

# PEOPLE Ecosystem Accounting

23 May, 2024 – Athens, Greece

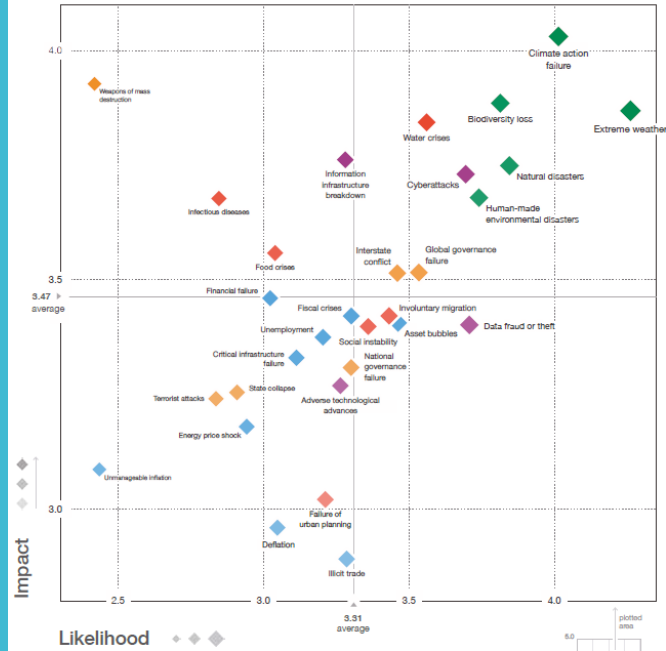
## Potential Use of SEEA data in Corporate Applications

*Environmental Impact Measurement and Valuation*  
*Natural Capital Management Accounting*

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European Commission

# Natural Capital Management Accounting Policy

# Inspiration & Focus To Date



Environmental degradation poses significant risk to business continuity (WEF, ...)

Corporate Sustainability Reporting, Due Dilligence, ...

Corporate Natural Capital Management Accounting

Natural Capital Accounting

System of Economic Environmental Accounts

...

|                              | End of life  | Use phase    | TIER 0<br>Stores, warehouses, offices | TIER 1<br>Assembly | TIER 2<br>Manufacturing | TIER 3<br>Raw material processing | TIER 4<br>Raw material production | TOTAL IN MILLIONS |
|------------------------------|--------------|--------------|---------------------------------------|--------------------|-------------------------|-----------------------------------|-----------------------------------|-------------------|
| <b>AIR EMISSIONS</b><br>     |              | ●            | ●                                     | ●                  | ●                       | ●                                 | ●                                 | 10%<br>€50.2      |
| <b>GHGs</b><br>              | ●            | ●            | ●                                     | ●                  | ●                       | ●                                 | ●                                 | 35%<br>€183.7     |
| <b>LAND USE</b><br>          |              | ●            | ●                                     | ●                  | ●                       | ●                                 | ●                                 | 31%<br>€160.3     |
| <b>WASTE</b><br>             | ●            | ●            | ●                                     | ●                  | ●                       | ●                                 | ●                                 | 7%<br>€34.2       |
| <b>WATER CONSUMPTION</b><br> |              | ●            | ●                                     | ●                  | ●                       | ●                                 | ●                                 | 7%<br>€33.8       |
| <b>WATER POLLUTION</b><br>   |              | ●            | ●                                     | ●                  | ●                       | ●                                 | ●                                 | 10%<br>€53.7      |
| <b>TOTAL IN MILLIONS</b>     | 0.2%<br>€0.9 | 12%<br>€61.3 | 10%<br>€52.5                          | 5%<br>€28.0        | 8%<br>€43.5             | 9%<br>€44.0                       | 56%<br>€285.7                     | 100%<br>€515.9    |

# Natural Capital Management Accounting Policy

## Inspiration & Focus Going Forward

### Stakeholder Feedback

Ongoing support for green transition

But...

Business (notably SMEs) and local authorities are struggling with complexity, multiple metrics, data requirements, (reporting) compliance costs,...

*'I should be working 80% on strategic positioning for the green transition and 20% on compliance; currently it is 80% compliance and 20% strategy'  
(Sustainability Manager)*

### Future Policy Direction (TBC)

From regulation to supporting implementation ...

Promoting competitiveness, resilience, ...

Consolidation, simplification, public-private partnerships, ...

# Natural Capital Management Accounting Policy

## Transparent Project (2020-23)

### European Green Deal

The EC will support business' efforts to standardize natural capital management accounting practices in the EU and globally (EGD, 2019)

### Transparent Project (2020-23)

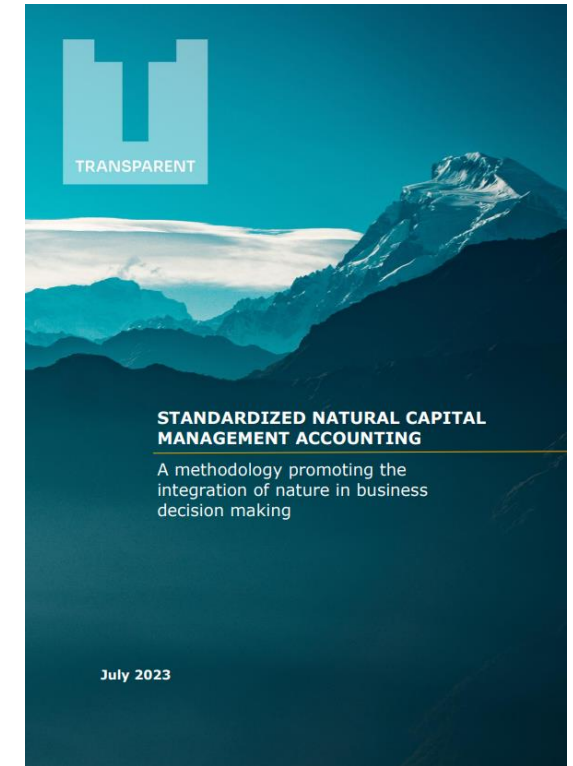
- Value Balancing Alliance
- Capitals Coalition
- World Business Council for Sustainable Development

### Standardized NCMA Method –Version 1.0

- Air: GHG, Pollution [Ozone, ...]
- Water: Pollution
- Land: Land use, Solid Waste
- [Biodiversity] [Align]

### Methods

- Bottom up ('LCA' type of assessments)
- Top down (EE-MRIOTs)



### Follow-up (TBD)

- Biodiversity (?)
- Dependencies (?)
- Reference Data (?)
- SME Applicability (?)

# Natural Capital Management Accounting Policy

## ESIMP (2022-24)

### Context

European Investment Fund's commitment to **transition from a volume to an impact oriented financial institution** guided by the green & digital policy priorities...

### What

An **integrated environmental & social impact measurement and valuation method and data sets** to support (executive) management with:

- **Awareness & understanding of E&S impacts associated with its** (SME financing) **business model**,
- Extending **environmental risk assessment** beyond climate (incl. air, water, land, and biodiversity), and
- Enabling sustainability-related **strategic orientation** and **business development** (as part of the **green transition**);
- [Meeting **sustainability reporting** obligations]

**Outputs** include **environmental** (& social) **impact data & KPIs, dashboards**, and analysis for **EU27** (MS & non-EU regions), **sectors, portfolios, mandates**, and **SMEs**;

**Impacts** refer to **externalities** associated with economic activities of the resp. entities for **all key environmental areas** (climate, air, water, land, and biodiversity) **alongside global supply chains**.

**Monetization** facilitates **consolidating, contextualizing and integrating sustainability impacts in financial decision making**, notably at executive level.

ESIMP is to strengthen **internal environmental management information systems** whilst duly considering the **lacking or limited availability of SME-specific data**.

### How

ESIMP **builds on 'natural capital accounting'** or equivalent impact measurement methods developed for national, sectoral, and corporate applications as well as the **climate risk assessment methods** developed at the EIB Group. It draws on **the UN System of Environmental Economic Accounts**, EU's Transparent Project supporting industry efforts to standardize corporate **EP&L accounting**, and similar efforts by other parties (e.g. HBS, the Impact Valuation Foundation, etc.)

Because of **lacking impact data for SMEs**, ESIMP primarily **draws on established environmentally extended multi-regional input-output tables (EE-MRIOT)** and related statistical data sets, including also social satellite data.

ESIMP was initiated by the EIF with support from ENV and WiFOR. **After the pilot ends in 2024 a follow-up public-private partnership is to ensure continuation.**

### Why

Despite the need for public and private organisations to integrate environmental (and social) impacts in traditional decision making, **many (but largest) companies are struggling** to do so. Low uptake is partly due to lacking standardized methods **and data for measuring and valuing total environmental impact** of a corporate or other economic entity in a way that is transparent..

The adoption of sustainability reporting standards is expected to drive change albeit **many stakeholders expressed concerns that data collection efforts are beyond their means, notably for SMEs** and (local) public authorities.

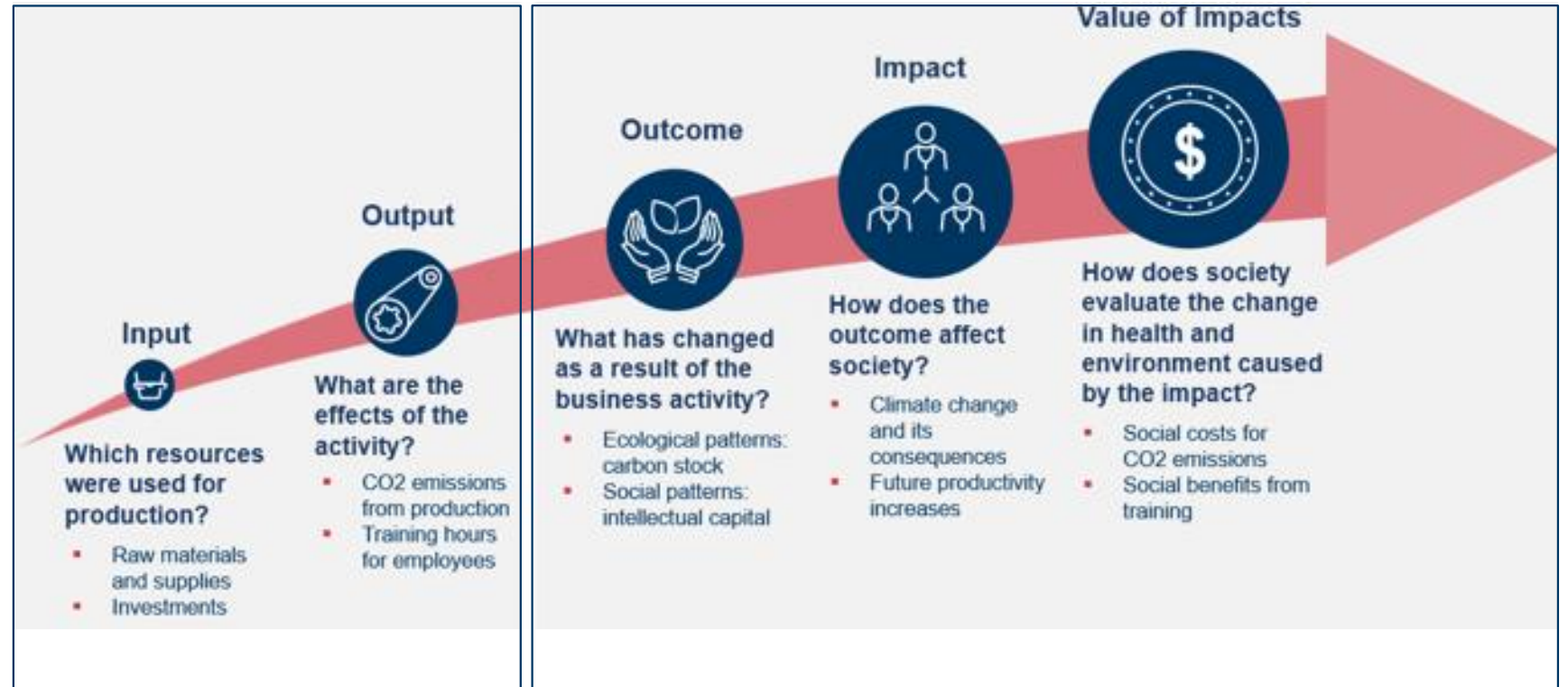
ESIMP addresses the obstacles for obtaining (harmonized) environmental (and social) impact measurement and valuation methods and data suitable for companies and (SME) financing organisations (cf. also EU SFAP'21, EIB Climate Bank Roadmap).

# ESIMP Scope

|  |
|--|
| <b>Economic Impacts</b>  |
| Gross Value Added (GVA), in million EUR  |
| Output (production value), in million EUR  |
| Total persons employed (EMP), in thousand  |
| <b>Natural Capital Impact</b>  |
| <b>Air related impacts</b>   |
| Climate (GHG Emissions)  |
| Air Pollution (Total Air Emissions)  |
| <b>Water related impacts</b>   |
| Water Consumption  |
| Water Pollution  |
| <b>Landuse related impacts</b>   |
| Agriculture  |
| Forestry   |
| Paved  |
| <b>Biodiversity related impacts</b>  |
| Plant & Animal Species*  |
| <b>Social Capital Impact</b>   |
| <b>Health and Safety</b>   |
| Injury (cases of short/long absence, partial/full incapacity, fatality)          |
| Disease/illness (cases of short/long absence, partial/full incapacity, fatality) |
| <b>Forced Labor and Working Children</b>   |
| Risk of Working Children (children)  |
| Risk of Forced Labor (persons)   |
| <b>Quality of Wages</b>  |
| Gender Pay-Gap (Euro)  |
| <b>Positive Employee Effects</b>   |
| Training (hours)   |

# ESIMP Scope

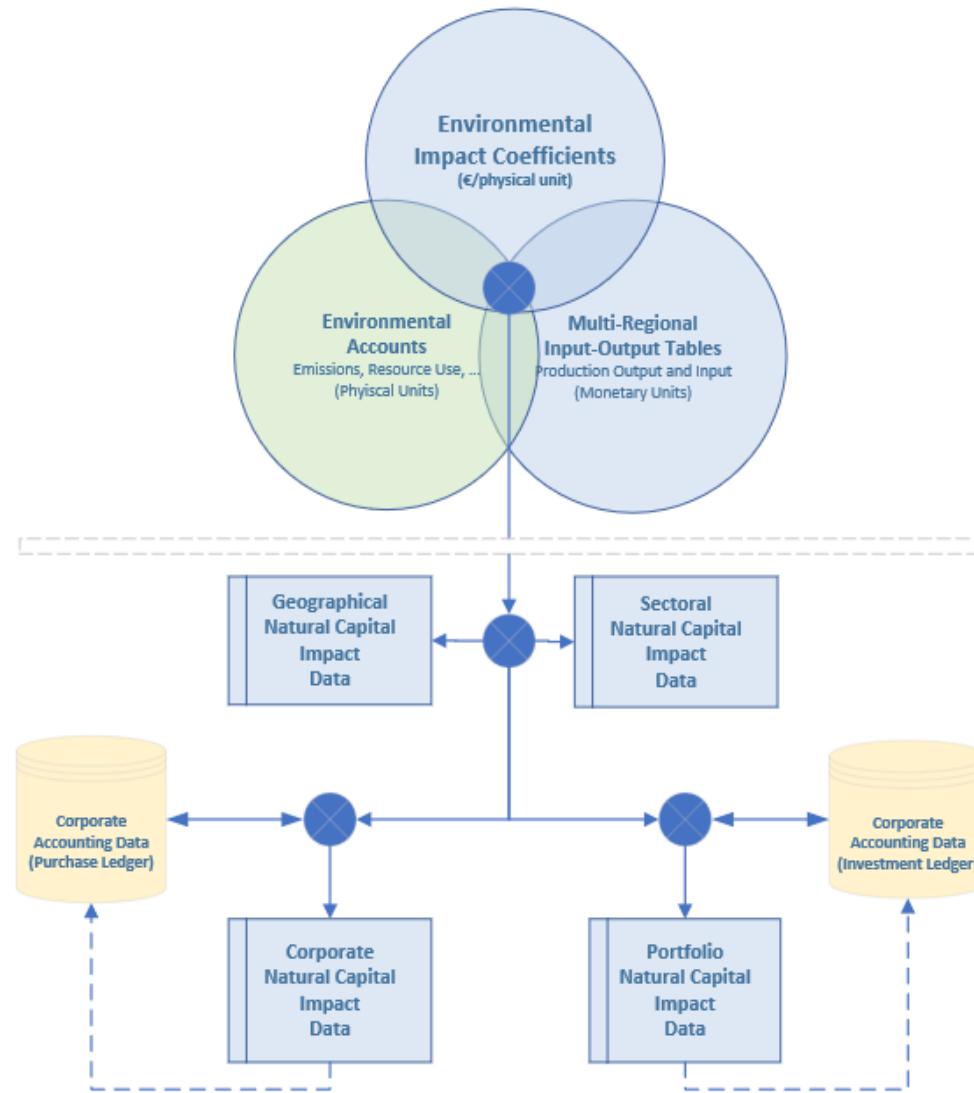
## ESIMP Impact Measurement & Valuation



Traditional ESG Reporting ...

*Based on the logical framework related to the 'Theory Change'*

ESIMP  
Method  
Outputs  
Use Cases



## Method

Environmentally-Extended  
Multi-Regional  
Input-Output Tables  
(EE-MRIOT)

## Outputs

Geographical & Sectoral Impact Data  
Corporate Impact Data (Interface)  
Portfolio Impact Data (Interface)

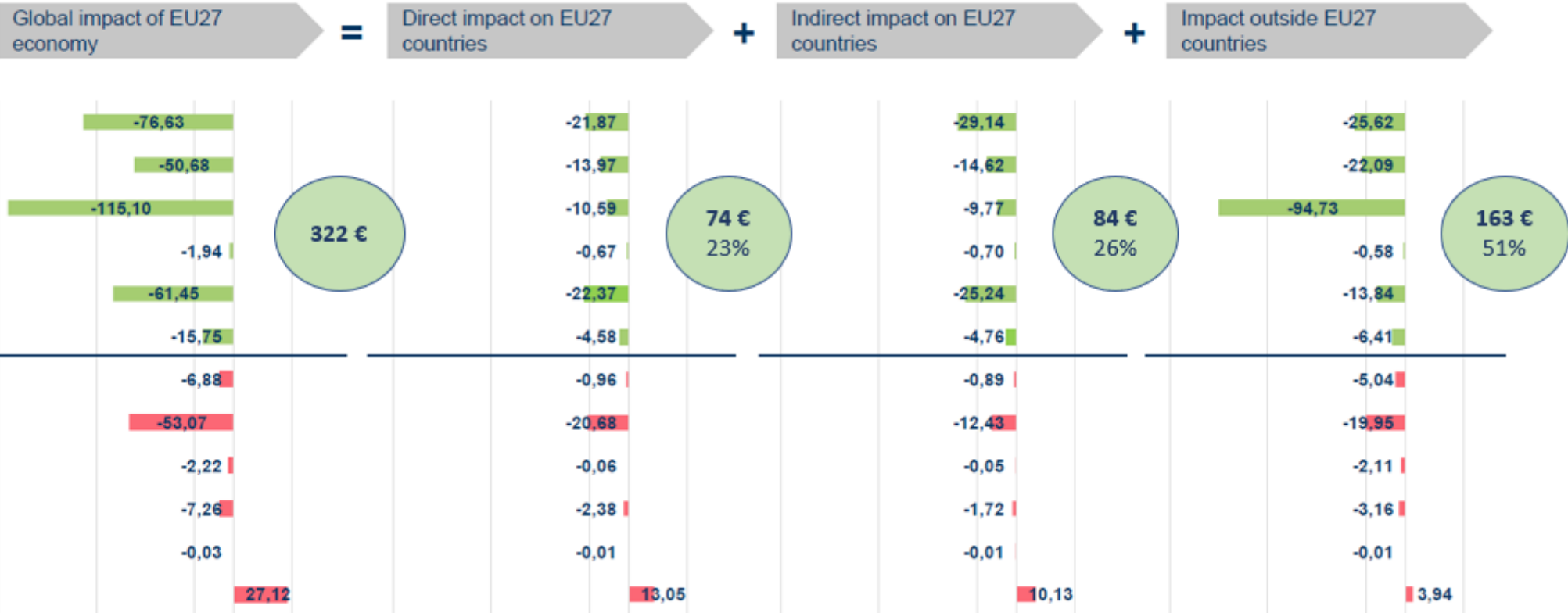
## Use Cases

Strategic Impact Assessment  
Strategic Risk Assessment  
Business Development  
[Sustainability Reporting]



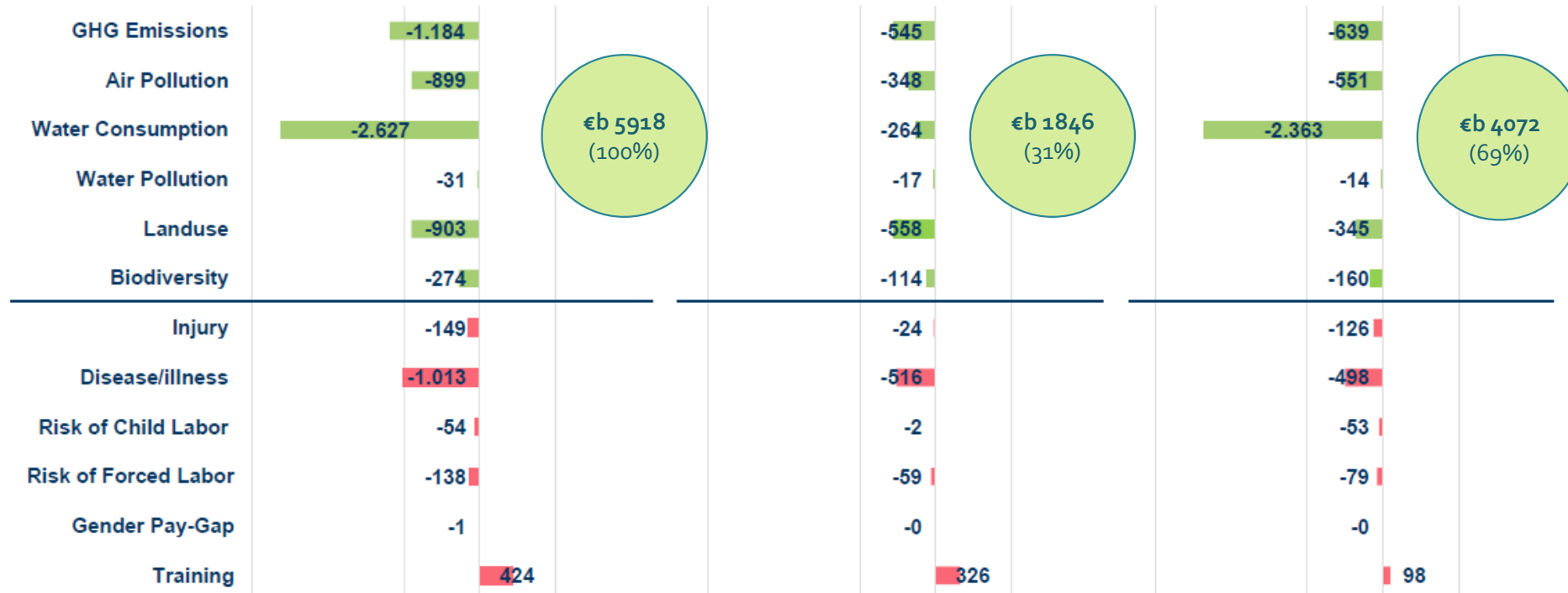
# Relative Environmental and Social Impacts of the EU Economy – Summary Dashboard (2020, € per 1000 € TO)

## Impact in EUR, per 1,000 EUR Turnover











# Absolute Environmental and Social Impacts of the EU Economy – Summary Dashboard (2020, €)

## Impact in billion EUR

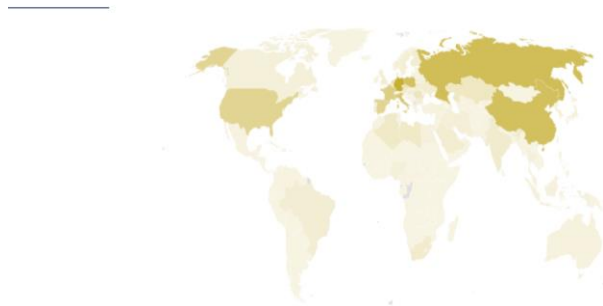


## Environmental Impacts of the EU Economy –Hot Spot Analysis (2020, € mio, % physical)

| Regional impact on<br>Economic sectors |   | Global impact of<br>EU27 countries<br>(€ mio) | Total impact** on EU27 countries<br>(physical) |               |          | Total impact*** outside EU27 countries<br>(physical) |           |          |
|--|---|---|--|---------------|----------|--|-----------|----------|
|  |   |   | Total economy                                  | Resources**** | Industry | Services   | Resources | Industry |
| Air related impacts*                   |  Greenhouse Gas Emissions                | -1,184,379                                    | 9%   | 27%           | 10%      | 2%   | 35%       | 17%      |
|  |  Air Pollution                           | -899,215                                      | 9%   | 15%           | 29%      | 1%   | 30%       | 16%      |
| Water related impacts*                 |  Water Consumption                       | -2,626,716                                    | 41%  | 8%            | 1%       | 4%   | 32%       | 13%      |
|  |  Water Pollution                         | -30,951                                       | 64%  | 7%            |          | 3%   | 18%       | 7%       |
| Landuse related impacts*               |  Land Use (Agriculture)                  | -46,910                                       | 34%  | 0%            | 0%       | 7%   | 43%       | 16%      |
|  |  Land Use (Forestry)                     | -179,064                                      | 39%  | 0%            | 1%       | 8%   | 37%       | 15%      |
|  |  Land Use (paved)                      | -676,924                                      | 59%  | 0%            | 0%       | 6%   | 25%       | 10%      |
| Bio-diversity related impacts*         |  Biodiversity (plant & animal species) | -274,166                                      | -  | -             | -        | -  | -         | -        |
|  |   | -5,918,325                                    |  |               |          |  |           |          |

# Global Distribution of the EU27 Economy's Environmental Impacts & Dependencies (Geo Map 1/1)

Climate (GHG Emissions)



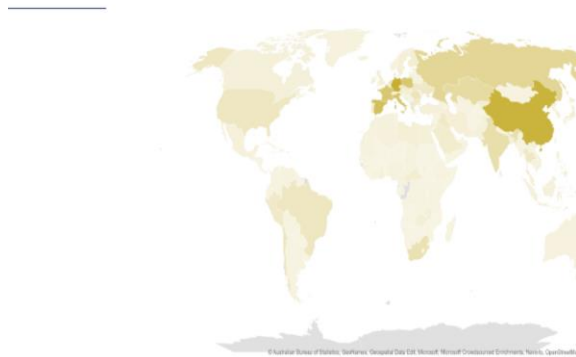
Water Consumption



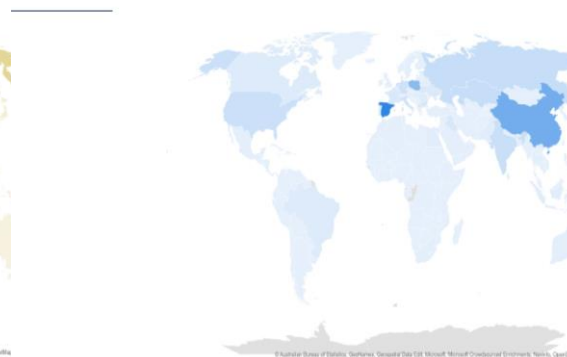
Landuse



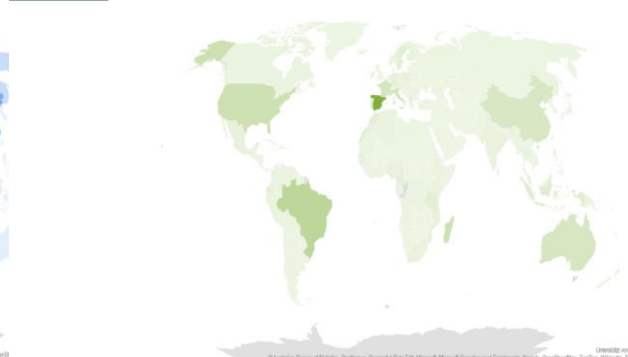
Air Pollution (Total Air Emissions)



Water Pollution



Biodiversity related impacts



# Global Environmental Impact of the EU Economy (2020, €) by World-Region, EU Member States, Sector (Nace level 1 & 2)

| Region                              | Global Impact of The EU27 Economy (production)          | Impact in the European Union | European Union Candidate Countries | European Free Trade Association and United Kingdom | Eastern Europe and Central Asia | Middle East and Africa | North America | Central and South America | Asia and Oceania | Rest of the World |           |          |        |        |         |
|-------------------------------------|---|------------------------------|------------------------------------|--|---------------------------------|------------------------|---------------|---------------------------|------------------|-------------------|-----------|----------|--------|--------|---------|
| Region                              |   | European Union               | Austria                            | Belgium  | Bulgaria                        | Cyprus                 | Czechia       | Germany                   | Denmark          | Spain             | Estonia   | Finland  | France | Greece | Croatia |
| Total Natural Capital               | Region / Country  | EU                           | AT                                 | BE   | BG                              | CY                     | CZ            | DE                        | DK               | ES                | EE        | FI       | FR     | GR     | HR      |
| Air related impacts                 | Socio-Economic Data                                     |                              |                                    |  |                                 |                        |               |                           |                  |                   |           |          |        |        |         |
| Climate (GHG Emissions)             | Gross Value Added (GVA), in million EUR                 | 12,094,341                   |                                    |  |                                 |                        |               |                           |                  |                   |           |          |        |        |         |
| Air Pollution (Total Air Emissions) | Output (production value), in million EUR               | 24,940,638                   |                                    |  |                                 |                        |               |                           |                  |                   |           |          |        |        |         |
| Water related impacts               | Total persons employed (EMP), in thousand               | 206,447                      |                                    |  |                                 |                        |               |                           |                  |                   |           |          |        |        |         |
| Water Consumption                   | Air related impacts                                     |                              |                                    |  |                                 |                        |               |                           |                  |                   |           |          |        |        |         |
| Water Pollution                     | Climate (GHG Emissions)                                 | - 127                        | - 667                              | - 323  | - 206                           | - 492                  | - 248         | - 120                     | - 65             | - 212             | - 99      | - 50     |        |        |         |
| Landuse related impacts             | Air Pollution (Total Air Emissions)                     | - 77                         | - 300                              | - 234  | - 122                           | - 369                  | - 195         | - 72                      | - 41             | - 115             | - 56      | - 29     |        |        |         |
| Agriculture                         | Water related impacts                                   | - 51                         | - 367                              | - 89   | - 83                            | - 123                  | - 53          | - 48                      | - 24             | - 97              | - 43      | - 21     |        |        |         |
| Forestry                            | Water Consumption                                       | - 117                        | - 1,165                            | - 27   | - 271                           | - 55                   | - 34          | - 34                      | - 42             | - 27              | - 292     | - 24     |        |        |         |
| Paved                               | Water Pollution   | - 115                        | - 1,133                            | - 26   | - 267                           | - 54                   | - 34          | - 33                      | - 41             | - 26              | - 290     | - 24     |        |        |         |
| Biodiversity related impacts        | Landuse related impacts                                 | - 2                          | - 32                               | - 1  | - 3                             | - 1                    | - 1           | - 1                       | - 1              | - 1               | - 2       | - 1      |        |        |         |
| Climate (GHG Emissions)             | Agriculture   | - 61                         | - 1,379                            | - 21   | - 86                            | - 22                   | - 19          | - 40                      | - 16             | - 12              | - 62      | - 21     |        |        |         |
| Air Pollution (Total Air Emissions) | Forestry  | - 3                          | - 69                               | - 1  | - 5                             | - 1                    | - 1           | - 1                       | - 1              | - 0               | - 5       | - 1      |        |        |         |
| Water related impacts               | Paved   | - 12                         | - 218                              | - 6  | - 17                            | - 6                    | - 5           | - 13                      | - 4              | - 3               | - 5       | - 5      |        |        |         |
| Water Consumption                   | Biodiversity related impacts                            | - 47                         | - 1,092                            | - 15   | - 65                            | - 16                   | - 13          | - 26                      | - 12             | - 9               | - 52      | - 16     |        |        |         |
| Water Pollution                     | Total Natural Capital Impact (in €, per €'000 turnover) | - 16                         | - 291                              | - 6  | - 25                            | - 6                    | - 6           | - 11                      | - 5              | - 4               | - 20      | - 6      |        |        |         |
| Landuse related impacts             | Air related impacts                                     | - 5,921,278                  | - 1,540,845                        | - 21,394   | - 2,596,903                     | - 286,081              | - 65,105      | - 220,585                 | - 208,413        | - 277,133         | - 145,159 | - 99,500 |        |        |         |
| Agriculture                         | Climate (GHG Emissions)                                 | - 2,084,633                  | - 272,708                          | - 18,569   | - 795,063                       | - 247,050              | - 52,851      | - 119,790                 | - 88,897         | - 230,394         | - 19,360  | - 43,488 |        |        |         |
| Forestry                            | Air Pollution (Total Air Emissions)                     | - 1,184,970                  | - 116,914                          | - 13,444   | - 449,382                       | - 184,460              | - 41,762      | - 61,476                  | - 53,101         | - 115,887         | - 10,788  | - 22,397 |        |        |         |
| Paved                               | Water related impacts                                   | - 899,663                    | - 155,794                          | - 5,124  | - 345,681                       | - 62,590               | - 11,089      | - 58,314                  | - 35,797         | - 114,507         | - 8,572   | - 21,091 |        |        |         |
| Biodiversity related impacts        | Water Consumption                                       | - 2,658,993                  | - 545,910                          | - 1,776  | - 1,541,879                     | - 30,678               | - 8,872       | - 53,965                  | - 94,918         | - 34,713          | - 115,841 | - 31,441 |        |        |         |
| Climate (GHG Emissions)             | Water Pollution   | - 2,628,027                  | - 532,216                          | - 1,732  | - 1,530,899                     | - 29,983               | - 8,739       | - 52,845                  | - 94,090         | - 34,134          | - 115,576 | - 30,881 |        |        |         |
| Air Pollution (Total Air Emissions) | Landuse related impacts                                 | - 30,967                     | - 13,694                           | - 44   | - 10,980                        | - 694                  | - 133         | - 1,120                   | - 828            | - 579             | - 266     | - 560    |        |        |         |
| Water related impacts               | Agriculture   | - 903,349                    | - 593,097                          | - 751  | - 176,508                       | - 5,817                | - 2,286       | - 32,754                  | - 16,867         | - 8,090           | - 6,118   | - 17,521 |        |        |         |
| Water Consumption                   | Forestry  | - 46,934                     | - 29,188                           | - 19   | - 11,965                        | - 288                  | - 90          | - 607                     | - 929            | - 366             | - 953     | - 433    |        |        |         |
| Water Pollution                     | Paved   | - 179,153                    | - 90,498                           | - 225  | - 48,551                        | - 1,717                | - 696         | - 10,264                  | - 5,308          | - 2,434           | - 1,364   | - 5,271  |        |        |         |
| Landuse related impacts             | Biodiversity related impacts                            | - 677,262                    | - 473,412                          | - 508  | - 115,991                       | - 3,812                | - 1,500       | - 21,883                  | - 10,631         | - 5,290           | - 3,802   | - 11,816 |        |        |         |
| Agriculture                         | NCI Intensity of GVA (€NCI/€GVA)                        | - 274,303                    | - 129,130                          | - 298  | - 83,453                        | - 2,536                | - 1,096       | - 14,076                  | - 7,731          | - 3,936           | - 3,840   | - 7,050  |        |        |         |
| Forestry                            | vs EU avg (in percentage)                               | - 0,49                       | - 6,97                             | - 0,63   | - 1,32                          | - 1,15                 | - 0,55        | - 0,33                    | - 0,15           | - 0,50            | - 0,67    | - 0,15   |        |        |         |
| Paved                               |   | 100                          | 1,423                              | 129  | 269                             | 234                    | 113           | 68                        | 31               | 102               | 138       | 31       |        |        |         |

# Total Environmental Impact Intensity –Heatmap Benchmarked against EU average (2020, €)

(Climate – Air – Water – Land – Biodiversity –Global Supply Chain)

| NCI Intensity of GVA (€NCI/€GVA)                                     |  | European Union |   | Austria | Belgium | Bulgaria | Cyprus | Czechia | Germany | Denmark | Spain  | Estonia | Finland | France | Greece | Croatia | Hungary | Ireland | Italy  | Lithuania | Luxembourg | Latvia | Malta  | Netherlands | Poland | Portugal | Romania | Slovakia | Slovenia | Sweden |
|--|--|----------------|---|---------|---------|----------|--------|---------|---------|---------|--------|---------|---------|--------|--------|---------|---------|---------|--------|-----------|------------|--------|--------|-------------|--------|----------|---------|----------|----------|--------|
|  |  | EU             | AUT   | BEL     | BGR     | CYP      | CZE    | DEU     | DNK     | ESP     | EST    | FIN     | FRA     | GRC    | HRV    | HUN     | IRL     | ITA     | LTU    | LUX       | LVA        | MLT    | NLD    | POL         | PRT    | ROU      | SVK     | SVN      | SWE      |        |
| Total  | Total  | - 0,49         | -0,29   | -0,63   | -0,81   | - 1,09   | -0,50  | -0,34   | -0,41   | - 0,79  | - 1,23 | -0,38   | -0,25   | - 1,29 | -0,54  | - 0,52  | - 0,42  | -0,56   | - 1,10 | - 0,33    | - 1,05     | -0,50  | - 0,98 | - 0,61      | - 0,75 | -0,70    | -0,64   | -0,52    | - 0,32   |        |
| Agriculture, forestry and fishing                                    | A  | - 6,97         | -4,66   | -6,47   | -3,80   | -20,32   | -3,78  | -3,82   | -3,82   | -14,71  | -23,04 | -4,38   | -3,92   | -11,48 | -2,51  | - 3,52  | -10,68  | -4,83   | -14,88 | - 5,17    | -11,93     | -2,40  | - 9,22 | - 5,36      | -11,98 | -4,00    | -6,09   | -5,02    | -10,06   |        |
| Electricity, gas, steam and air conditioning supply                  | Total  | Total          | - 0,49  | -0,29   | -0,63   | -0,81    | - 1,09 | -0,50   | -0,34   | -0,41   | - 0,79 | - 1,23  | -0,38   | -0,25  | - 1,29 | -0,54   | - 0,52  | - 0,42  | -0,56  | - 1,10    | - 0,33     | - 1,05 | -0,50  | - 0,98      | - 0,61 | - 0,75   | -0,70   | -0,64    | -0,52    | - 0,32 |
|  |  |                | - 6,97  | -4,66   | -6,47   | -3,80    | -20,32 | -3,78   | -3,82   | -3,82   | -14,71 | -23,04  | -4,38   | -3,92  | -11,48 | -2,51   | - 3,52  | -10,68  | -4,83  | -14,88    | - 5,17     | -11,93 | -2,40  | - 9,22      | - 5,36 | -11,98   | -4,00   | -6,09    | -5,02    | -10,06 |
| Wholesale and retail trade; repair of motor vehicles and motorcycles | Agriculture, forestry and fishing                                    | A              | - 6,97  | -4,66   | -6,47   | -3,80    | -20,32 | -3,78   | -3,82   | -3,82   | -14,71 | -23,04  | -4,38   | -3,92  | -11,48 | -2,51   | - 3,52  | -10,68  | -4,83  | -14,88    | - 5,17     | -11,93 | -2,40  | - 9,22      | - 5,36 | -11,98   | -4,00   | -6,09    | -5,02    | -10,06 |
|  |  |                | Mining and quarrying  | B       | - 0,63  | -0,59    | -0,94  | -0,42   | - 1,22  | -1,63   | -0,58  | -0,28   | - 0,44  | - 0,44 | -0,54  | -0,49   | - 0,58  | -1,36   | - 0,98 | - 0,83    | -0,57      | - 0,60 | - 0,35 | - 0,67      | -4,25  | - 0,29   | - 0,90  | - 0,74   | -0,99    | -0,63  |
| Electricity, gas, steam and air conditioning supply                  | Wholesale and retail trade; repair of motor vehicles and motorcycles | Total          | - 0,49  | -0,29   | -0,63   | -0,81    | - 1,09 | -0,50   | -0,34   | -0,41   | - 0,79 | - 1,23  | -0,38   | -0,25  | - 1,29 | -0,54   | - 0,52  | - 0,42  | -0,56  | - 1,10    | - 0,33     | - 1,05 | -0,50  | - 0,98      | - 0,61 | - 0,75   | -0,70   | -0,64    | -0,52    | - 0,32 |
|  |  |                | Agriculture, forestry and fishing                             | A       | - 6,97  | -4,66    | -6,47  | -3,80   | -20,32  | -3,78   | -3,82  | -3,82   | -14,71  | -23,04 | -4,38  | -3,92   | -11,48  | -2,51   | - 3,52 | -10,68    | -4,83      | -14,88 | - 5,17 | -11,93      | -2,40  | - 9,22   | - 5,36  | -11,98   | -4,00    | -6,09  |
| Wholesale and retail trade; repair of motor vehicles and motorcycles | Manufacturing  | C              | - 1,32  | -0,66   | -2,65   | -1,78    | - 4,66 | -0,96   | -0,98   | -0,65   | - 1,72 | - 2,79  | -0,78   | -0,86  | - 3,19 | -1,58   | - 1,02  | - 0,37  | -1,79  | - 1,77    | - 1,51     | - 1,88 | -1,30  | - 4,61      | - 1,17 | - 2,11   | -1,50   | -1,60    | -0,89    | - 0,60 |
|  |  |                | Electricity, gas, steam and air conditioning supply           | D       | - 1,15  | -1,52    | -0,87  | -5,48   | - 4,68  | -1,85   | -1,04  | -0,61   | - 0,78  | - 2,57 | -0,88  | -0,49   | - 4,05  | -1,62   | - 1,92 | - 0,87    | -1,14      | - 1,29 | - 0,65 | - 1,40      | -6,03  | - 0,99   | - 2,29  | - 1,11   | -2,47    | -1,35  |
| Wholesale and retail trade; repair of motor vehicles and motorcycles | Water supply; sewerage, waste management and remediation activities  | E              | - 0,55  | -0,28   | -0,84   | -1,48    | - 0,97 | -1,04   | -0,25   | -0,53   | - 0,50 | - 1,00  | -0,43   | -0,58  | - 0,98 | -1,13   | - 1,16  | - 0,53  | -0,63  | - 0,85    | - 0,26     | - 0,77 | -0,54  | - 1,23      | - 0,78 | - 0,93   | -1,18   | -1,10    | -0,87    | - 0,30 |
|  |  |                | Construction  | F       | - 0,33  | -0,24    | -0,78  | -1,02   | - 0,68  | -0,34   | -0,22  | -0,38   | - 0,21  | - 0,52 | -0,29  | -0,27   | - 0,61  | -0,65   | - 0,46 | - 0,69    | -0,30      | - 0,19 | - 0,32 | - 0,71      | -0,76  | - 0,71   | - 0,42  | - 0,44   | -0,54    | -0,55  |
| Arts, entertainment and recreation                                   | Wholesale and retail trade; repair of motor vehicles and motorcycles | G              | - 0,15  | -0,09   | -0,31   | -0,39    | - 0,13 | -0,18   | -0,08   | -0,13   | - 0,12 | - 0,18  | -0,10   | -0,11  | - 0,13 | -0,16   | - 0,21  | - 0,15  | -0,29  | - 0,09    | - 0,17     | - 0,13 | -0,13  | -0,20       | - 0,17 | - 0,10   | -0,31   | -0,19    | -0,26    | - 0,08 |
|  |  |                | Public administration and defence; compulsory social security | H       | - 0,50  | -0,18    | -0,42  | -1,05   | - 1,31  | -0,42   | -0,37  | -2,76   | - 0,42  | - 0,83 | -0,51  | -0,26   | - 2,03  | -0,53   | - 0,46 | - 1,02    | -0,45      | - 0,71 | - 0,44 | - 0,79      | -1,79  | - 0,63   | - 0,47  | - 0,52   | -0,46    | -0,38  |
| Activities of households as individuals                              | Accommodation and food service activities                            | I              | - 0,67  | -0,17   | -1,65   | -0,31    | - 2,39 | -0,56   | -0,74   | -0,73   | - 0,45 | - 1,48  | -0,54   | -0,32  | - 1,33 | -0,54   | - 0,63  | - 0,19  | -0,90  | - 0,40    | - 0,25     | - 0,69 | -0,54  | - 2,26      | - 0,39 | - 0,72   | -0,53   | -0,35    | -0,50    | - 0,42 |
|  |  |                | Information and communication                                 | J       | - 0,15  | -0,09    | -0,16  | -0,08   | - 0,66  | -0,08   | -0,06  | -0,11   | - 0,10  | - 0,09 | -0,10  | -0,10   | - 0,08  | -0,09   | - 0,09 | - 0,60    | -0,12      | - 0,10 | - 0,60 | -0,08       | -0,25  | - 0,19   | - 0,16  | - 0,09   | -0,15    | -0,10  |
| Activities of households as individuals                              | Financial and insurance activities                                   | K              | - 0,07  | -0,05   | -0,11   | -0,04    | - 0,15 | -0,07   | -0,06   | -0,03   | - 0,04 | - 0,06  | -0,12   | -0,07  | - 0,03 | -0,06   | - 0,06  | - 0,17  | -0,04  | - 0,10    | - 0,35     | - 0,06 | -0,50  | - 0,09      | - 0,09 | - 0,04   | -0,07   | -0,07    | -0,09    | - 0,03 |
|  |  |                | Real estate activities  | L       | - 0,03  | -0,04    | -0,08  | -0,05   | - 0,03  | -0,15   | -0,02  | -0,03   | - 0,01  | - 0,07 | -0,05  | -0,01   | - 0,01  | -0,03   | - 0,06 | - 0,02    | -0,01      | - 0,21 | - 0,06 | - 0,07      | -0,04  | - 0,11   | - 0,01  | -0,04    | -0,07    | -0,06  |
| Activities of extra-territorial organizations and bodies             | Professional, scientific and technical activities                    | M              | - 0,10  | -0,08   | -0,14   | -0,12    | - 0,09 | -0,16   | -0,06   | -0,10   | - 0,07 | - 0,22  | -0,11   | -0,09  | - 0,09 | -0,14   | - 0,11  | - 0,06  | -0,09  | - 0,17    | - 0,21     | - 0,13 | -0,17  | - 0,18      | - 0,13 | - 0,09   | -0,20   | -0,19    | -0,17    | - 0,08 |
|  |  |                | Administrative and support service activities                 | N       | - 0,12  | -0,07    | -0,22  | -0,25   | - 0,19  | -0,30   | -0,05  | -0,20   | - 0,10  | - 0,21 | -0,13  | -0,08   | - 0,12  | -0,21   | - 0,17 | - 0,05    | -0,24      | - 0,32 | - 0,17 | - 0,21      | -0,38  | - 0,22   | - 0,18  | - 0,09   | -0,19    | -0,37  |
| Activities of extra-territorial organizations and bodies             | Public administration and defence; compulsory social security        | O              | - 0,08  | -0,06   | -0,08   | -0,08    | - 0,10 | -0,06   | -0,10   | -0,06   | - 0,10 | - 0,11  | -0,11   | -0,04  | - 0,04 | -0,19   | - 0,08  | - 0,13  | -0,04  | - 0,11    | - 0,07     | - 0,11 | -0,11  | - 0,20      | - 0,08 | - 0,06   | -0,07   | -0,09    | -0,08    | - 0,07 |
|  |  |                | Education   | P       | - 0,04  | -0,03    | -0,03  | -0,08   | - 0,06  | -0,05   | -0,03  | -0,04   | - 0,03  | - 0,13 | -0,04  | -0,04   | - 0,01  | -0,06   | - 0,05 | - 0,05    | -0,02      | - 0,09 | - 0,02 | - 0,11      | -0,04  | - 0,06   | - 0,05  | - 0,03   | -0,07    | -0,10  |



## Further Work & Workshop Interests ?

### Partnering opportunities for reviewing / improving

#### Emission data (Country-Sector Matrices)

- Air (GHG, Pollution,...)
- Water (Pollution, Use, ...)
- Land (Use, Degradation,
- Biodiversity (species)

#### Other relevant data (Impact Pathways...)

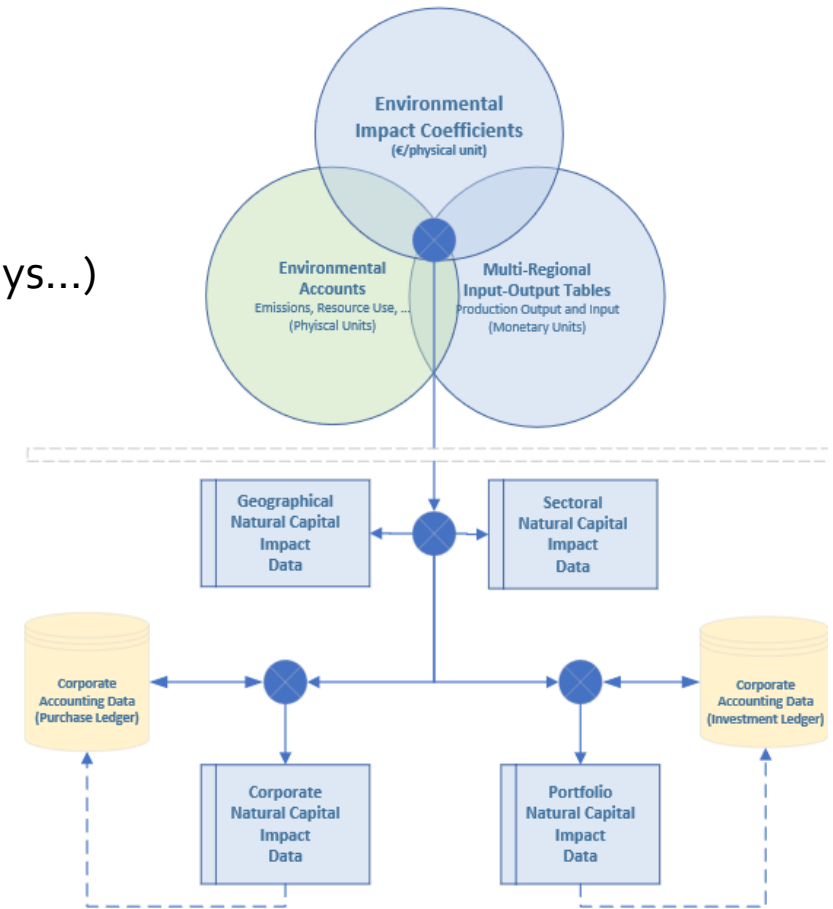
- concentrations ...
- depositions ...
- exposure ...

#### Digital Solutions

- Methods & Tools
- Data
- Interfaces

#### Other areas of mutual interest

- projected impacts?
- use cases (risk dimension...)







# Thank you

Comments and Questions Anytime

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