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and Wood Sciences

Carbon footprint monitoring

EU legislation and implementation

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the most significant
contributor to global climate
change is human activity with

95 %

certainty

current concentration of CO_2 in
the atmosphere is the highest
as it has been in the past

2.1

million years



Legislation **01**

Monitoring
methodologies **02**

03 Implementation

04 Conclusion

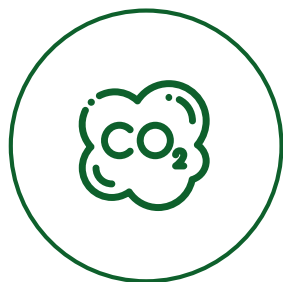


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01 Legislation



New EU legislation



NFRD

Non-Financial
Reporting Directive



CSRD

Corporate Sustainability
Reporting Directive

NFRD

Non-Financial Reporting Directive

- since 2014
- 12.000 companies

CSRD

Corporate Sustainability Reporting Directive

- validity since 16. December 2022
- 50.000 companies (by 2027)

CSRD implementation stages

2025

f.y. 2024

- **2 out of 3 criteria:**
 - > 250 employees
- net turnover > EUR 50 million
- balance sheet > EUR 43 million

2026

f.y. 2025

- **every company:**
- > 250 employees

2027

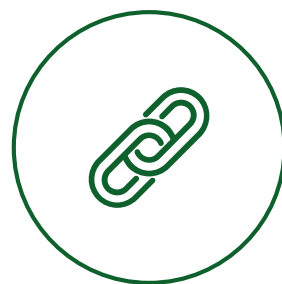
f.y. 2026

- **every company:**
- listed on the stock exchange
- 2 years exception possibility

What should be report alike?



measurable



comparable



audited

Target groups



**banks,
insurers**

„Green
loans“



investors

ESG
investments



**rating
agencies**



**partners,
costumers**

competitiveness
marketing



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02

Monitoring Methodologies



Key points about methodologies

- methodology is cornerstone
- availability of hundreds of methodologies
- ESG principles (as NFRD)



3 organizations standard



setting the rules

European
Commission



produce a report

organisation itself
or another subject



verify and certify

auditor

LCSA

Life Cycle Sustainability Assessment

- Life cycle assessment
 - Life cycle costing
- Social life cycle assessment
- carbon footprint monitoring included

GHGP

Green House Gas Protocol

- Ranganathan and Bhatia, 2004
 - Based on ISO 14000 series
 - 3 scopes
- ISO 14064 – Carbon footprint of the company



03

Implementation



Why?



legislation

CSRD



foreign demand

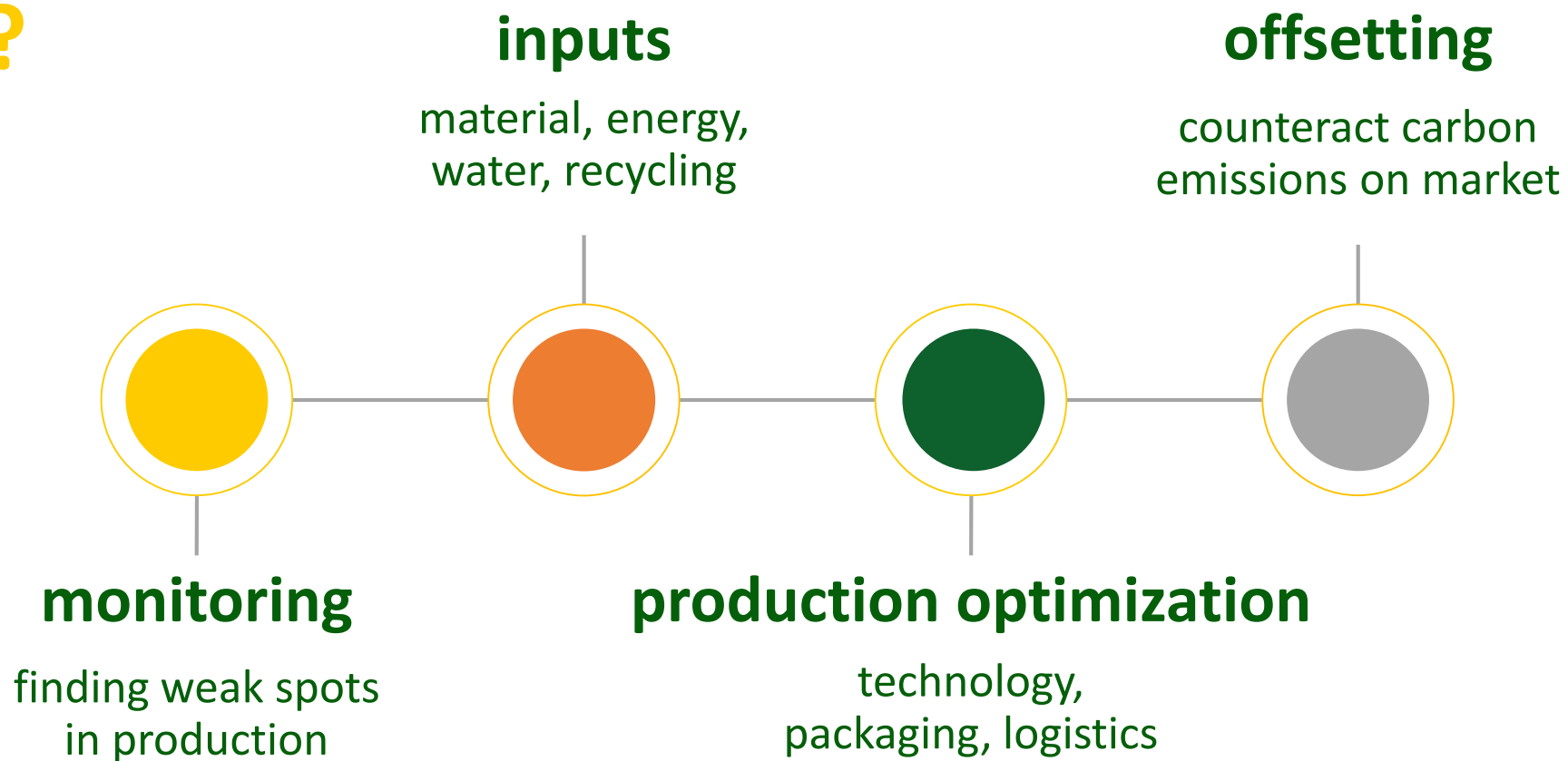
supply chain
certification demand



competitiveness and benefits

energy, economy

How?



Wood-processing industry status



- general industrial awareness
- low awareness in Czech wood processing industry
- corporate coverage by parent company



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04 Conclusion





- CSRD is very complex and still in development process
- stay aware and informed
- stick to „mainstream“ methodologies
- find appropriate partner for monitoring and certification

Use legislative necessity to maximize your utility





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Thanks!

Do you have any questions?

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