

SUSTAINABILITY REPORTING

CSRD, ESG & SDG: Certified reports done  
quickly & easily!

Munich / Hamburg  
18. Januar 2024

OUR EXPERTISE

# Packaging Design in the context of sustainability

With a clear strategy, inspiring design and sustainable packaging solutions. This is how we transform your product into an emotionally appealing brand product. And you achieve measurably more sales.



**STRATEGY & DESIGN**  
Companies & Packaging



**SUSTAINABILITY**  
Companies & Packaging

## OUR COORDINATES

# How to position us

With a strong and flexible team, a broad-based network and special commitment, we stand for sustainable and fresh concepts in Hamburg and Munich.



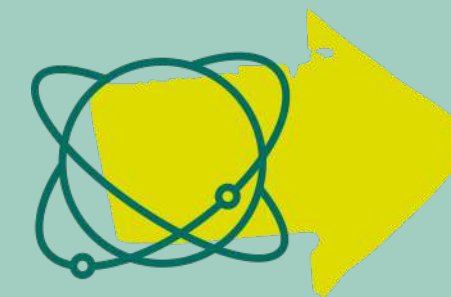
### DEDICATION

Description



### SUSTAINABILITY

Pioneers in Europe since 2008



### NETWORK

Idea & innovation  
catalyst



### CONCEPTS

Development of sustainable  
packaging systems



### 25/6 EMPLOYEES

flexible teams

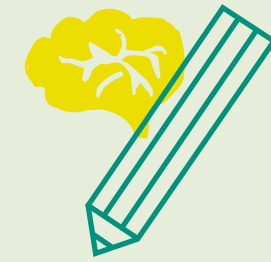


### 2 LOCATIONS

Hamburg and Munich

## OUR SERVICES

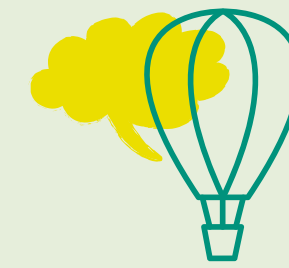
# Your partner for packaging & sustainability



### COMPETENCE

---

- Training courses & seminars
- Individual workshops
- Monitoring of legislation
- Packaging consulting



### CONCEPTION

---

- Conception | 2D & 3D
- Packaging optimisation (AI driven)
- Project & collaboration management



### COMMUNICATION

---

- Automated sustainability report
- Overview of labelling and licensing
- Sustainable content marketing



# When does the CSRD apply to your company?



- Capital market orientated companies of public interest:
  - more than **500 employees**

\*Non Financial Reporting Directive

- Large companies under accounting law (2/3):
  - Balance sheet total: **min. 25 mio. €**
  - Net sales: **min. 50 mio. €**
  - Average number of employees in the fiscal year: **min. 250**

- Medium-sized companies (2/3):
  - Balance sheet total: **5-25 mio. €**
  - Net sales: **10-50 mio. €**
  - Average number of employees in the fiscal year: **max. 250**

- Non-EU companies also fall within the scope of the CSRD,
  - if they generate a **net turnover** of more than **150 mio. €** within the EU
  - and have **at least one EU branch or EU subsidiary**

1

### **ESRS (EUROPEAN SUSTAINABILITY REPORTING STANDARDS)**

- Reporting must be in accordance with these standards (12 individual reporting standards/main topics)
- Framework for the CSRD
- Defines exactly how a sustainability report must be structured

2

### **ESG UND SDG (ENVIRONMENT-SOCIAL-GOVERNANCE UND SUSTAINABLE DEVELOPMENT GOALS )**

- ESG refers to the three pillars of sustainability
- SDG stands for the 17 Sustainable Development Goals of the United Nations
- Together, they form the basis for sustainable development and responsible business practices

3

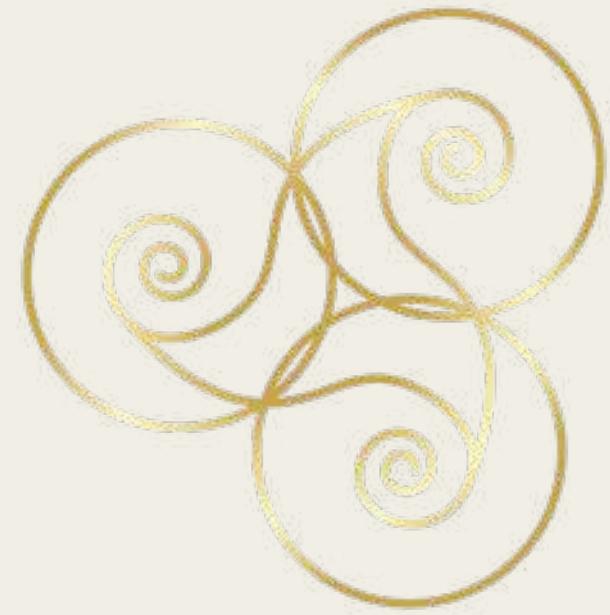
### **DNK (german sustainability code)**

- Guideline and instrument for companies to report on their sustainability performance
- Is based on voluntary commitment and provides companies with a framework for structuring and communicating their activities in the area of sustainable development

4

### **GRI (global reporting initiative)**

- Internationally recognised organisation that develops standards for sustainability reporting
- GRI standards provide a framework for structuring sustainability reports on a voluntary basis
- Environmental impact, social practices, human rights, product responsibility, etc. are covered



# BeGaMo

The Holistic Sustainability Accelerator

## BeGaMo® Sustainability

- ✓ Web-based software as a solution (SaaS) with consulting
- ✓ All-in-one solution based on 14 sustainability standards
- ✓ Globally certified



presented by:

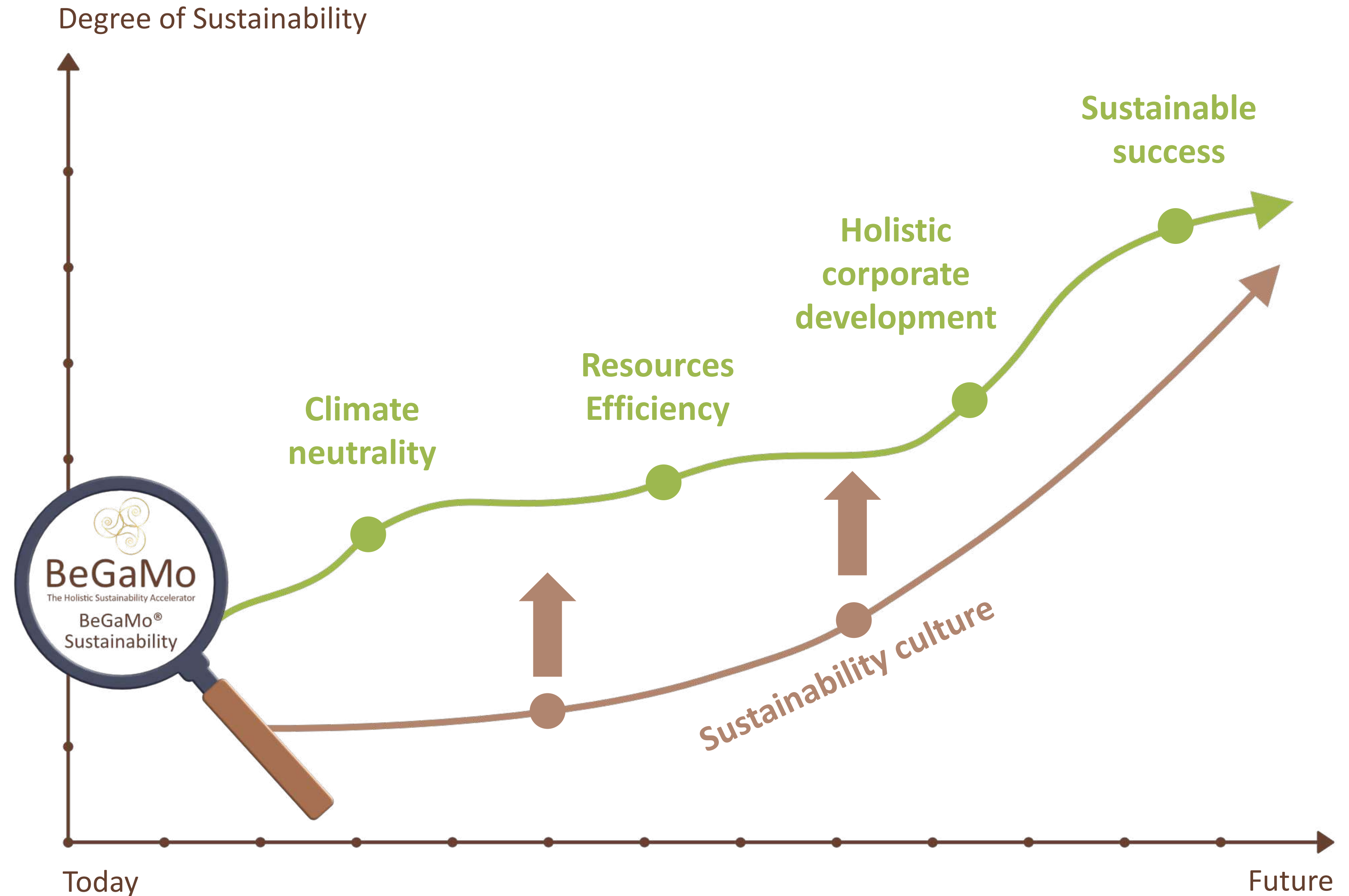




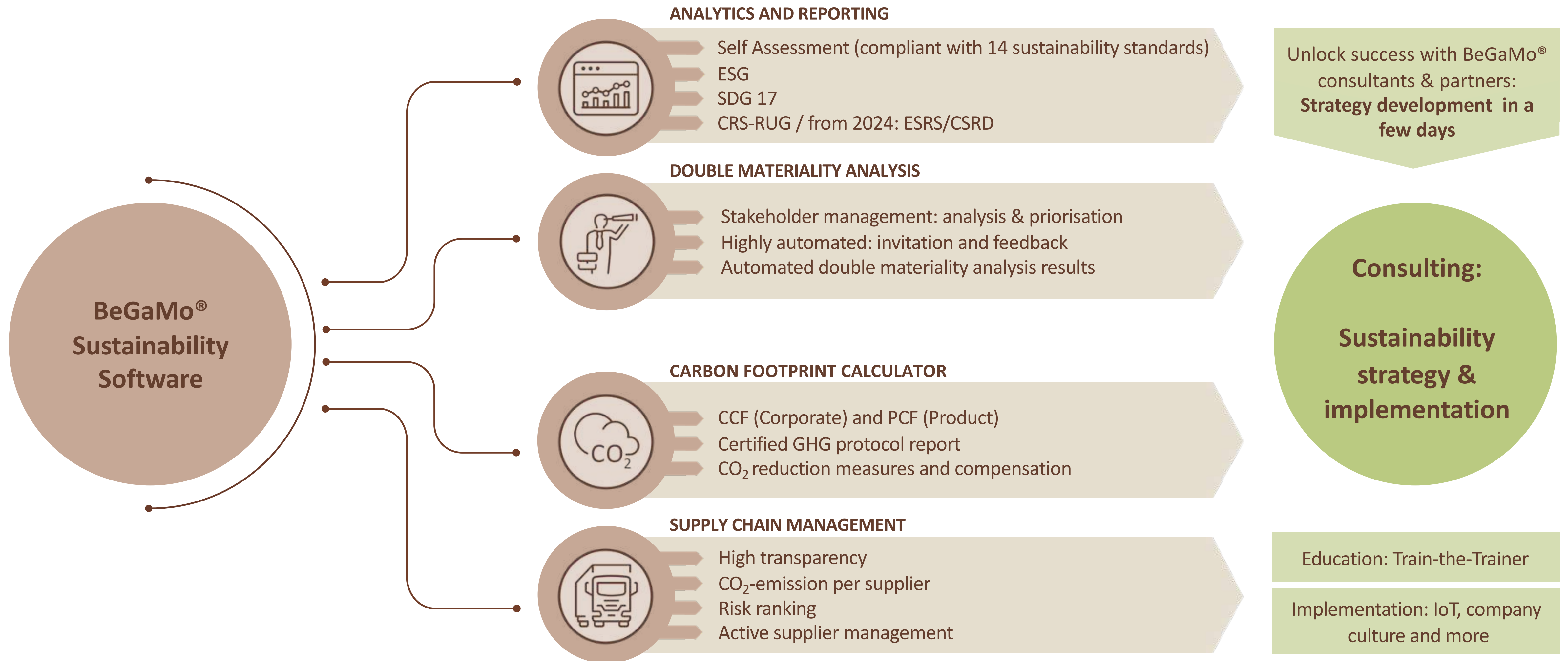
# Sustainability made simple: fast, easy & automated

- ✓ Automated SaaS web tool
- ✓ Save 80 % of time and 50% of costs
- ✓ Guidance through structured process
- ✓ Reports by the push of a button

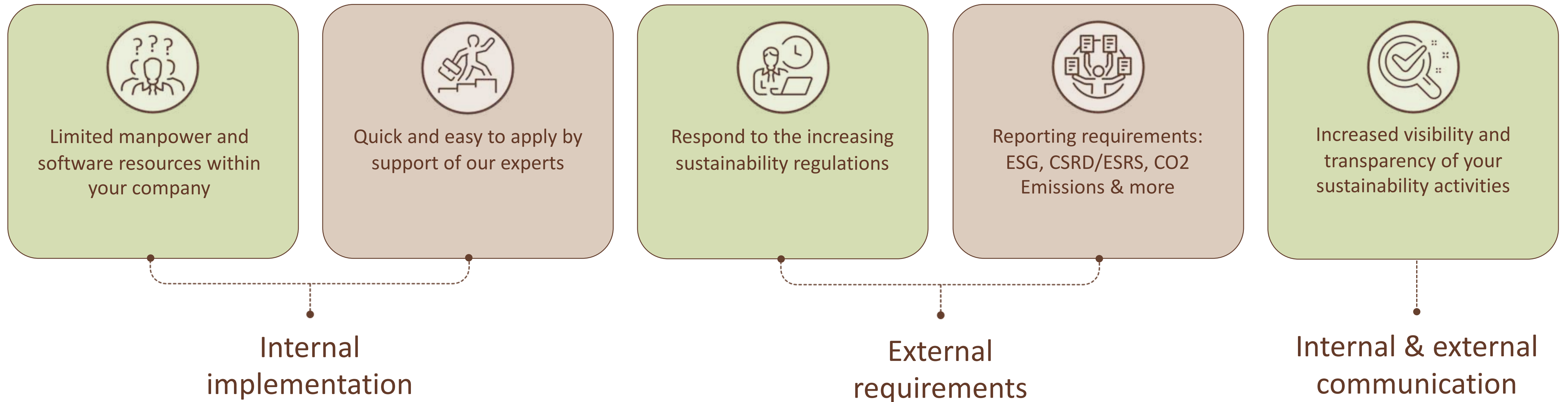
## Where and how to start?



# Web-based analysis and reports + Support by our business experts



## Diverse sustainability requirements: Become a pioneer

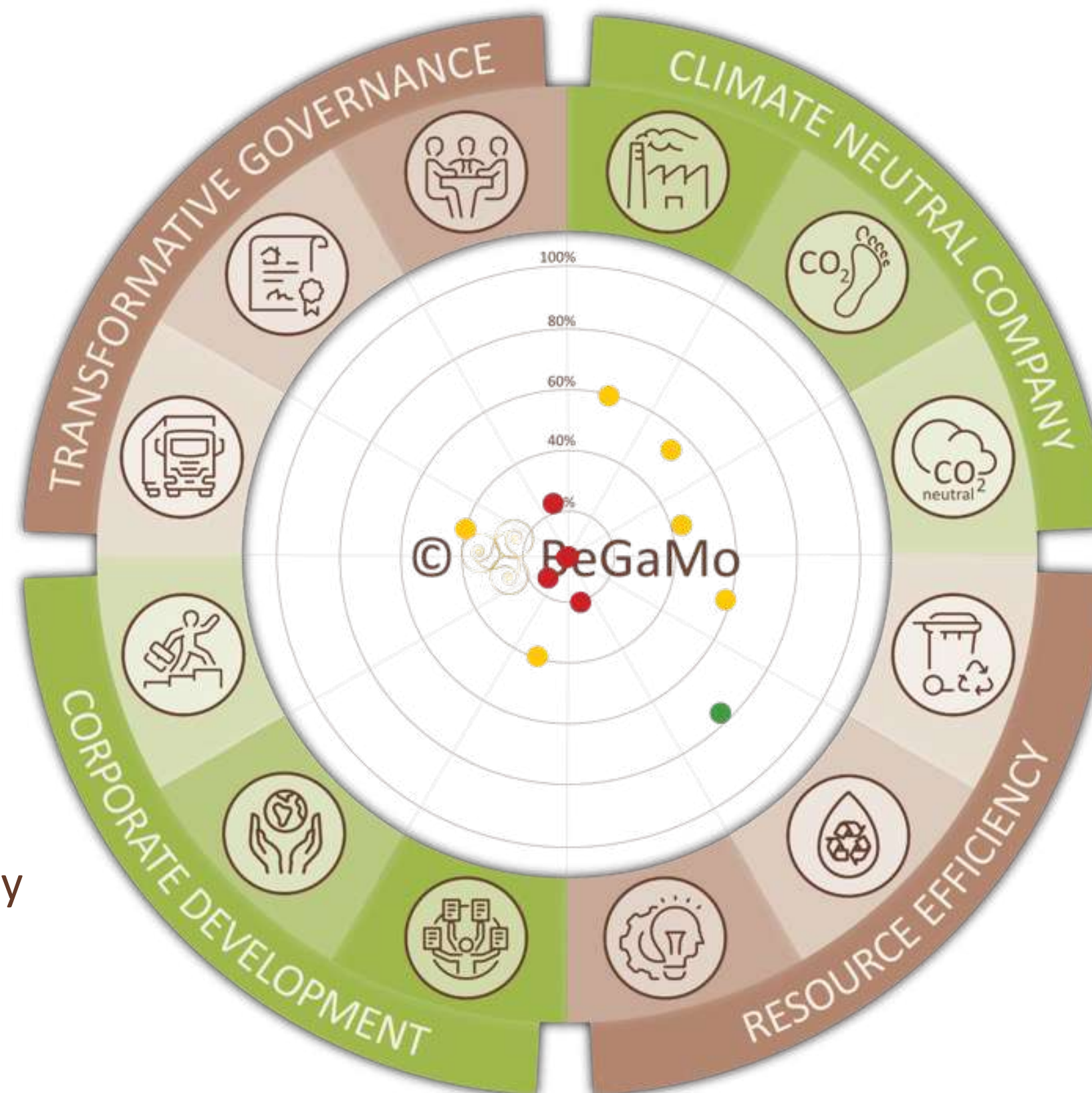


By using the BeGaMo® Sustainability Method and SaaS:

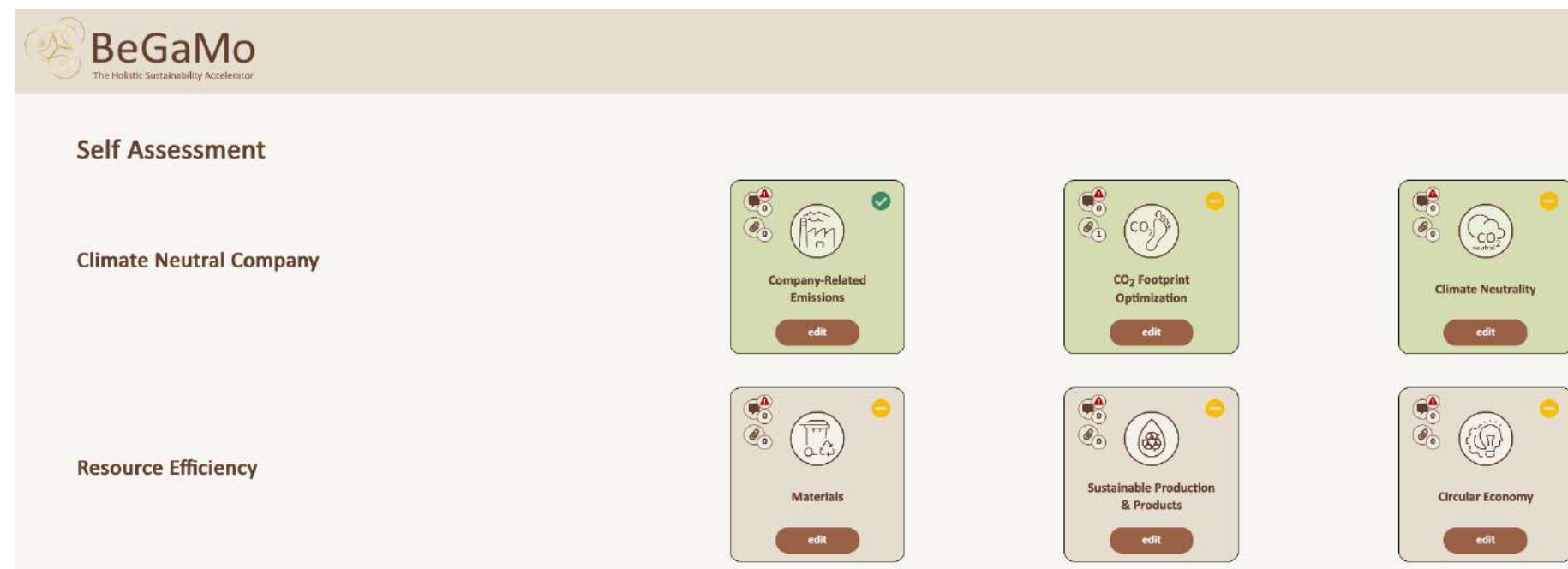
- ✓ Reducing complexity and effort by automated processes and reports
- ✓ Modular approach for individual solutions

# Company self assessment: turning knowledge into data

- ✓ Based on 14 sustainability standards and requirements
- ✓ No data entry required
- ✓ Analyses of individual branches and at group level

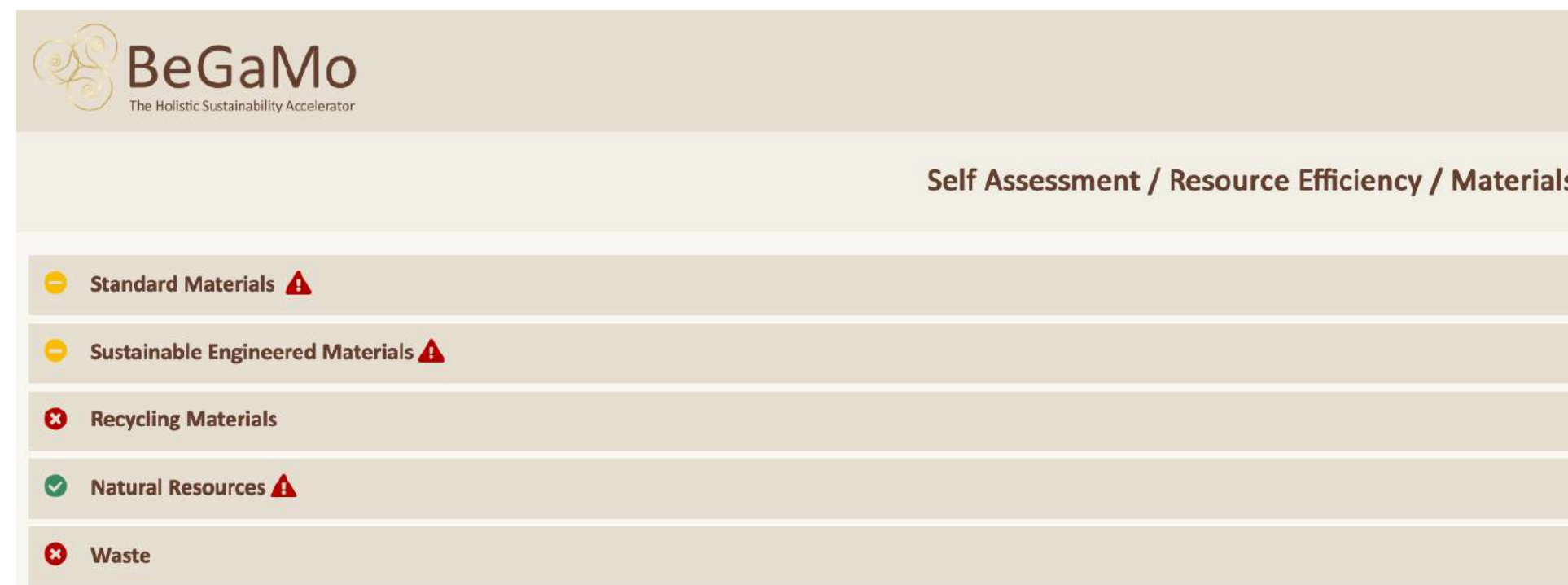


# Guided Self Assessment: easy, intuitive and transparent

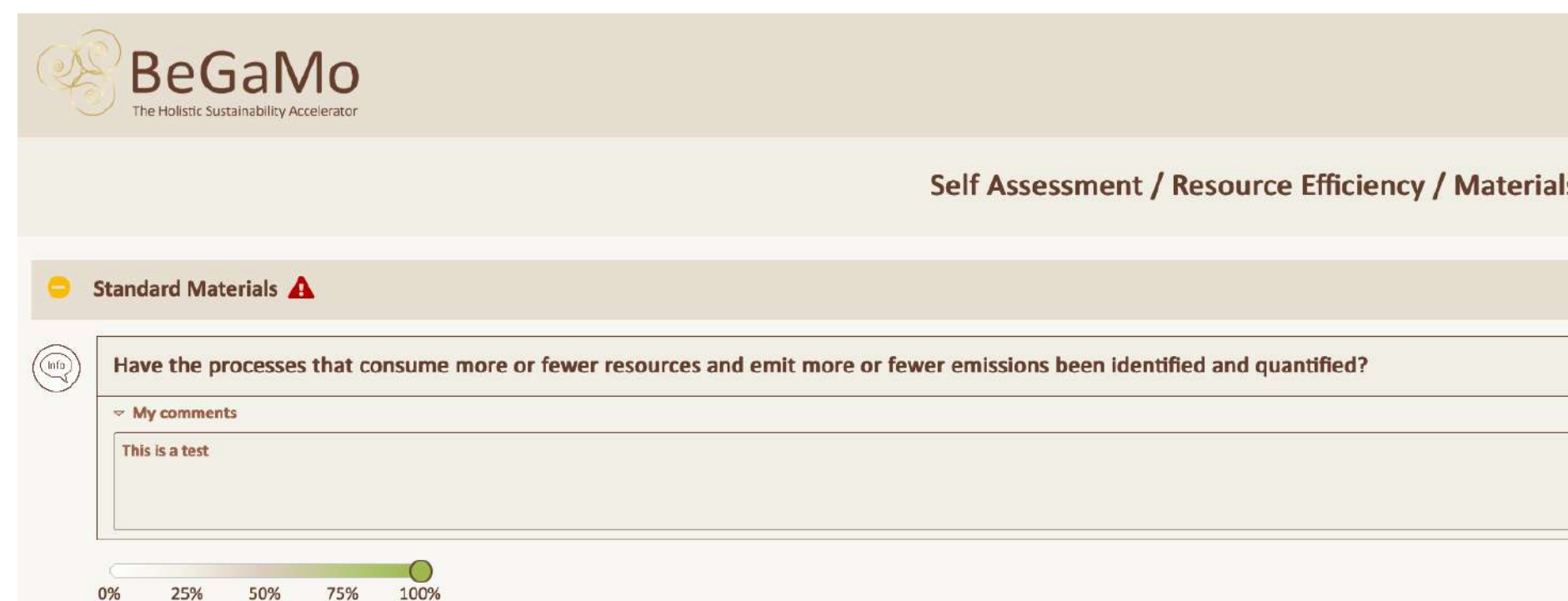


Divided into 4 segments and 12 subsegments

Project status visible at a glance



Structured questions according to subject areas



Easy to understand questions and information

Evaluation and transfer of your status quo into data

## Structured questionnaire

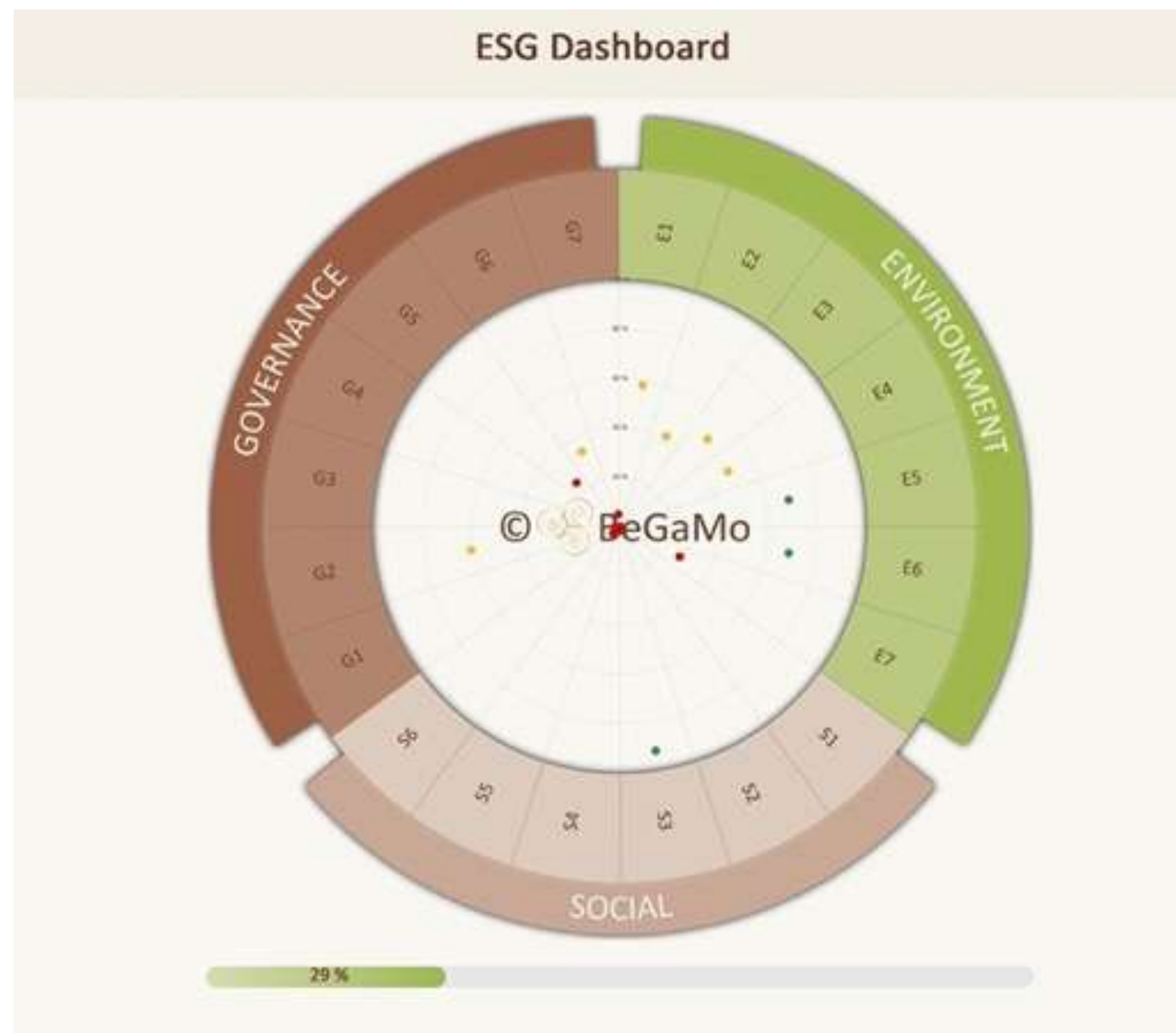
- 350 qualitative questions
- directly linked to >200.000 data sets of standards
- immediate results

# More automated reports available at the touch of a button

- ✓ Manage individual companies or consolidate at the group level
- ✓ Easy control and updates through our dashboard
- ✓ Individual reports at your need (GHG, ESG, SDG, Dual Materiality & more)

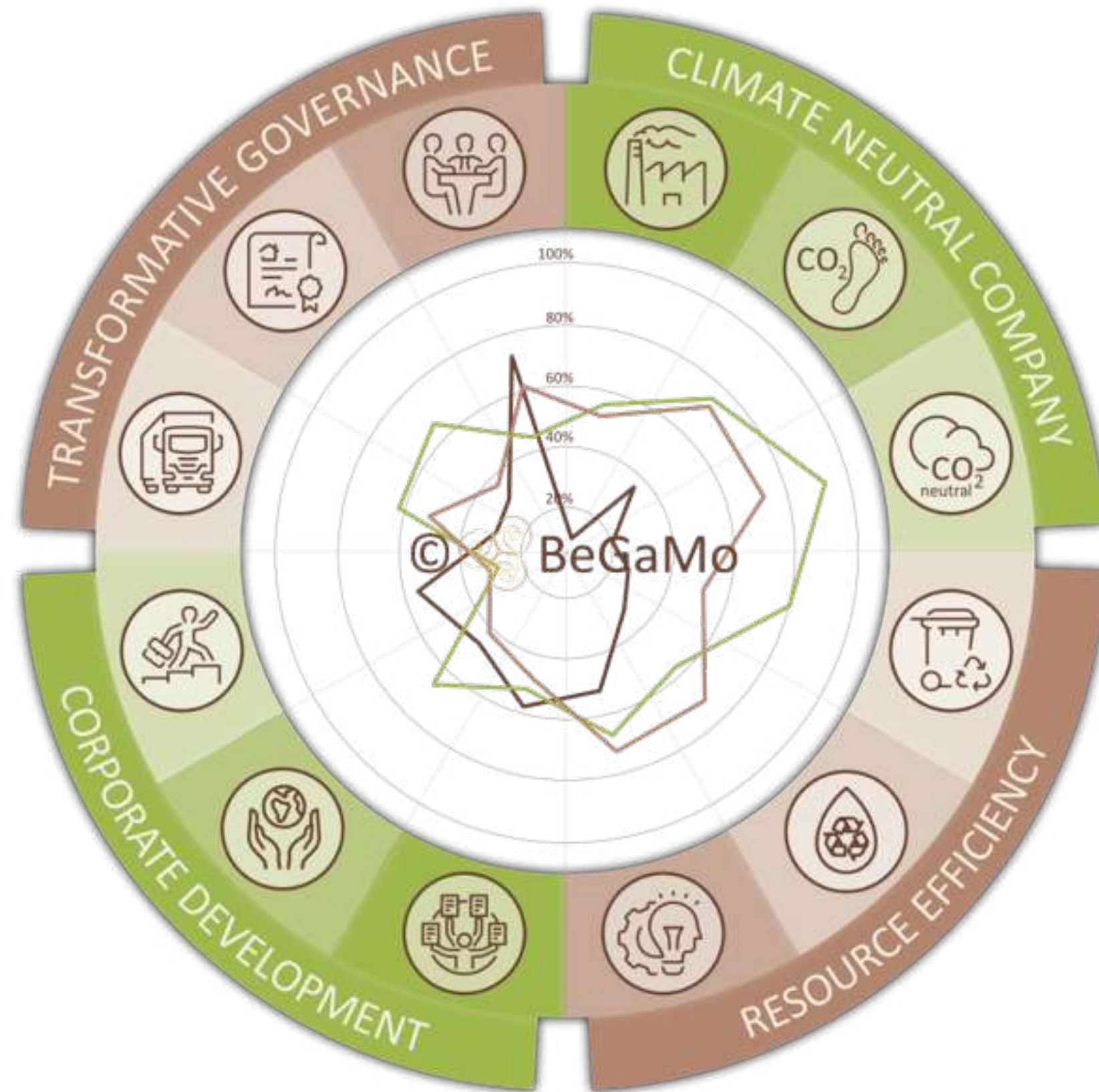
**ESG:** Environment, Social & Corporate

**SDG:** 17 Sustainable Development Goals including 169 subgoals



# Simplify your double materiality analysis

✓ We enable the simple processing of a complex task with valid results



Feedback comparison with your self-assessment

## 1. Define your stakeholders flexibly

Define, prioritise and manage your stakeholders by categories

## 2. Select your most relevant stakeholders year by year

Selected stakeholders will be automatically involved for the poll

## 3. Selected stakeholders answer the defined questions

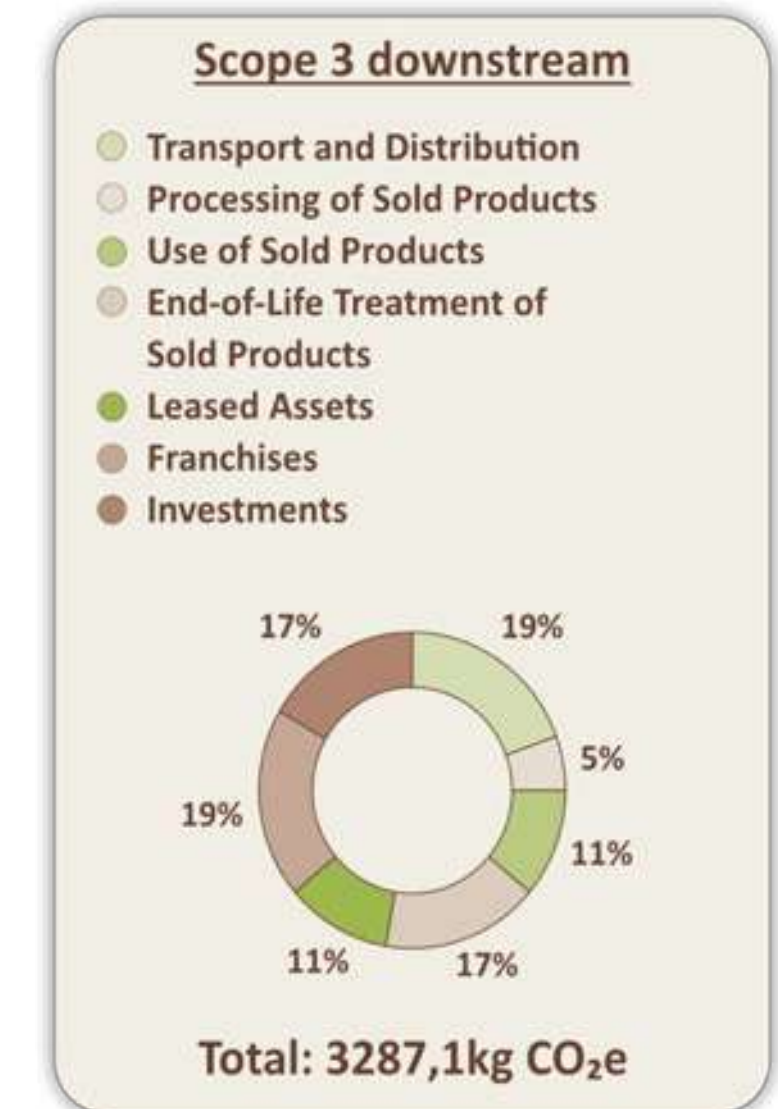
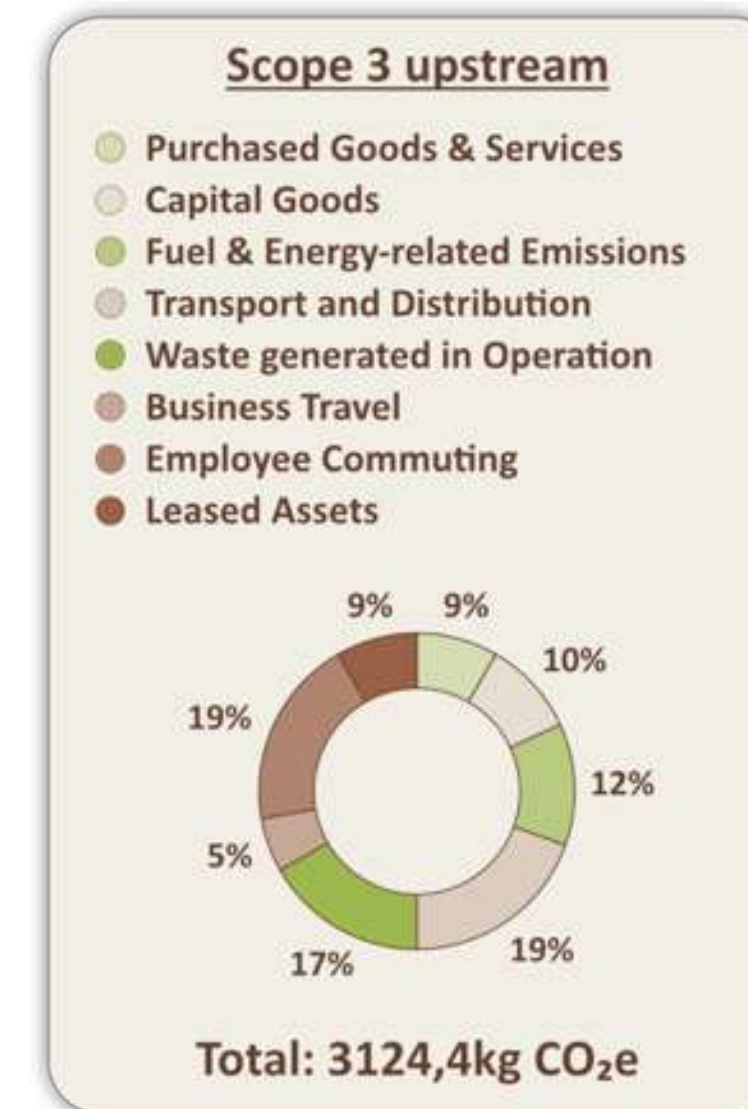
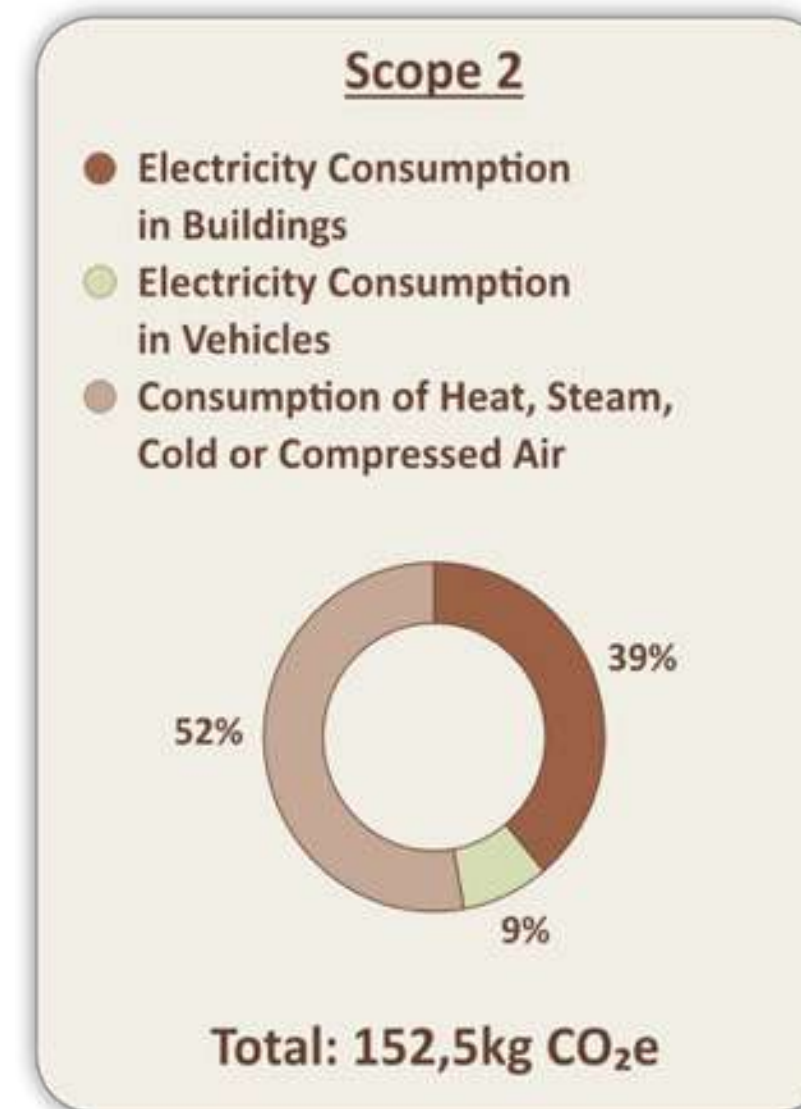
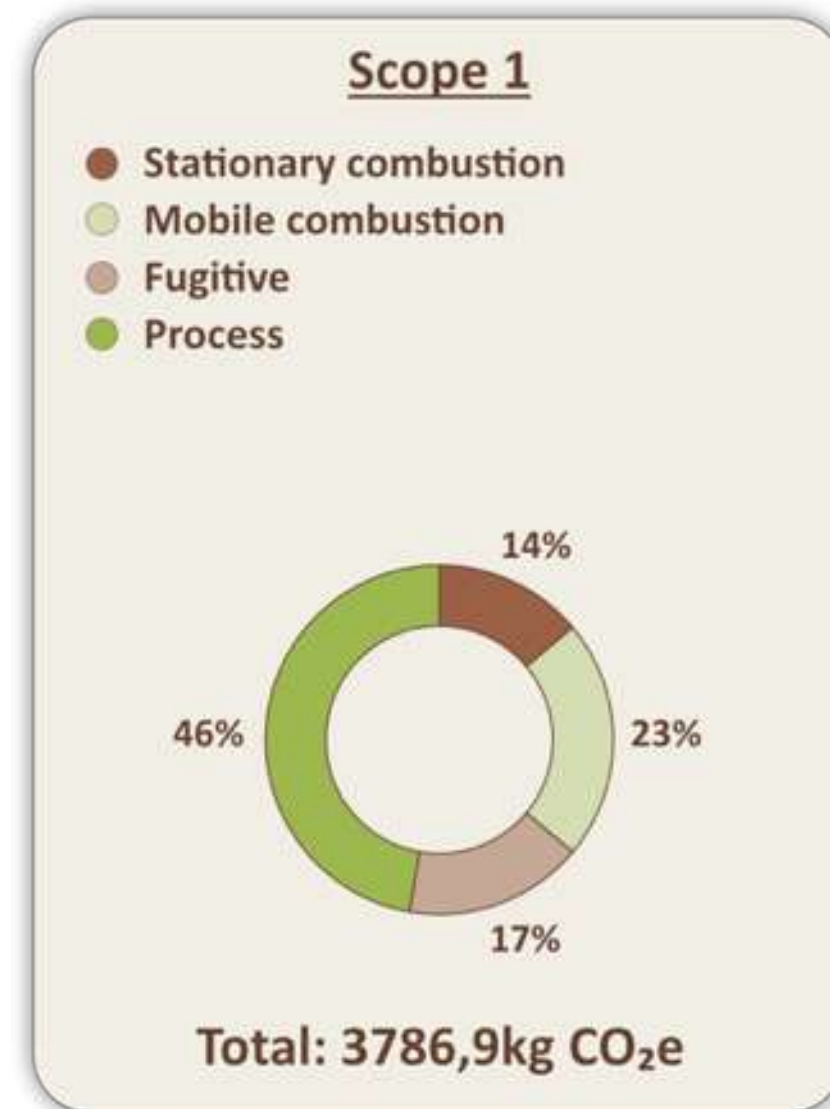
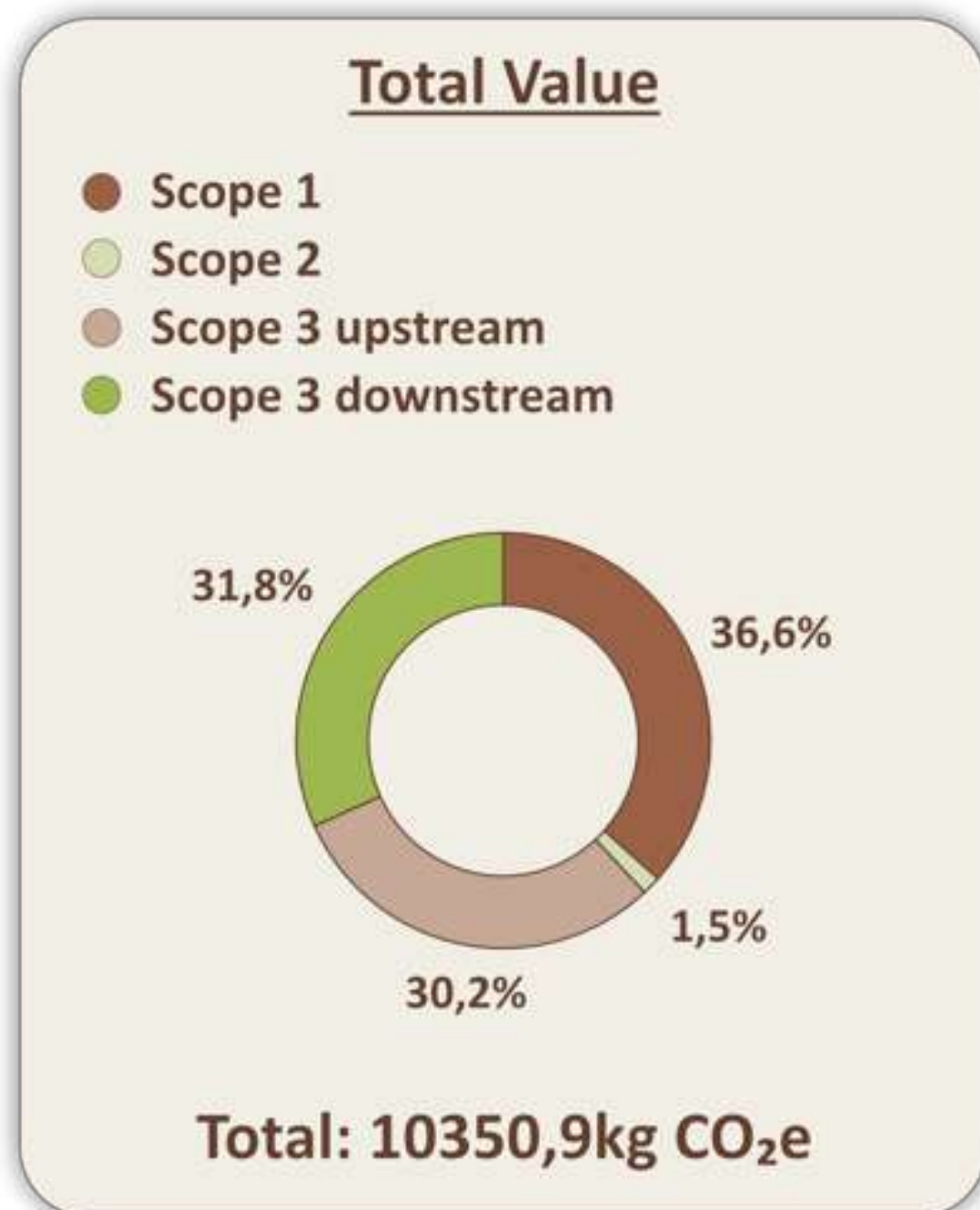
Feedback to the defined questionnaire is evaluated automatically

## 4. Automated comparison with your self assessment

See immediately where your stakeholders prioritise in the mapping

# CO2 calculator and compensation - see where your footprint is generated

- ✓ Training to maintain high data quality
- ✓ Validation of the input data
- ✓ 100% certified GHG report according to the GHG protocol
- ✓ Definition of over 300 measures to reduce your CO2 emissions
- ✓ Realisation of CO2 compensation



available in 2024



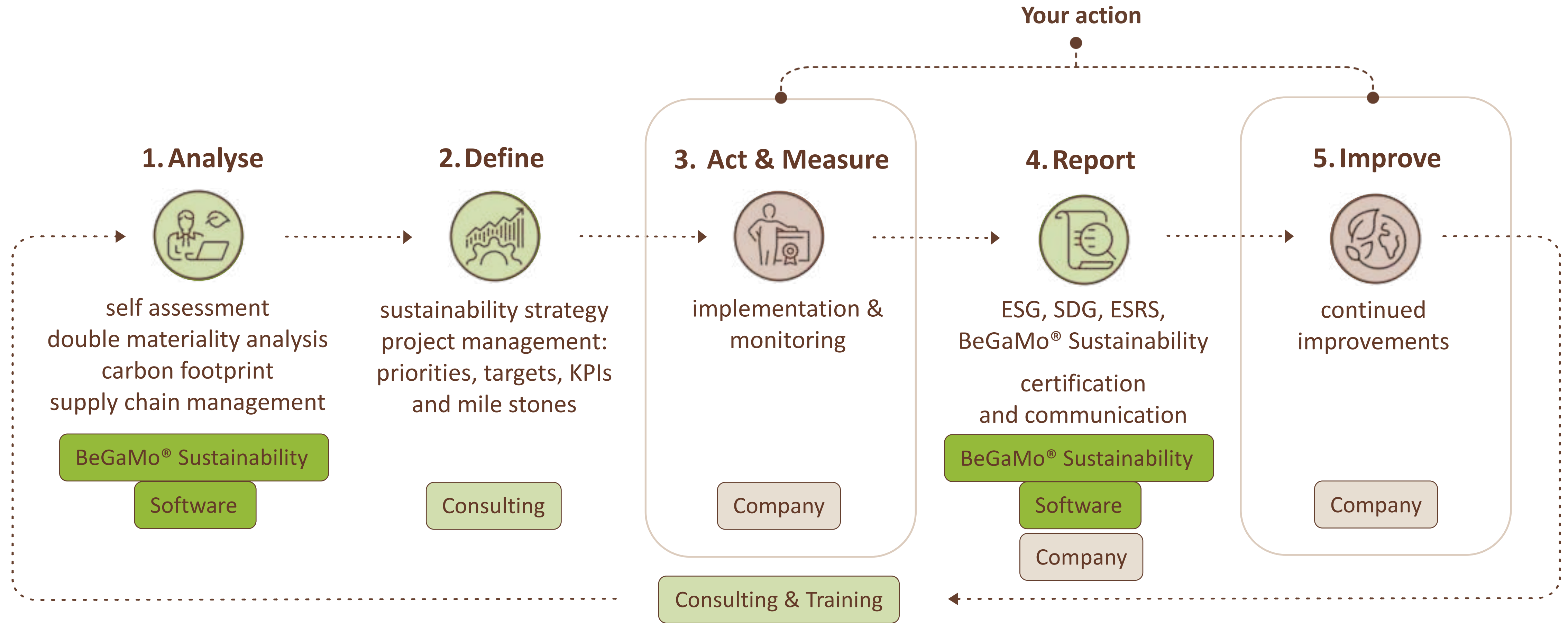
# Easily create certified reports for your stakeholders

Automated, certified reports on request available:

- ✓ CRS-RUG / 2024: CSRD / ESRS
- ✓ ESG
- ✓ SDG
- ✓ GHG Protocol



# The BeGaMo® sustainability method: the process



- ✓ Become your **own sustainability expert** through our train-the-trainer concept
- ✓ Optimization coaching: net zero, product & packaging optimization, IoT & more

# Develop your sustainability strategy in a matter of days

- ✓ Together, we develop your sustainability strategy within a week based on your self-assessment.
- ✓ We support you to create a detailed action plan including KPIs
- ✓ You receive 100% data transparency and valid results



## Certified partners with diverse business experience

---



## Our first mover references - become a frontrunner!

---

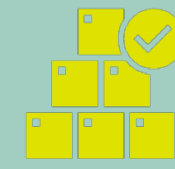


## ADVANTAGES OF CSRD REPORTING?

# Why should you invest in the implementation of the CSRD now?

Even if no reporting is currently required of you, it makes sense to invest in the implementation now.

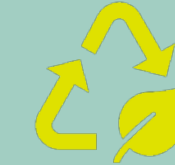
We would be happy to present the tool to you in detail - ask us for an appointment!



Understanding the impact of the supply chain



Easily respond to customers' requests



Define sustainability goals simply



Legal obligation



Exploit pioneering role

**Start your analysis now with BeGaMo<sup>®</sup> Sustainability!**



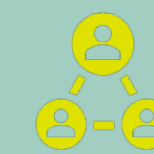
Prevent greenwashing



Attract investments



Increase customer satisfaction



Attract staff for your company



Reduce costs for CO<sub>2</sub>, resources, processes

PACCOON SUSTAINABILTY CONCEPTS:

" We are happy to support and advise you on the path to becoming a CSRD-compliant company and to holistic sustainability!"



PETER DÉSILETS  
Managing Director  
Goethestr. 20  
D-80336 München  
+49 89 890 45 75 -81

desilets@pacocon.de  
[www.pacocon.de](http://www.pacocon.de)