

# JDE Sustainability Framework

Sometimes complex requirements from International Organisations, Governments, Customers, Investors etc.

JDE Sustainability Framework makes it easier for you to collect data and integrate to state of the art S/W for

- Calculations
- Reporting



# JD EDWARDS NORDIC CONFERENCE 2025

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September 30, 2025

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# JDE Sustainability Framework

## Session Overview

- Regulatory Requirements
- JDE approach
  - Framework Overview
  - Key Capabilities
  - Roadmap
- Calculations & Reporting
- Q&A



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# The Sustainability Imperative

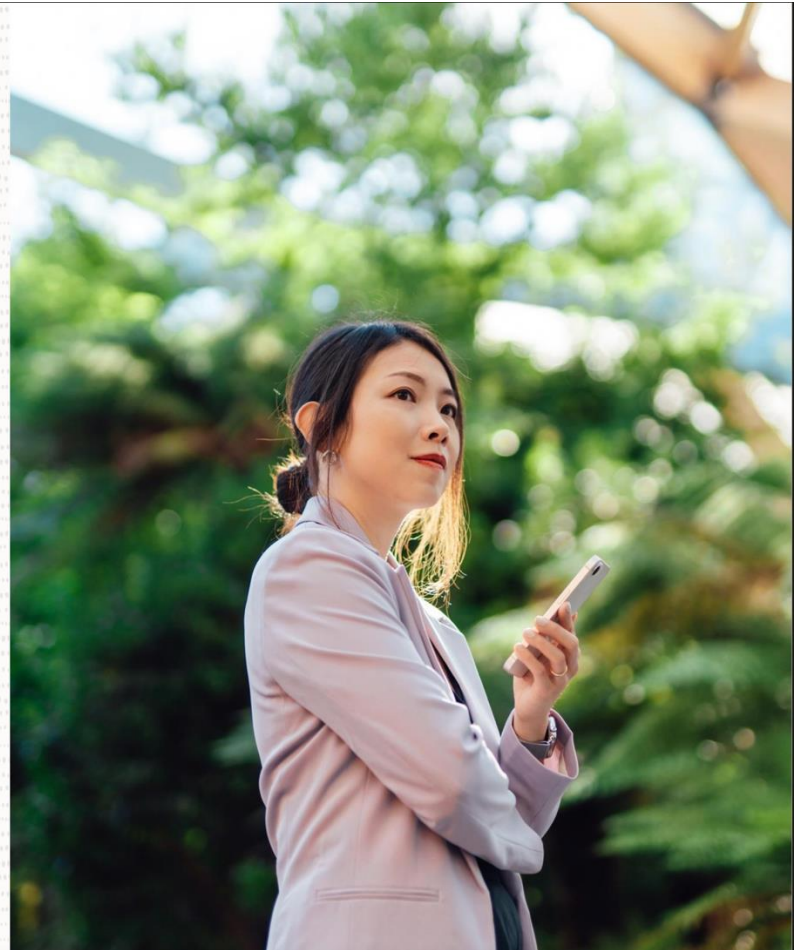
Climate change and  
resource scarcity  
demand immediate  
action

Customers and  
investors are  
prioritizing ESG  
performance

Regulatory pressure  
is rising globally (GRI,  
CSRD, SEC climate  
disclosure, etc.)

Competitive  
advantage through  
sustainability  
leadership

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# Sustainability Regulations

legal requirements and policy frameworks created by international organizations, governments etc.

## ESG - Environmental Social Governance (a wider sustainability context)

- the **term “ESG”** was first formally introduced in 2004 in a landmark report by the **United Nations** titled: **“Who Cares Wins”**
- It refers to a set of standards used by investors, companies, and other stakeholders to evaluate how a business operates in terms of sustainability, ethics, and corporate governance.
- sometimes referred to as responsible investing or, in more proactive cases, impact investing.

# What Does ESG Stand For?

## 1. 🌱 Environmental

- + Focuses on how a company impacts and manages the natural environment:
- + Greenhouse gas (GHG) emissions
- + Energy use
- + Waste and pollution
- + Water usage
- + Climate change policies
- + Biodiversity and land use

## 2. 👤 Social

- + Covers how a company manages relationships with people:
- + Employee health & safety
- + Diversity, equity & inclusion (DEI)
- + Labor rights and working conditions
- + Community engagement
- + Human rights in the supply chain
- + Customer data privacy

# What Does ESG Stand For?

## 3. 🏛️ Governance

- + Concerns how a company is governed and how ethical its practices are:
- + Board structure and diversity
- + Executive pay
- + Anti-corruption policies
- + Shareholder rights
- + Transparency
- + Ethical business practices


# Sustainability Regulations

The **Global Reporting Initiative (GRI)** is an **independent international organization** that provides the world's most widely used framework for **sustainability reporting (founded 1997 in Amsterdam)**

Region	Key Regulation(s)
<b>European Union</b>	CSRD = <u>Corporate Sustainability Reporting Directive</u> , -ESRS = <u>European Sustainability Reporting Standards</u> , SFDR = Sustainable Finance Disclosure Regulation (prevent "greenwashing"), EU Taxonomy, ETS (emissions trading system), Green Claims Directive (prevent "greenwashing")
<b>United States</b>	<b>SEC Climate Rules (proposed)</b> , <b>Clean Air Act</b> , <b>Clean Water Act</b> , Inflation Reduction Act
<b>United Kingdom</b>	<b>Streamlined Energy and Carbon Reporting (SECR)</b> , TCFD-aligned disclosures ( <u>Task Force on Climate-related Financial Disclosures</u> )
<b>Asia-Pacific</b>	<b>Japan's Climate Transition Bonds</b> , <b>China's Green Bond Endorsed Project Catalogue</b>

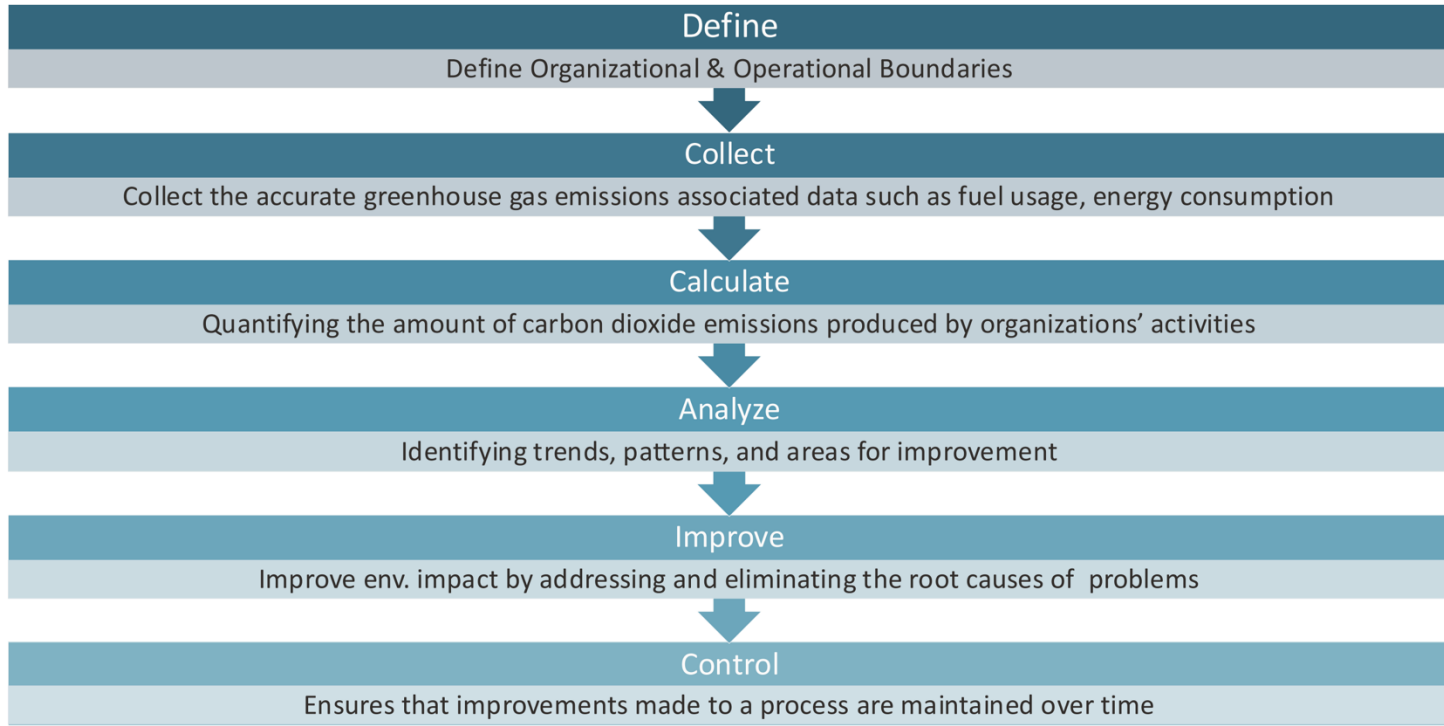
*Examples of Major Sustainability Regulations (By Region)*





# How Do You Meet Your Sustainability Goals?

## Steps involved in meeting your Sustainability Goals





The accuracy of emissions reporting is highly dependent on the quality of the **Data Collected**



## Challenges in Environmental Data Collection

Data spread across various business processes

Presented in different standards and formats

Manual consolidation can be error-prone process

Lack of accuracy and established process

**91%** business leaders are facing major challenges in making progress on sustainability and ESG initiatives

- **34%** collecting data from partners and other third parties
- **30%** lack of data being collected to track progress
- **28%** being able to pull data from multiple areas of the business

-ESG Global Study 2022

**47%** still use spreadsheets for ESG data management  
- ESGtoday



# How JD Edwards Helps Organizations Accelerate their Sustainability Journey?



# JD Edwards Sustainability Framework

Simplify and Streamline the Environmental Data Collection Process



Various  
Suppliers/Business  
Processes



Different Standard and  
Format



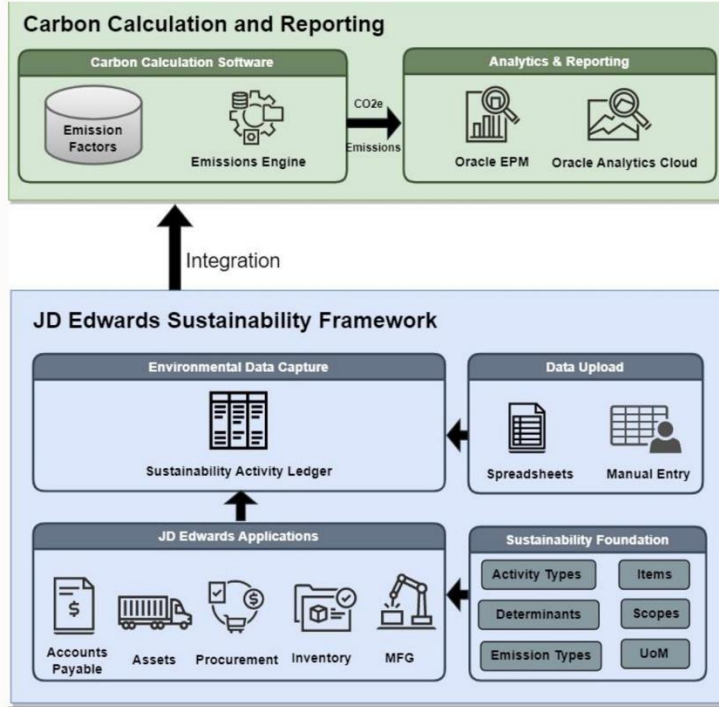
Emission Calculation and  
Reporting

Sustainability Framework

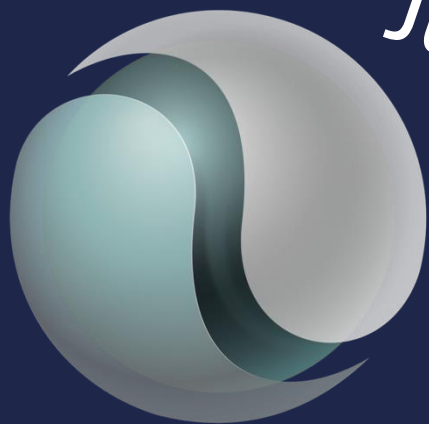
Any 3<sup>rd</sup> party tool or  
Oracle EPM  
Recommending



# JD Edwards Sustainability Framework Architecture



- Provide Sustainability foundation by creating the reference data that are required to be captured for environmental reporting purposes
- Capture environmental data from various JD Edwards applications
- Store the environmental data as activity records in Sustainability Activity Ledger application
- Ability to enter and modify the activity data directly in the Sustainability Activity Ledger application
- Use JD Edwards in-built capabilities to import and export the environmental data



NO Extra License Fee in E1 !!!  
Just Activate System Code  
20S



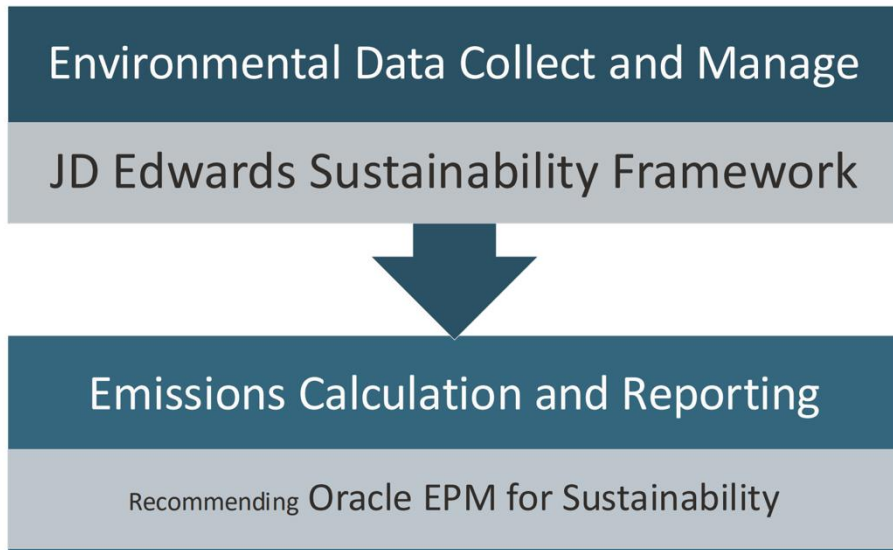
## Carbon Calculation and Reporting



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Carbon calculation varies by country, industry, and other relevant factors. Therefore, it is crucial to integrate suitable computational and reporting tool.

# JD Edwards Sustainability Framework Integration with EPM



## EPM for Sustainability Framework

- Integrate for carbon calculation and reporting
- Pre-built KPI's, dashboards and reports
- Support all ESG Frameworks – CSRD, TCFD, ESRS, IFRS, GRI

## EPM Integration Methods

- Flat File Upload
- EPM Integration Agent

# Example EPM Reporting by Regulatory Organisation

ORACLE

ControllerScope 1Scope 2Scope 3ReportingPlanningFinancial ReportsDocuments

Multi Framework Report

Shared Report

Entity

Tot\_Entity

Period

YearTotal

UoM

kg CO2e

Measures

CSRD Reporting

GRI Reporting

CDP Reporting

TCFD Reporting

SASB Reporting

SEC Reporting

Corporate Sustainability Reporting Directive

kg CO2e (m)

ESRS E1-6.45a Scope 1 GHG emissions

ESRS E1-6.41a Gross Scope 1 GHG emissions

ESRS E1-6.46a Gross location-based Scope 2 GHG

ESRS E1-6.46b Gross market-based Scope 2 GHG

ESRS E1-6.41b Gross Scope 2 GHG emissions

ESRS E1-6.48.1 Scope 3 category 1: Purchased g

ESRS E1-6.48.2 Scope 3 category 2: Capital goo

ESRS E1-6.48.3 Scope 3 category 3: Fuel-and-en

ESRS E1-6.48.4 Scope 3 category 4: Upstream tr

ESRS E1-6.48.5 Scope 3 category 5: Waste gene

ESRS E1-6.48.6 Scope 3 category 6: Business tra

ESRS E1-6.48.7 Scope 3 category 7: Employee c

ESRS E1-6.48.8 Scope 3 category 8: Upstream le

ESRS E1-6.48.9 Scope 3 category 9: Downstream

ESRS E1-6.48.10 Scope 3 category 10: Processing of sold products

ESRS E1-6.48.11 Scope 3 category 11: Use of sold products

ESRS E1-6.48.12 Scope 3 category 12: End of life treatment of sold products

ESRS E1-6.48.13 Scope 3 category 13: Downstream leased assets

ESRS E1-6.48.15 Scope 3 category 15: Investments [row hidden for FS sector]

ESRS E1-6.48.16 Scope 3: Other (upstream)

ESRS E1-6.48 Report by sig Scope 3 cat (if it is a priority for the undertaking)

Fiscal 2021

Fiscal 2022

Fiscal 2023

Fiscal 2024

Fiscal 2024

Fiscal 2025

Fiscal 2026

Fiscal 2027

Fiscal 2020

Actual

Actual

Actual

Actual

Plan

Plan

Plan

Plan

Actual YoY %

1

2

9

2

1

3

6

8

0

9

8

1

-

8

-

-

-

12.7

-

-

-

2,398.0

2,030.3

712.6

1,303.4

1,085.8

1,315.9

1,010.5

1,712.3

1,715.6

5.33%

26.7

23.9

29.1

21.4

20.7

22.0

23.4

23.8

23.07%

26.7

23.9

29.1

21.4

20.7

22.0

23.4

23.8

23.07%

795.0

743.3

1,073.0

1,054.9

890.0

1,029.3

1,390.0

1,372.6

34.94%

710.1

585.4

535.2

510.6

198.1

221.7

136.2

132.2

27.63%

1,505.1

1,328.7

1,608.2

1,565.5

1,088.1

1,251.1

1,526.3

1,504.8

31.36%

1,768.4

542.3

932.6

770.8

1,009.1

721.2

1,174.3

1,174.3

1.71%

107.3

30.5

37.7

29.2

31.0

27.1

29.2

29.2

(5.93%)

29.3

31.5

31.5

18.4

35.2

30.9

21.4

22.0

48.29%

18.5

19.7

21.0

12.3

21.7

23.1

24.5

25.1

29.76%

2.1

1.8

1.7

0.8

52.4

52.4

52.4

52.4

8.84%

46.7

30.5

181.4

192.0

78.4

72.4

321.7

321.7

15.85%

0.1

0.1

0.1

0.1

0.1

0.1

0.1

0.1

41.46%

-

-

0.5

0.3

0.5

0.5

0.4

0.4

-

38.5

44.1

84.1

49.0

76.9

82.4

87.6

89.8

44.75%

-

0.1

0.0

0.0

0.0

0.0

0.0

0.0

0.0

-

-

-

0.0

0.1

0.1

0.1

0.1

0.1

-

-

-

0.0

0.1

0.1

0.1

0.1

0.1

-

12.7

19.4

11.9

12.6

12.6

10.2

0.1

0.1

0.1

42.30%

-

-

0.0

0.1

0.1

0.1

0.1

0.1

-

-

-

0.0

0.1

0.1

0.1

0.1

0.1

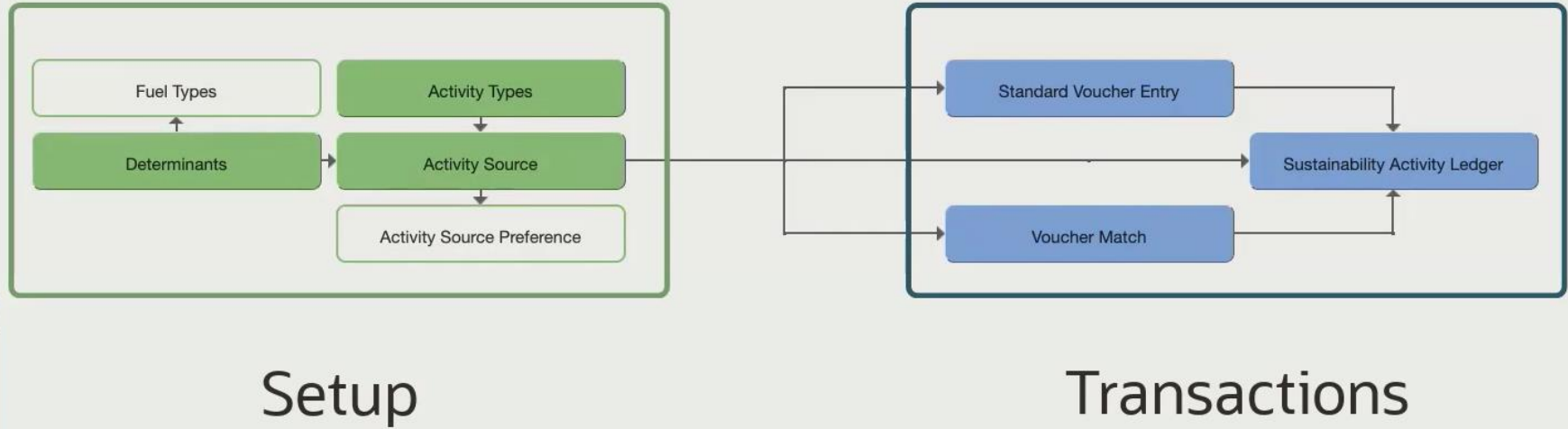
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# Example EPM Reporting



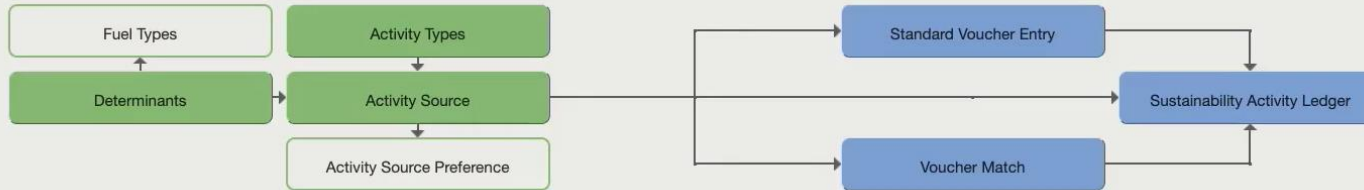
# JD Edwards EnterpriseOne

## Sustainability Framework Setup and Processing



# JD Edwards EnterpriseOne

## Sustainability Framework Setup and Processing



Why data from Invoices?



## Business Use Case

An automotive components manufacturer produces a wide array of products, including engine parts, suspension systems, and electronic components for vehicles.

The company uses **natural gas** for heating and production processes – **Scope 1 Stationary Combustion**

**Gasoline and Diesel** for transportation activities  
- **Scope 1 Mobile Combustion**

Utilizes various energy sources, including **electricity from the grid** to power its operations  
- **Scope 2 Purchased Energy**

Committed to reducing their environmental footprint which occur the production, transportation, and storage

- Data Fragmentation
- Manual Data Entry
- Resource Intensive

# DEMO

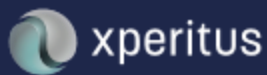




# Wrap up

## JDE Sustainability Framework

- + Complex & Moving Regulatory Requirements
- + Key Capabilities
- + Roadmap



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## Key Capabilities

Addresses the challenges of environmental data collection



One-time setup of environmental reference data



Provides environmental data management capabilities



Provide the ability to capture Scope 1 and Scope 2 data



Offers the flexibility to create custom activities



Empowers the Sustainability Manager to review the activity records



Automatically populating the Activity Sources based on the preconfigured setup

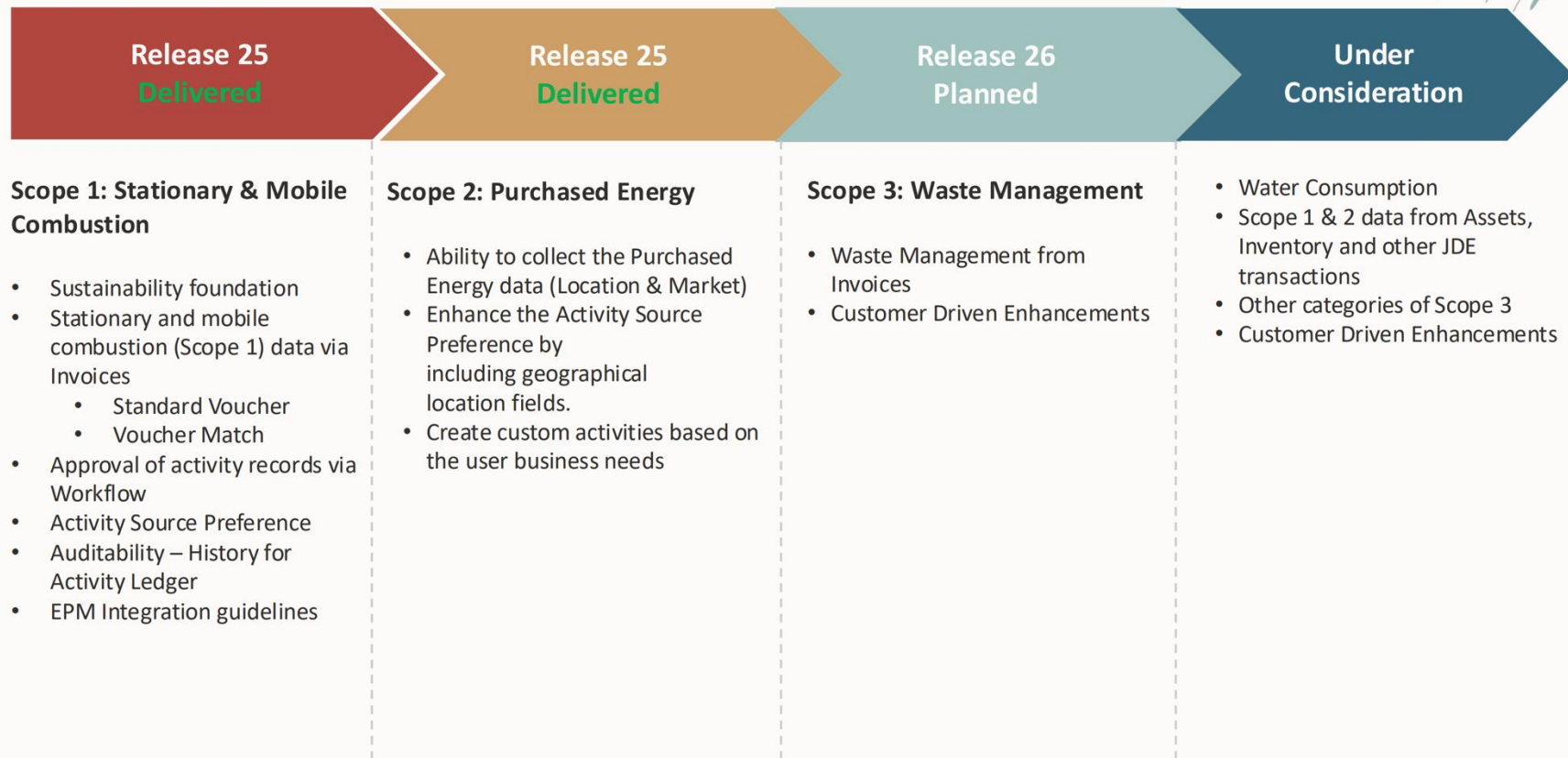


Integrate with third-party tools for carbon calculation and reporting



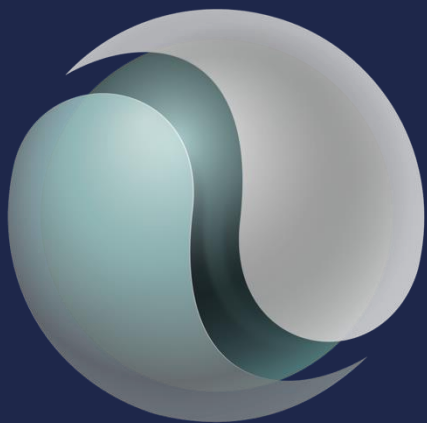
xperitus.com

# JD Edwards Sustainability Framework – Roadmap

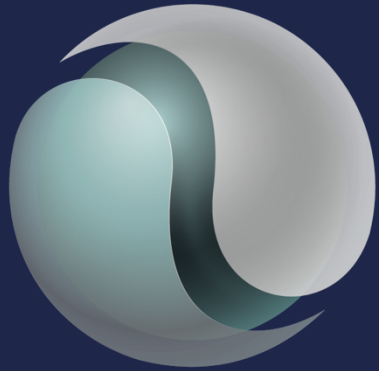


An aerial photograph of a coastal city, likely Oslo, Norway, featuring a large body of water (the fjord) and a dense urban area with various buildings and green spaces. The city is surrounded by hills and mountains in the background under a clear blue sky with some light clouds.

**JD Edwards Sustainability Framework** helps organizations to complete environmental assessment and provide a roadmap for more sustainable business practices



Q & A



# xperitus

ERP systems specialists