

An aerial photograph of a multi-lane highway winding through a green landscape. In the background, several tall wind turbines are visible against a clear sky. The road has a bridge crossing over it. The text is overlaid in white on the image.

# PĀRROBEŽU PIEGĀDES ĶĒŽU ZAĻINĀŠANA AR LABĀKU VIDES PĒDAS NOSPIEDUMA MONITORINGU

**SABĪNA ALTA**

SIA "LAFLORA" ATTĪSTĪBAS DIREKTORE

STĀDU UN KŪDRAS INOVĀCIJU FONDA VALDES PRIEKŠSĒDĒTĀJA

05.12.2024

LATVIJAS MEŽU SERTIFIKĀCIJAS PADOMES 9. STARPTAUTISKĀ KONFERENCE



# GALVENĀS STARPNOZARU INICIATĪVAS

## DAŽĀDĀS IETEKMES:

- OGLEKLIS
- BIOĻĢISKĀ DAUDZVEIDĪBA
- ATMEŽOŠANA
- ZEMES IZMANTOŠANA
- PIESĀRŅOJUMS
- ATKRITUMI
- NODARBINĀTĪBA
- CILVĒKTIESĪBAS
- ...

## DAŽĀDI ZIŅOŠANAS LĪMENI:

- PRODUKTU (LCA)
- PROJEKTU (OGLEKĻA PIESAISTES SHĒMAS)
- UZŅĒMUMA (SCOPE 1,2,3)
- NOZARES
- VALSTS (INVENTARIZĀCIJAS ZIŅOJUMI PĒC IPCC METODOĻĪJAS)



### Sustainability reporting standards

**International Sustainability Standards Board**  
(established in 2021)

Sustainability disclosure standards published in 2023 consolidate several previous initiatives, providing information to investors.

Requires disclosure of scope 1, 2 and 3 emissions.

Scope 3 reporting is in line with GHG Protocol.

Uses single materiality approach, focused on information necessary for investors' decisions.

From 2024, assumes responsibilities of the Task-Force on Climate-related Disclosures (TCFD).

**European Sustainability Reporting Standards**  
(established in 2023)

For use by companies subject to the EU Corporate Sustainability Reporting Directive.

Requires scope 3 reporting unless a company deems it not material (which must then be explained).

Uses a double materiality approach to share information on sustainability impacts as well as how the company is impacted by these.



### Carbon footprint standards

**Greenhouse Gas Protocol** (established in 1998)

Provides widely used frameworks to measure GHG emissions, including Scope 3.

**International Organization for Standardization (ISO)**

Provides standards for reporting carbon footprints of organizations, projects and products.

**Partnership for Carbon Transparency (PACT)**

Provides guidelines for product-level emissions data accounting and exchange.



### Voluntary target setting

**Science-Based Targets Initiative (SBTi)**  
(established in 2015)

Target-setting process used by 4000+ businesses.

All companies that submit targets now complete a scope 3 inventory. Criteria for near-term targets also requires a scope 3 reduction target if these comprise more than 40% of a company's emissions.

Is in the process of developing resources to guide the adoption, implementation, assessment and tracking of scope 3 targets in a robust and consistent way.

This guidance will evaluate scope 3 target boundary criteria and materiality thresholds. It will also assess how different interventions can help achieve value-chain decarbonization targets.



### Voluntary disclosure

**CDP (formerly Carbon Disclosure Project)**  
(established in 2000)

Global environmental disclosure system for companies, cities, states and regions, covering climate change, water and deforestation.

Over 18,700 companies disclosed impacts in 2022 (+42% versus 2021).

CDP Supply Chain initiative: 340+ firms with \$6.4 trillion in purchasing power asking suppliers to disclose impacts to CDP.



### Mandatory due diligence

**EU Corporate Sustainability Due Diligence Directive** (proposed)

Requires companies to establish procedures to address environment or human rights harms within their supply chains.

Would obligate companies of a certain size that have identified climate change as a principal risk or impact to include emissions reduction objectives in their business plans.

The final directive is the subject of negotiations between EU institutions and will likely come into force in 2024 at the earliest.

**German Act on Corporate Due Diligence Obligations in Supply Chains** (2023)

Includes environmental due diligence requirements.



### Mandatory disclosure

**EU Corporate Sustainability Reporting Directive** (2023)

Applies to large firms, listed SMEs and non-EU firms with a large presence in the EU.

Firms need to report in line with the European Sustainability Reporting Standards.

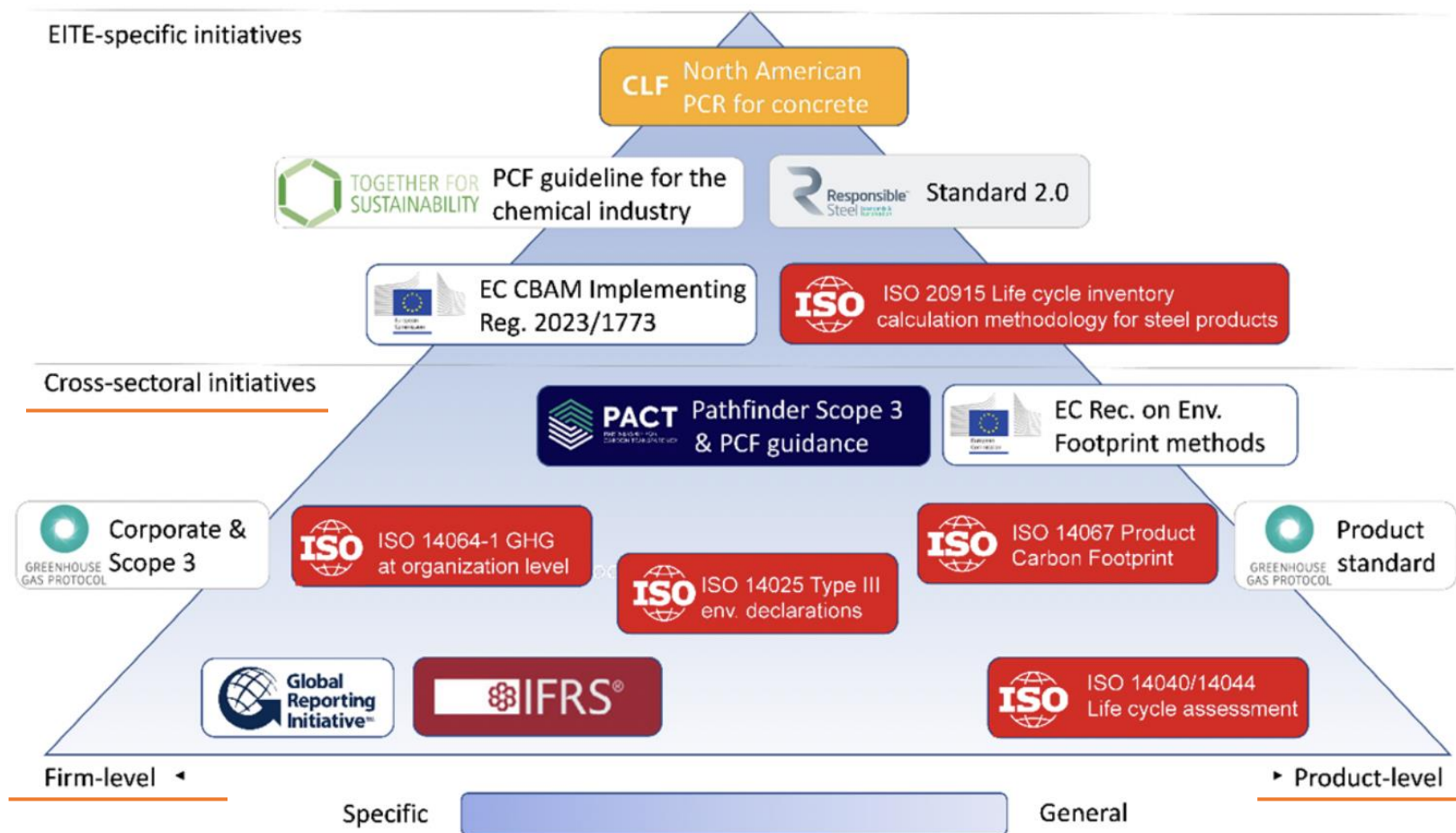
**US Securities and Exchange Commission Enhancement and Standardization of Climate-related Disclosures for Investors** (proposed)

Under the current proposal, companies would be required to disclose scope 3 emissions if these are material or if they have set targets.

**Japan Financial Services Agency (FSA) corporate disclosure amendments** (2023)

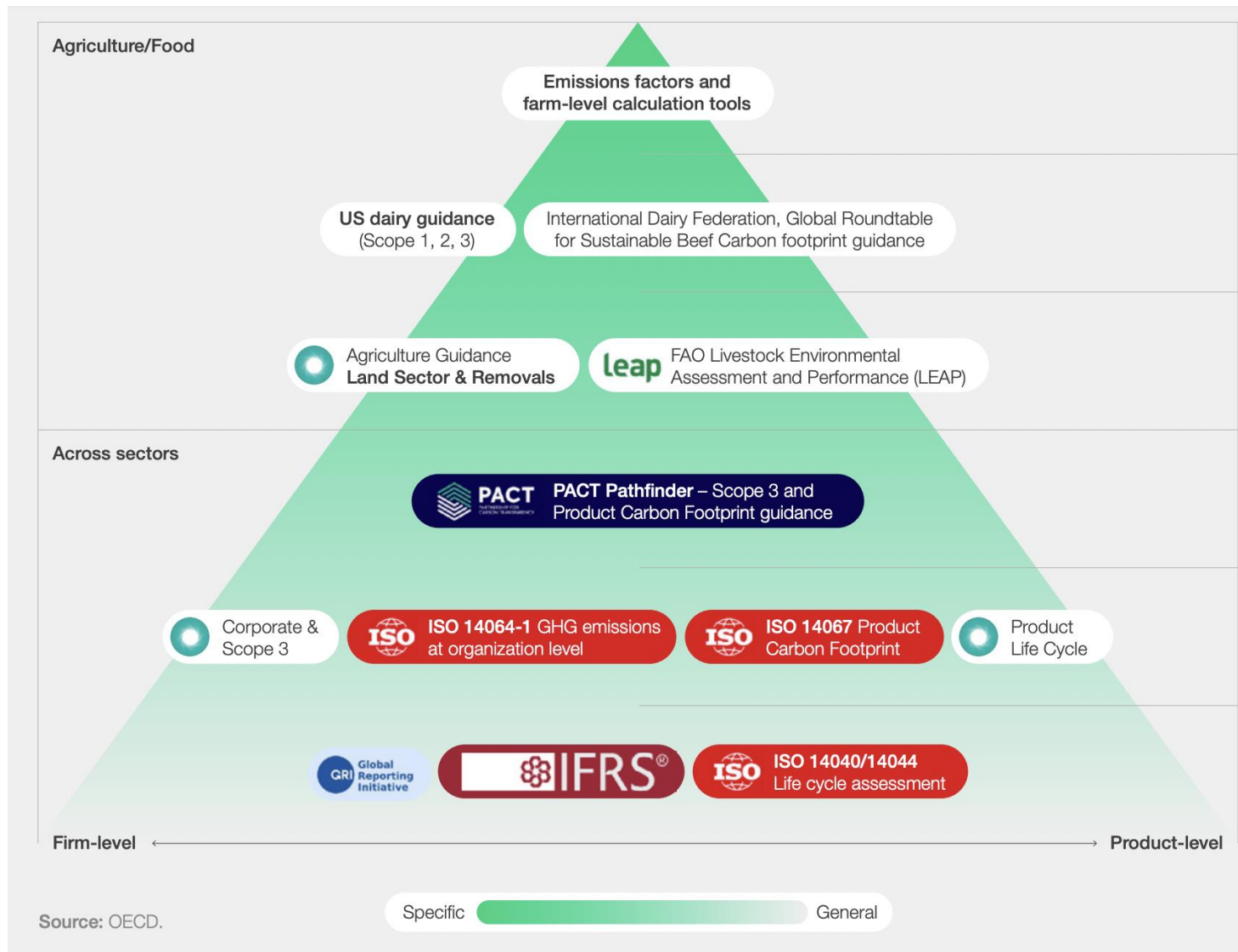
Mandatory sustainability disclosures for certain listed companies, based on TCFD.

# PĀRSKATU STANDARTI UN METODOLOĢIJAS, KAS ATTIECAS UZ RŪPNIECĪBAS NOZARĒM



DIAGRAMMĀ PARĀDĪTI ATBILSTOŠĀKIE STANDARTI UZŅĒMUMU UN PRODUKTU LĪMEŅA OGLEKĻA PĒDAS ZIŅOŠANAI EMISIJU INTENSĪVĀS UN AR TIRDZNIECĪBU SAISTĪTĀS NOZARĒS

# PĀRSKATU STANDARTI PĀRTIKAS PIEGĀDES ĶĒDĒS



# KORPORATĪVĀ ZIŅOŠANA UN OMNIBUSS



EK PREZIDENTE URZULA FON DER LEIENA IR IEROSINĀJUSI, KA TRĪS LIKUMDOŠANAS INICIATĪVAS TIKTU KONSOLIDĒTAS, LAI SAMAZINĀTU BIROKRĀTIJU UN ZIŅOŠANAS SLOGU ES UZŅĒMUMIEM.

## CSRD

Pārskatu prasības par plašu ilgtspējības tēmu loku, tostarp vērtību ķēdes uzticamības pārbaudi



PIEŅEMTA  
2022.  
GADĀ

## CSDDD

Prasības darbībām, politikai un procedūrām attiecībā uz vērtību ķēdes uzticamības pārbaudi



PIEŅEMTA  
2020.  
GADĀ



PIEŅEMTA  
2024.  
GADĀ



# OGLEKĻA IEVEDKOREKCIJAS MEHĀNISMS (CBAM)

- STĀJIES SPĒKĀ 2023. GADA MAIJĀ
- PAR IMPORTĒTO PRODUKTU RADĪTO OGLEKĻA PĒDU JĀZIŅO NO 2024. GADA JANVĀRA
- CBAM SERTIFIKĀTS UN SAMAKSA PAR PRODUKTU IMPORTU NO 2027. GADA 31. MAIJA PAR 2026. GADU

## CBAM 1. POSMĀ ATTIECAS UZ SEKOJOŠIEM PRODUKTIEM:

- CEMENTS
- DZELZS & TĒRAUDS
  - ALUMĪNIJU
- MĒSLOŠANAS LĪDZEKĻIEM
  - ELEKTROENERĢIJU
  - ŪDENRADI

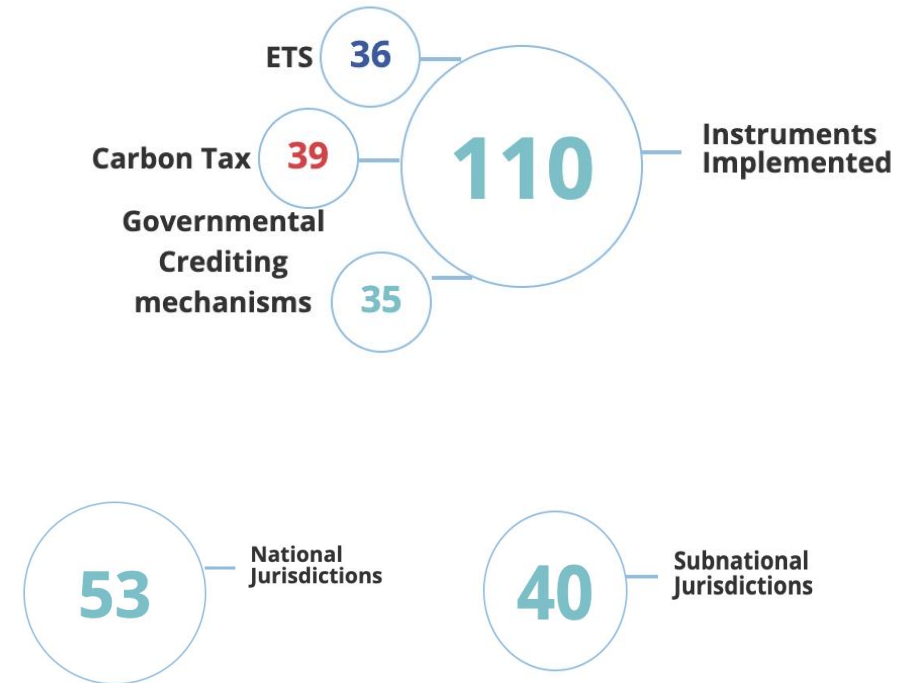
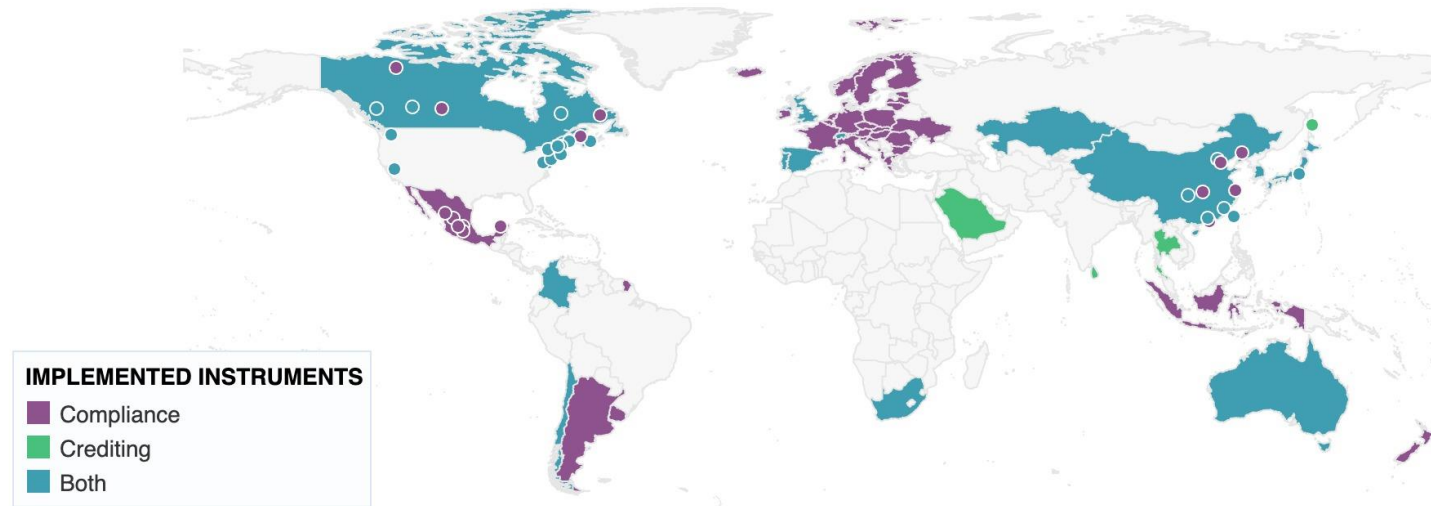


# OGLEKĻA CENA UN TENDENCES

- VISĀ PASAULĒ DARBOJAS 75 OGLEKĻA NODOKĻU UN EMISIJU TIRDZNIECĪBAS SHĒMAS
- OGLEKĻA CENU NOTEIKŠANAS INSTRUMENTI SEDZ 24% NO GLOBĀLAJĀM EMISIJĀM
- OGLEKĻA CENAS IEŅĒMUMI PĀRSNIEDZ 100 MILJARDUS USD

## Carbon pricing instruments around the world, 2024

Map shows jurisdictions that have implemented Direct Carbon Pricing Instruments - Compliance instruments (Emissions Trading Systems (ETS) and Carbon taxes) and/or domestic carbon crediting mechanisms, subject to any filters applied. The year can be adjusted using the slider below the map.



<https://carbonpricingdashboard.worldbank.org/>

# CITAS ES INICIATĪVAS

PIEŅEMTA  
2024. GADĀ

EKODIZAINA REGULA



PRIEKŠLIKUMS  
2023. GADĀ

ZAĻUMA NORĀŽU  
DIREKTĪVA (GREEN CLAIMS  
DIRECTIVE)



IEPAKOJUMA UN IZLIETOTĀ  
IEPAKOJUMA DIREKTĪVA →  
REGULA (PPWR)

PIEŅEMTA  
2024. GADĀ

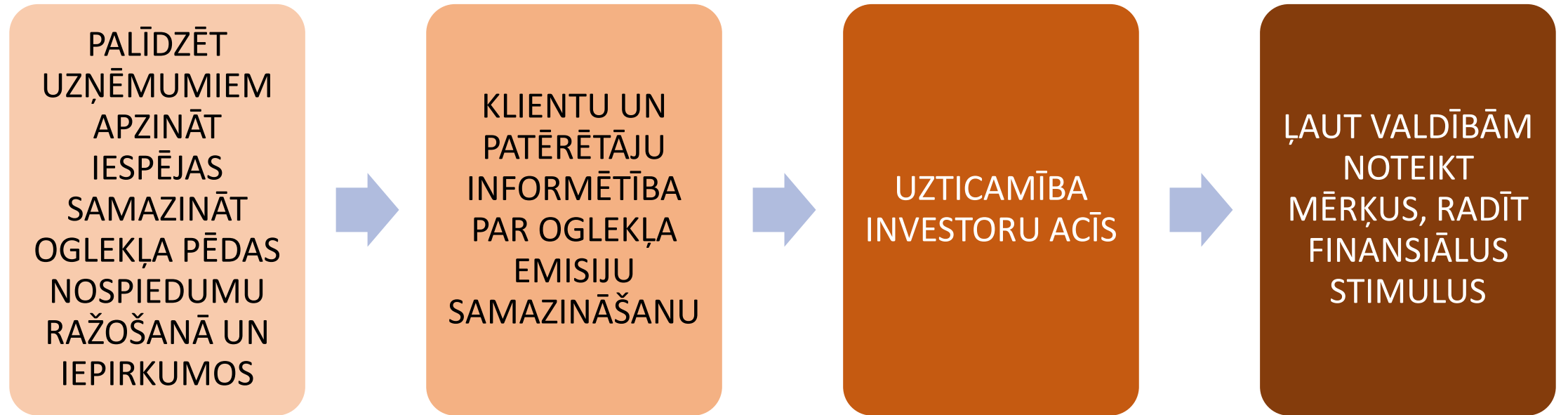
ATMEŽOŠANAS REGULA  
(EUDR)

PIEŅEMTA  
2023.  
GADĀ

ATLIKTA UZ  
2025. GADU



# IEGUVUMI



# IZAICINĀJUMI

- DAŽĀDI AKTIERI
- DAŽĀDAS VIDES AMBĪCIJAS UN PRIORITĀTES
- DAŽĀDAS REGULATĪVĀS PIEEJAS
- DAŽĀDAS APRĒĶINU METODEDES
- DAŽĀDAS DATU PRASĪBAS UN ZIŅOŠANAS STANDARTI
- DAŽĀDA SERTIFIKĀCIJA UN VERIFIKĀCIJA
- DAŽĀDI IZPILDES LĪMEŅI UN VEIDI

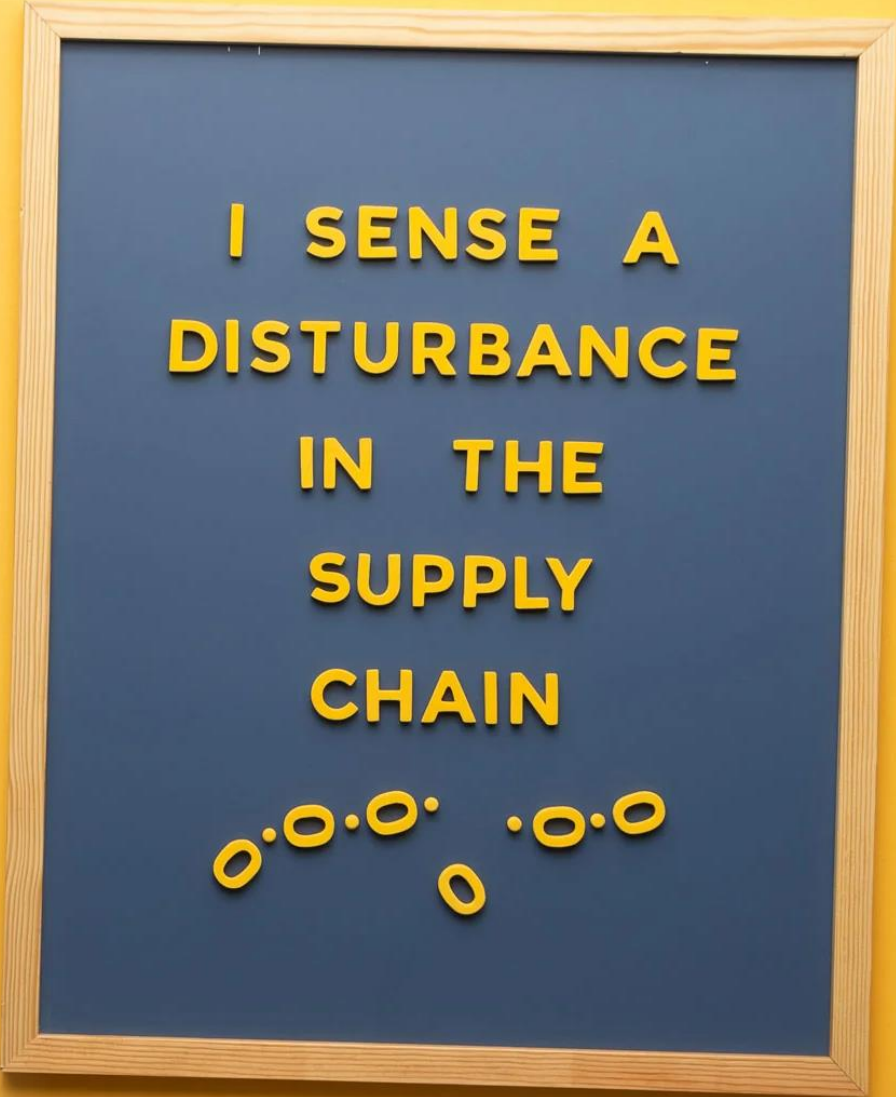


SABIEDRĪBAS  
IZMAKSAS PAR  
NEATBILSTOŠU  
IZSTRĀDĀJUMU  
IMPORTU ES:  
**76,6 MILJARDI/EIRO  
GADĀ**

- UZSKAITE UN UZSKAITES SADRUMSTALOTĪBA
- ATBILSTĪBAS IZMAKSAS
- DATU VĀKŠANA UN PRECIZITĀTE (PRIVĀTUMS)
- DATU PRIVĀTUMS UN KONKURENCES TIESĪBAS
- IEROBEŽOTAS IESPĒJAS MVU UN JAUNATTĪSTĪBAS VALSTĪS
- IZPILDE UN EFEKTIVITĀTE

# JAUTĀJUMI

- KĀ PĀRLIECINĀTIES PAR DATU PRECIZITĀTI?
- SADARBĪBA STARP 27 VALSTU MUITAS IESTĀDĒM, KURAI KATRAI IR SAVA PRAKSE?
- VAI TAS STRĀDĀS BEZ NŪJAS PRINCIPA?
- KĀDAS IR PĀRMAIŅU IZMAKSAS UN ZIŅOŠANAS IZMAKSAS?



I SENSE A  
DISTURBANCE  
IN THE  
SUPPLY  
CHAIN



An aerial photograph of a multi-lane highway winding through a lush green landscape. In the background, several tall white wind turbines stand against a clear blue sky. The terrain is a mix of dense forests and open fields. A concrete overpass crosses the highway in the middle ground. Two red semi-trucks are visible on the road, one in the foreground and one further back. The overall scene is bright and clear, suggesting a sunny day.

# PALDIES PAR UZMANĪBU!

«PIEGĀDES ĶĒDE IR KĀ DABA, TĀ IR MUMS VISAPKĀRT»  
*DEIVS VOTERSS*