



DI ANALYSE



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Baggrund: Måling og rapportering af virksomhedernes CO2 udledning

Jorden har en begrænset kapacitet eller 'budget' til at absorbere CO₂, hvis den globale opvarmning skal holdes indenfor den kritiske 1,5°C tærskel.

Virksomheder der har en godkendt Science Based Target har forpligtet sig til at ikke udlede for mere en deres del af budgettet.

Flere virksomheder verden over har fokus på CO₂ og at måle og nedbringe deres CO₂ udledning. En virksomheds CO₂ er delt op i tre forskellige 'Scopes', hvoraf Scope 3 bl.a. består af alt den udledning, der stammer fra en virksomheds leverandørkæde. Det vil sige for at nedbringe virksomhedens aftryk, skal den også have pålidelig data på leverandørernes udledning, og dermed kan en virksomhed der har gode data på udledning i princippet anvende disse som positioneringsfordel over deres store kunder. For mange virksomheder kan Scope 3 udledninger være den største andel af deres samlede udledning. Fordi udledningen er udenfor virksomhedens egen rækkevidde, er det også den del af udledningen der er sværest at indsamle pålidelig data på.

Science Based Targets initiativ er et internationalt, frivilligt initiativ, der blev lanceret i 2015 af FN Global Compact, World Resources Institute og Climate Disclosure Partnership, tre af verdens førende organisationer, der arbejder med virksomheder på klimadagsordenen.



Dansk Industri

Science Based Targets initiativ (SBTi) bygger på princippet, at jorden har et begrænset CO₂ 'budget' hvis planetens temperatur skal holdes indenfor 1,5°C opvarmning. Virksomheder der tilslutter sig SBTi forpligter sig dermed til at ikke udlede for mere end deres andel af det globale 'budget' for CO₂ udledning.

Når en virksomhed forpligter sig til at udvikle et mål for CO₂-emissioner har de 'forpligtet sig' (*committed*) til et Science Based Target (SBT). Når virksomheden har udviklet dette mål, og dette er blevet verificeret af en tredjepart og godkendt af SBTi-sekretariatet, siges de at have et 'godkendt' mål.

De fleste store virksomheder med godkendt SBTs begynder nu at stille krav til deres leverandører om at indlevere dokumentation for deres CO₂ udledning for at kunne dokumentere og evt. nedbringe deres Scope 3 udledning. Dette er særligt vigtigt for de leverandører, der udgør den forholdsmæssigt største del af Scope 3 udledninger, med for eksempel produkter i metal, beton og andre energi-krævende 'hard to abate' fremstillingsprocesser.

Baggrund og formål for analysen

Virksomheder i Danmark kan muligvis anvende pålidelig data om deres udledning, og evt. en godkendt Science Based Target, som en positioneringsfordel i eksport markeder.

Klimadagsordenen er kommet for at blive i både det danske og internationale erhvervsliv, og det med at have pålidelig data om virksomhedens udledning kan allerede nu være en positioneringsfordel for virksomheder, hvis kunder har ambitiøse klimamål. Hvor der tidligere har været forskellige metoder og fortolkninger af klimaberegning, hvilket har vanskeliggjort anvendelse af klimadata som en positioneringsfordel, er Science Based Targets et vigtigt skridt frem mod en fælles målestok for den globale klimadagsorden. Den er baseret ikke kun på en sammenligning af virksomheder, men på planetens kapacitet til at absorbere CO₂.

Fordi ambitiøse klimamål hos virksomheder betyder, at deres leverandører skal følge med, kan en eventuelt dansk styrkeposition i princippet føre til en eksportfordel i visse markeder, hvor deres kunder er med i SBTi.

”The pharmaceutical company H. Lundbeck A/S commits to reduce absolute scope 1 and 2 GHG emissions 63% by 2034 from a 2019 base year. The pharmaceutical company H. Lundbeck A/S commits to reduce absolute scope 3 GHG emissions 19% by 2034 from a 2019 base year.”

Eksempel på en godkendt Science Based Target

Formålet med denne analyse er at få indsigt i, hvilke markeder og brancher der har tilsluttet sig Science Based Targets, og dermed give danske virksomheder med eksportambitioner en ide om, hvor det kan give mening at anvende CO2 data som en positioneringsfordel.

Analysen er udarbejdet med offentligt tilgængelig data fra SBTi, der kan hentes på deres hjemmeside [Ambitious corporate climate action - Science Based Targets](#). Data er en opsamling af de virksomheder, der har tilsluttet sig SBTi.

Pr. den 14. januar 2022 har i alt 2.356 virksomheder tilsluttet sig initiativet, hvoraf 58 af disse er danske virksomheder.

Antallet af virksomheder, der tilslutter sig Science Based Targets vokser eksponentielt

Med Industriens Fond-finansieret virksomhedsprojekt Klimaklar SMV (<https://www.danskindustri.dk/klimaklarSMV/>) har Dansk Industri i 2019 valgt at opfordre de 50 deltagende virksomheder i projektet til at overveje fastsættelse af en godkendt Science Based Target. Med den forudsætning at initiativet vil være den vigtigste fælles blåstempling indenfor CO2 måling.

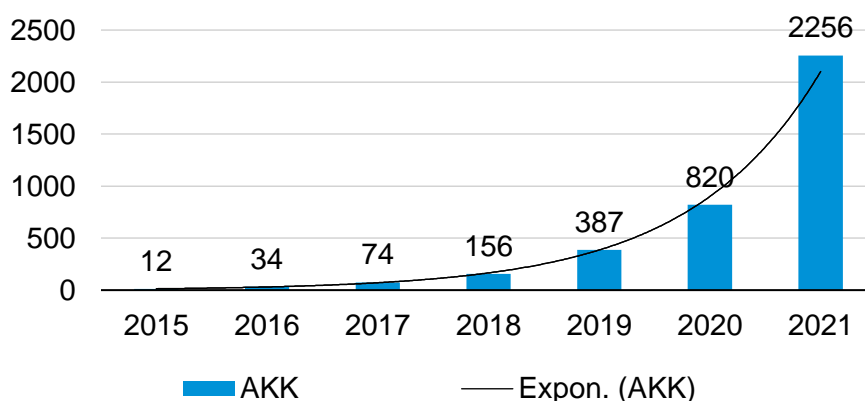
I 2020 har SBT initiativet lanceret en 'SMV Fast Track' ordning for at gøre det lettere for små- og mellemstore virksomheder til at tilslutte sig initiativet. Indtil videre har det været primært store virksomheder, der har været med. I projektet Klimaklar SMV er det lykkedes at få to virksomheder blandt de 50 deltagende virksomheder til at ansøge om en godkendt SBT. (<https://sciencebasedtargets.org/resources/files/FAQs-for-SMEs.pdf>)

” The VELUX Group commits to reduce absolute scope 1 and 2 GHG emissions 100% by 2030 from a 2018 base year. The VELUX Group also commits to reduce absolute scope 3 GHG emissions 50% by 2030 from a 2018 base year. The target boundary includes biogenic emissions and removals from bioenergy feedstocks.”

Eksempel på en godkendt Science Based Target

Samlet antal virksomheder pr. år som har tilsluttet sig Science Based Targets initiative (SBTi)

Der enten har sat Science based targets eller har

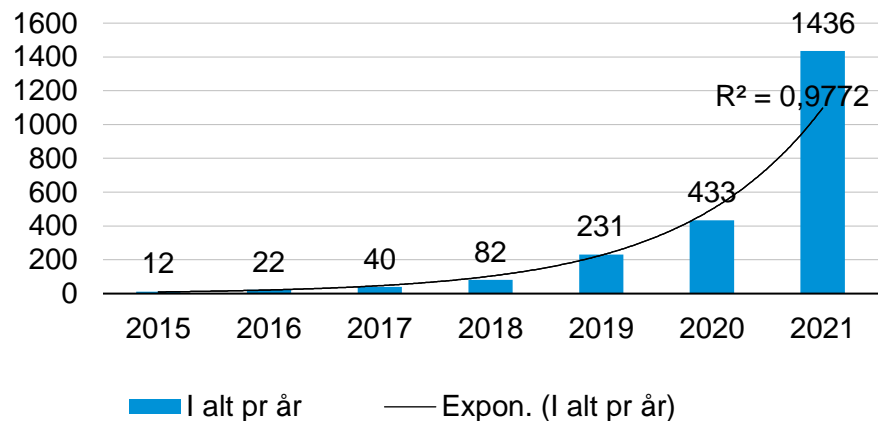


Den ovenstående graf viser, at SBTi vokser eksponentielt siden Paris-aftalen blev underskrevet i 2015, og at den har vækst i både antallet af virksomheder, der har forpligtet sig til at fastsætte et mål såvel som de virksomheder, der får en godkendt SBT. I 2020 har en stor dansk virksomhed også for første gang påkrævet, at de ikke kun selv fastsætter et Science Based Target, men at de vil bede deres 10 største leverandører ift. udledning til at forpligte sig til SBTi som en forudsætning for fremtidigt samarbejde.

Antal virksomheder pr. år som har tilsluttet sig

Science Based Targets initiative (SBTi)

Der enten har sat Science based targets eller har tilsluttet sig



Det stigende antal virksomheder, der tilslutter sig SBTi sker på baggrund af forskellige faktorer inkl. investorkrav, samfundskrav, lovkrav, kundekrav, medarbejderkrav, forventning om en kommende CO₂ afgift mm.

Derfor er det Dansk Industris anbefaling til danske virksomheder – både små og store - at de burde overveje tilslutning til SBTi som en del af deres klimarejse. Dags dato er der faktisk så meget succes med at få virksomheder med om bord, at ventetiden med at få en target godkendt er steget til at vare flere måneder.

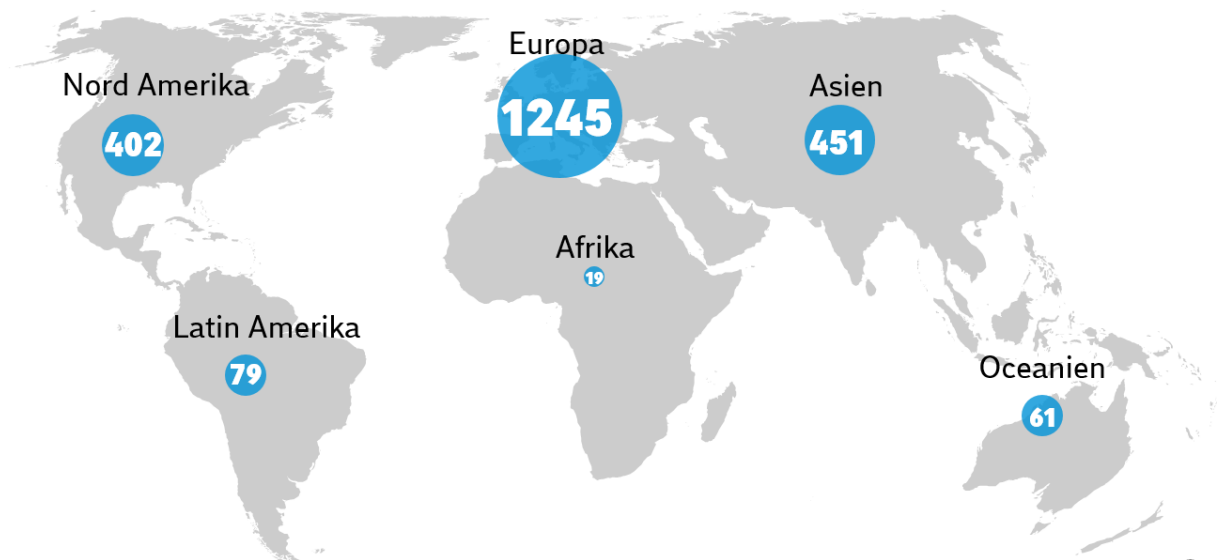
Indtil videre er SBTi kun for virksomheder og finansielle virksomheder, men ikke offentlige organisationer. Dansk Industri anbefaler, at den offentlige sektor også kan spille en meget vigtig rolle i at løse globale klimaudfordringerne ved at selv sætte ambitiøse klimamål, og dermed anvende deres købekraft til at motivere private virksomheder til at dokumentere og nedbringe deres udledninger.

Europa er frontløber med tilslutning til Science Based Targets med Nordamerika og Asien på en anden og tredje plads blandt regioner

Et vigtigt spørgsmål for danske virksomheder er i, hvilken grad de kan anvende pålidelig CO₂ data og eventuelt en godkendt Science Based Target som *differentiator* hos kunder i eksport markeder.

Nedenstående diagram viser, at SBTi indtil videre primært har relevans i Europa, og i mindre grad i Nordamerika og Asien.

Antallet af virksomheder, der har tilsluttet sig Science Based Target initiativ per region



SBTi er ikke kun et europæisk projekt, men EU er foran andre markeder

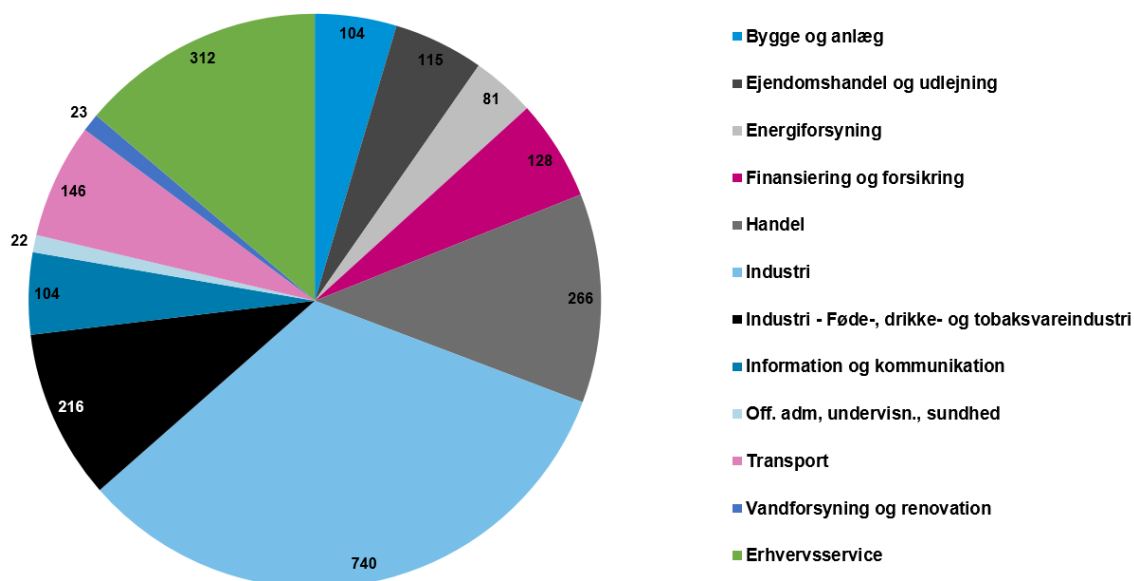
En vigtig overvejelse for virksomheder er at forstå modenhed af markedsefterspørgslen ift. bæredygtighed og CO₂. En virksomhed kan både være for tidlig i at kommunikere om bæredygtighed på enten produkt eller virksomhedsniveau, men kan også være for sen ift. kundens efterspørgsel. Det er især vigtigt ift. klima, fordi pålidelig data om CO₂ udledning kan tage længere tid om at opbygge og verificere, især i virksomhedens egen Scope 3 udledning.

Virksomheder burde derfor holde fingeren på pulsen ift. kundernes klimaambitioner i forskellige markeder, sådan at de kan opbygge pålidelig data i god tid og begynde at kommunikere om det, inden det bliver efterspurgt.

Industri er den branche, der løber forrest med tilslutning til Science Based Targets

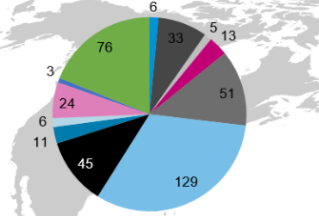
Science Based Target er mest populær blandt industri, erhvervs-service, føde- drikke- og tobaksvareindustri og handelsbrancher. Energiforsyning, som står for 29 procent af den globale udledning og er dermed den største udleder på verdensplan, er forholdsvis underrepræsenteret.

Antallet af virksomheder, der har tilsluttet sig Science Based Target initiativ efter branche

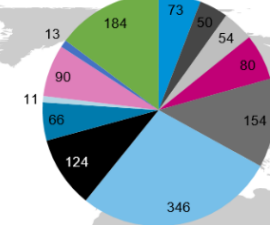


Antallet af virksomheder, der har tilsluttet sig Science Based Target initiativ efter branche per markedsplan

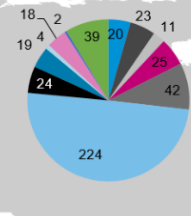
Nord Amerika



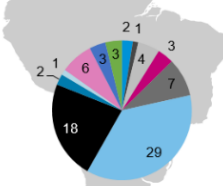
Europa



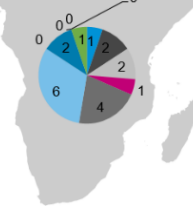
Asien



Latin Amerika



Afrika



Oceanien



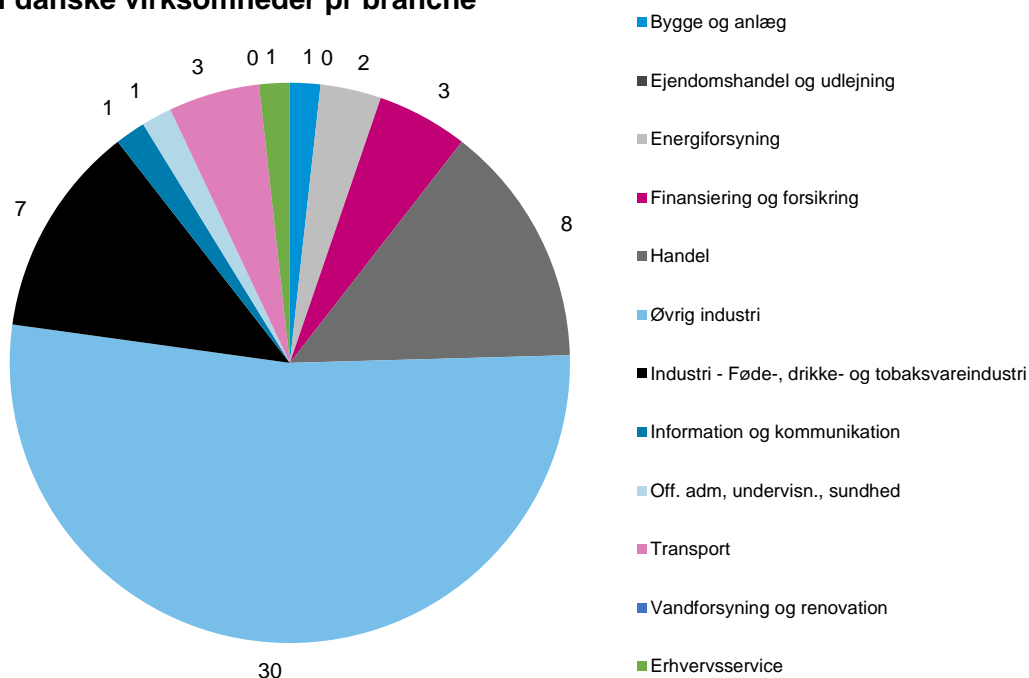
- Bygge og anlæg
- Ejendomshandel og udlejning
- Energiforsyning
- Finansiering og forsikring
- Handel
- Industri
- Industri - Føde-, drikke- og tobaksvareindustri
- Information og kommunikation
- Off. adm., undervisn., sundhed
- Transport
- Vandforsyning og renovation
- Erhvervs-service

På verdensplan er brancheopdelingen lidt forskelligt, men industri er stadig den branche, der er mest repræsenteret.

Industri går forrest i Danmark med tilslutning til SBTs

I Danmark har 58 virksomheder tilsluttet sig SBTi, hvor 30 af disse er fra Industrien plus 7 fra føde-, drikke- og tobaksindustrien. Dette billede er magen til den globale tendens, at industri går forrest.

Antal danske virksomheder pr branche



Konklusion

Kampen mod CO2 udledninger er den vigtigste udfordring i menneskets historie., Med potentiale for det danske erhvervsliv til at udføre en kritisk bidrag på verdensplan, der også kan gavn vores nationaløkonomi. Men mangel på et klart fælles målestok for CO2 udledninger har indtil videre vanskeliggjort muligheden for regeringer, international institutioner, og virksomheder til at sammenligne udledning i deres leverandørkæde.

På baggrund af den voldsomme stigende tilslutning til Science Based Targets initiativ, må vi konstatere, at Dansk Industri har været god til at satse Science Based Targets som et relevant initiativ for medlemmerne at investere i. Da tilslutningen også er stigende hos de vigtigste markeder for dansk eksport, støtter det hypotesen at anvendelse af pålidelig klimadata kan være en differentieringsfaktor. På baggrund af det antal af virksomheder især i iIndustri, føde- drikkevarer og tobak, erhvervsservice og transportbrancher, kan virksomheder der sælger til disse brancher med fordel undersøge nærmere blandt deres nuværende og target kunder med henblik på at kommunikere klimadata. Dette er særligt relevant for kunder i Europa, Asien og Nordamerika.

I januar 2022 blev en dansk virksomhed kåret til verdens mest bæredygtige virksomhed for 3. år i træk af [Corporate Knights](#), med 5 danske virksomheder blandt listen af verdens 100 mest bæredygtige virksomheder. Alle disse har en godkendt Science Based Target. Klima er ikke ensbetydende med bæredygtighed, men kampen om at holde planeten indenfor 1,5°C opvarmning er afgørende for mange andre bæredygtighedsudfordringer. Science Based Targets åbner op for, at danske virksomheder kan blive ved med bidrag til den globale klimakamp, samtidig med at styrke deres konkurrencedygtighed i eksport markeder.

Company Name	Near term - Target Status	Net-Zero Committed	Sector	Date	Target
Grundfos Holding A/S	Committed	No	Electrical Equipment and Machinery	01/12/2019	
Lundbeck A/S	Targets Set	Yes	Pharmaceuticals, Biotechnology and Life Science	01/02/2021	The pharmaceutical company H. Lundbeck A/S commits to reduce absolute scope 1 and 2 GHG emissions 63% by 2034 from a 2019 base year. The pharmaceutical company H. Lundbeck A/S commits to reduce absolute scope 3 GHG emissions 19% by 2034 from a 2019 base year.
Maersk	Committed	Yes	Air Freight Transportation and Logistics	01/02/2019	
MHI Vestas Offshore Wind A/S	Committed	No	Electrical Equipment and Machinery	01/08/2020	
MP Pension	Committed	No	Banks, Diverse Financials, Insurance	01/09/2019	
Nilfisk A/S	Committed	No	Electrical Equipment and Machinery	01/01/2020	
Novo Nordisk A/S	Targets Set	No	Pharmaceuticals, Biotechnology and Life Science	01/05/2018	Danish multinational pharmaceutical company Novo Nordisk A/S commits to reduce scope 1 and 2 emissions 100% by 2030 from a 2018 base-year. Also, the company commits that key suppliers (300 suppliers representing 2/3 of scope 3 emissions) will have GHG reduction targets by 2030.
Novozymes A/S	Targets Set	Yes	Chemicals	01/09/2019	Global biotechnology company Novozymes commits to reduce absolute scope 1 and 2 GHG emissions 50% by 2030 from a 2018 base year. Novozymes commits to increase annual sourcing of renewable electricity from 37% in 2018 to 100% by 2030. Novozymes also commits to reduce absolute scope 3 GHG emissions from purchased goods and services 15% by 2030 from a 2018 base year.
Ørsted	Targets Set	Yes	Electric Utilities and Independent Power Producers and Energy Traders (including fossil,	01/08/2019	Ørsted commits to reach net-zero greenhouse gas emissions across the value chain by 2040. Near-Term Targets Ørsted commits to reduce scope 1 and 2 GHG emissions 98% per kWh by

			alternative and nuclear energy)		2025 from a 2006 base year,* and absolute scope 3 GHG emissions 50% by 2032 from a 2018 base year.
					<p>Long-Term Targets</p> <p>Ørsted commits to reduce scope 1 and 2 GHG emissions 99.8% per kWh by 2040 from a 2006 base year, and to reduce scope 1, 2 and 3 GHG emissions (excluding from use of sold products) 99% per kWh by 2040 from a 2018 base year.* Ørsted also commits to reduce absolute scope 3 GHG emissions from use of sold products 90% by 2040 from a 2018 base year.</p> <p>*The target boundary includes land-related emissions and removals from bioenergy feedstocks</p>
Pandora A/S	Targets Set	Yes	Textiles, Apparel, Footwear and Luxury Goods	01/09/2021	Pandora A/S commits to reduce absolute scope 1, 2, and 3 greenhouse gas emissions 50% by 2030 from a 2019 baseline.
PensionDanmark	Committed	Yes	Banks, Diverse Financials, Insurance	01/08/2019	
TDC A/S	Targets Set	Yes	Telecommunication Services	01/08/2021	TDC A/S commits to reduce absolute scope 1 and 2 GHG emissions 56% by 2030 from a 2020 base year. TDC A/S also commits to reduce absolute scope 3 GHG emissions 42% over the same timeframe.
The VELUX Group	Targets Set	No	Building Products	01/08/2020	The VELUX Group commits to reduce absolute scope 1 and 2 GHG emissions 100% by 2030 from a 2018 base year*. The VELUX Group also commits to reduce absolute scope 3 GHG emissions 50% by 2030 from a 2018 base year.* The target boundary includes biogenic emissions and removals from bioenergy feedstocks.
Vestas Wind Systems	Targets Set	Yes	Electrical Equipment and Machinery	01/08/2020	Vestas Wind Systems commits to reduce absolute scope 1 and 2 GHG emissions 100% by 2030 from a 2019 base year.* Vestas Wind Systems commits to reduce scope 3 GHG emissions 45% per MWh delivered to the market by 2030 from a 2019 base year.* The target boundary includes biogenic emissions and removals from bioenergy feedstocks.
Hempel A/S	Committed	No	Chemicals	01/11/2020	
Coloplast A/S	Committed	No	Healthcare Equipment and Supplies	01/12/2020	

NKT Cables Group A/S	Committed	Yes	Electrical Equipment and Machinery	01/12/2020	
The Lego Group	Targets Set	No	Consumer Durables, Household and Personal Products	01/12/2020	The LEGO Group commits to reduce absolute scope 1, 2 and 3 GHG emissions 37% by 2032 from a 2019 base year.
Rockwool Group	Targets Set	No	Building Products	01/12/2020	ROCKWOOL Group commits to reduce absolute scope 1 and 2 GHG emissions by 38% by 2034 from a 2019 base year. ROCKWOOL Group also commits to reduce absolute scope 3 emissions by 20% within the same timeframe.
Ramboll Group A/S	Targets Set	Yes	Professional Services	01/10/2021	Ramboll Group commits to reduce absolute scope 1 and 2 GHG emissions 46.2% by 2030 from a 2019 base year. Ramboll Group also commits to reduce absolute scope 3 GHG emissions from business travel 27.5% within the same timeframe. Ramboll Group commits that 80% of its suppliers by emissions covering purchased goods and services will have science-based targets by 2025.
ISS A/S	Committed	No	Trading Companies and Distributors, and Commercial Services and Supplies	01/01/2021	
Scan Global Logistics A/S	Committed	Yes	Air Freight Transportation and Logistics	01/12/2020	
FLSmidth	Targets Set	No	Construction and Engineering	01/05/2021	FLSmidth A/S commits to reduce absolute scope 1 and 2 GHG emissions 100% by 2030 from a 2019 base year. FLSmidth A/S commits to reduce downstream scope 3 GHG emissions 56% per revenue from use of sold products over the same time frame. FLSmidth A/S also commits that 30% of its suppliers by spend covering purchased goods and services, will have science-based targets by 2025.* *The target boundary includes biogenic emissions and removals from bioenergy feedstocks.
Haldor Topsøe	Committed	No	Chemicals	01/02/2021	
Stryhns AS	Targets Set	Yes	Food and Beverage Processing	01/12/2021	Stryhns A/S commits to reduce absolute scope 1 and 2 GHG emissions 93% by 2030 from a 2020 base year, and to reduce absolute scope 3 GHG emissions 25% within the same timeframe. Stryhns A/S also commits that 70% of its suppliers by emissions covering purchased goods and services will have

Jupiter Bach	Committed	No	Electric Utilities and Independent Power Producers and Energy Traders (including fossil, alternative and nuclear energy)	01/03/2021	science-based targets by 2025. Stryhns A/S commits to increase annual sourcing of renewable electricity from 0% in 2020 to 100% by 2021 and commits to continue annually sourcing 100% renewable electricity through 2030.
STARK Group	Committed	Yes	Retailing	01/03/2021	
BioMar Group	Committed	Yes	Food Production - Animal Source Food Production	01/05/2021	
FlowCon International ApS	Targets Set	No	Building Products	01/05/2021	This target was approved using a streamlined target validation route exclusive to small and medium-sized enterprises (SMEs). https://sciencebasedtargets.org/faqs-for-smes/ . FlowCon International ApS commits to reduce absolute scope 1 and scope 2 GHG emissions 30% by 2030 from a 2018 base year, and to measure and reduce its scope 3 emissions.
WS Audiology	Committed	No	Healthcare Equipment and Supplies	01/06/2021	
dbramante1928	Targets Set	Yes	Textiles, Apparel, Footwear and Luxury Goods	01/06/2021	This target was approved using a streamlined target validation route exclusive to small and medium-sized enterprises (SMEs). https://sciencebasedtargets.org/faqs-for-smes/ . dbramante1928 commits to reduce absolute scope 1 and scope 2 GHG emissions 30% by 2030 from a 2018 base year, and to measure and reduce its scope 3 emissions.
Semler Gruppen	Committed	No	Trading Companies and Distributors, and Commercial Services and Supplies	01/06/2021	
Zebra A/S (Flying Tiger Copenhagen)	Targets Set	No	Retailing	01/10/2021	Zebra A/S commits to reduce scope 1 GHG emissions 29.4% by 2026 from a 2019 base year. Zebra A/S commits to increase active sourcing of renewable electricity from 22% in 2019 to 84% by 2026. Zebra A/S commits to reduce

scope 3 GHG emissions from purchased goods and services 40% per million DKK by 2026 from a 2019 base year. Zebra A/S also commits that 75% of its suppliers by emissions covering scope 3 upstream transportation and distribution, will have science-based targets within the same timeframe.

Ambu	Committed	No	Healthcare Equipment and Supplies	01/08/2021
Demant A/S	Committed	No	Healthcare Providers and Services, and Healthcare Technology	01/08/2021
Solar A/S	Committed	No	Trading Companies and Distributors, and Commercial Services and Supplies	01/09/2021
Tvilum A/S	Committed	No	Consumer Durables, Household and Personal Products	01/09/2021
Danish Crown	Committed	No	Food and Beverage Processing	01/10/2021
LTP Group A/S	Committed	No	Textiles, Apparel, Footwear and Luxury Goods	01/10/2021
Ib Andresen Industri A/S	Targets Set	No	Construction Materials	01/10/2021
Jysk Display A/S	Targets Set	No	Building Products	01/10/2021
GN Store Nord A/S	Committed	Yes	Consumer Durables, Household and Personal	01/10/2021

This target was approved using a streamlined target validation route exclusive to small and medium-sized enterprises (SMEs). <https://sciencebasedtargets.org/faqs-for-smes/> Ib Andresen Industri A/S commits to reduce absolute scope 1 and scope 2 GHG emissions 50% by 2030 from a 2018 base year, and to measure and reduce its scope 3 emissions.

This target was approved using a streamlined target validation route exclusive to small and medium-sized enterprises (SMEs). <https://sciencebasedtargets.org/faqs-for-smes/> Jysk Display A/S commits to reduce absolute scope 1 and scope 2 GHG emissions 50% by 2030 from a 2018 base year, and to measure and reduce its scope 3 emissions.

			Products		
Elektro-Isola A/S	Targets Set	No	Construction Materials	01/10/2021	This target was approved using a streamlined target validation route exclusive to small and medium-sized enterprises (SMEs). https://sciencebasedtargets.org/faqs-for-smes/ Elektro-Isola A/S commits to reduce absolute scope 1 and scope 2 GHG emissions 50% by 2030 from a 2018 base year, and to measure and reduce its scope 3 emissions.
LEO Pharma A/S	Committed	No	Pharmaceuticals, Biotechnology and Life	01/11/2021	
H+H International A/S	Committed	No	Building Products	01/11/2021	
Axcel	Committed	No	Banks, Diverse Financials, Insurance	01/12/2021	
Royal Unibrew	Committed	Yes	Food and Beverage Processing	01/12/2021	
Coop amba	Targets Set	No	Food and Staples Retailing	01/12/2021	Coop amba commits to reduce absolute scope 1 and 2 GHG emissions 91% by 2030 from a 2018 base year. Coop Amba also commits to reduce scope 3 GHG emissions 24.6% per unit revenue DKK by 2030 from a 2019 base year, translating to a 16% reduction in absolute emissions. Coop Amba commits to reduce absolute scope 3 GHG emissions covering use of sold products from fossil fuels 27.5% by 2030 from a 2019 base year.
Norican Group	Committed	Yes	Electrical Equipment and Machinery	01/12/2021	
Salling Group A/S	Committed	Yes	Retailing	01/12/2021	
Merkur Andelskasse	Committed	Yes	Banks, Diverse Financials, Insurance	01/01/2022	
Brdr. Hartmann A/S	Committed	No	Forest and Paper Products - Forestry, Timber, Pulp and Paper, Rubber	01/01/2022	
Arla Foods	Targets Set	No	Food and Beverage Processing	01/12/2021	Arla Foods commits to reduce absolute scope 1 and 2 GHG emissions 63% by 2030 from a 2015 base year.* Arla Foods also commits to reduce scope 3 GHG emissions 30% per tonne of standardised raw milk and whey intaken by

BESTSELLER A/S	Targets Set	No	Textiles, Apparel, Footwear and Luxury Goods	01/12/2018	2030 from a 2015 base year. *The target boundary includes biogenic emissions and removals from bioenergy feedstocks. BESTSELLER A/S commits to reduce absolute scope 1 and 2 GHG emissions 50% by 2030 from a 2018 base year. BESTSELLER A/S also commits to reduce absolute scope 3 GHG emissions from purchased goods and services and upstream and downstream transportation 30% over the same timeframe.
Carlsberg Group	Targets Set	Yes	Food and Beverage Processing	01/06/2017	Global brewer Carlsberg commits to achieving zero GHG emissions from its breweries by 2030, from a 2015 base year, which is equivalent to reducing total scope 1 and 2 GHG emissions 92%. This is supported by a 2022 target to reduce the GHG emissions from breweries by 50%, which is equivalent to reducing total scope 1 and 2 emissions by 46%. Carlsberg also commits to reduce its beer-in-hand value chain GHG emissions (scope 1, 2 and 3) 30% by 2030, from a 2015 base year, with a 2022 target to reduce GHG emissions by 15%.
Chr. Hansen A/S	Targets Set	No	Food and Beverage Processing	01/12/2021	Chr. Hansen Holding A/S commits to reduce absolute scope 1 and 2 GHG emissions 42% by FY2030 from a FY2020 base year. Chr. Hansen Holding A/S also commits to reduce absolute scope 3 GHG emissions 20% within the same timeframe
Coop Danmark A/S	Committed	No	Retailing	01/12/2019	
Danfoss	Committed	No	Building Products	01/01/2020	
DSV Panalpina	Targets Set	No	Air Freight Transportation and Logistics	01/05/2020	DSV Panalpina commits to reduce absolute scope 1 and 2 GHG emissions 40% by 2030 from a 2019 base year. DSV Panalpina also commits to reduce absolute scope 3 GHG emissions 30% over the same target period.