

## TRANSIZIONE ENERGETICA

Strumento per valutazione dei rischi e pianificazione al contrasto alle crisi energetiche nelle aziende – controllo interno ed esterno

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# I rischi connessi al cambiamento climatico

La classificazione dei livelli di rischio a livello globale e in Italia

Nel 2023 i rischi di **fallimento nella mitigazione e all'adattamento al cambiamento climatico** sono fra i 10 rischi ritenuti maggiormente significativi a **livello globale** e anche a livello **Italia**.

## Global assessment



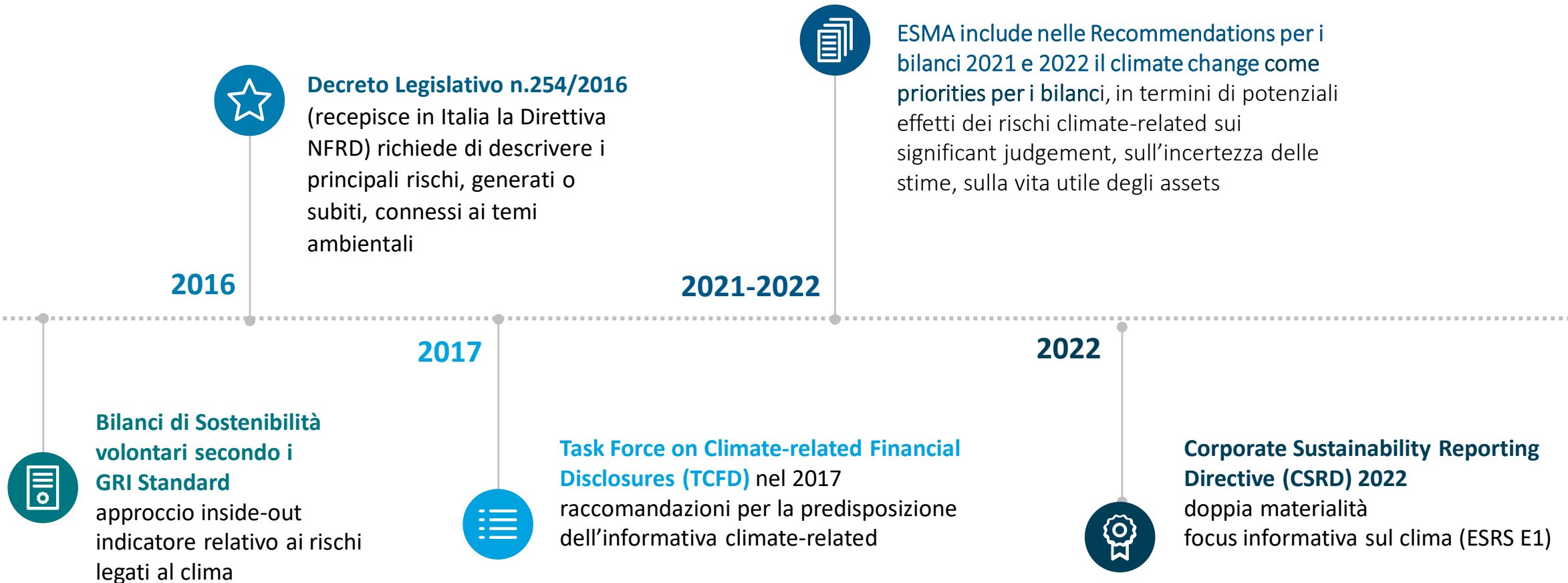
## Italia



Fonte: WEF (World Economic Forum) - ["The Global Risks Report 2023"](#)

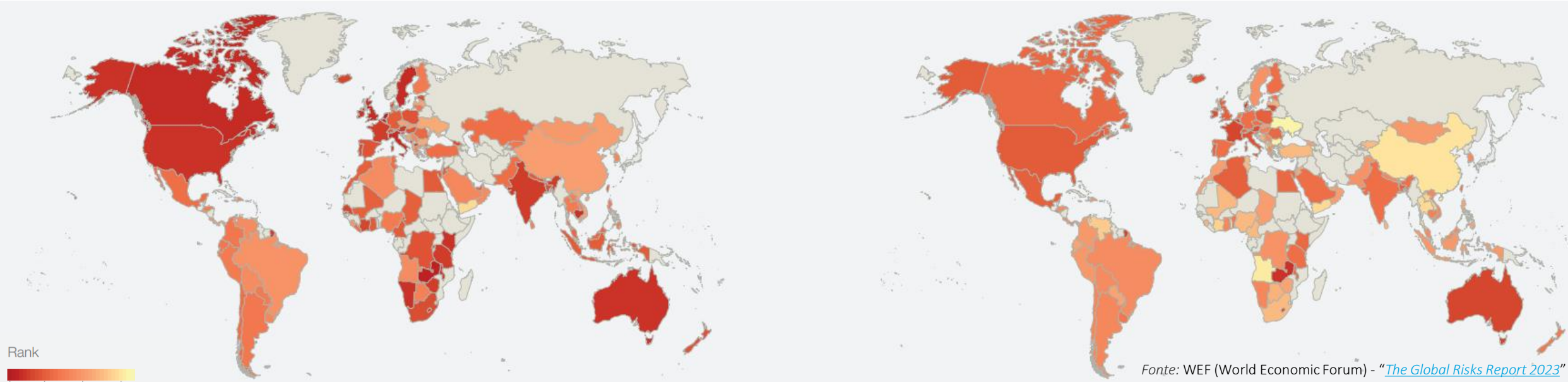
# I rischi connessi al cambiamento climatico

Le spinte normative a livello europeo e mondiale



# I rischi connessi al cambiamento climatico

Livello di percezione del rischio di adattamento al cambiamento climatico e di mitigazione



Fonte: WEF (World Economic Forum) - "The Global Risks Report 2023"

## Adattamento al cambiamento climatico

«Adattamento» significa anticipare gli effetti avversi dei cambiamenti climatici e adottare misure adeguate per prevenire o ridurre al minimo i danni che possono causare oppure sfruttare le opportunità che possono presentarsi.

## Mitigazione al cambiamento climatico

«Mitigazione» significa rendere meno gravi gli impatti dei cambiamenti climatici prevenendo o diminuendo l'emissione di gas a effetto serra (GHG) nell'atmosfera.

210



Relazioni finanziarie annuali analizzate



### Impairment Test

23 società evidenziano il rischio correlato al climate change quale elemento rilevante per il test di impairment.



### Provisions

8 società evidenziano informazioni correlate agli impatti del cambiamento climatico nelle stime dei fondi rischi e oneri.



### Useful life

8 società evidenziano informazioni correlate agli impatti del cambiamento climatico nelle stime delle vite utili degli attivi fissi.



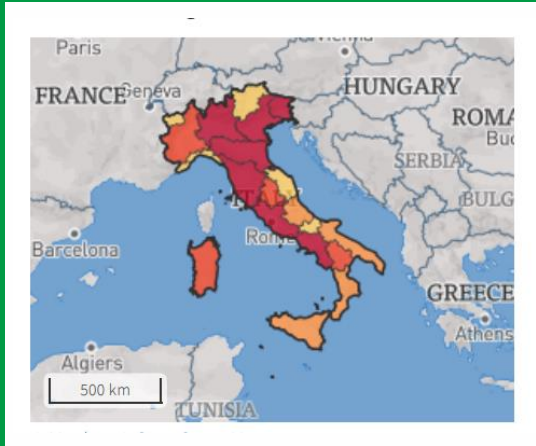
Fonte: elaborazione Deloitte su dati relativi ai bilanci 2021

# I rischi connessi al cambiamento climatico

## Livello di esposizione ai rischi fisici in Italia

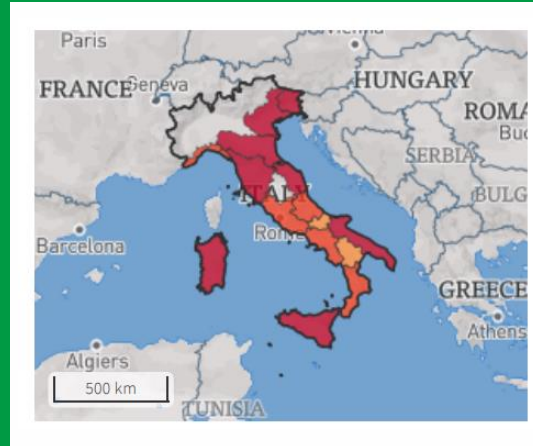
Gli impegni volti alla mitigazione del cambiamento climatico in primis e all'adattamento poi, sono sempre più importanti al fine di **minimizzare i rischi fisici connessi al clima e contrastare gli effetti negativi rispetto ai potenziali scenari futuri**. In Italia, i fenomeni meteorologici estremi ed intensi (*es. esondazioni, inondazioni, temperature elevate, ecc.*) stanno via via aumentando, comportando danni ai territori, alle città e alla salute dei cittadini.

### Esondazione fluviale



Alto

### Inondazione marina



Alto

### Incendi



Alto

### Temperature elevate



Medio

Fonte: [ThinkHazard!](#) (Global Facility for Disaster Reduction and Recovery)



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