



INTERNATIONAL UNION
OF RAILWAYS

Sustainability Reporting

IRS 30330

World Café

Sustainability Action week

Sustainability Reporting UIC 30330 project

Project to create measurable and comparable sustainability reporting for rail, to

- Quantify the impact in a normalised way
- Learn from other members
- Compare with other modalities
- Show how clean rail (including suppliers) is, in comparison

Project P831, started 2024 (follow-up to P644, 2020)

Opt-in members: ADIF, NR, NS, ÖBB, ProRail, SNCB/NMBS, SŽ

Participating from previous project: FS, SNCF, Infrabel

Sustainability Reporting UIC 30330 status

Decided to have CSRD reporting as basis

- CSRD has clear definitions
- Many members are gaining experience with CSRD
- Value chain (rail suppliers: car , infra builders, maintainers) included
- And help with interoperability of non-EU reports (GRI, SASB)
- Help members with the reporting

Collaborate with EFRAG, CER, a.o

- What must be generic (non- sector specific)
- Where rail sector specific reporting should be defined
- Where transportation specific reporting should be defined
- How country- of auditor - dependent interpretations can be minimized

World Café

Small groups (4 -5 persons), short rounds (20 minutes)

Informal, Keep the good cheer !

Quickly changing the subject, even within rounds: don't linger

And: **drawing** what was said

Listen carefully to what everybody says, and note !

You'll be provided with drawing material

Choose Host in first round:

- keeps time, stays at initial table

- Makes sure **everybody** contributes

Other members change table, and input their conversations to other tables

Hosts presents the drawings in the final meeting

Link for the concept: www.theworldcafe.com

World Café questions

Group questions are assigned at start of session

Discussion questions

1. Is current CSRD reporting is too cumbersome ?
2. CSRD is now audited (earlier Sustainability data was not) tips and tops ?
3. Reporting for transport needs to be supplemented with data on delivered value (e.g. passenger, ton kms) for comparison – how and who ?
4. How to give overview and incentives to suppliers and customers ?
5. Value chains for rail (operators, infra-managers, suppliers) – how not to re-invent the wheel
6. Avoided impact (co2, noise, materials) – how to compare with other modes ?

World Café question 1

Is current CSRD reporting too cumbersome ? (several man-years in first year ?)

“Discussions for inclusion of specific considerations should be decided by board/managers. It is better to increase quality and comparability than have too many “approximative” indicators.

EFRAG guidance helps selecting the relevant data points. 600 data points. After filtering it is 300-400, compared to IFRS 1200, it is more reasonable.

1-Professional judgement

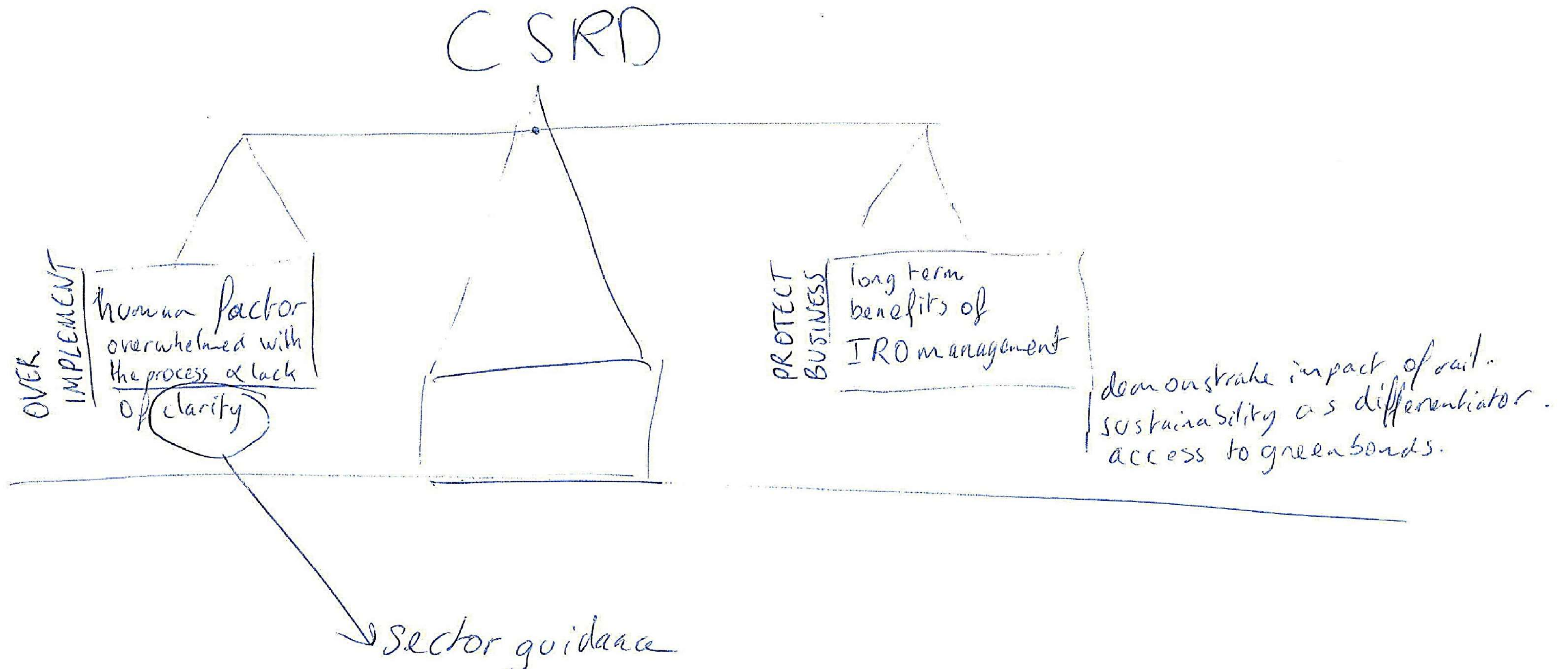
2-Stick to essential

DMA process helps paying attention to external stakeholders



World Café question 1

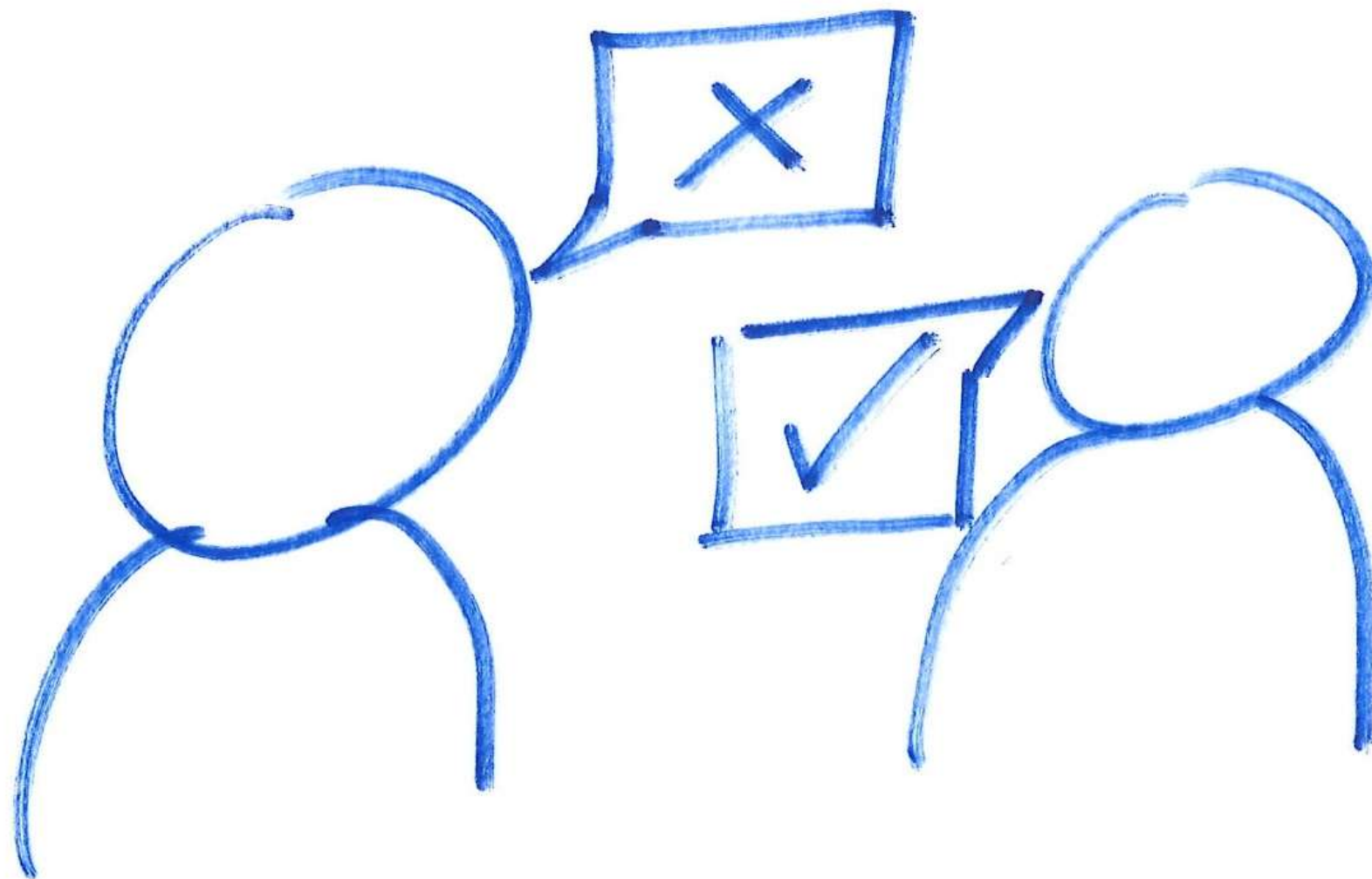
Is current CSRD reporting too cumbersome ? (several man-years in first year ?)



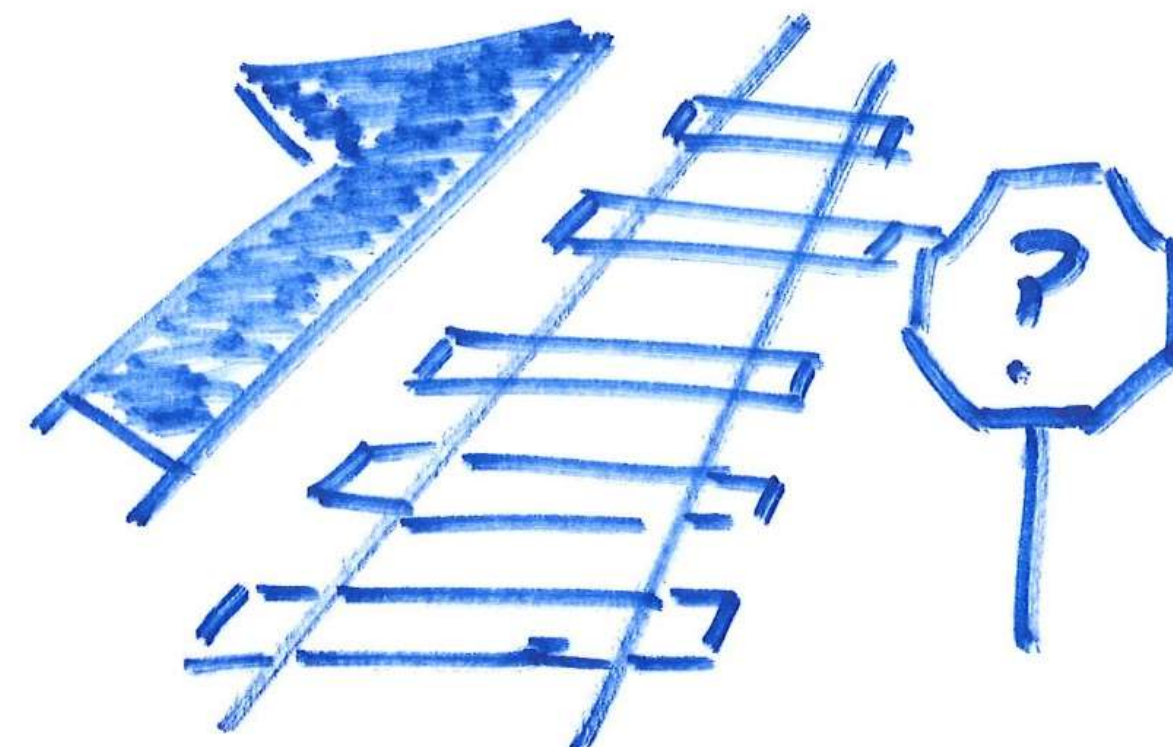
World Café question 2

CSRD is now audited (earlier Sustainability data was not) tips and tops ?

CROSS - COMPARE THE DIFFERENCE
BETWEEN THE AUDITORS



KEEP GOING DESPITE
THE OMNIBUS



Big 4 Accounting Firms



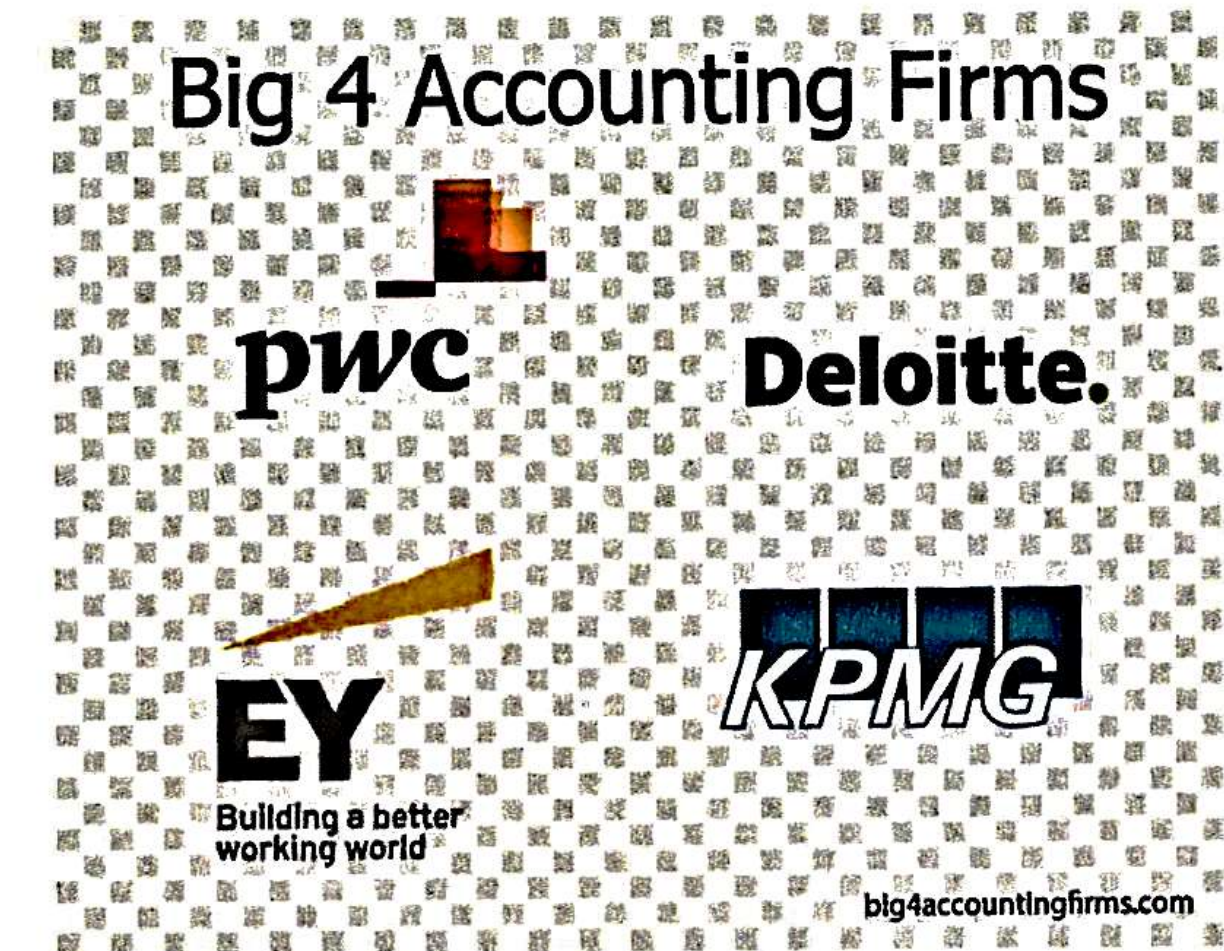
Deloitte.



big4accountingfirms.com

World Café question 2

CSRD is now audited (earlier Sustainability data was not) tips and tops ?



“

If it is material and you do not have data, estimate cost of getting it and then explain what is reasonable to do step by step in next 2-3 years.

World Café question 4

How to give overview and incentives to suppliers and customers ?



“

- Give incentives to suppliers to invest.
- Internal carbon pricing.

World Café question 4

How to give overview and incentives to suppliers and customers ?

“

LTG: Suppliers are in general not ready for sustainability requirements.

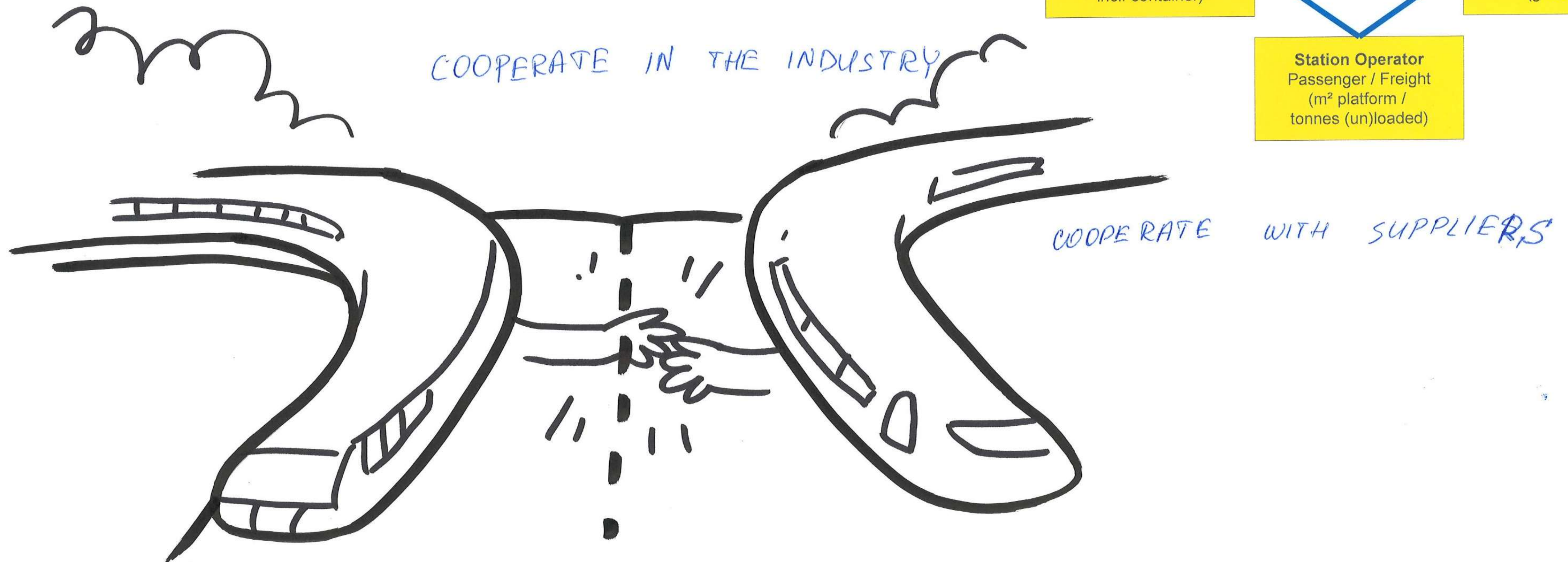
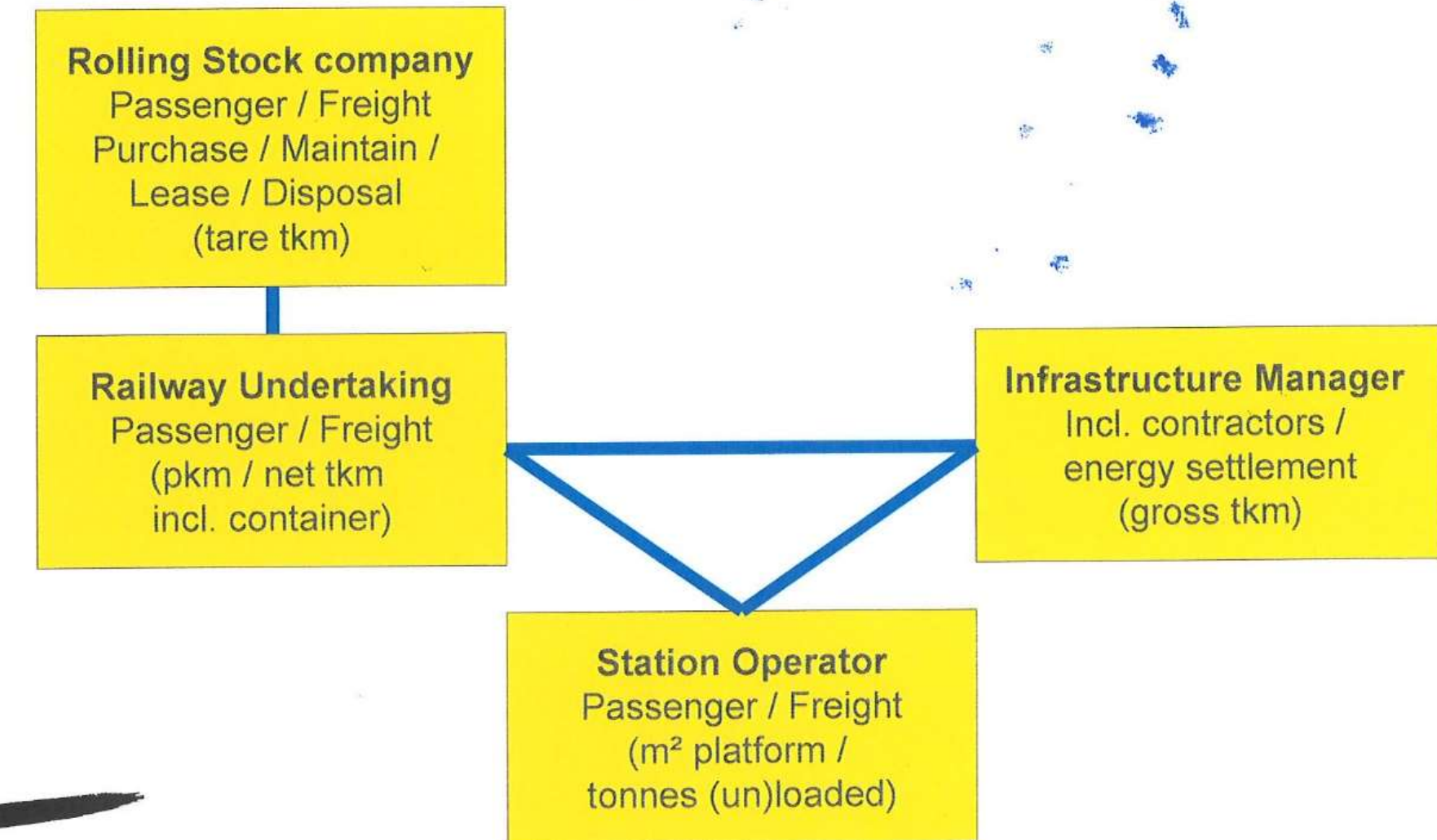
Renfe: Difficulty in handling supply chain is also according to the size of the partner company.

It will be more efficient to immediately start try to comply with CSRD even before the guidance, but at least it gets things prepared.



World Café question 5

Value chains for rail (operators, infra-managers, suppliers) – how not to re-invent the wheel

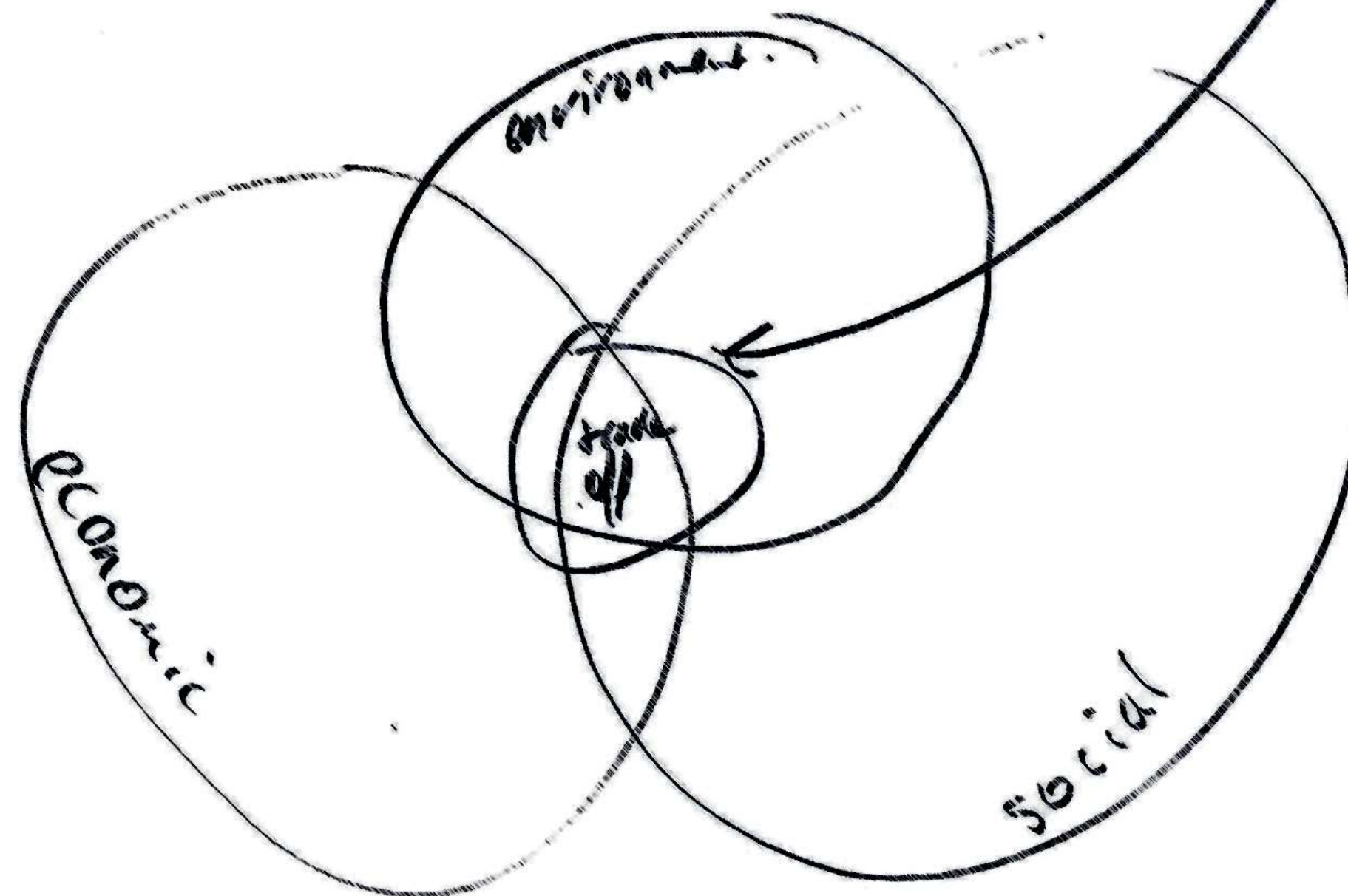


World Café question 6

Avoided impact (co2, noise, materials) –
how to compare with other modes ?

→ Give a value to externalities of transp. modes

Make informed decisions "few regrets"



Avoided impact (co2, noise, materials) –
how to compare with other modes ?

How to compare
between countries?



World Café question 6 (group 1)

Avoided impact (co2, noise, materials) – how to compare with other modes ?

“ **ProRail tenders ask for less emissive techniques and for it to be quantified to compare.**

Comparable emission factors are required to push forward benefits of rail.

Safety, obvious = road accidents avoided.



World Café question 6 (group 2)

Avoided impact (co2, noise, materials) – how to compare with other modes ?

“

**KPMG: Based on a real case study for local authority:
Best investment between gas / electric buses : cost
society (beside TCO) was considered.**

Meaning trying to monetise externalities. -□

EXTERNAL cost of transport

Accelerate decarb of supply chain with suppliers.

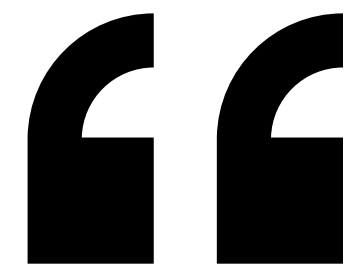
Measuring is knowing how to improve.

**Jan (UIC): 330 WG said they were waiting for their
auditors' input: Auditors answers seem to vary a lot.**

**KPMG: Superior audit rulers define more detailed rules
for each country. E.g. French regulator requires to have
DMA & Report & EU taxonomy.**



Summary to plenary



Useful to keep in mind CSRD's purpose: Improving sustainability considerations for all companies.

In practice human factor plays an important role on understanding and application of requirements: was highlighted the importance of clarity, user friendliness.

CSRD also helps protecting the business: IROs are a great opportunity to help companies think longer term

There is a difference of criteria between firms or auditors. It is important to keep going trying to fulfil, even if not mandatory and unclear. To better be prepared.

**Second important topic was the value chain:
Cooperation with the industry is necessary. If there are best practices with suppliers, you are kindly invited to share.
The size of the country or company has an impact on the flexibility to introduce sust. requirements.**



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Thank you for your attention

Organised with Jan Hoogenraad
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