

Before we start, ask yourself

**Where do Finance and Sustainability
overlap in your organization?**

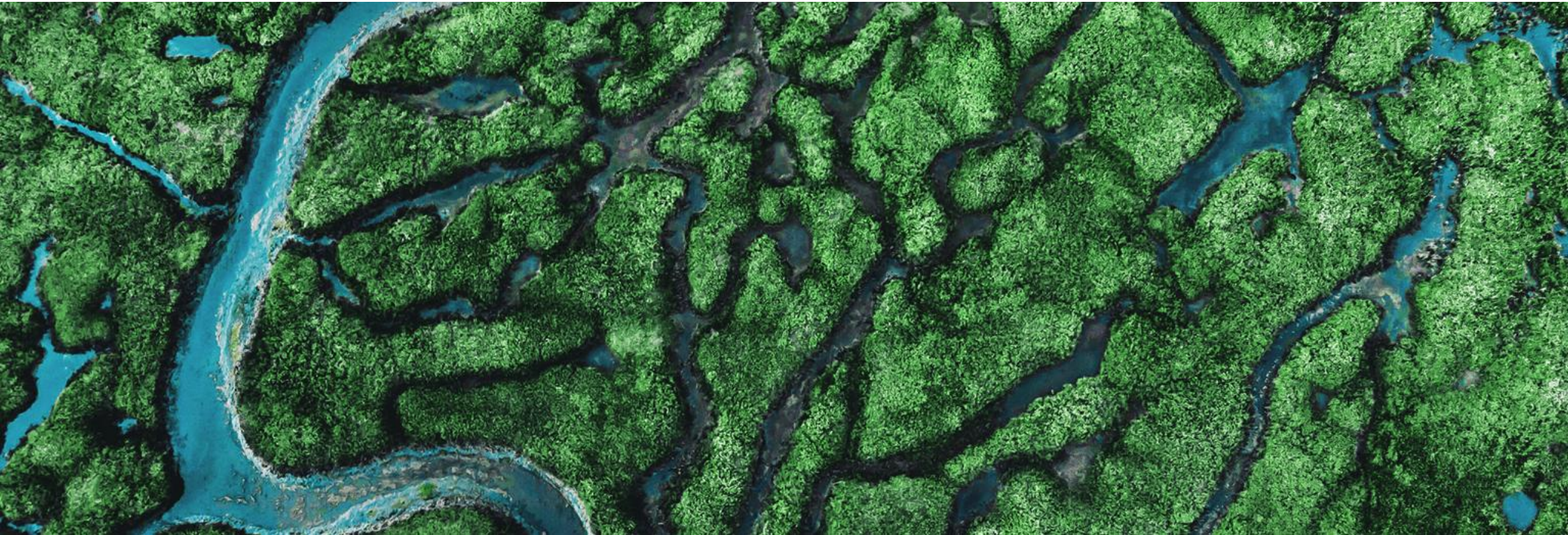
Shared Path

Sustainability is where Finance was 20 years ago



Shared Data & Flows

Sustainability & Finance processes intertwine in many ways



Shared Path

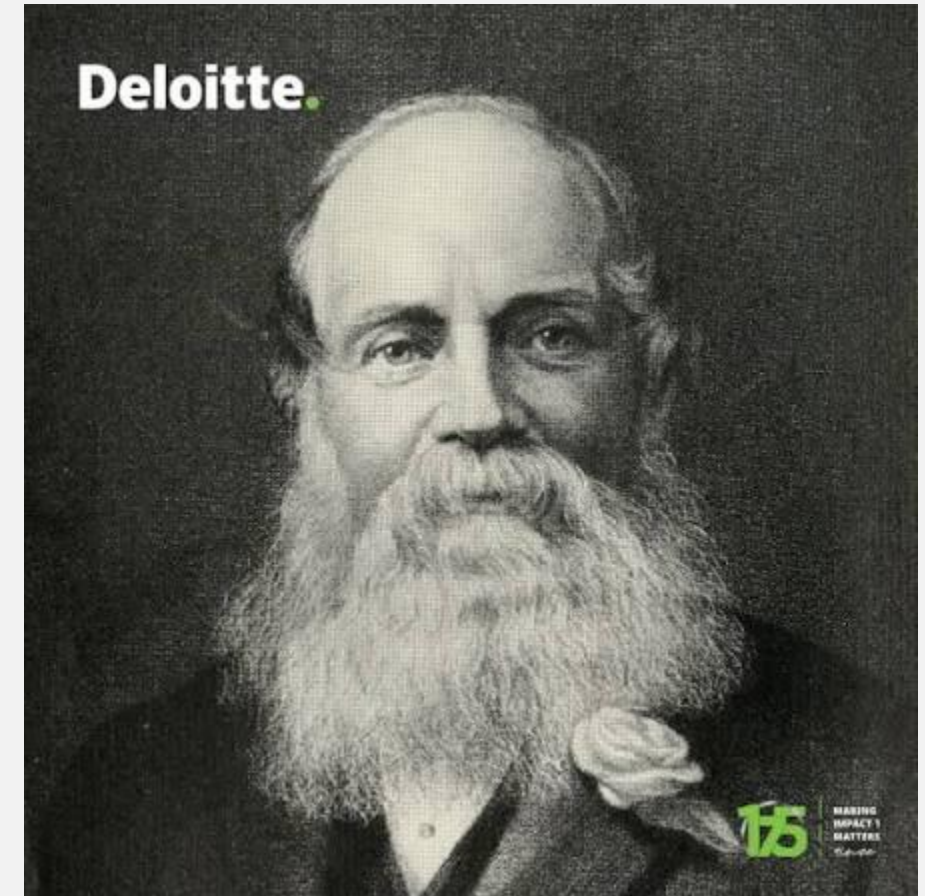
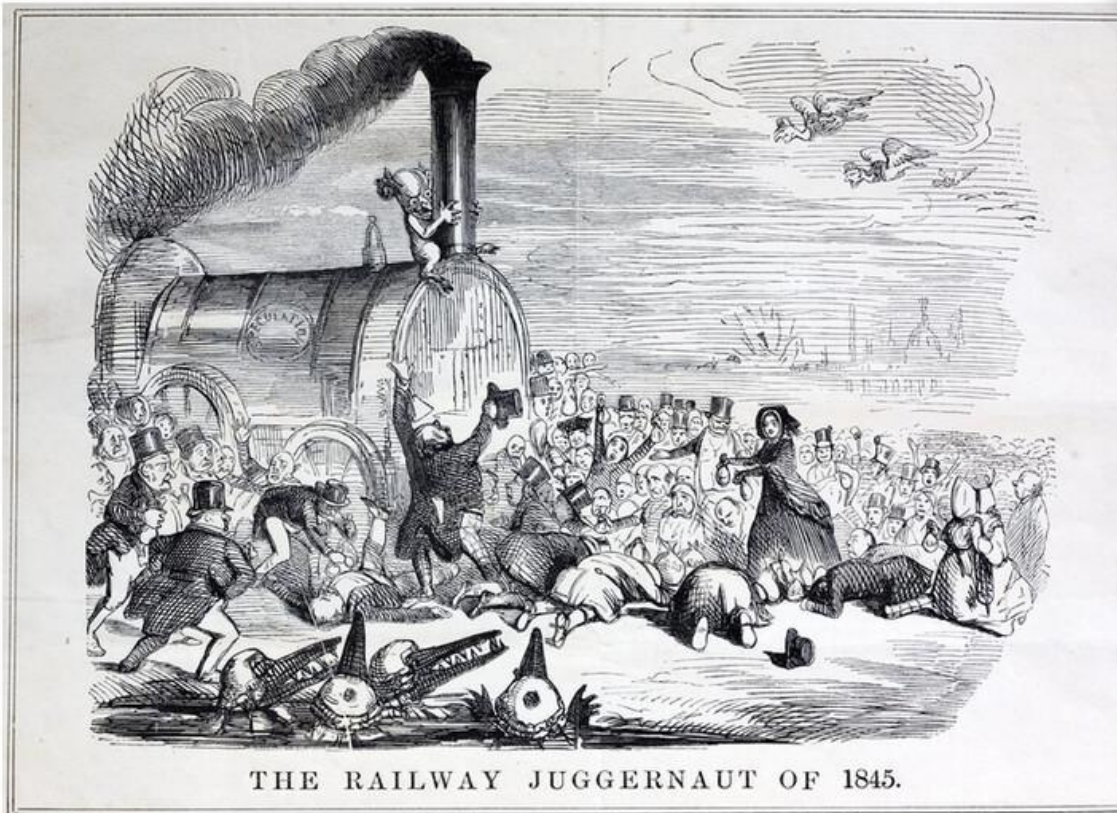
Sustainability is where Finance was 20 years ago



**Standardization
Assurance**

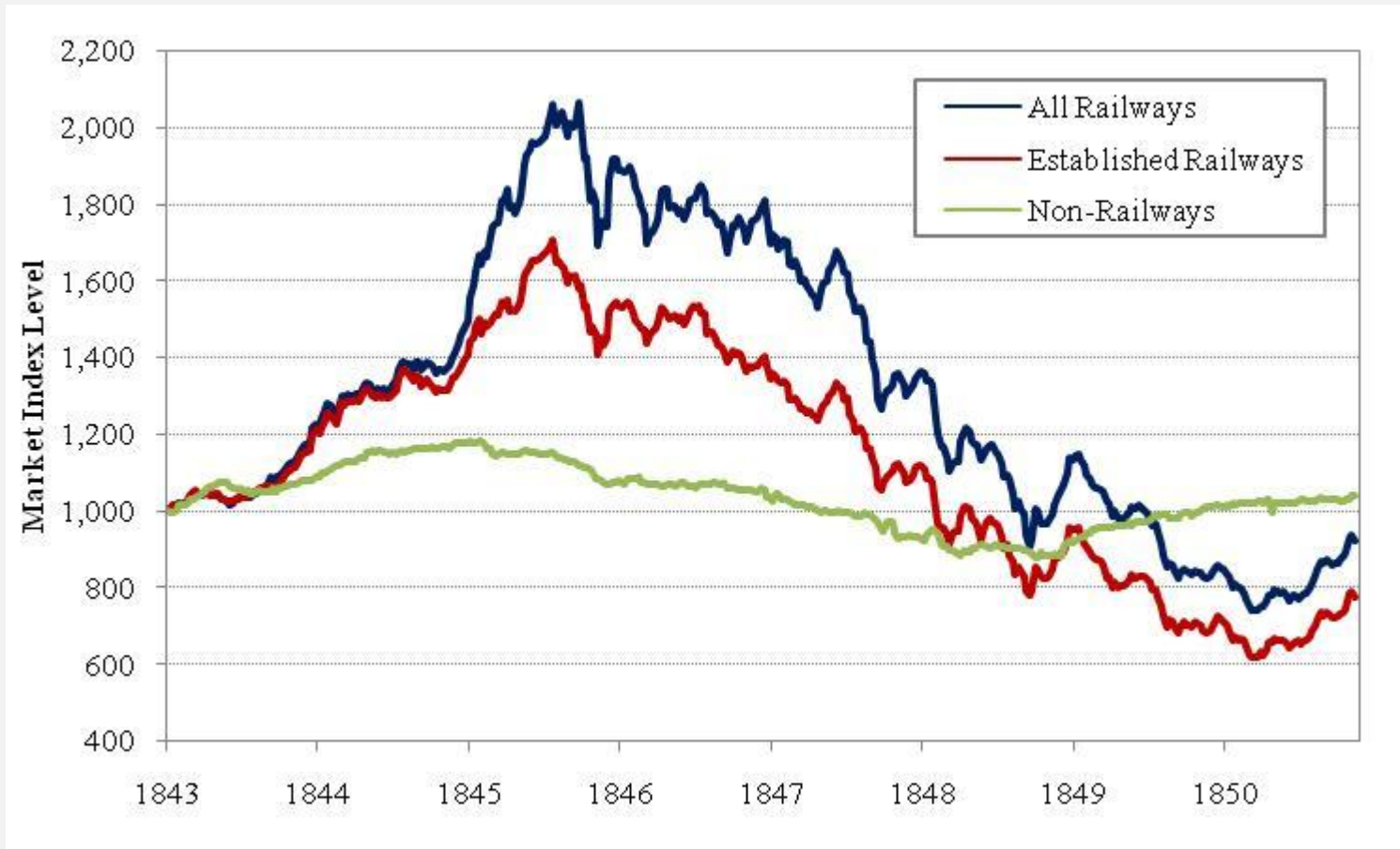
Railway Mania 1845

Kick-starting the accounting & auditing profession in Britain



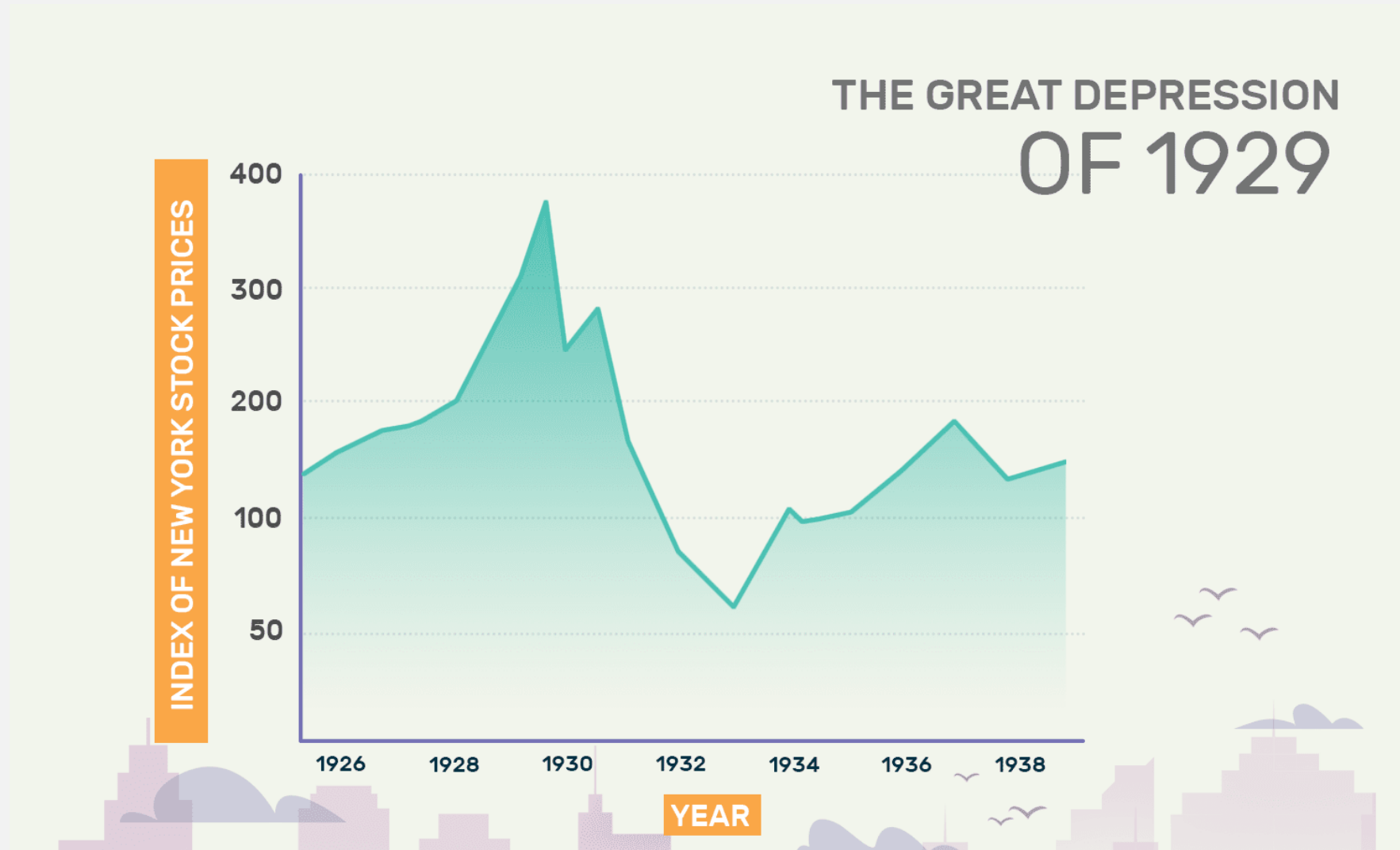
Railway Mania 1845

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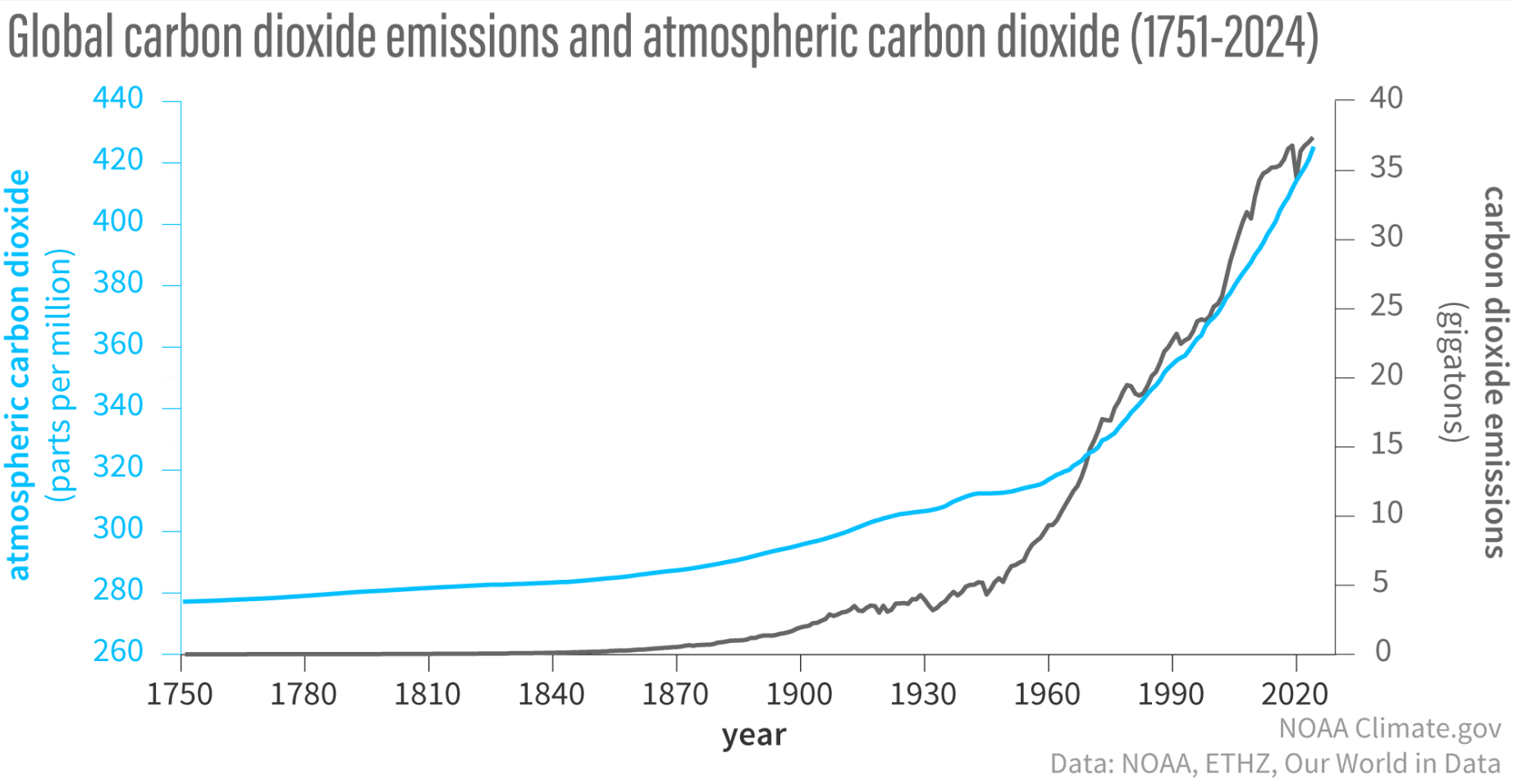
The Great Depression 1929

Birthplace of Generally Accepted Accounting Principles (GAAP)



Climate Change 2026

Now the way up is what's pushing reporting standards & assurance



Materiality, assurance, and standards

FINANCE

~100 years of settled rules

ESG

~10 years and still moving

Materiality

SIMILAR

Materiality is the gatekeeper for both

DIFFERENT

Finance (and IFRS ESG)
Single: financial

ESG (EU)

Double: impact + financial

Assurance

SIMILAR

IAASB sets assurance standards for both

DIFFERENT

Finance
Relatively stable

ESG

Moving targets: Limited or Reasonable assurance?

Standards

SIMILAR

IFRS Foundation sets international reporting standards

DIFFERENT

Finance
Relatively stable (IFRS / GAAP)

ESG

Standards like GHG Protocol and SBTi are under active development

Shared Path

Sustainability is where Finance was 20 years ago



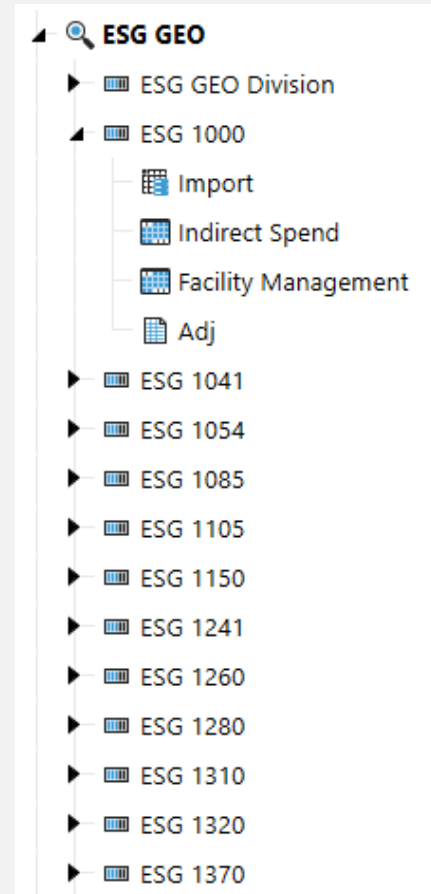
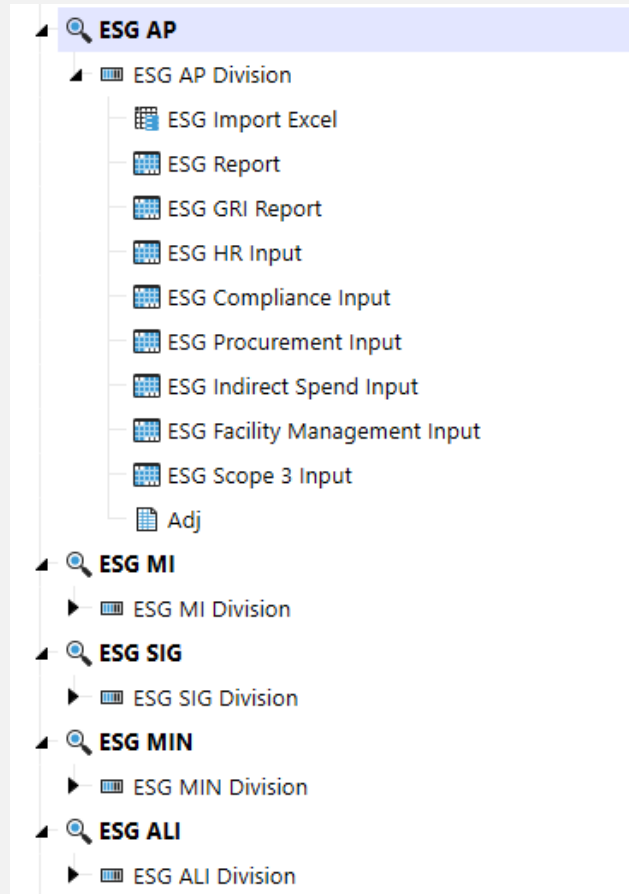
Standardization

Assurance

Structured processes

Workflows

Step by step increasing reporting granularity



Shared Path

Sustainability is where Finance was 20 years ago



Standardization

Assurance

Structured processes

System integrations

Integration Levels

OneStream grows with your system landscape - step by step



Level 1

Input form

Direct entry in OneStream forms



Level 2

Excel import

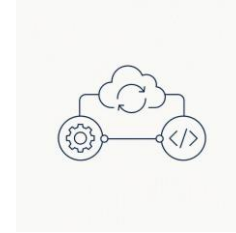
Structured templates loaded on demand



Level 3

CSV uploads

Manual uploads of exports from source systems



Level 4

Automated API

Continuous, hands-off system integration

Growing data volume, data frequency and system maturity

Integrations

Sustainability data lives across the corporate system landscape



ERP

SAP · Oracle · Dynamics · IFS



HR Systems

SuccessFactors



Expense Systems

Rydoo



Travel Agencies

BCD



Electricity Metering

Utility & submeter feeds



Enterprise Asset Mgmt

STAR IPS



Reference Databases

Emission factors · Spend factors



Questionnaire Platforms

Supplier & site surveys



Learning Management

Cornerstone



Whistleblower Software

WhistleBee



Procurement Analytics

Intalex



EHS Systems

Incidents · Safety · Permits

Shared Path

Sustainability is where Finance was 20 years ago



Standardization

Assurance

Structured processes

System integrations

Increasing complexity

Emission calculations? Simple!

Fuel consumption * emission factor = emissions

400 tonne * 200 kg CO₂/tonne = 80000 kg CO₂



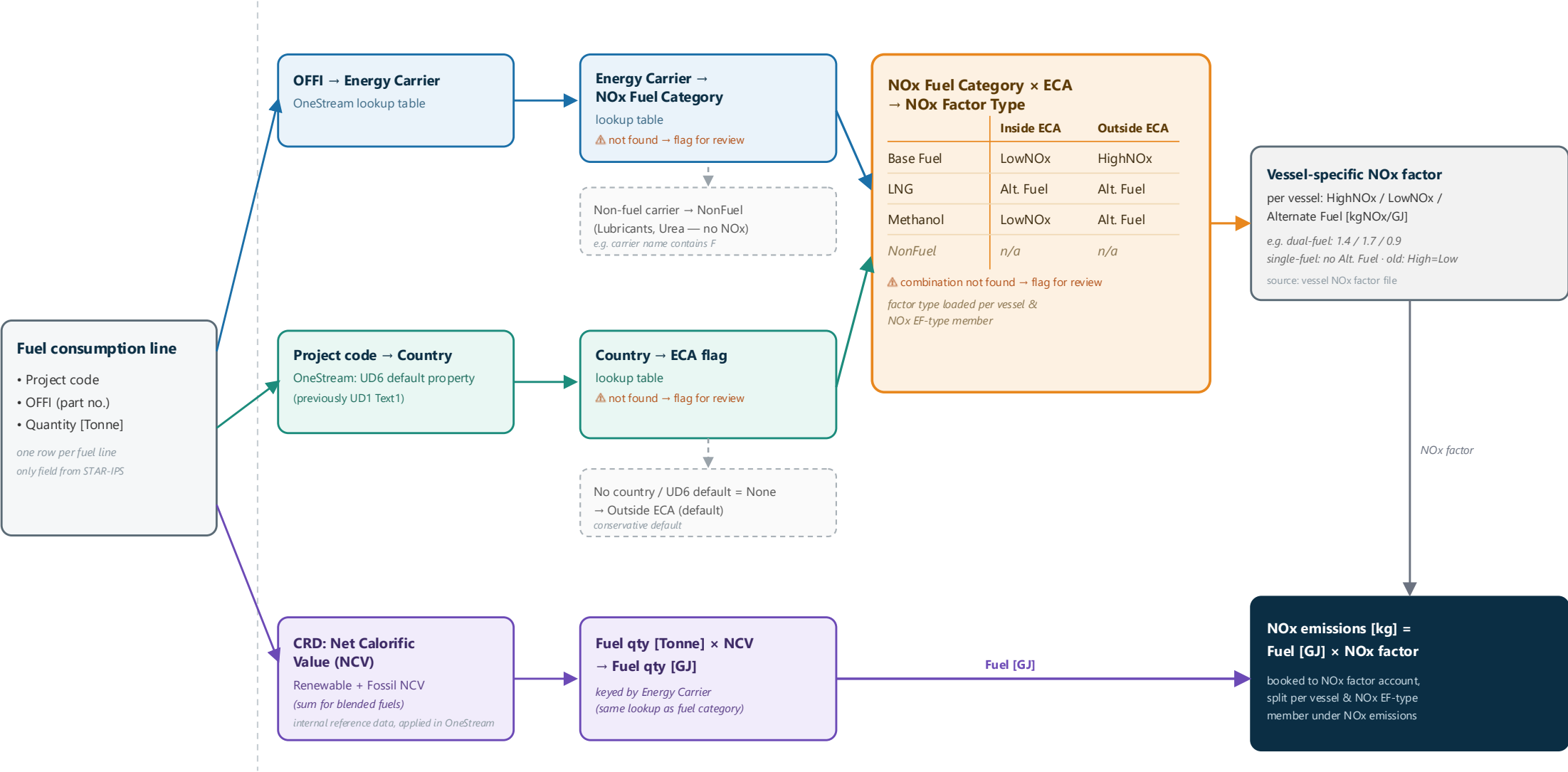
NOx emission factor determination

$\text{Fuel [Tonne]} \rightarrow [\text{GJ}] \text{ via NCV, } \times \text{NOx emission factor [kgNOx/GJ]} = \text{NOx emissions [kg]}$

Case example: marine contractor vessel fleet

SOURCE: STAR-IPS (fuel qty, Tonne)

ONESTREAM — MAPPING & EMISSION CALCULATION



Source: NOx emission factor design — fuel consumption (Tonne, STAR-IPS) converted via internal NCV reference data, NOx fuel category, ECA lookup and vessel-specific factor file all applied in OneStream. No deviations from original design at implementation.

Shared Path

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Standardization

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Structured processes

System integrations

Increasing complexity

Increasing accuracy

Purchased Goods & Services

Emissions upstream in the Value Chain



Spend based emissions

**Procurement
Expenses**
DKK



Emission factor
CO2 / DKK



Expenses * Emission factor = Emissions
CO2

Emission Calculation Accuracy

From rough spend estimates to measured primary data



Level 1 | Spend Spend-based

Spend x spend factor. Fast and complete, but inaccurate



Level 2 | Activity-based Average factors

Real quantities: liters, kWh, km



Level 3 | Activity-based Specific factors

Same quantities, but supplier-, region- and technology-specific factors.



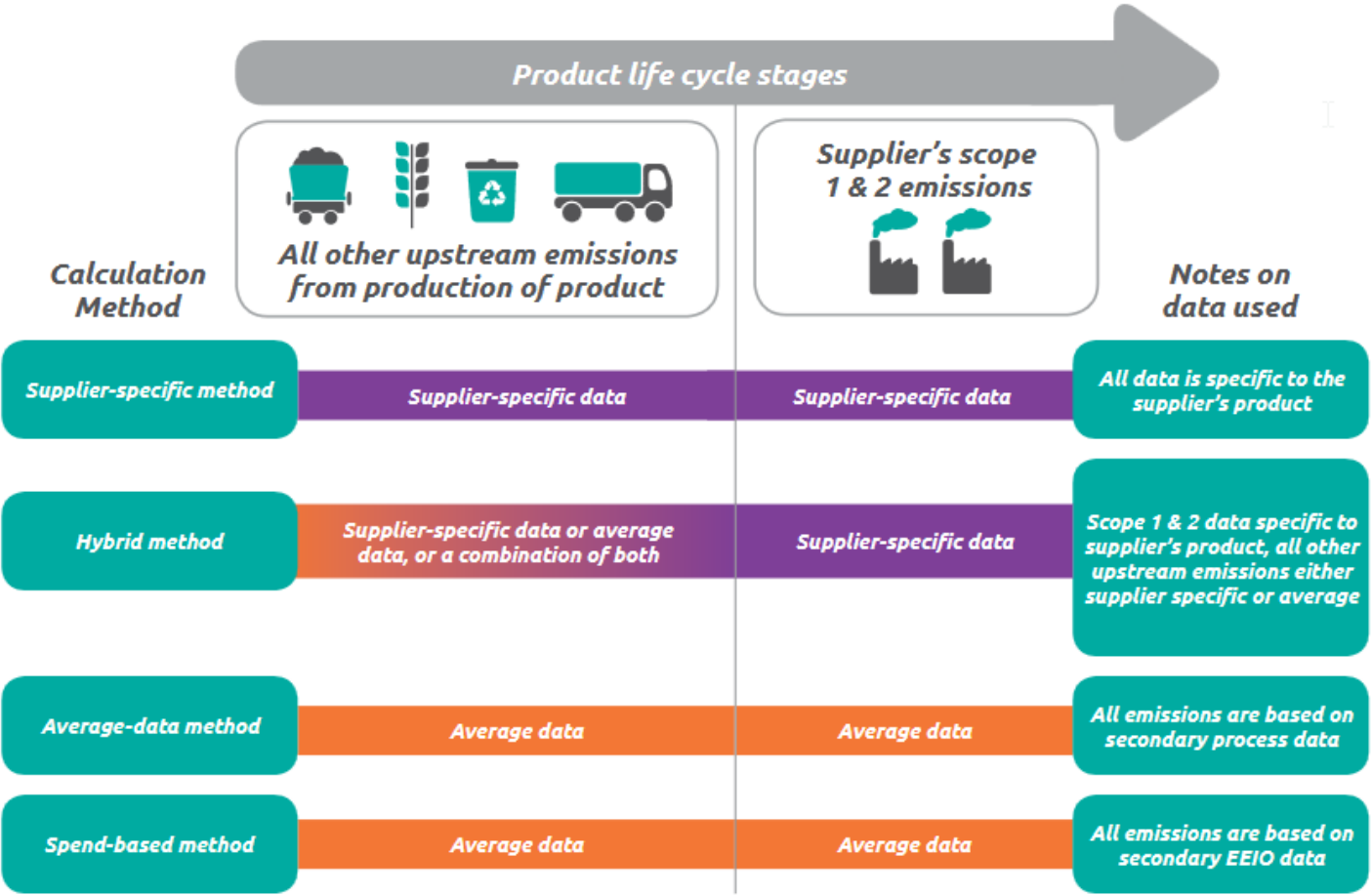
Level 4 | Primary Primary data

Measured at the source and verified.

Increasing accuracy, data effort and supplier engagement - Decreasing uncertainty

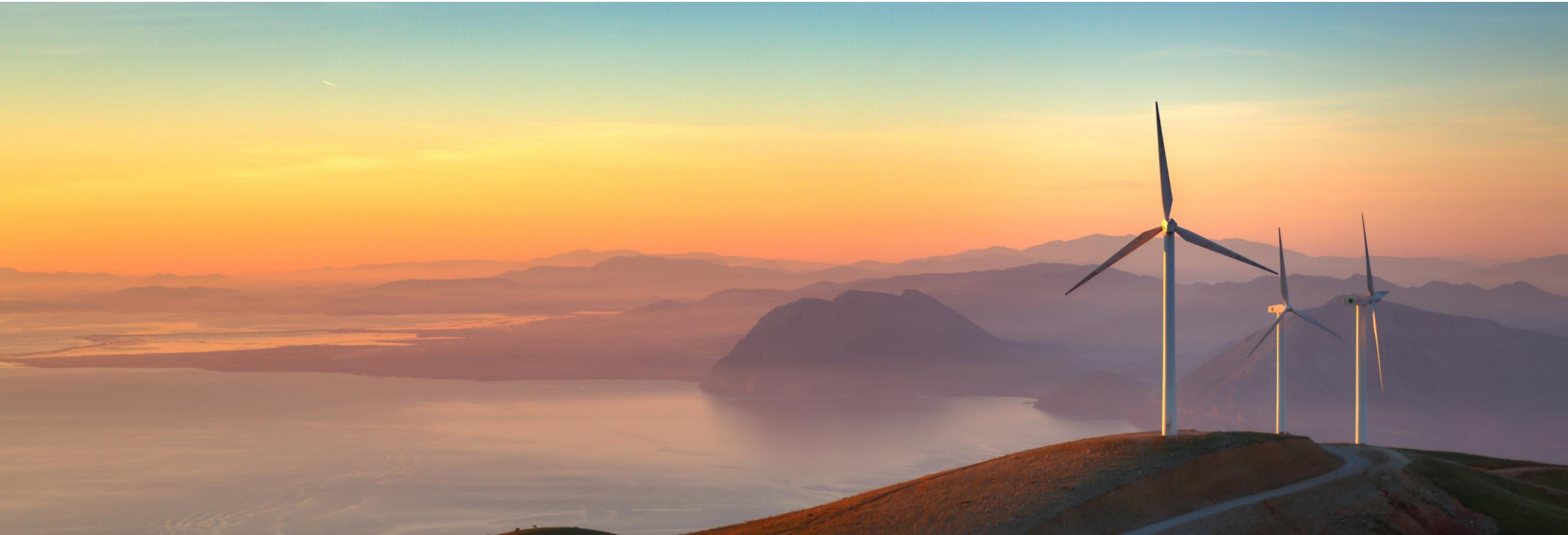
Emission Calculation Accuracy

Explicitly permitted by the reporting standards



Product Carbon Footprint

Emissions on a Bill of Materials for a wind farm



Product Carbon Footprint



Projects Factors

<- Back to overview

Project APC

Revision

R03

Set as Active

Components with factors: 5/39 . Total Kg CO2e: 4,404,946.40

Components

Drag a column header and drop it here to group by that column

	☐	Name	Component Type	Quantity	Unit	Region	CO2e	Unit	Factor	
	☐	4//3x1x630/35 (AL) 18/30(36) kV (single-core so we need to multiply the length by the	CABLE	240.000000	Meter		0.0			
	☐	1x3x150/25 (AL) 18/30(36) kV (multi-core) Ø (MV transformer to SWG cable)	CABLE	13300.000000	Meter		0.0			
	☐	1x3x240/25 (AL) 0.6/1 kV (multi-core) Ø (LV inverter to transformer cable)	CABLE	53700.000000	Meter		0.0			
	☐	3x1x500/35 (AL) 18/30(36) kV (single-core so we need to multiply the distance by the	CABLE	31950.000000	Meter		0.0			
	☐	3x1x800/125 Al/CU 76/132(145) kV (single-core so we need to multiply the length by t	CABLE	15000.000000	Meter		0.0			
	☐	Bare copper conductor HK 1x50mm2 (earthing cable)	CABLE	33821.000000	Meter		0.0			
	☐	1x6mm2 TECSUN(PV) H1Z2Z2-K (DC PV cable)	CABLE	1079730.000000	Meter		0.0			
	☐	800/1200mm wide trenches. excavation and backfill (ESTIMATION)	CIVIL WORKS	17500.000000	Meter		0.0			
	☐	Internal gravel road (4m wide, include excavation, geotextil, topsoil, etc)	CIVIL WORKS	7244.000000	Meter		0.0			
	☐	Transformer/Switchgear and customer station foundations preparation.	CIVIL WORKS	28.000000	Pieces		0.0			
	☐	FPE 2 (mounted on plate to be assembled in transformer stations). Price includes the	MONITORING SYSTEM	5.000000	Pieces		0.0			
	☐	Splice boxes with at least 3 port - one per FPE	MONITORING SYSTEM	30.000000	Pieces		0.0			
	☐	Single mode Fiber (6 pairs) Plant (ESTIMATION)	MONITORING SYSTEM	34912.000000	Meter		0.0			
	☐	FPE 1 (mounted on plate to be assembled in transformer stations). Price includes the	MONITORING SYSTEM	23.000000	Pieces		0.0			
	☐	19" FO of at least 8 port Switch (up to 24) - - installed at Substation/QRC	MONITORING SYSTEM	1.000000	Pieces		0.0			
	☐	FPE Outdoor "DC/DC power supply by string"	MONITORING SYSTEM	28.000000	Pieces		0.0			
	☐	FO Patch cable LC/LC connectors - 1m cable	MONITORING SYSTEM	70.000000	Pieces		0.0			
	☐	PT1000 Ambient Temp sensor (to be installed in "Thermometer pocket" at every distri	MONITORING SYSTEM	28.000000	Pieces		0.0			

Emission Factor

Name

Main Transformer

Unit

pcs → kgCO2e

Factor

371779.400000

Source

NIRAS

Valid from

2023

Autolink

Link

Unlink

Link Audit

Product Carbon Footprint



Projects

Projects Factors

+ Upload Project Revision

APC Lolland, Denmark	Components: 60	Edit Delete
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Shared Path

Sustainability is where Finance was 20 years ago



Standardization

Assurance

Structured processes

System integrations

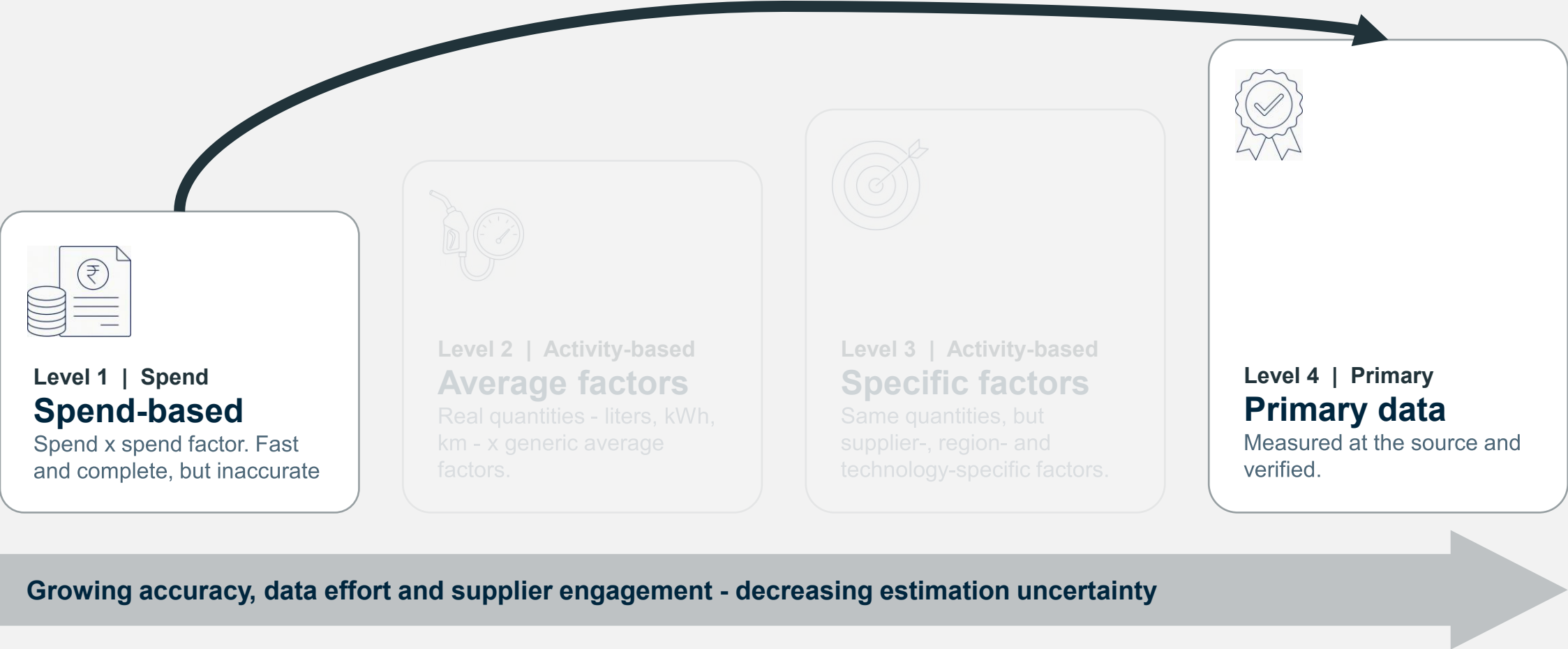
Increasing complexity

Increasing accuracy

**Adjustments &
Consolidation**

Restatements

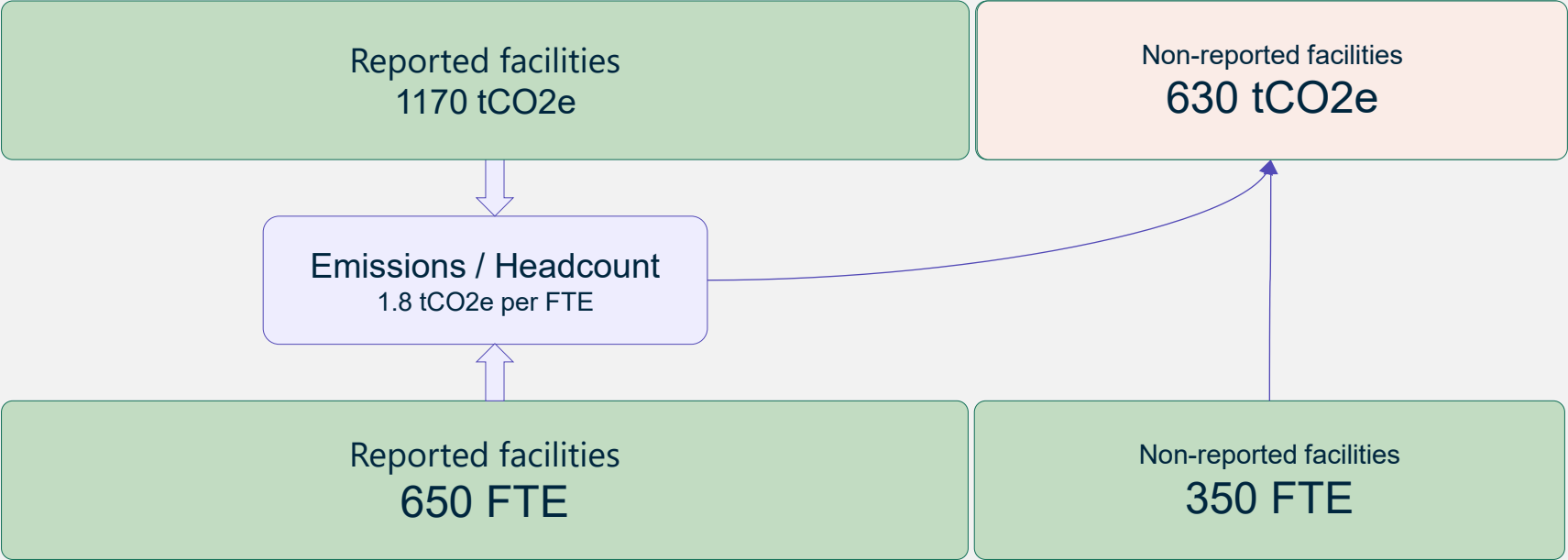
Q3 - Release of primary supplier data



Extrapolation

Fill in missing data using existing data

Emissions

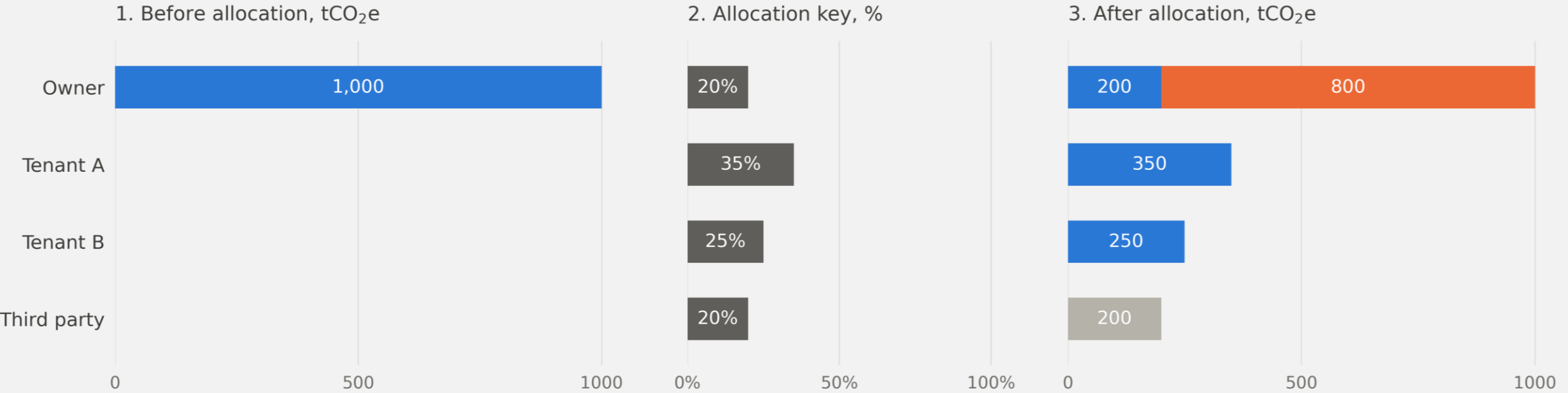


Headcount

Allocation

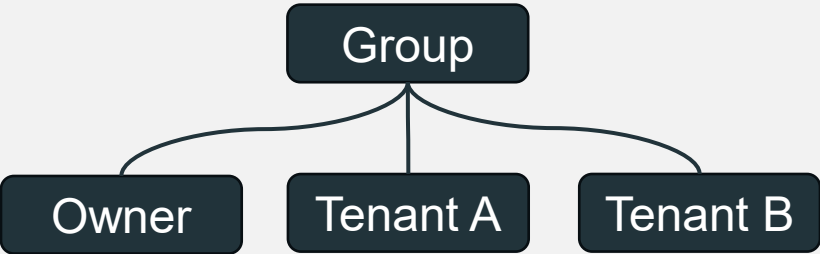
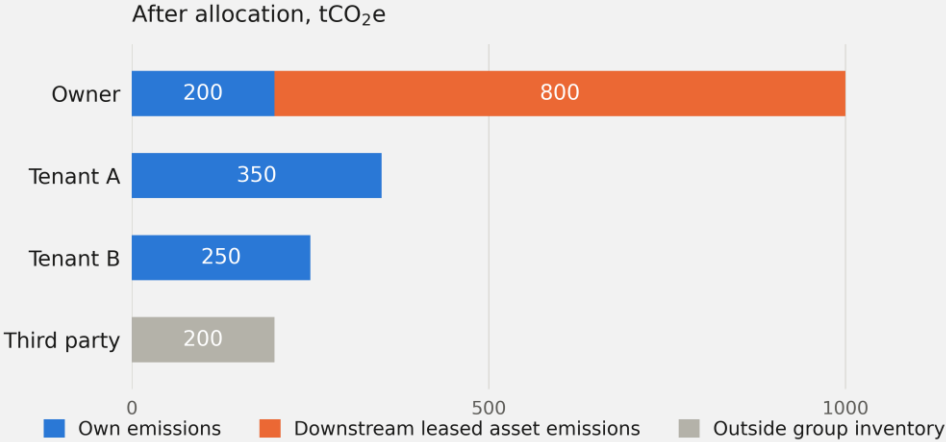
Intercompany electricity emissions

Own emissions Downstream leased asset emissions Outside group inventory Allocation key

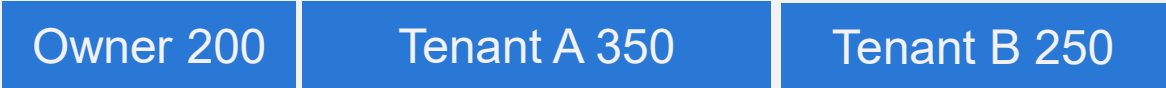


Consolidation

Intercompany “elimination”

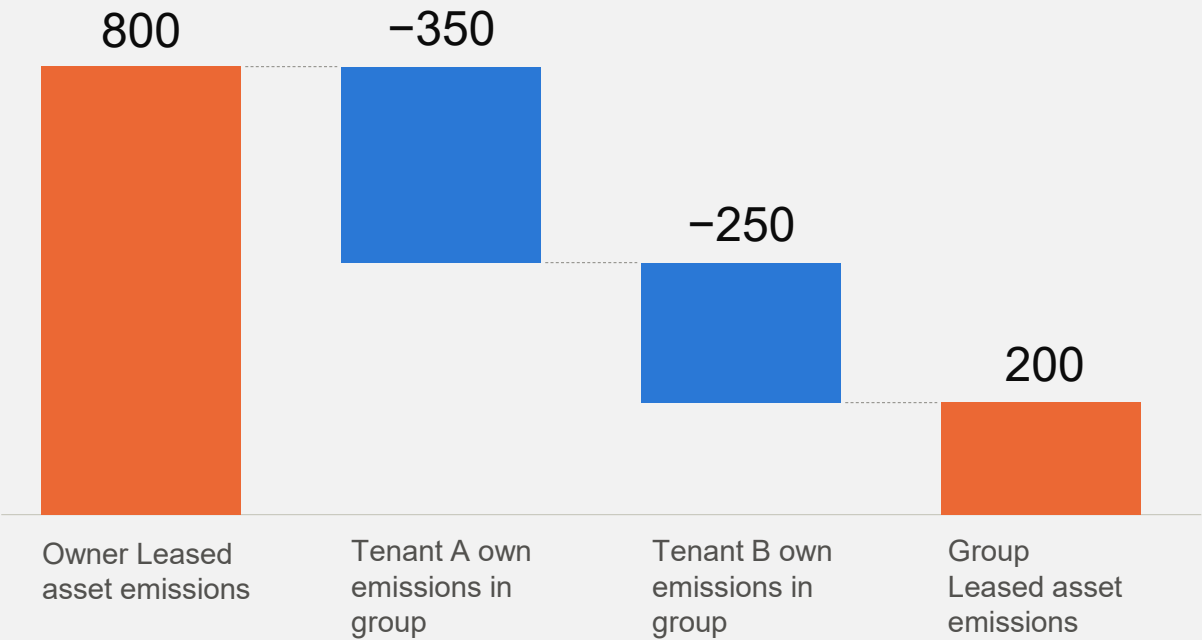


Own emissions consolidation



= 800 group own emissions

Leased asset emissions consolidation



Shared Path

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Increasing complexity

Increasing accuracy

Adjustments & Consolidation

Internal Controls

Shared Data & Flows

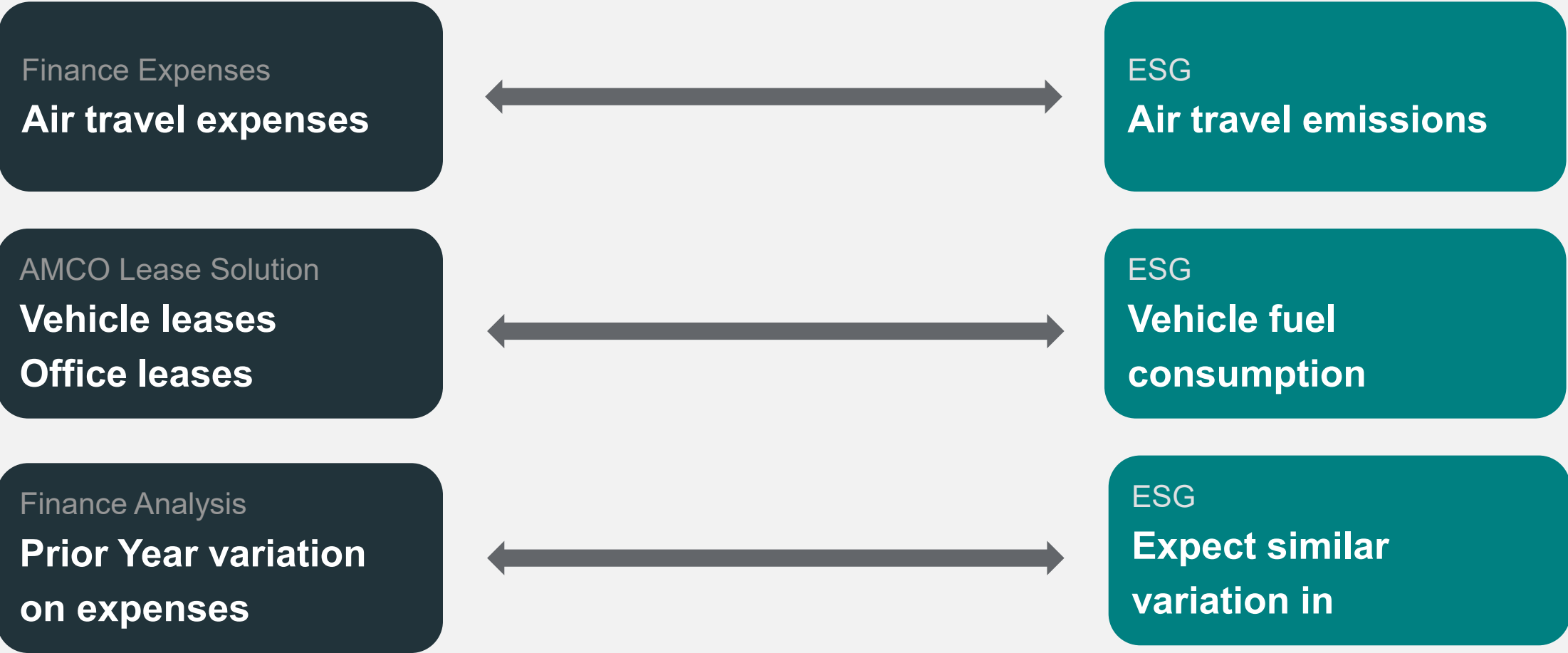
Sustainability & Finance processes intertwine in many ways



Integrated controls
Integrated estimations

Integrated Internal Controls

One platform for Finance & ESG, controls can easily integrate



Shared Data & Flows

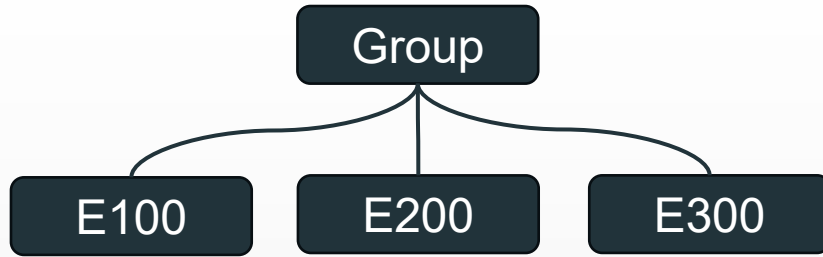
Sustainability & Finance processes intertwine in many ways



Integrated controls

Integrated estimations

Integrated reporting



Integrated reporting

Shared Report

Shared Reporting boundary

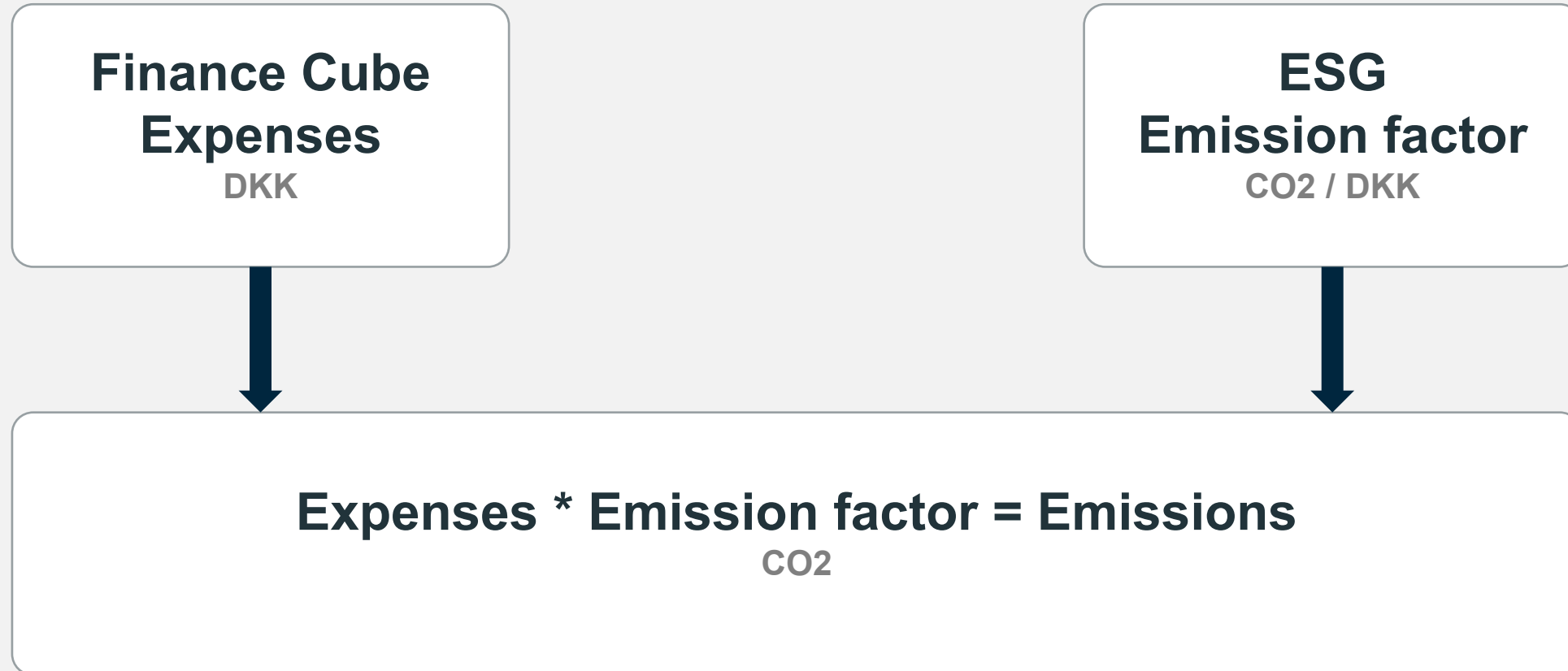
Shared Metadata & Maintenance



UNITED BY VISION

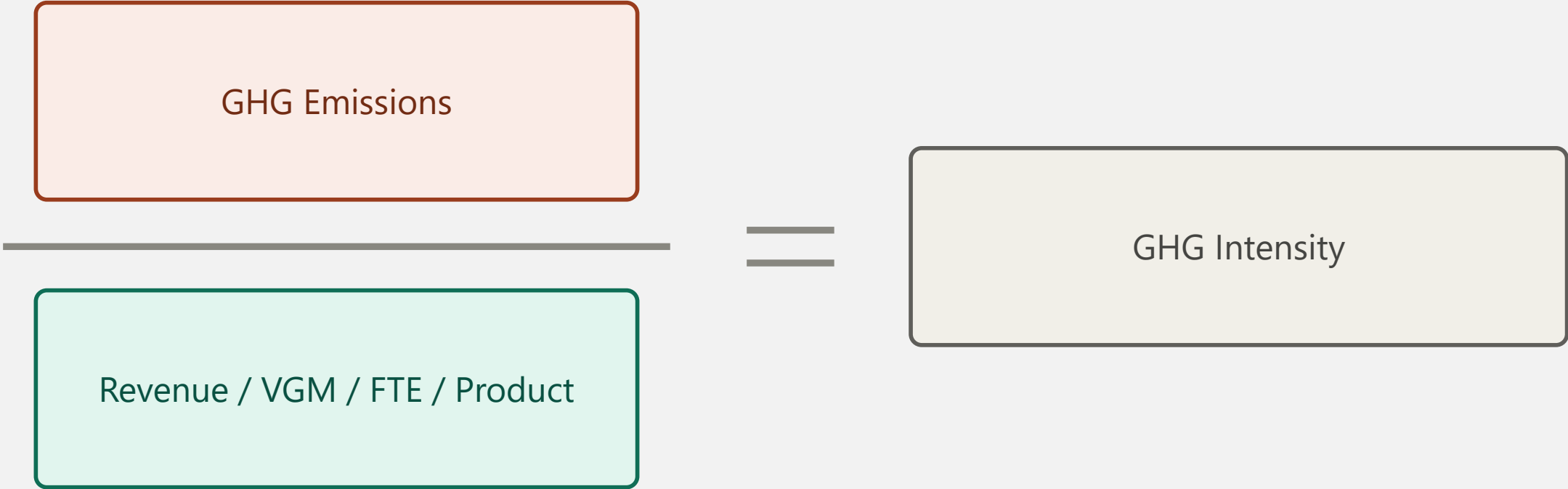
amco | inplenion. | SATRIUN

Spend based emissions



GHG Intensity

Normalized emissions for comparison across years & peers

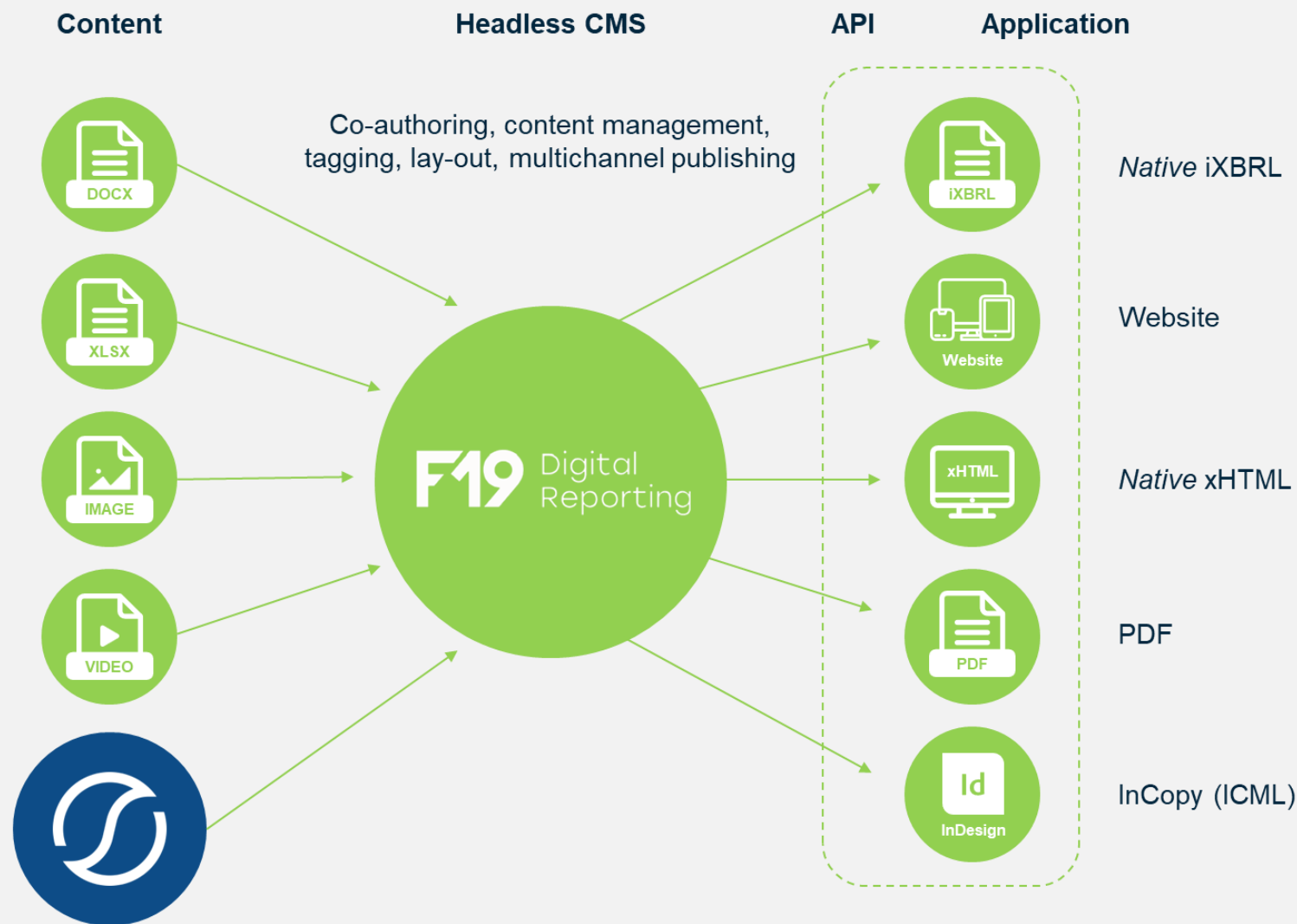


Headcounts

Need to cross-reference with Financial statements



Disclosure Management, 'the last inch'



Shared Data & Flows

Sustainability & Finance processes intertwine in many ways



Integrated controls

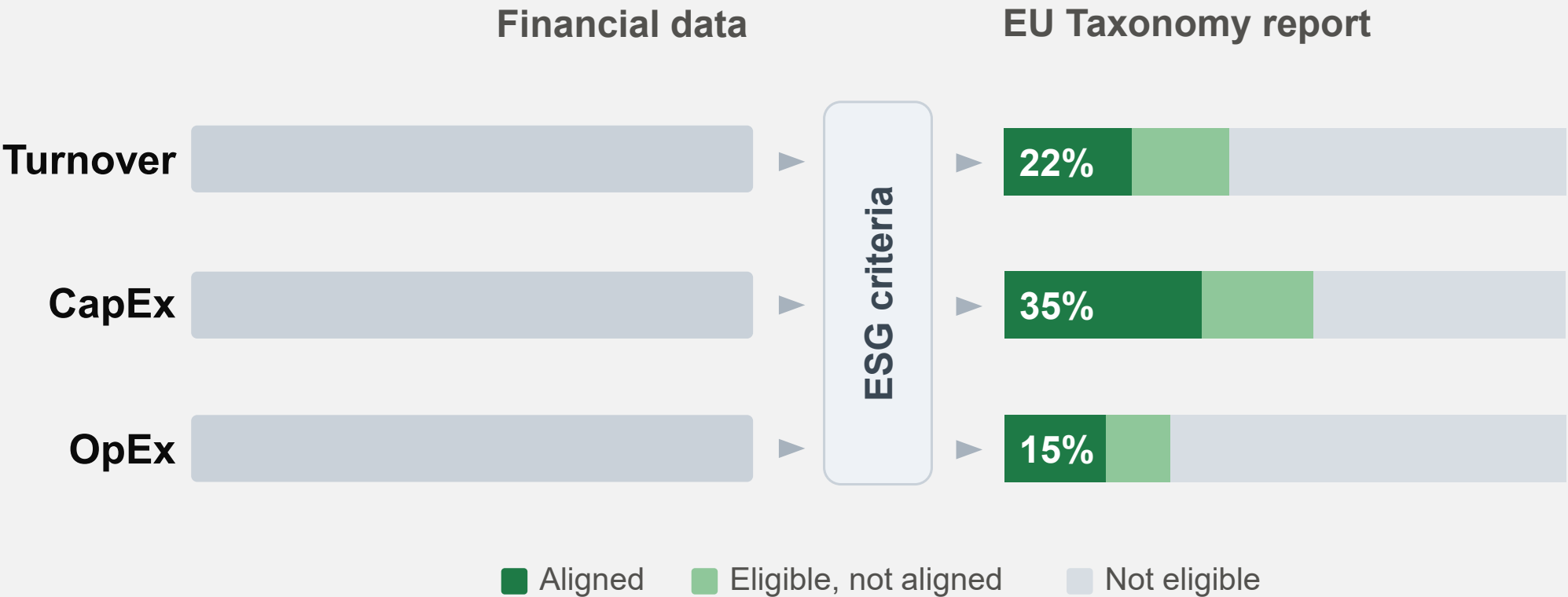
Integrated estimations

Integrated reporting

EU Taxonomy

EU Taxonomy

Classifying how green your financial flows are



Shared Path

Sustainability is where Finance was 20 years ago



Standardization

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Increasing accuracy

Adjustments & Consolidation

Internal Controls

**Performance
Management**

Shared Data & Flows

Sustainability & Finance processes intertwine in many ways



Integrated controls

Integrated estimations

Integrated reporting

EU Taxonomy

Integrated Planning

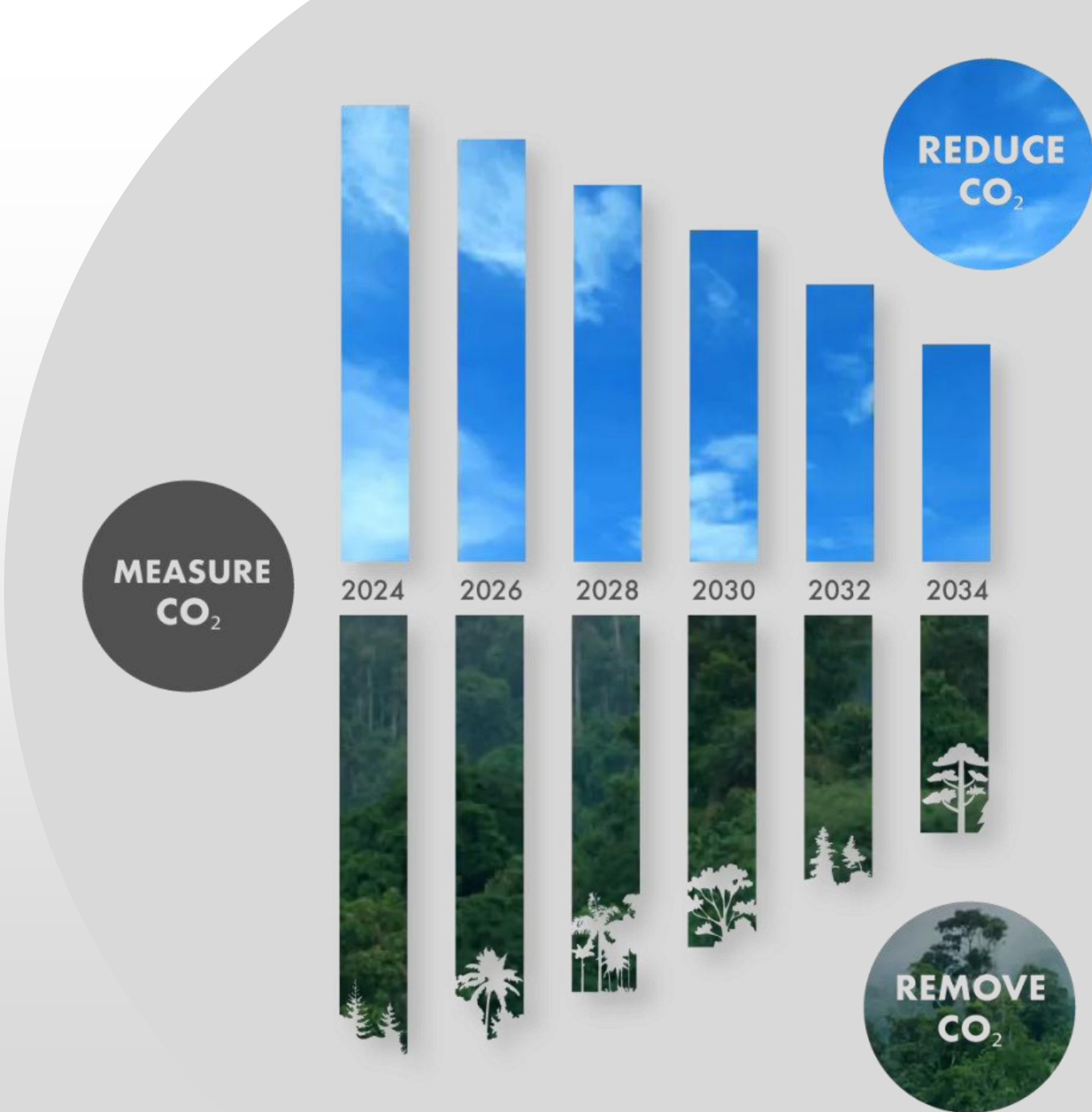
Integrated Planning

Reporting

What happened?

Performance Management

What should we do next?



Integrated Planning

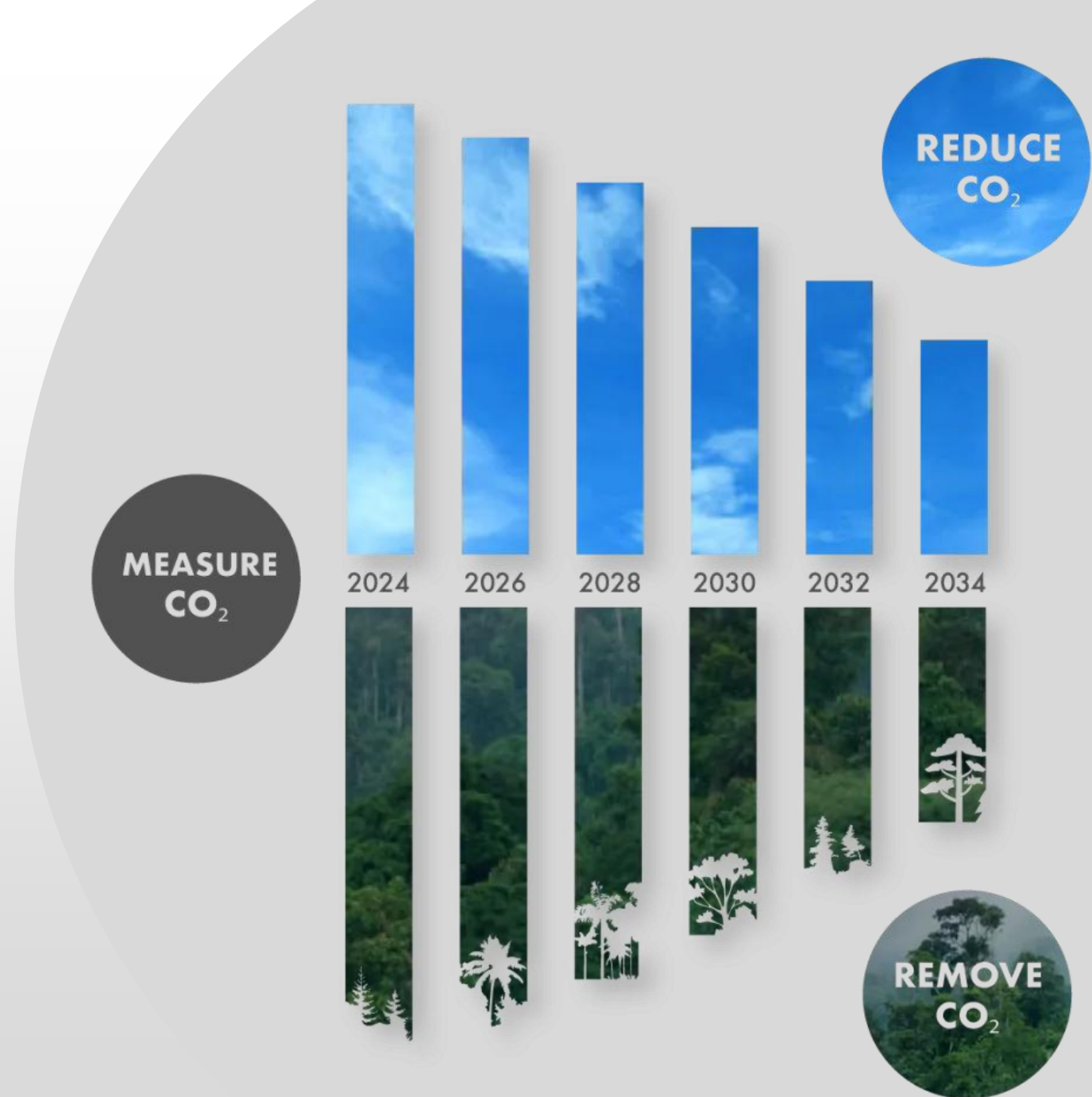
Emission Planning

- Science Based Targets initiative (SBTi)
- Corporate Net-Zero Standard
- Validation of Targets, Methods and Progress

Top-down target setting

Bottom-up initiatives to reach the target

Planning and budgeting connects the two



Entity

AMCO Solutions

Variant

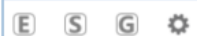
Base calculation variant



Complete



Revert



Financials

Drivers	Code	Package	Description	Taxonomy aligned	Taxonomy eligible	Capex amount	Opex amount	Savings	Project funding	
CO2	E100_REC_SC2_01~0	REC_SC2_01_AMCO_ESG	Energetic optimization initiative 2	No	No	0.00	0.00	0.00	No	
Water	E100_EFE_SC1_01~0	EFE_SC1_01_AMCO_ESG	Zero emission energy initiative 3	No	No	0.00	0.00	0.00	No	
Waste	E100_INFRA_SC2_01~	INFRA_SC2_01_AMCO_ESG	Location 3 initiative 1	No	No	0.00	0.00	0.00	No	
01 Measures	E100_REC_SC2_03~0	REC_SC2_03_AMCO_ESG	Energetic optimization initiative 1	Yes	Yes	100,000.00	900,000.00	70,000.00	Yes	
02 Financials	E100_REC_SC2_01~0	REC_SC2_01_AMCO_ESG	Replacing lightbulbs to more energy efficient type	Yes	Yes	800,000.00	1,100,000.00	150,000.00	Yes	
03 Additional	E100_CES_SC1_01~0	CES_SC1_01_AMCO_ESG	Defossilization initiative 5	No	No	0.00	0.00	0.00	No	
04 Declined commentary	E100_CES_SC1_01~0	CES_SC1_01_AMCO_ESG	Defossilization initiative 4	Yes	No	1,500,000.00	1,800,000.00	18,000.00	Yes	
05 Audit	E100_REC_SC2_02~0	REC_SC2_02_AMCO_ESG	Upgrading locations initiative 2	Yes	No	300,000.00	300,000.00	10,000.00	Yes	
06 Approval	E100_CES_SC2_01~0	CES_SC2_01_AMCO_ESG	Refrigeration initiative 8	No	No	580,000.00	500,000.00	40,000.00	Yes	
	E100_REC_SC2_04~0	REC_SC2_04_AMCO_ESG	Lighting initiative 1	Yes	No	600,000.00	1,000,000.00	25,000.00	Yes	
	E100_EFE_SC1_01~0	EFE_SC1_01_AMCO_ESG	Zero emission energy initiative 4	No	No	0.00	0.00	0.00	No	
	E100_REC_SC2_04~0	REC_SC2_04_AMCO_ESG	Lighting initiative 2	No	No	0.00	0.00	0.00	No	
	E100_REC_SC2_02~0	REC_SC2_02_AMCO_ESG	Upgrading locations initiative 1	No	No	0.00	0.00	0.00	No	
	E100_EFE_SC1_01~0	EFE_SC1_01_AMCO_ESG	Zero emission energy initiative 6	No	No	0.00	0.00	0.00	No	
	E100_INFRA_SC2_01~	INFRA_SC2_01_AMCO_ESG	Location 3 initiative 3	No	No	0.00	0.00	0.00	No	
	E100_CES_SC1_01~0	CES_SC1_01_AMCO_ESG	Defossilization initiative 3	No	No	0.00	0.00	0.00	No	
	E100_EFE_SC1_01~0	EFE_SC1_01_AMCO_ESG	Zero emission energy initiative 2	No	No	0.00	0.00	0.00	No	
	E100_CES_SC1_01~0	CES_SC1_01_AMCO_ESG	Defossilization initiative 2	No	No	0.00	0.00	0.00	No	
	E100_TFC_SC1_01~0	TFC_SC1_01_AMCO_ESG	Covid effect Year 2023	No	No	0.00	0.00	0.00	No	
	E100_SPC_SC2_01~0	SPC_SC2_01_AMCO_ESG	COVID effect - year 2023	No	No	0.00	0.00	0.00	No	
	E100_EFE_SC1_01~0	EFE_SC1_01_AMCO_ESG	Zero emission energy initiative 1	No	No	0.00	0.00	0.00	No	
	E100_TFC_SC1_01~0	TFC_SC1_01_AMCO_ESG	Covid effect Year 2024	No	No	0.00	0.00	0.00	No	
	E100_SPC_SC2_01~0	SPC_SC2_01_AMCO_ESG	COVID effect - year 2024	No	No	0.00	0.00	0.00	No	
	E100_CES_SC1_01~0	CES_SC1_01_AMCO_ESG	Defossilization initiative 1	No	No	0.00	0.00	0.00	No	
	E100_TFC_SC1_01~0	TFC_SC1_01_AMCO_ESG	Covid effect Year 2025	No	No	0.00	0.00	0.00	No	
	E100_GM_SC0_02~0	GM_SC0_02_AMCO_ESG	Emissions inventory 2023			0.00	0.00	0.00		

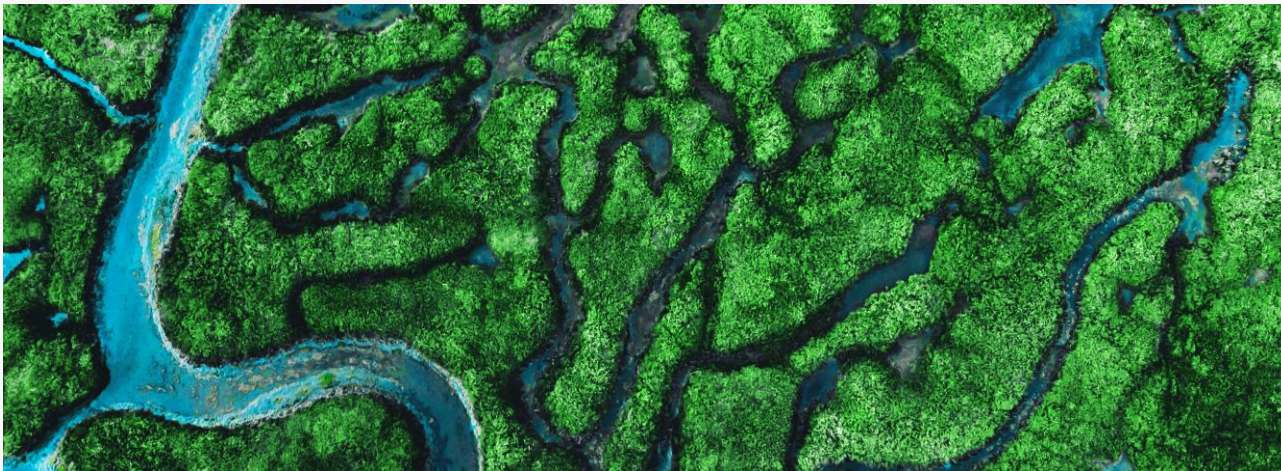
Time: Q1 2022 Version: Base calculation variant

Targets Energy Source Overview Forecast Overview Measure Details





One Shared Platform for Finance & ESG



Shared Path

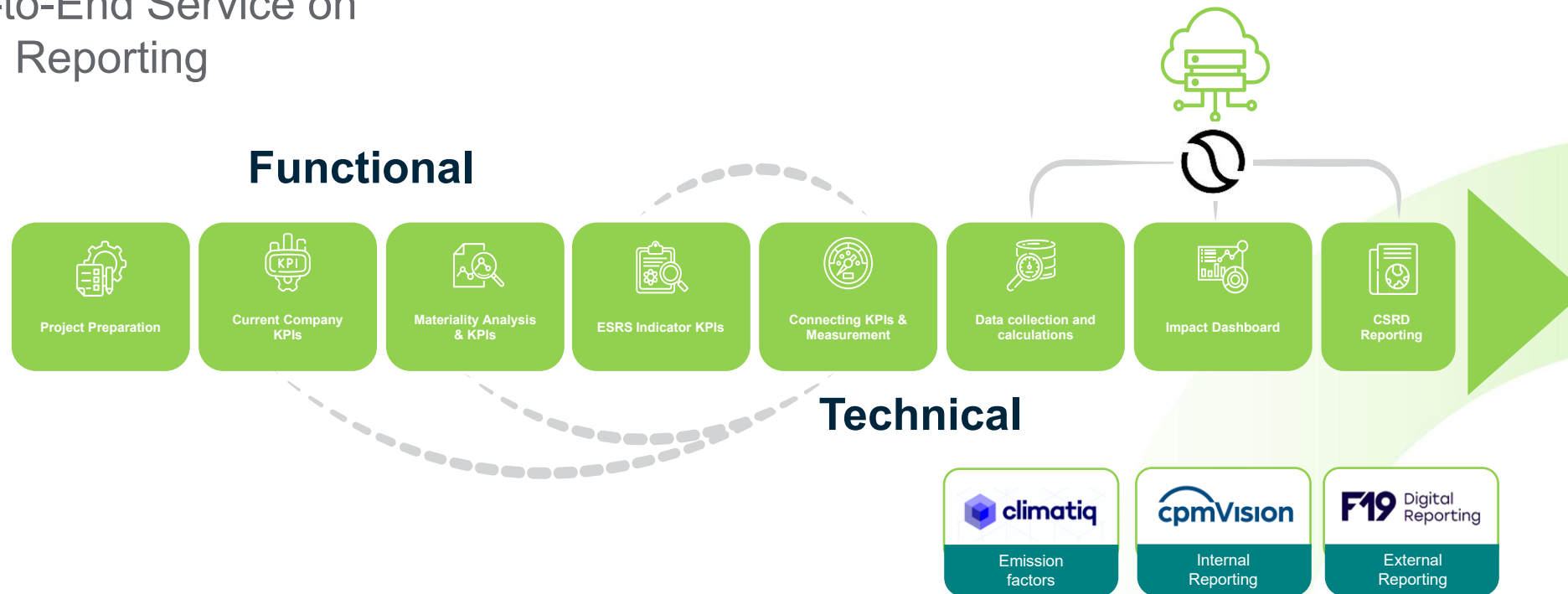
Standardization
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Structured processes
System integrations
Increasing complexity
Increasing accuracy
Adjustments & Consolidation
Internal Controls
Performance Management

Shared Data Flows

Integrated controls
Integrated estimations
Integrated reporting
EU Taxonomy
Integrated Planning

AMCO ESG Reporting

End-to-End Service on
ESG Reporting





ESG Reporting

Selection of Our OneStream Customers



Ask us about the next step!



Hans Henrik Asmussen
Nordic Solutions Director



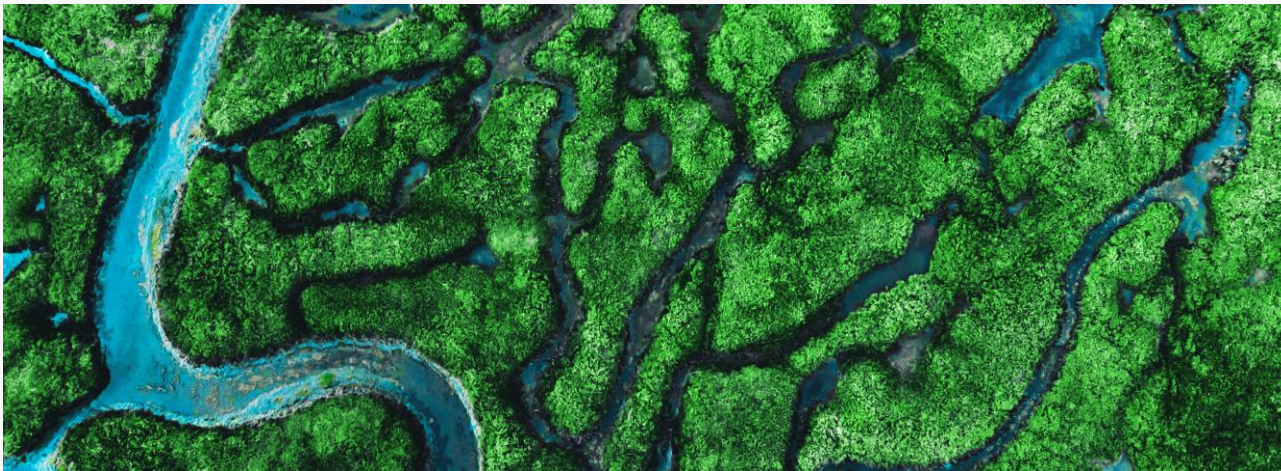
Jasper Heeffer
Global ESG Tech Lead



Mads Harring
Sales Manager



One Shared Platform for Finance & ESG



Shared Path

Standardization
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