, new business opportunities, products, materials)	Risks related to transition to climate neutral operations (company innovation, restructuring, discontinuity, employment loss, new business opportunities, products, materials)
Disruption of business operation (significant employee turnover, lack of skills/training development)	Disruption of business operation (high dependan
Supply chain breakdown	Supply chain breakdown
Consumer preferences change	Consumer preferences change
	Market differentiation and customer appeal
Market differentiation/higher customer appeal (quaranteeing decent pay, working conditions t	
Transition to climate neutral operations (job c	Reliable supply
	Widening of future consumer base

Affected communities	Consumers and end-users	Business conduct	
1. Communities' economic, social and cultural rights (for example, adequate housing, adequate food, water and sanitation, land-related and security-related impacts)communities' civil and political rights (for example, freedom of expression, freedom of assembly, impacts on human rights defenders); and particular rights of indigenous peoples (for example, free, prior and informed consent, self-determination, cultural rights).			
Human right commitment impacts			
Operations impacts (planning, land acquisition and exploitation, finance, extraction or production of raw materials, use of natural resources, and management of environmental impacts)			

Strategy/business model impacts: value proposition (deadlines of construction/project commencement lacking time for consulatation, extensive use of resources that affect communities around the opertations), value chain (land-use which ownership is contested/records unreliable), cost structure/revenue model (aggressive strategies to minimise taxation)			
Transition to climate neutral operations impacts (innovation, restructuring, closure of sites, need for more/new materials to support green products/technologies)			
Social investment or other development programmes impacts			
All enviromental topics impacts (climate change, pollution, water, biodiversity, circular economy)			
raining)			
Reputation and legal exposure (negative relationship - damaging boycotts, complaints and lawsuits,)			
Risk of harm for affected community (based on characteristics such as ethnicity, socioeconomic status, r			

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migrant status and gender)

d/permits)
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