



IN THE ART OF
green
MAKING LASERS

High performance – concretely speaking

EPIC AGM – April 2024

EMBRACING SUSTAINABILITY – WHERE TO START

Our journey to creating a sustainability policy

Elizabeth Illy – Head of Marketing

HÜBNER Photonics | Coherence Matters.



WHY?

Does it matter?



17 UN GLOBAL GOALS



A FOREST OF ACRONYMS

GRI

CSDDD

NFRD

CSRD

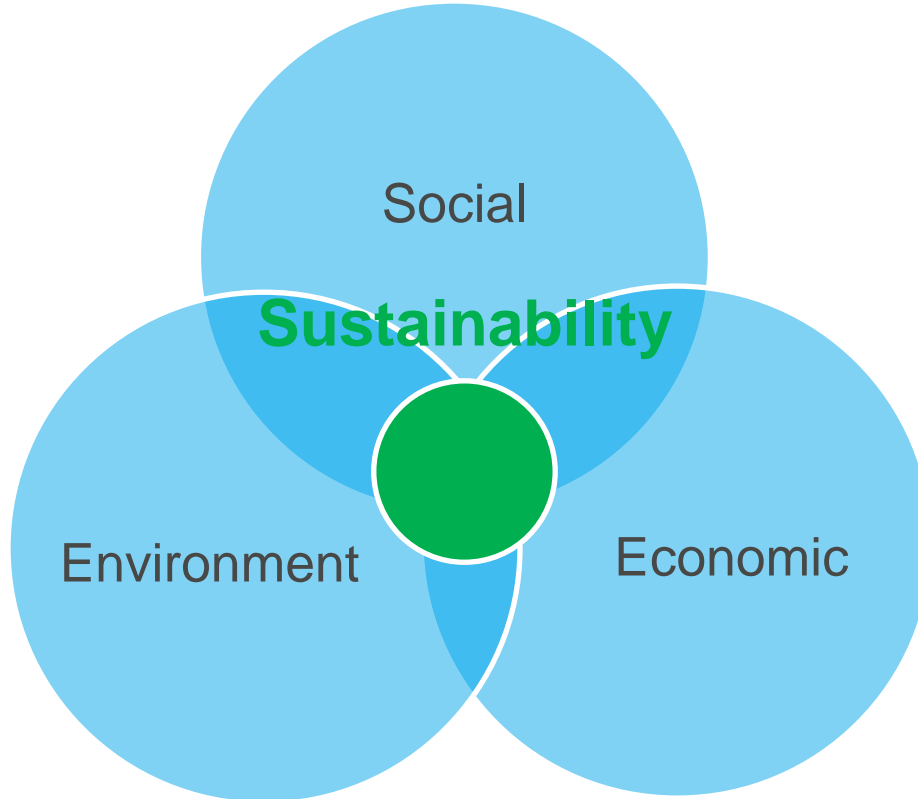
CSR

ESRS

ESG

SUSTAINABILITY

Around since 60s, 70s became urgent in 2015 – Paris agreement



- 2024 – NFRD to report
- 2025 – >500 employees
- 2026 – small mid size listed companies

CSRD - EFRAG

The standards

- ESRS 1 General requirements
- ESRS 2 General disclosures
- ESRS E1 Climate change – Emission reduction targets, impacts, risks and opportunities (for scope 1,2,3) Energy efficiency, transition to renewable energy, CO2 neutral
- ESRS E2 Pollution
- ESRS E3 Water and marine resources
- ESRS E4 Biodiversity and ecosystems
- ESRS E5 Resource use and circular economy
- ESRS S1 Own workforce – OHS, equality, wellness
- ESRS S2 Workers in the value chain – Human rights
- ESRS S3 Affected communities
- ESRS S4 Consumers and end-users
- ESRS G1 Business conduct - CoC



European Financial Reporting Advisory Group

[The first set of ESRS - the journey from PTF to delegated act \(adopted on 31 July 2023\) – EFRAG](#)

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WHERE DID WE START?

With an environmental policy >15 years ago

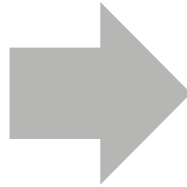
- Recycling popular
 - Electricity from renewable energy
 - Cultural attitude - environmental impact important
-
- Passion – find the passionate people, create your team



WE WERE NOT ALONE

Support from our mother company

HÜBNER Photonics



OUR PROJECT PLAN

From recent experience

1. **Write a sustainability mission** (Best embedded into the business strategy)
2. Survey staff to create engagement and awareness
3. Gather stakeholders (finance, HR, legal, purchasing, CEO) and conduct a **double materiality matrix** exercise to identify goals
4. Document the current status so you have something to compare with and track progress
5. Put KPIs on the goals
6. **Write it down in a policy**
7. Share with staff and review the progress yearly. Report on progress, incl risks and opportunities



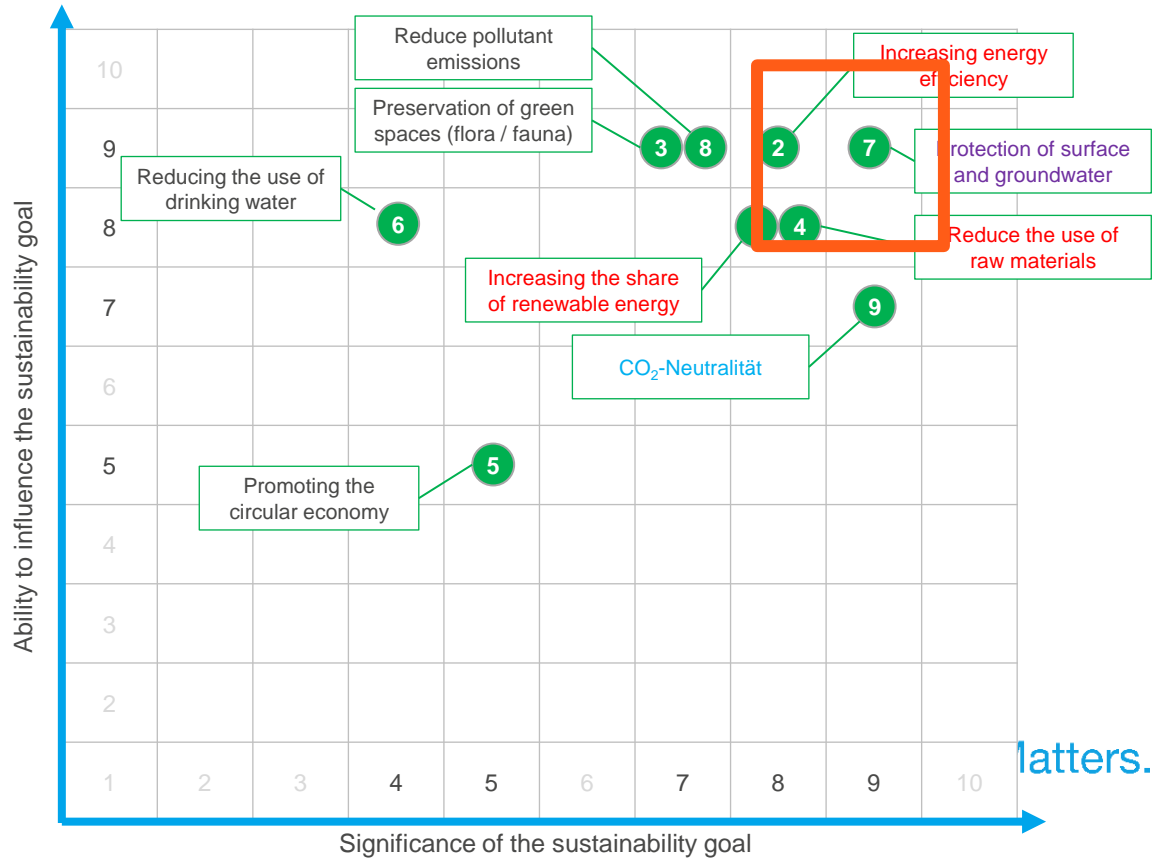


HÜBNER PHOTONICS | COHERENCE MATTERS.



DOUBLE MATERIALITY MATRIX

Environment – Social - Economic



- In this presentation, Elizabeth will take us through HÜBNER Photonics' journey to creating a meaningful sustainability policy. She will share how far they have come, some tips for how they got started, what they chose to focus on and why. As part of the EPIC sustainability Work Group, we hope these tips may be able to be applied to other SMEs who are interested in embracing sustainability and maybe are unsure where start.



CSRD

Directive

- Small things count – get people engaged

CSRD

