

EY ImpACT LAB

Designing
sustainable
futures

ECR Community Committee



December 2024



A focus on
sustainability
instigated by
Institut du
Commerce



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Directrice des opérations

The EY ImpACT Lab, a place to catalyze your sustainable transformation

The ImpACT Lab is an immersive, learner-focused, and action-oriented space. It is designed to accelerate the ecological and social transformation of organizations and to develop new business models compatible with planetary boundaries on a large scale.

It is the result of the combined expertise of the EY network and an extensive network of collaborative partners, including experts, NGOs, academics, startups, and others

Our mission:

We create the conditions to transform the leaders of today's organizations into agents of change within each of their businesses.

We support:

- Boards of directors,
- Executive Committees,
- Business departments,
- Ecosystems (suppliers, distributors, partners, etc.)

f o The EY ImpACT Lab, an immersive experience

A journey through emotion, inspiration and action



Aligning through emotions

Paris 2043, an immersive 360° experience to make your team members feel and react to the challenge of fighting but also adapting to global warming. An emotional experience to create a first level of alignment within the team and prepare them to work collectively and effectively the rest of the day.



Understanding, Inspiring, and Challenging Perspectives

Experts and transformation pioneers decipher for you the emerging trends in your industry or your functional role (CFO, HR, supply chain, etc.). They share their beliefs, testimonials, and use cases to provide a common context for all participants and spark discussion. They train your to new processes and tools to integrate sustainability into each function. A perfect way to prepare for action.



Create tailor-made, implementation-ready solutions

Most of the day is dedicated to practical workshops to build a common vision, design new models, explore solutions and choose together the first actions to take. We draw on years of experience in sustainability and collective intelligence, and create customized workshops to meet your maturity level and priorities.



The EY ImpACT Lab: our activities at a glance

SHARE & ENGAGE IN DIALOGUE

Series of events by profession and sector:

- Future of the CFO role
- Meetings on the future of the sustainable legal function
- Breakfasts dedicated to Sustainable luxury
- New Sustainable Business Models
- ...

TRANSMIT & FACILITATE

Dedicated sessions designed with you to meet your challenges with a few examples:

- Awareness session on the challenges & transformation opportunity of the CSRD
- Training session on sustainable transformation for finance / HR / Supply Chain / Data departments
- Implementation sessions of a new operating model in a marketing department
- Acceleration of a startup ecosystem around specific challenges
- ...

CREATE EXPERIENCES

We believe in the power of emotions and projections:

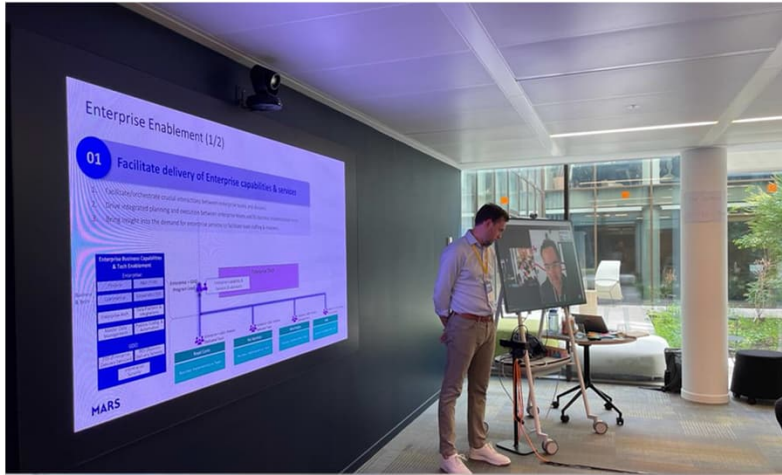
- Experience Paris in 2043 and discover the testimonies of leaders of our time
- Discover 4 Futures and 4 scenarios on the evolution of the climate crisis and their impacts
- Immerse yourself in your levers of action thanks to our serious games and Design Fiction exercises

COLLABORATING WITH THE ECOSYSTEM

A unique partner ecosystem:

- Technological tools, NGOs, academic experts, facilitators, startups, business leaders, we connect the most relevant players according to your challenges

f o o o o A unique blend of knowledge and know-how



We mobilize our best internal experts and our ecosystem of external leaders and partner organizations to co-build the best response to your challenges:

In particular, we have:

- Technical experts on environmental issues: carbon footprint, biodiversity, circular economy, eco-design, regenerative models, risk assessment, regulation and reporting, etc.
- Experts in each sector of activity
- Functional experts: finance, governance, HR, supply chain, marketing, technology, innovation, etc.
- Experts in collective intelligence, experienced designers, strategists,
- From a vast network of startups, researchers, public leaders, partner NGOs, ...

Specific technological tools to support you in your decision-making and operationalization.

Serious games and innovative workshop methodologies to align oneself, reveal one's beliefs, prioritize one's initiatives, overcome the obstacles encountered, etc.

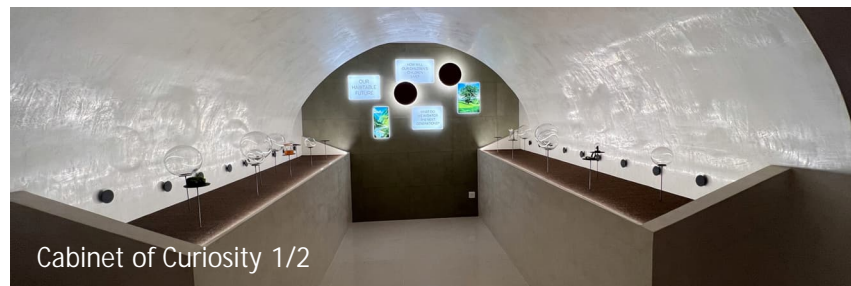
Focus on cabinets of curiosities and immersive experience Paris in 2043

Transporting our visitors to Paris in 2043

At the Lab, visitors first pass through the cabinets of curiosities, where they can see a mini-exhibition that begins to project them into the future and question what kind of legacy we want to leave for future generations.

They then enter the immersive room, where a 360° film projects them into their personal and professional lives in 2043, when we will most certainly have to deal with repetitive heat waves. Based on the IPCC scenarios, we are exploring 2 situations: one where we have not adapted sufficiently and where we are painfully suffering from heat waves, the other where we have worked on adaptive solutions in different areas: energy, health, food, mobility...

The goal of this immersive and emotional experience is not to portray an inevitable pessimistic future, nor to pretend that we know and own all the solutions. It's about creating a first level of alignment within the team and preparing them to work collectively and effectively for the rest of the day.



Cabinet of Curiosity 1/2



Cabinet of Curiosities 2/2



Immersive Salle



Immersive Salle

f focus

Focus on our in-depth Keynotes

Deepen the issues around sustainable transformation through a 40-minute keynote and 20 minutes of exchanges with our internal experts.

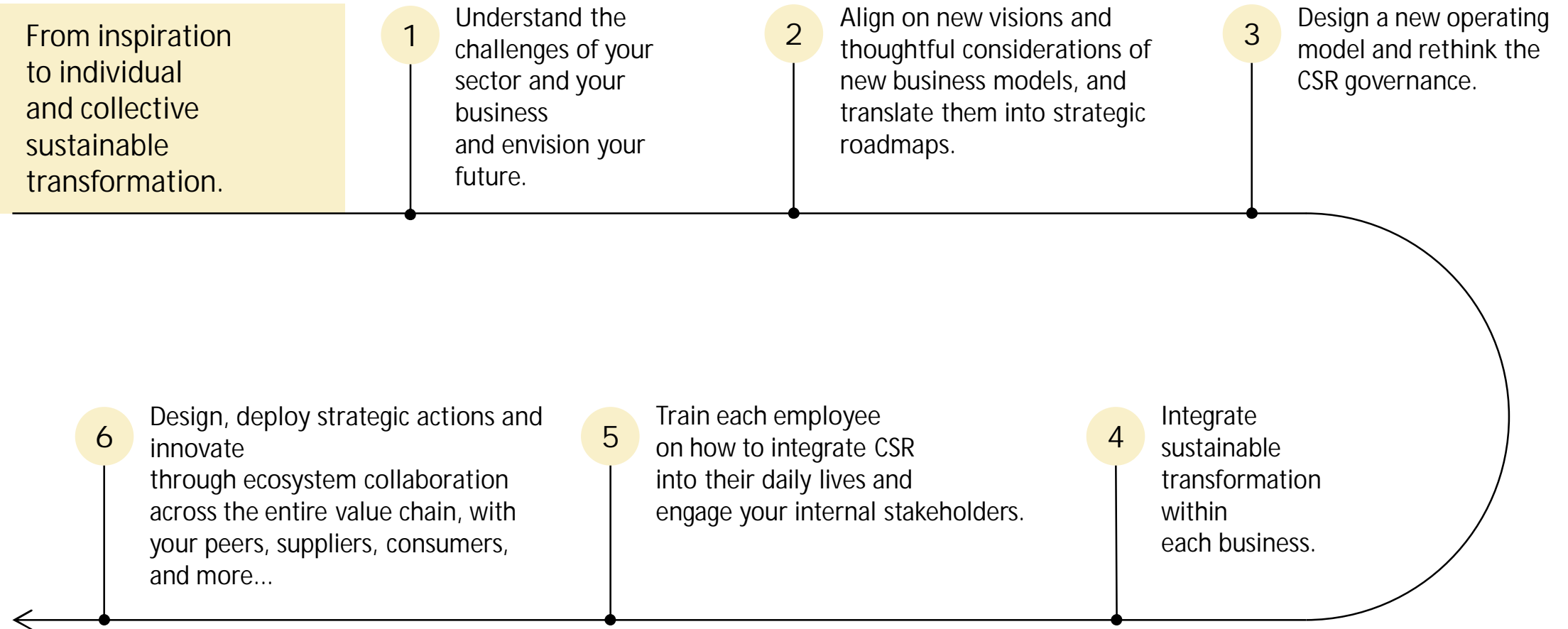
Our experts and our ecosystem of speakers and solutions are mobilized to explore the future of your industry or function with you.

Here are some of the topics that can be covered in our keynotes. These can be combined according to the issues:

- Future of energy
- Future of retail
- Future of mobility
- Future of luxury
- Future of construction
- Sustainable marketing
- CFO for sustainability
- Tech for sustainability
- Future of Risks
- Future of the Legal Function
- CSRD Beyond Reporting – what opportunities for transformation?
- Transforming your HR function around sustainability issues
- What new economic models are compatible with planetary boundaries
- How to structure a decarbonization plan?



We help you break down barriers to accelerate your sustainable transformation at each stage for each of your functions by addressing these issues...



Focus on some of our offers: project yourself and design the future of your organization

Clients challenges:

"How can I train my directors on regulatory issues, the risks and opportunities for my sector?"

"How do we align our leaders around a vision of sustainable transformation with its risks and opportunities?"

"How do we move from formulating our new strategy to creating a roadmap for the group's sustainable transformation? »

"What services and products should be created to achieve our group's vision?"

"How can we prioritise transformations, based on what standards?"

"How can we accelerate sustainable transformation roadmaps for every business in our organization?"

Our offers

→ 6 half-days over 1 year, tailor-made for your directors with feedback from experts, interventions from other managers and workshops.

→ 2 days of high-level training for managers to present sectoral issues and align them on issues and priorities.

→ A series of 6 half-days of workshops to co-construct and prioritize your roadmap with your leaders, with PMO roadmap support and assistance in the implementation of transformation governance.

→ A workshop to define criteria for carrying out a study to understand the market opportunities and issues for the creation of a new offer for a group.

→ A series of workshops and feedback to sequence your roadmaps according to your challenges, and the resources allocated.

→ 6-month program dedicated to key functions in the transition: CFO, HRD, CIO, Purchasing Director, Operations Director, etc.

Focus on some of our offers: Training and implementing transformation, in your team and beyond your value chain

Clients challenges:

"How to operationalize compliance for current regulations: CSRD, RDUE, etc.?"



A session dedicated to the operational challenges of the CSRD and the transformations that this implies your Finance, HR, Purchasing, IT teams, ...

"How do we integrate CSR into the marketing department in a concrete way: in product design, in reducing the impact of our campaigns, and beyond?"



3 days to take ownership of the issues, the levers and apply them to your team by defining: main levers of action and KPIs. *(Also available for HR, Supply Chain, Finance, Purchasing teams, ...).*

"How can I weld and equip my collective of business referents around sustainable transformation?"



1 day for your business referents, around key concepts, levers of action for your sector and training on change management, project management and provision of resources on these issues.

"How do I align my innovation roadmap with my sustainable transformation strategy?»



2 days of conferences and workshops around the redesign of your innovation strategy, innovation governance and CSR, feedback from other organizations – in collaboration with your partners.

"How can we engage at the ecosystem level to remove obstacles and make changes in the practices of our value chain? »



A day of workshops to frame the creation of a startup acceleration program close to your business challenges – in conjunction with other players in your ecosystem.

Program of the morning

08:30 am – 08:50 am	Welcome breakfast
08:50 am – 09:30 am	Immersive experience & « Paris in 2043 »
09:30 am – 09:50 am	Let's take a quiz on key sustainability concepts!
09:50 am – 10:20 am	Workshop: 3 transformation challenges for retail players
10:20 am – 10:30 am	Coffee break
11:00 am – 12:30 am	Hybrid ECR Committee

1

Let's take a quiz on key sustainability concepts!

A round trip from Paris to New York by plane emits almost one metric ton of CO₂eq per passenger.

By 2050, and to comply with the Paris Agreement, how many metric tons of CO₂eq should a French person emit each year?

- 2 tons
- 6 tons
- 10 tons
- 12 tons

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A little context

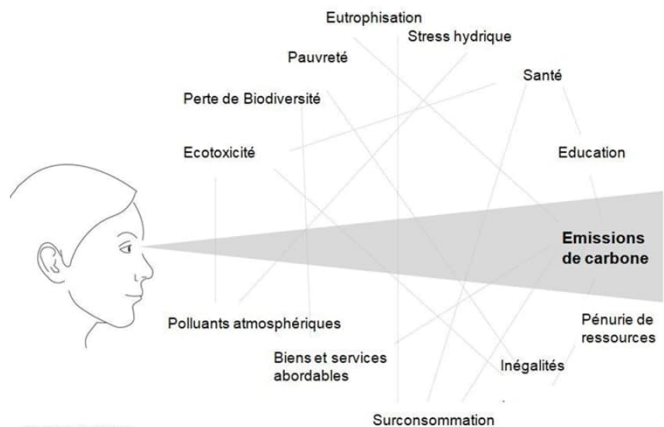
To comply with the Paris Agreement, emissions must be limited to 2 tons per person by 2050. Today, the average French person emits around 9 tons per year, while the richest 10% emit an average of 24.7 tons of CO2.

1. Carbon emissions are only part of the problem.

Companies seem to focus excessively and narrowly on carbon emissions. There's no doubt that climate change is one of the most pressing challenges to environmental sustainability, which brings with it operational risks for organizations.

But efforts invested in decarbonization must not blind us to other environmental and social issues and how they are interlinked, such as biodiversity loss, land conversion or gender equality. Companies that focus exclusively on carbon neutrality may not only miss out on development opportunities, but also jeopardize their long-term resilience.

Source



Graphique de Jan Knietzia
Traduction : @bonpote

Transition soutenable

2. From an environmental point of view, there are 9 planetary limits.

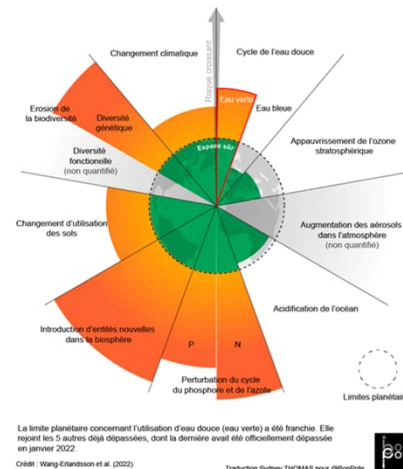
A planetary limit is an indicator - recognized and adopted at European and international level - designed to show us the thresholds we must not exceed, on pain of triggering brutal environmental changes.

In practice, a planetary limit is also intended to serve as a benchmark to help humanity develop and prosper without threatening its ecosystem.

With this in mind, two types of threshold have been established: a safety threshold and a risk threshold. If the latter is exceeded, major climatic disturbances can be expected - some of them irreversible.

Defining a planetary limit is tantamount to defining a perimeter of safe, sustainable development. Defying this threshold is tantamount to threatening our survival and that of other species.

Source



La limite planétaire concernant l'utilisation d'eau douce (eau verte) a été franchie. Elle rejoint les 5 autres déjà dépassées, dont la dernière avait été officiellement dépassée en janvier 2022.
Crédit : Wang Eriksen et al. (2022) Stockholm Resilience Center
Traduction Sydney THOMAS pour @bonpote

3. Integrating the social dimension into the equation.

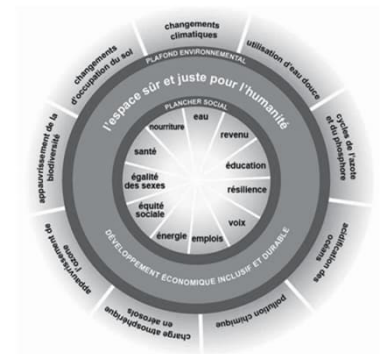
How can we combine social justice issues with environmental issues, to steer the economy towards sustainable and fair development?

The natural sciences have defined the outer limits, "the ceiling". For economist Kate Raworth, social justice makes it possible to define the inner limits, "the floor". These limits relate to human rights, to the essential needs of each individual to ensure his or her fulfillment.

From the initial diagram, between the outer and inner limits, a recognizable shape emerges... a doughnut. Within it lies the safe and just space for humanity, in which an inclusive and sustainable economy can thrive.

In developing Donut Theory, Kate Raworth explores the kind of economy the 21st century needs to meet the great challenges it faces. She offers a compass for the economy to meet people's needs within the limits of what the planet can offer.

Source



2

Beef production from beef herd is 3 times more emissive than from dairy herd and 10 times more emissive than poultry meat.

What is the most emissive step across the supply chain?

- Land use change
- Farm
- Animal feed
- Processing
- Transport
- Retail
- Packaging
- Losses

2

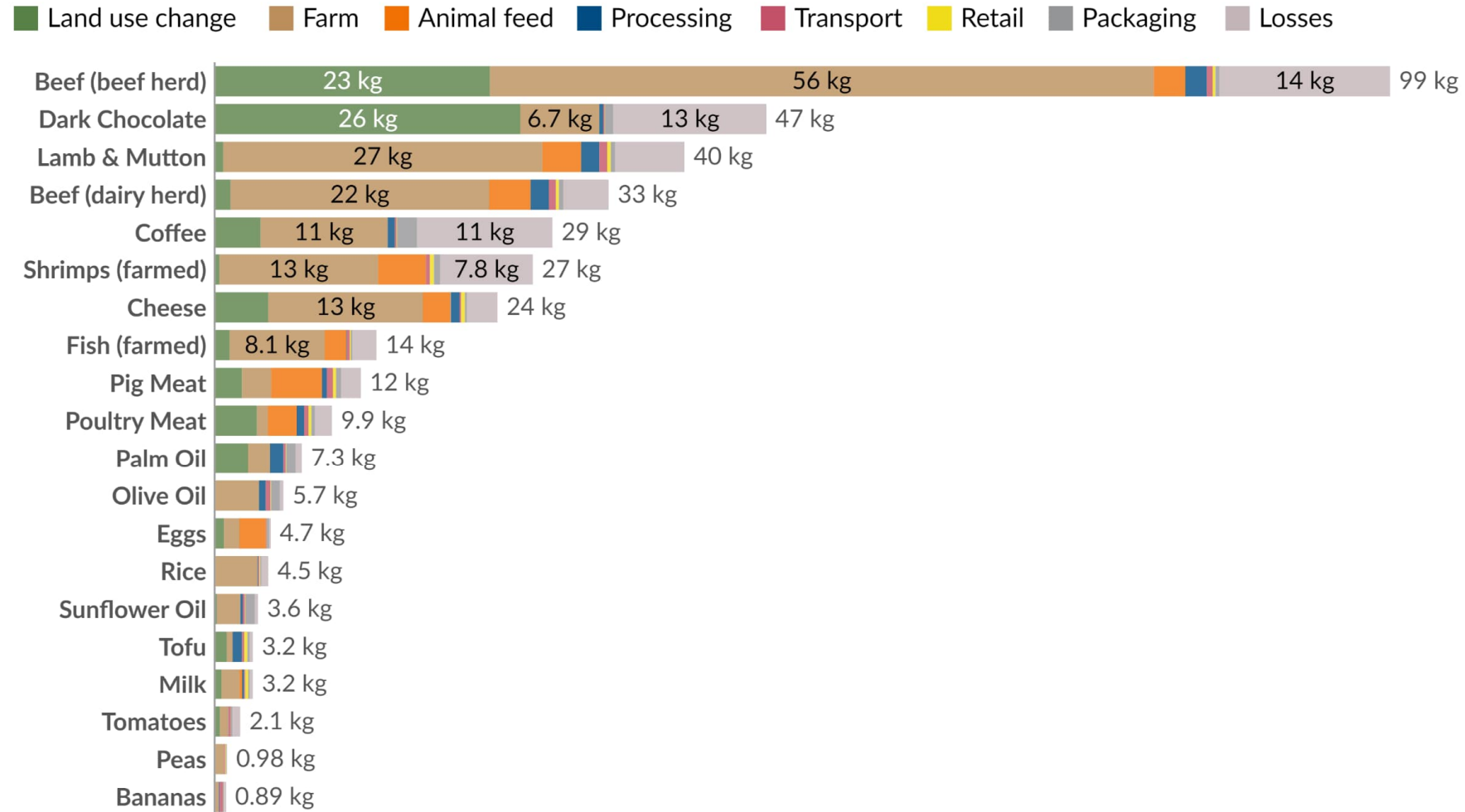
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Food: greenhouse gas emissions across the supply chain

Greenhouse gas emissions¹ are measured in kilograms of carbon dioxide-equivalents (CO₂eq)² per kilogram of food.



Data source: Joseph Poore and Thomas Nemecek (2018).

OurWorldinData.org/environmental-impacts-of-food | CC BY

3

12% of the world's textile raw material is wasted each year. These fabrics are not only wasted, rather they are destroyed by incineration or disposed in landfill sites.

How many CO2 emissions and liters of water did **uptrade** manage to avoid through to the first digital platform dedicated to professionals for the revalorisation of their stocks of unused fabrics?

- +20 tons of CO2 emissions and +24 million liters of water saved
- +40 tons of CO2 emissions and +48 million liters of water saved
- +80 tons of CO2 emissions and +96 million liters of water saved

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Trading platform for upcycled fabrics

Use case



12% of the world's textile raw material is wasted each year. These fabrics are not only wasted, rather they are destroyed by incineration or disposed in landfill sites. In order to fight against this waste, uptrade was launched in 2019 and introduced the first digital platform dedicated to professionals for the revalorisation of their stocks of unused fabrics.

The mission of uptrade is to fight against textile waste by proposing more sustainable solutions and by encouraging fashion actors to turn to the circular economy and upcycling. This initiative maximizes the use of textiles for its owners and minimizes the production of new fabrics, and its impact on the environment, for its new owner.

This initiative is even more relevant today than it was three years ago since legislations are being introduced in 2023/24 to forbid the destruction and wasting of overstocks and offcuts.

Key figures

30% of the clothes produced are never sold.

+40 tons of CO2 emissions saved.

+48 million liters of water saved.

50,000 linear meters of fabric upcycled.

4



RePack provides a durable and reusable manufactured packaging solution for ecommerce to reduce considerably the amount of waste and its CO2 emissions.

20 cardboard packaging release 4,4 kg of CO2 and 3 kg of trash. How much emissions and kg of trash does the Repack solution accumulate after having done 20 trips?

- 0,9 kg of CO2 and 0,1 kg of trash
- 2,9 kg of CO2 and 0,3 kg of trash
- 4,9 kg of CO2 and 0,5 kg of trash

4



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- 4,9 kg of CO2 and 0,5 kg of trash

Reusable and returnable sustainable packaging

Use case



Founded in 2011, Repack is a company which has for mission to tackle the major issue that represents single use plastic, especially used for packaging. The lifecycle of plastic packaging is linear and this is why Repack provides a solution with the aim of keeping packages in use. This solution is a durable and reusable manufactured packaging reducing considerably the amount of waste and its CO2 emissions.

Repack has been designed to be received, open, and returned to be simply fold and drop in a postbox, anywhere in the world. Repack will take it back, check it, clean it and redistribute it for reuse.

The maximization of packaging's utilization is fulfilled with this solution and saves the production and waste of packaging. After having done 20 trips, the Repack solution will have accumulated 0,9 kg of CO2 and 0,1 kg of trash when 20 cardboards would have released 4,4 kg of CO2 and 3 kg of trash.

Depending on the return rate which depend on the consumer behaviour, the lifetime of packaging is unlimited and Repack claims that some of them are in circulation since 2015.

Key figures

Reduce ecommerce packaging waste by **96%**.

56% of Gen Z prefer sustainable packaging.

20% of all e-com packaging to be reusable by 2030. **80%** by 2040.

40% of Manitober's customers choose and pay for RePack.

30,000 single-use plastic envelopes avoided a year for Decathlon Canada.

5



LES biens commun provides a platform where individuals can share goods and services, thereby minimizing the need for new purchases and reducing overall consumption.

How much money did the 10,000 active users collectively save by borrowing instead of buying new items?

- 10,000€
- 100,000€
- 500,000€



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Sharing economy to reduce overall consumption and waste

Use case



Les Biens en Commun is dedicated to promoting sustainable living through the sharing economy. Founded with the mission to reduce waste and encourage the communal use of resources, the company provides a platform where individuals can share goods and services, thereby minimizing the need for new purchases and reducing overall consumption.

The platform boasts over 10,000 active users who regularly share and borrow items, contributing to a more sustainable lifestyle. Users have collectively saved over €500,000 by borrowing instead of buying new items.

Les Biens en Commun offers a unique solution to the problem of overconsumption and waste. By facilitating the sharing of items such as tools, appliances, and even skills, the company helps to extend the lifecycle of products and reduce the environmental impact associated with manufacturing and disposal.

This approach not only supports sustainable living but also fosters a sense of community and mutual support among users. Over 80% of users report a stronger sense of community and increased social interactions as a result of using the platform.

Key figures

Reduce waste by an estimated **30%** in participating communities

Reduction of approximately **15,000kg** of CO₂ emissions annually

Extended lifespan of up to **50%** for items shared through the platform

6

The Corporate Sustainability Reporting Directive (CSRD) is a European regulation requiring companies to publish an annual non-financial report and ESG report.

How many European companies will be affected by 2028?

- 6 000
- 11 700
- 40 000
- 50 000

6

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How many European companies will be affected by 2028?

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- 40 000
- 50 000

As of 2024, a new directive will come into force: the Corporate Sustainability Reporting Directive (CSRD). It will replace the Non Financial Reporting Directive (NFRD), and will require over 50,000 companies in Europe to report on their environmental, social and societal implications.

1. What will change with CSRD.

The CSRD sets standards and obligations that companies must include in their annual non-financial reporting. More specifically, it requires them to monitor and publish, in addition to their financial statements, an ESG (environmental, social and governance) report, thus giving as much importance to the sustainable dimension as to the economic dimension of their activities!

As with the NFRD, this reporting is called "extra-financial" because it concerns the monitoring of non-monetary information, in particular impacts and risks on the environment, society, human beings and the company's ecosystem as a whole. However, the new directive is designed to improve the accuracy and reliability of the information previously collected by the NFRD, and to standardize it in a report published according to a European standard.

Companies covered by the NFRD were not required to disclose the climatic risks to which they were exposed, which meant that the quality of the information published on this subject was inadequate, and in the absence of a common language, not very comparable.

With the CSRD, they will be obliged to provide the following information:

- The impact of the company's activities on people and the climate.
- How sustainability issues (social, societal and environmental) affect the company.

This is the principle of double materiality, the main concept introduced by the CSRD, which involves identifying both the company's impacts on society, but also those of ESG criteria on the company itself.

Above all, the CSRD goes so far as to quadruple the number of companies required to comply with the directive, from a target of 11,000 to over 50,000. Indeed, the new system is no longer limited to companies with more than 500 employees, but now extends to many companies with more than 250 employees, and to all listed companies, including SMEs, which were previously exempt...

2. CSRD application criteria.

Improving the quality and reliability of the information gathered necessarily implies a change in reporting criteria.

To date, these are still under development, but here is an outline of the extra-financial standards that could be required within the framework of the CSRD:

- Companies will have to track and share their environmental and social impacts, as well as their governance practices (ESG criteria).
- Their reporting will have to be more comprehensive, since it will merge financial and extra-financial risks.
- They will have to report on their strategy and business model, on the resources they have put in place to contribute to the ecological transition, and on the performance of their actions, in particular through monitoring indicators.
- Non-financial reports will have to be published according to precise standards, including in digital format, to facilitate the use and sharing of this information.
- These ESG reports will have to be audited and certified by an independent body, which will verify the sincerity of the information and the presence of sustainability objectives.

To refine this list of extra-financial standards, EFRAG (European Financial Reporting Advisory Group) has proposed a number of ESG criteria, including carbon indicators.

Companies can now anticipate and prepare for the CSRD by drawing up their carbon footprint.

Among the information that could be requested:

- Balance sheet of the company's greenhouse gas (GHG) emissions.
- Tracking of direct, indirect and other GHG emissions (Scopes 1, 2 and 3).
- Economic intensity of greenhouse gas emissions, in tonnes of CO2 equivalent per Million € (tCO2e/M€). Global warming impact reduction strategy.

[Source](#)

ACI

2 Workshop: 3 transformation challenges for retail players

Transformation challenges for retail players

As a retail player, how will you address these challenges?

In 2 groups, address these 3 topics:



10'



15'



5'

What kind of challenges retail players should take on?

ex. Environmental scoring to help consumers, sustainable and more local sourcing, packaging revolution...

We are in 2034 :
explain what ECR Community has done to take on the challenges?

Think collective, from a global point of view, what practical actions should be taken ?

What specific actions could you tackle in your local ECR?

Choose 2 SMART actions:

- specific,
- measurable,
- achievable,
- relevant,
- time-bound

Danke
Thank You
Merci!
Grazie

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ImpactACT
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Designing
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futures

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Would you like to immerse yourself in the EY ImpACT Lab? Check out our teaser!



<https://bit.ly/EYImpACTLab>

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