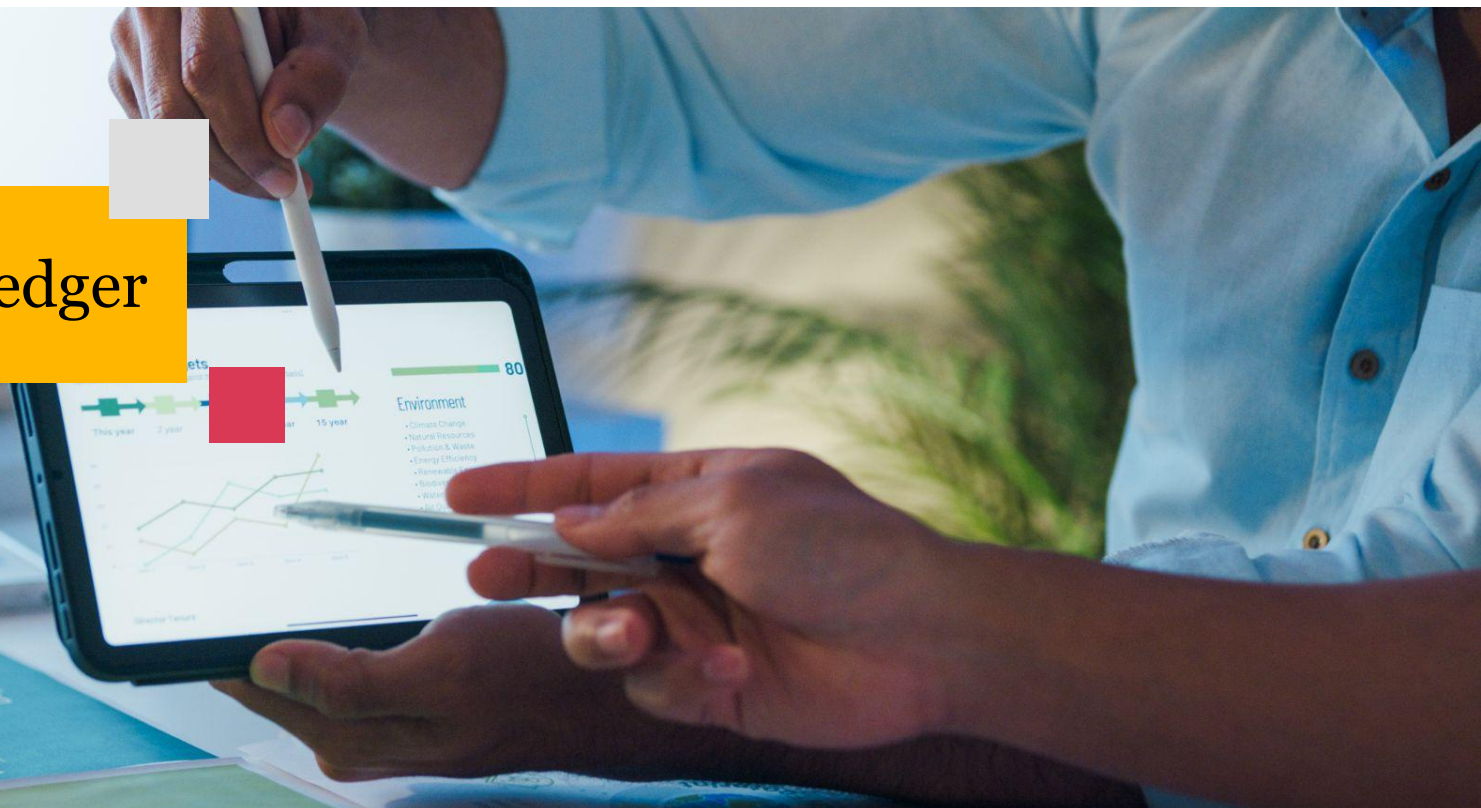




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SAP Green Ledger

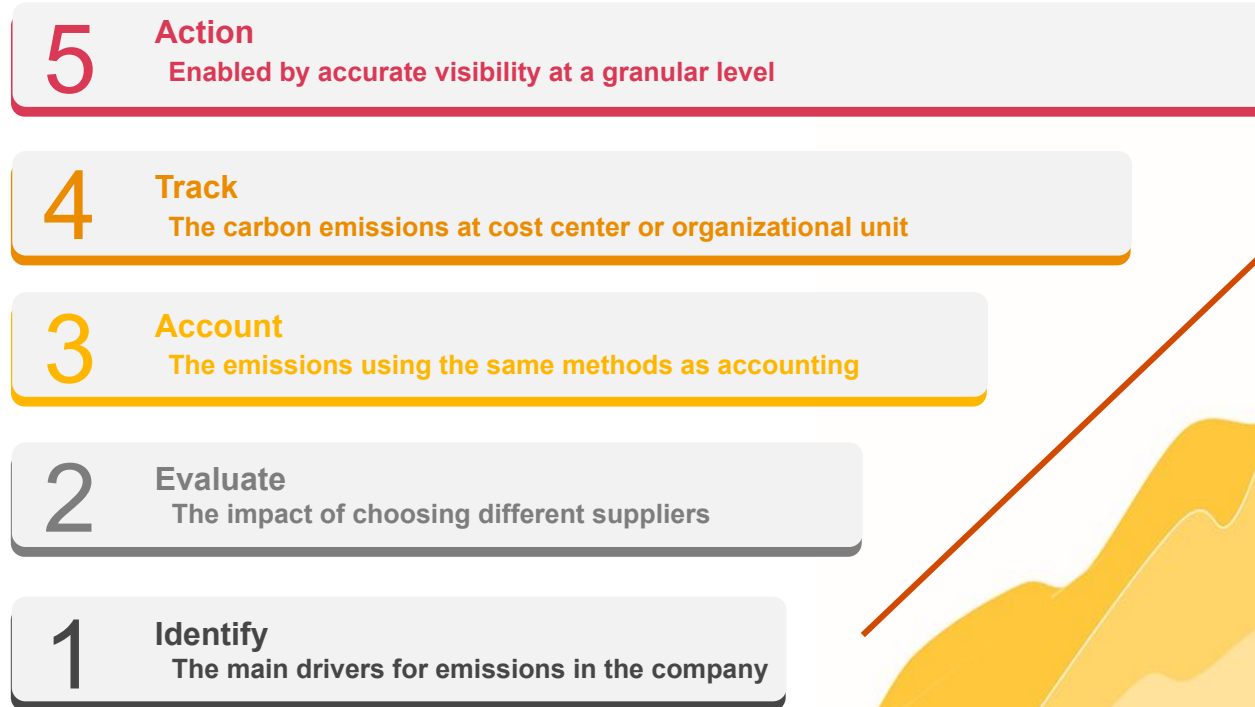


SAP Green Ledger

The **SAP Green Ledger** is a business strategy that combines financial and environmental decision-making. By reusing financial practices and processes to account for greenhouse gases (GHG), it enables companies to make decisions that consider both the financial and environmental impact at different points in the business process. The green ledger initiative helps companies build a foundation that addresses three of today's most pressing business concerns: **Strategy**, **Compliance** and **Context**.

Strategy	Compliance	Context
<ul style="list-style-type: none">• A sound sustainability strategy shores up business resilience and adaptability, while strengthening relationships with customers and communities.• The SAP Green Ledger initiative enables the implementation of that strategy, providing key inputs to a company's ESG data management and reporting system.• With accurate data at a granular level, sustainability leaders can track, report, and reduce carbon emissions and manage ESG compliance regulations at the transactional level, across the entire value chain.	<ul style="list-style-type: none">• Climate-related financial reporting is at the forefront, with the European Union expanding the scope and disclosure requirements of earlier global and EU-specific frameworks with the Corporate Sustainability Reporting Directive (CSRD) to bring sustainability reporting on a par with financial reporting.• Companies will have to report on how sustainability issues affect their business and the impact of their activities on people and the environment.	<ul style="list-style-type: none">• The liabilities associated with GHGs, waste streams, and human rights are mounting.• The average company's carbon liability now accounts for between one and two percent of gross margin.

How to achieve ESG targets thanks to SAP General Ledger





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Contacts

Federico Albani

Director

federico.albani@pwc.com