



Understand Scope 3 Navigate ESRS

Presentation at 16th ECR Hellas Conference

Panos Mitsios

Operations Director @ Tekmon
pmitsios@tekmon.com

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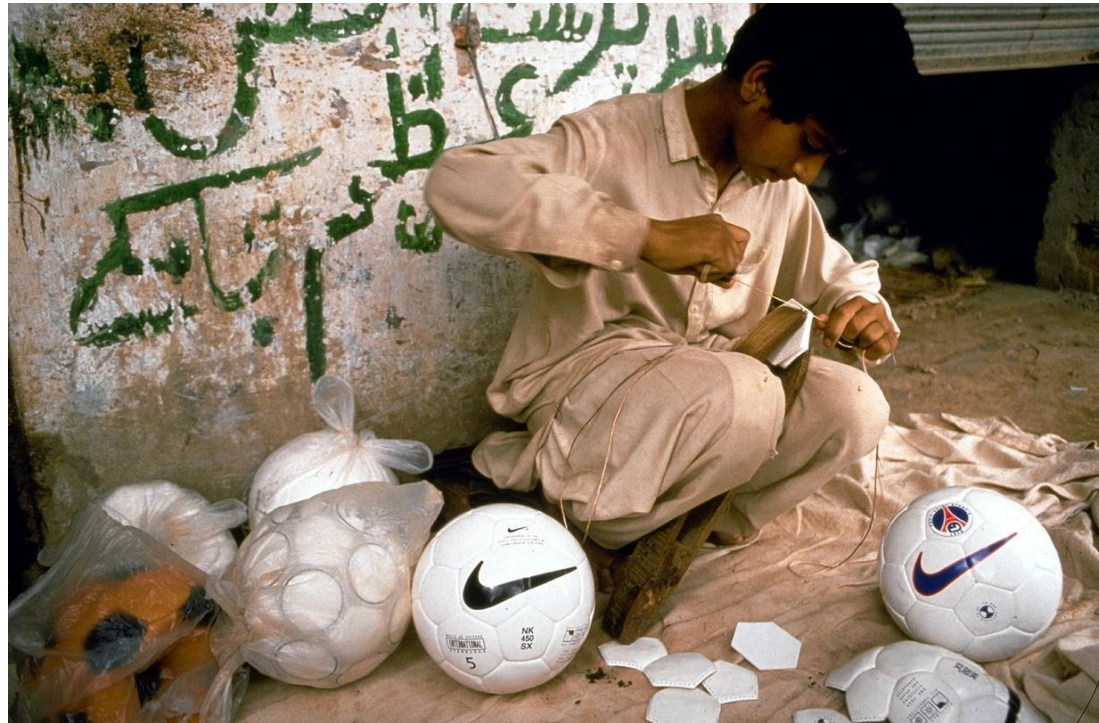
Start with
Why



Exxon Valdez Oil Spill (1989)



Nike sweatshops (1996)



The Human Lives Behind the Labels

The Global Sweatshop, Nike, and the Race to the Bottom

BY BILL BIGELOW

I began the lesson with a beat-up soccer ball. The ball sat balanced in a plastic container on a stool in the middle of the circle of student desks. "I'd like you to write a description of this soccer ball," I told my high school Global Studies class. "Feel free to get up and look at it. There is no right or wrong. Just describe the ball however you'd like."

Looks of puzzlement and annoyance greeted me. "It's just a soccer ball," someone said.

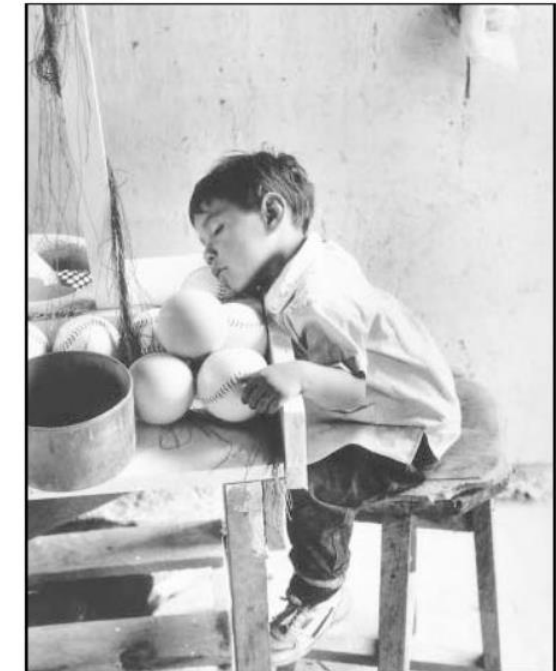
Students must have wondered what this had to do with Global Studies. "I'm not asking for an essay," I said, "just a paragraph or two."

As I'd anticipated, their accounts were straightforward — accurate if uninspired. Few students accepted the offer to examine the ball up close. A soccer ball is a soccer ball. They sat and wrote. Afterwards, a few students read their descriptions aloud. Brian's is typical:

The ball is a sphere which has white hexagons and black pentagons. The black pentagons contain red stars, sloppily outlined in silver. One of the hexagons contains a green rabbit wearing a soccer uniform with "Euro 88" written parallel to the rabbit's body. This hexagon seems to be cracking. Another hexagon has the number 32 in green standing for the number of patches that the ball contains.

But something was missing. There was a deeper social reality associated with this ball — a reality that advertising and the consumption-oriented rhythms of U.S. daily

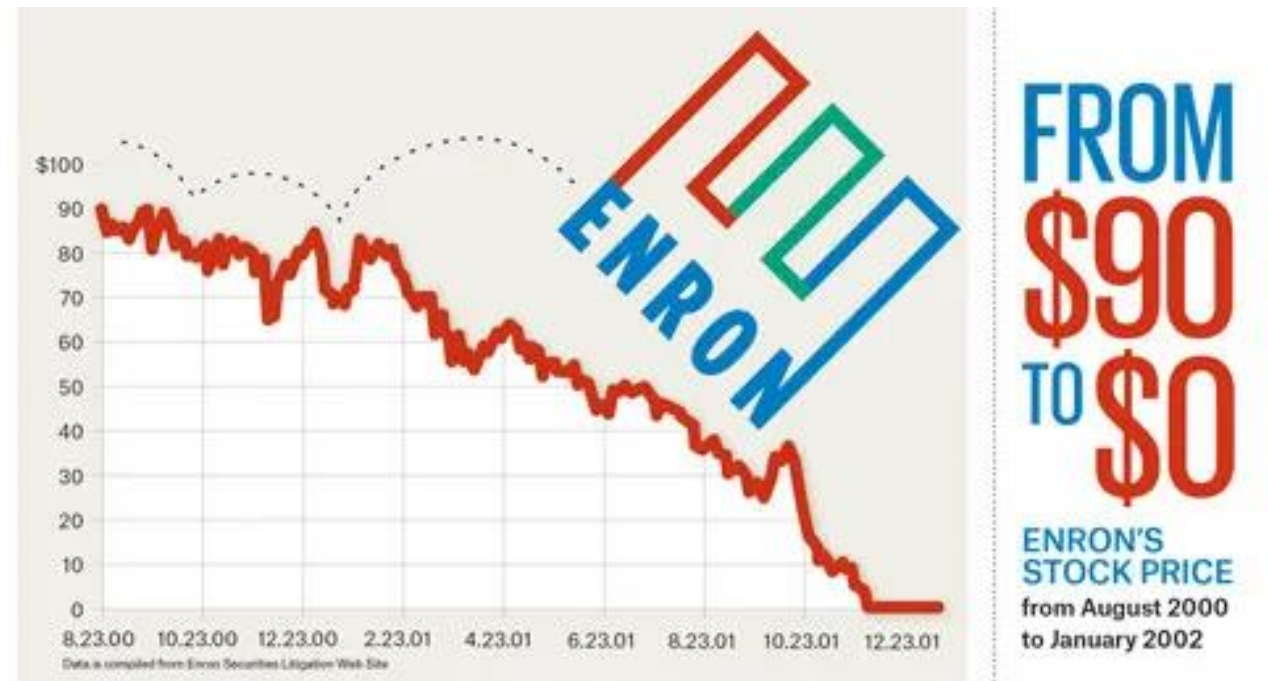
CONTINUED ON PAGE 12



A small boy sleeps, sitting atop a stool where he helps his family make softballs in the Honduran village of Choloma.

UNICEF/WHO/UNEP/WHO/UNEP

ENRON Scandal (2001)



Mitigating Financial Risks from Non-Financial Factors

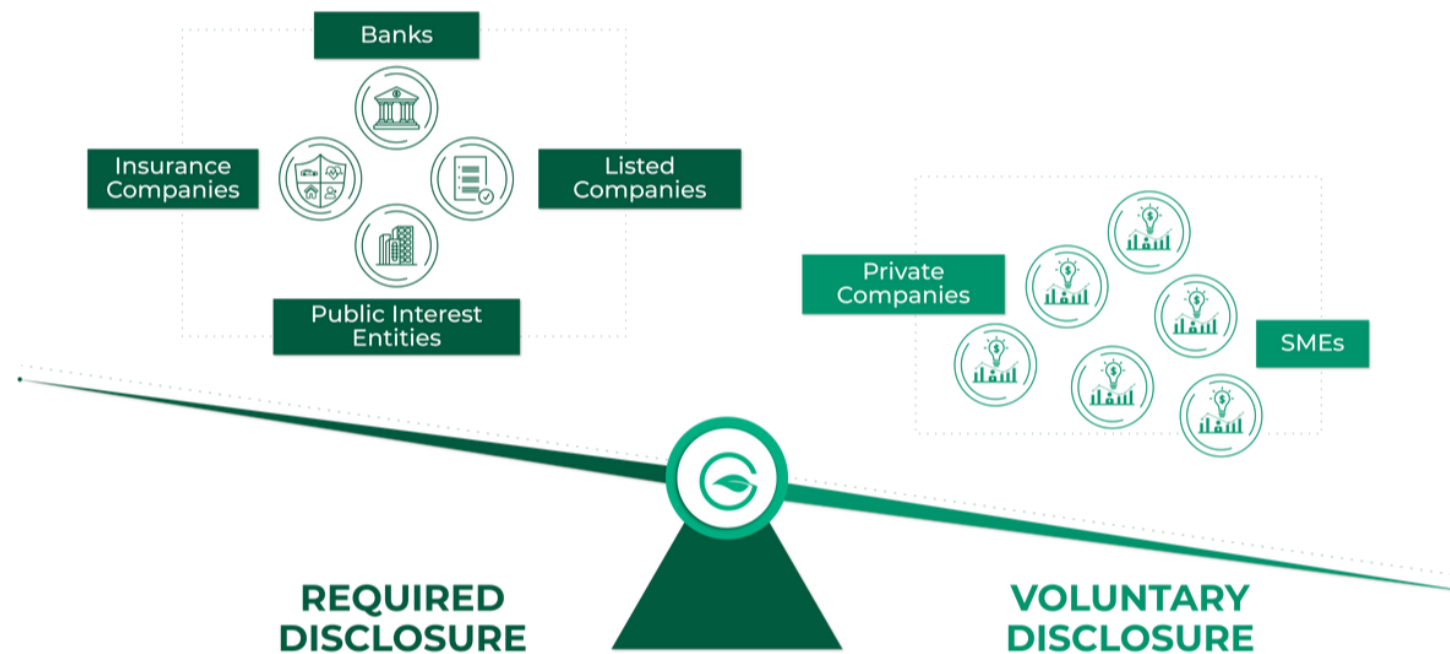


How it
impacts us all



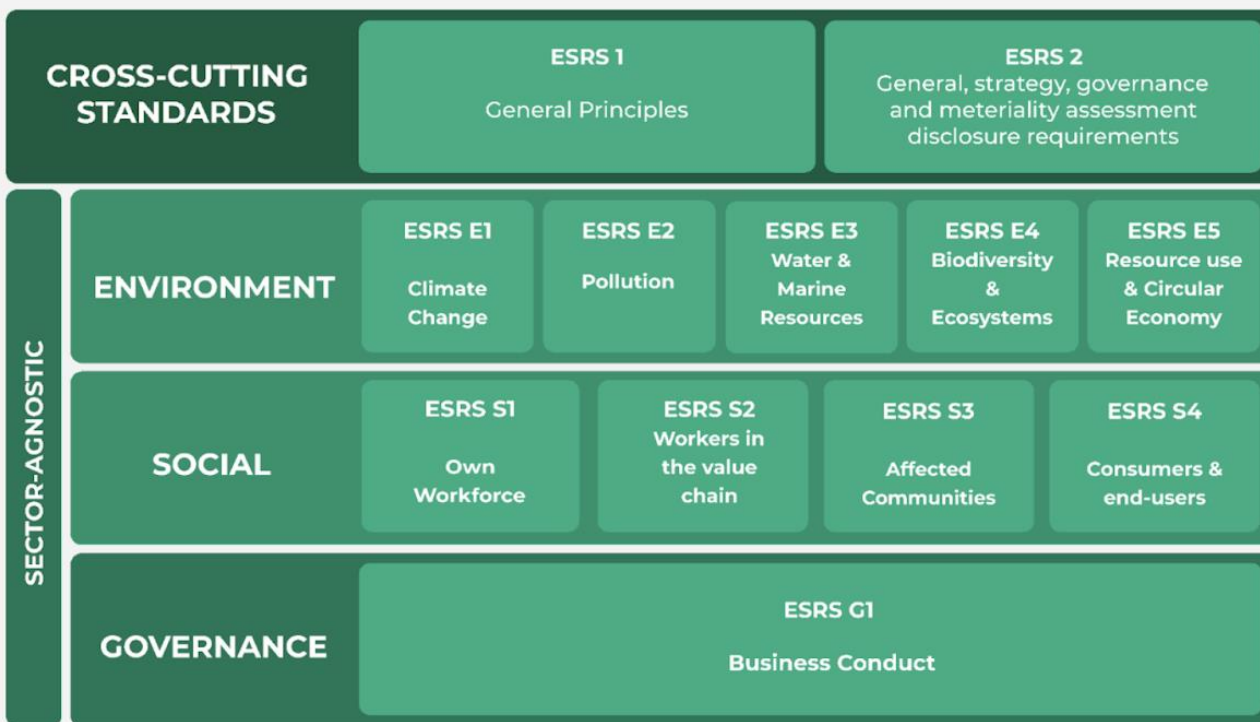
Non-Financial Reporting Directive (NFRD)

- Introduced in 2014 and implemented in 2018



European Sustainability Reporting Standards (ESRS)

WHAT ARE THE EUROPEAN SUSTAINABILITY REPORTING STANDARDS (ESRS) ?





**ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ
ΥΠΟΥΡΓΕΙΟ ΑΓΡΟΤΙΚΗΣ ΑΝΑΠΤΥΞΗΣ
ΚΑΙ ΤΡΟΦΙΜΩΝ**

**Αθήνα, 17-04-2025
Αρ. Πρωτ.:50366**

**ΓΕΝ. ΓΡΑΜΜΑΤΕΙΑ ΕΝΩΣΙΑΚΩΝ ΠΟΡΩΝ ΚΑΙ ΥΠΟΔΟΜΩΝ
ΓΕΝ. Δ/ΝΣΗ ΑΓΡΟΤΙΚΗΣ ΑΝΑΠΤΥΞΗΣ
Δ/ΝΣΗ ΠΡΟΓΡΑΜΜΑΤΙΣΜΟΥ & ΕΠΙΧΕΙΡΗΣΙΑΚΩΝ ΠΡΟΓΡΑΜΜΑΤΩΝ
Τμήμα ΠΡΟΓΡΑΜΜΑΤΟΣ ΔΗΜΟΣΙΩΝ & ΙΔΙΩΤΙΚΩΝ ΕΠΕΝΔΥΣΕΩΝ**

**Ταχ. Δ/ση: Σκαλιστήρη 19 & Πατησίων 207Α
ΤΚ 112 53 Αθήνα**

**Πληροφορίες: Μελ. Τατούλης, Ευαγ. Κουτσούκου,
Βασ. Παπακανελλού**

**Τηλ: 210-2124098, 210-2124147,
210-2124324**

**e-mail : mtatoulis@minagric.gr,
ekoutsoukou@minagric.gr,
vpapakanellou@minagric.gr**

1^η ΠΡΟΣΚΛΗΣΗ ΕΚΔΗΛΩΣΗΣ ΕΝΔΙΑΦΕΡΟΝΤΟΣ

ΓΙΑ ΤΗΝ ΥΠΟΒΟΛΗ ΑΙΤΗΣΕΩΝ ΣΤΗΡΙΞΗΣ

ΣΤΗΝ ΠΑΡΕΜΒΑΣΗ Π3-73-2.3

ΤΟΥ ΣΤΡΑΤΗΓΙΚΟΥ ΣΧΕΔΙΟΥ ΚΟΙΝΗΣ ΑΓΡΟΤΙΚΗΣ ΠΟΛΙΤΙΚΗΣ 2023-2027

**«Στήριξη για επενδύσεις στη μεταποίηση, εμπορία και/ή ανάπτυξη γεωργικών
προϊόντων»**

**Ο ΓΕΝΙΚΟΣ ΓΡΑΜΜΑΤΕΑΣ ΕΝΩΣΙΑΚΩΝ ΠΟΡΩΝ ΚΑΙ ΥΠΟΔΟΜΩΝ
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ΓΙΑ ΤΗ

ΤΟΥ ΣΤΡΑΤΗΓΙΚΟΥ ΣΧ

«Στήριξη για επενδύσ

Ο ΓΕΝΙΚΟΣ ΓΡΑΜ

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21	Αποτύπωμα άνθρακα
1	Μελέτη εφαρμογής διεθνούς προτύπου προσδιορισμού ανθρακικού αποτυπώματος (ISO 14064, GHG) .
2	Πιστοποιητικό διεθνούς προτύπου προσδιορισμού ανθρακικού αποτυπώματος (ISO 14064, GHG) εφόσον υπάρχει
3	Υπεύθυνη δήλωση ν. 1599/1986 για την προσκόμιση του πιστοποιητικό διεθνούς προτύπου προσδιορισμού ανθρακικού αποτυπώματος (ISO 14064, GHG) το αργότερο εντός δεκαοκτώ (18) μηνών από την ολοκλήρωση της πράξης

The Team & the Goal



High-Level Objective

Objective: To create a valuable digital tool for ECR Hellas Members.

- Delivers tangible value to members.
- Promotes and encourages the adoption of ESG best practices.

TEKMON ESG & SUSTAINABILITY SOFTWARE

Perform materiality assessments, collect data smarter, report across frameworks, and set ESG targets—all in one platform.

- ✔ Automate Data Collection
- ✔ Ensure Regulatory Reporting
- ✔ Set and Track Net-Zero Targets

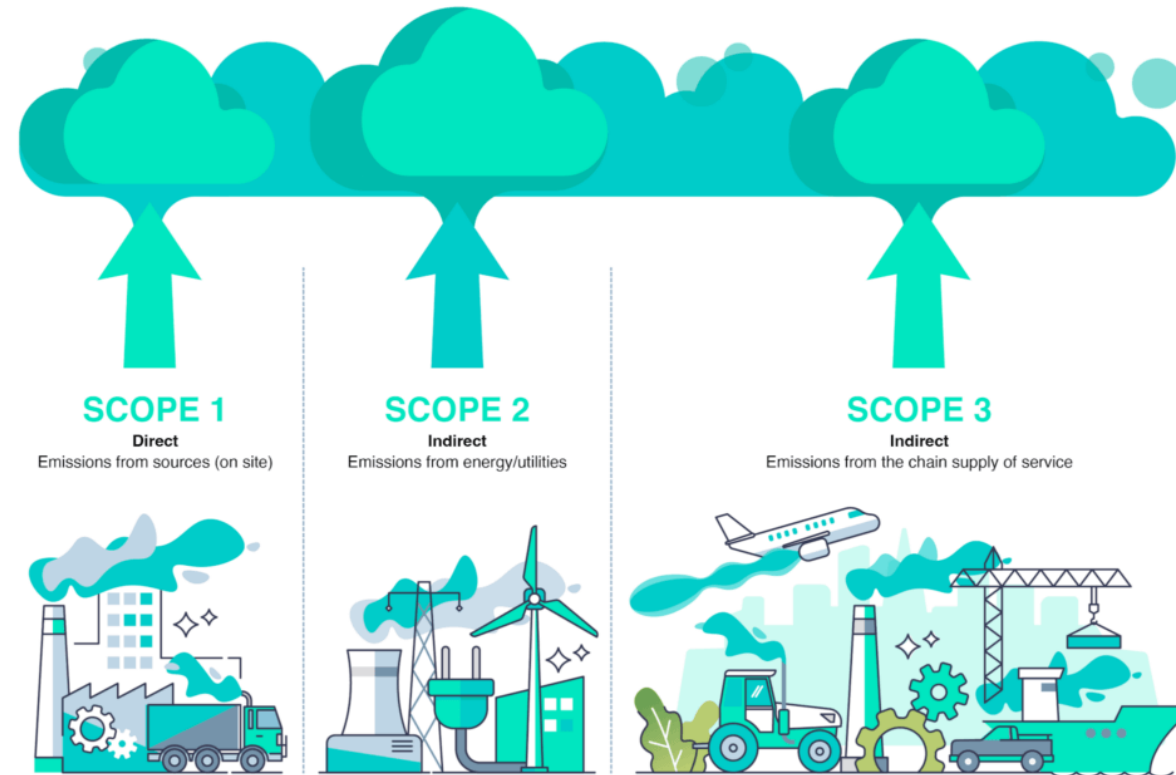
[Book a Demo](#)



ECR Hellas Members in the Working Group




Focus: ESRS & Scope 3 Emissions




What Was Delivered




Cloud Platform




Login to your account

 Username

 Password

LOGIN →


Powered by  **Tekmon.**

Tekmon.
Support ECR Hellas

REPORTS

TIMELINE

ESRS Content Index



Company	[The Company]
Statement of use	[The Company] has reported the information cited in this ESRS content index for the period 01/01/2024-31/12/2024 with reference to the ESRS Standards
Reference	EFRAG

ESRS 2 MDR	ESRS E1	ESRS E2	ESRS E3	ESRS E4	ESRS E5	ESRS G1	ESRS S1	ESRS S2	ESRS S3	ESRS S4
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ESRS STANDARD	ID	DR	Disclosure Link	Name
ESRS E5	E5.MDR-A_01-12	E5-2	🔗	Actions and resources in relation to resource use and circular economy [see ESRS 2 MDR-A]
ESRS E5	E5.MDR-P_01-06	E5-1	🔗	Policies to manage its material impacts, risks and opportunities related to resource use and circular economy [see ESRS 2 MDR-T]
ESRS E5	E5.MDR-T_01-13	E5-3	🔗	Tracking effectiveness of policies and actions through targets [see ESRS 2 MDR-T]
ESRS E5	E5-1_01	E5-1	🔗	Disclosure of whether and how policy addresses transitioning away from use of virgin resources, including relative contribution of recycled materials
ESRS E5	E5-1_02	E5-1	🔗	Disclosure of whether and how policy addresses sustainable sourcing and use of renewable resources
ESRS E5	E5-1_03	E5-1	🔗	Description of whether and how policy addresses waste hierarchy (prevention, preparing for re-use, recycling, other recovery)
ESRS E5	E5-1_04	E5-1	🔗	Description of whether and how policy addresses prioritisation of strategies to avoid or minimise waste over water efficiency
ESRS E5	E5-2_01	E5-2	🔗	Description of higher levels of resource efficiency in use of technical and biological materials and water
ESRS E5	E5-2_02	E5-2	🔗	Description of higher rates of use of secondary raw materials
ESRS E5	E5-2_03	E5-2	🔗	Description of application of circular design
ESRS E5	E5-2_04	E5-2	🔗	Description of application of circular business practices
ESRS E5	E5-2_05	E5-2	🔗	Description of actions taken to prevent waste generation in the undertaking's upstream and downstream value chain
ESRS E5	E5-2_06	E5-2	🔗	Description of Optimisation of waste management
ESRS E5	E5-2_07	E5-2	🔗	Information about collective action on development of collaborations or initiatives increasing circularity of production
ESRS E5	E5-2_08	E5-2	🔗	Description of contribution to circular economy
ESRS E5	E5-2_09	E5-2	🔗	Description of other stakeholders involved in collective action (resource use and circular economy)
ESRS E5	E5-2_10	E5-2	🔗	Description of organisation of project (resource use and circular economy)
ESRS E5	E5-3_01	E5-3	🔗	Disclosure of how target relates to resources (resource use and circular economy)
ESRS E5	E5-3_02	E5-3	🔗	Disclosure of how target relates to increase of circular design
ESRS E5	E5-3_03	E5-3	🔗	Disclosure of how target relates to increase of circular material use rate

ESRS Content Index

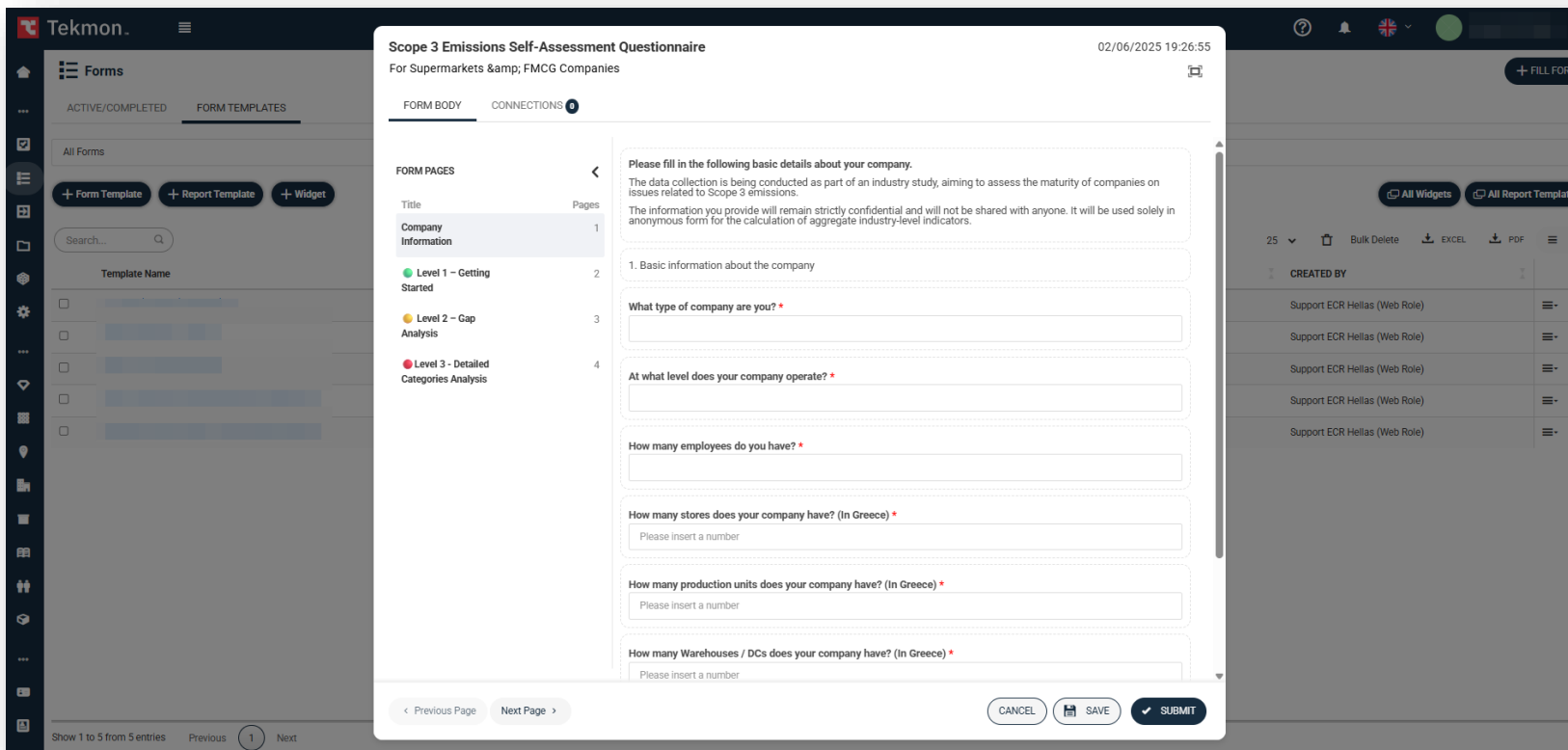
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ESRS STANDARD	ID	DR	Disclosure Link	Name
ESRS 2 MDR	MDR-A_01	MDR-A	🔗	Disclosure of key action
ESRS 2 MDR	MDR-A_02	MDR-A	🔗	Description of scope of key action
ESRS 2 MDR	MDR-A_03	MDR-A	🔗	Time horizon under which key action is to be completed
ESRS 2 MDR	MDR-A_04	MDR-A	🔗	Description of key action taken, and its results, to provide for and cooperate in or support provision of remedies
ESRS 2 MDR	MDR-A_05	MDR-A	🔗	Disclosure of quantitative and qualitative information regarding progress of actions or action plans disclosed
ESRS 2 MDR	MDR-A_06	MDR-A	🔗	Disclosure of the type of current and future financial and other resources allocated to the action plan (Capex)
ESRS 2 MDR	MDR-A_07	MDR-A	🔗	Explanation of how current financial resources relate to most relevant amounts presented in financial statements
ESRS 2 MDR	MDR-A_08	MDR-A	🔗	Current and future financial resources allocated to action plan, breakdown by time horizon and resources
ESRS 2 MDR	MDR-A_09	MDR-A	🔗	Current financial resources allocated to action plan (Capex)
ESRS 2 MDR	MDR-A_10	MDR-A	🔗	Current financial resources allocated to action plan (Opex)
ESRS 2 MDR	MDR-A_11	MDR-A	🔗	Future financial resources allocated to action plan (Capex)
ESRS 2 MDR	MDR-A_12	MDR-A	🔗	Future financial resources allocated to action plan (Opex)
ESRS 2 MDR	MDR-A_13	MDR-A	🔗	Disclosure of reasons for not having adopted actions
ESRS 2 MDR	MDR-A_14	MDR-A	🔗	Disclosure of timeframe in which the undertakings aims to adopt actions
ESRS 2 MDR	MDR-M_01	MDR-M	🔗	Description of metric used to evaluate performance and effectiveness, in relation to material impact, risk or c
ESRS 2 MDR	MDR-M_02	MDR-M	🔗	Disclosure of methodologies and significant assumptions behind metric
ESRS 2 MDR	MDR-M_03	MDR-M	🔗	Type of external body other than assurance provider that provides validation
ESRS 2 MDR	MDR-P_01	MDR-P	🔗	Description of key contents of policy
ESRS 2 MDR	MDR-P_02	MDR-P	🔗	Description of scope of policy or of its exclusions
ESRS 2 MDR	MDR-P_03	MDR-P	🔗	Description of most senior level in organisation that is accountable for implementation of policy
ESRS 2 MDR	MDR-P_04	MDR-P	🔗	Disclosure of third-party standards or initiatives that are respected through implementation of policy

Scope 3 Self-Assessment Tool



The screenshot displays the Tekmon web application interface for the "Scope 3 Emissions Self-Assessment Questionnaire". The interface is divided into several sections:

- Header:** The top bar shows the Tekmon logo, a menu icon, and the date/time "02/06/2025 19:26:55".
- Left Sidebar:** Contains navigation options like "Forms", "ACTIVE/COMPLETED", and "FORM TEMPLATES". It also includes a search bar and a list of template names.
- Main Content Area:**
 - Title:** "Scope 3 Emissions Self-Assessment Questionnaire" with a subtitle "For Supermarkets & FMCG Companies".
 - Form Pages:** A list of pages on the left, including "Company Information", "Level 1 - Getting Started", "Level 2 - Gap Analysis", and "Level 3 - Detailed Categories Analysis".
 - Form Body:** The main area for data entry, starting with a "Please fill in the following basic details about your company." section. It includes a disclaimer about data collection and confidentiality. Below this are several input fields for company details:
 - "1. Basic information about the company"
 - "What type of company are you? *
 - "At what level does your company operate? *
 - "How many employees do you have? *
 - "How many stores does your company have? (In Greece) *"
 - "How many production units does your company have? (In Greece) *"
 - "How many Warehouses / DCs does your company have? (In Greece) *"
- Right Sidebar:** Features a "FILL FORM" button, a "All Widgets" button, and a table titled "CREATED BY" with multiple entries for "Support ECR Hellas (Web Role)".

- Footer:** Includes navigation buttons for "Previous Page", "Next Page", "CANCEL", "SAVE", and "SUBMIT".



Forms

ACTIVE/COMPLETED

FORM TEMPLATES

All Forms

All Categories

Assign to Everyone

Search...

25

EXCEL

PDF

Template Name	Category	Rows	Assigned To	Last modified	CREATED BY	
<input type="checkbox"/> Scope 3 Emissions Self-Assessment Questionnair...	Default Category	246	Everyone	14/05/2025	Support ECR Hellas (Web Role)	

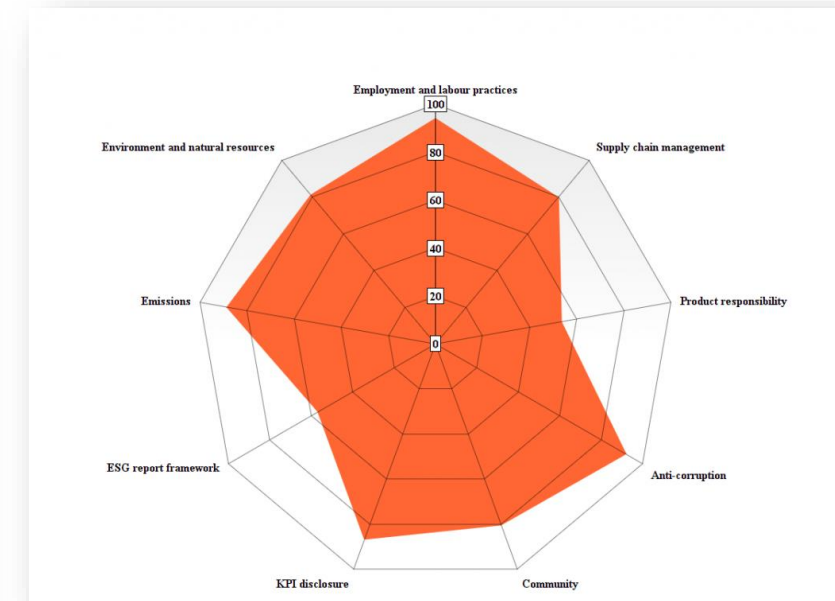
Show 1 to 1 from 1 entries

Previous

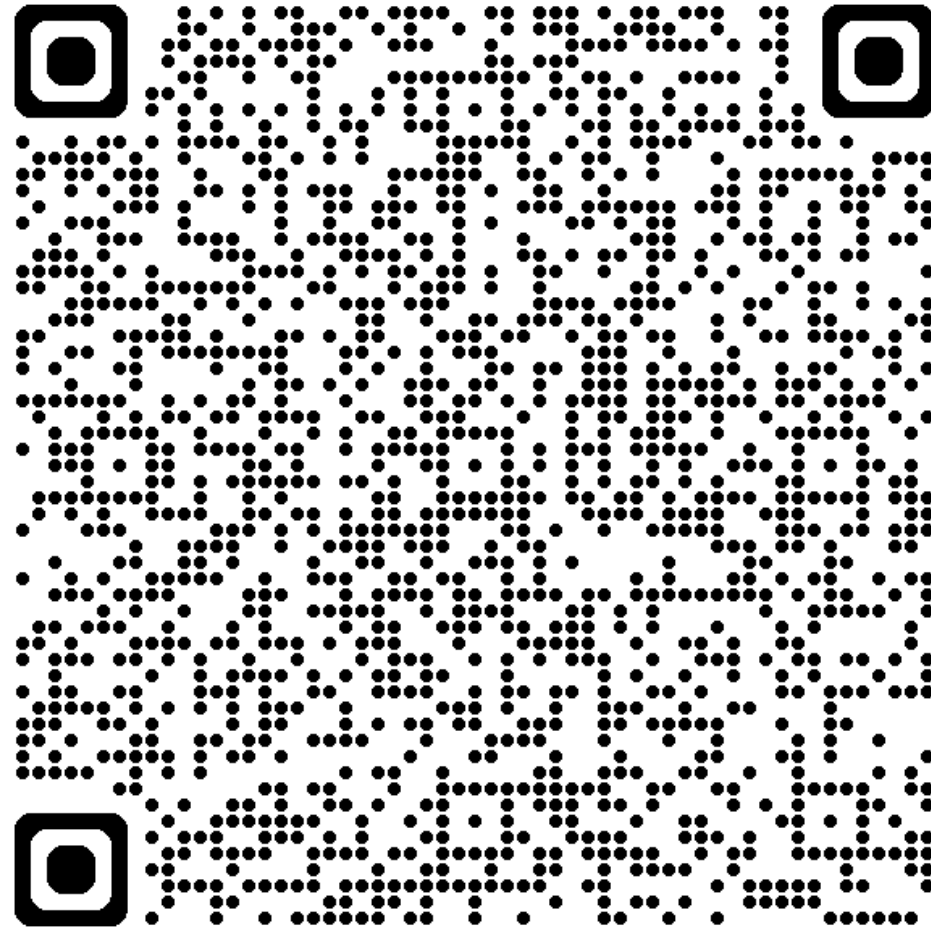
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Next

Scope 3 Self-Assessment Tool



Scan to Request Access



Thank you!

Panos Mitsios

Operations Director @ Tekmon
pmitsios@tekmon.com