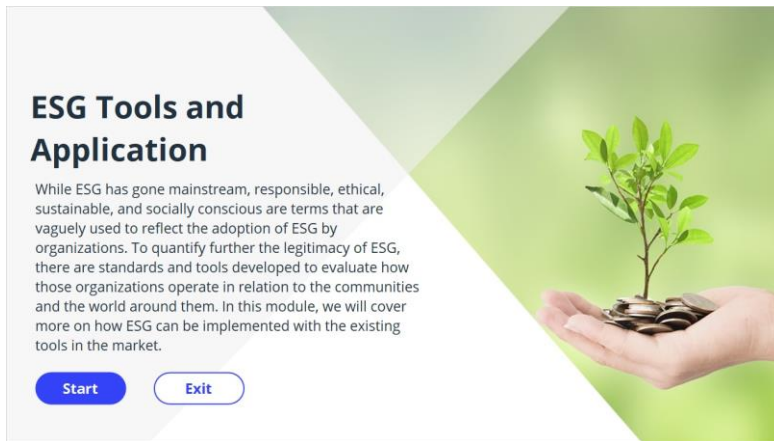


# ESG Tools and Application

## 1. ESG Tools and Application

### 1.1 ESG Tools and Application

The image shows a digital interface for the 'ESG Tools and Application' module. It features a light green and white background with a geometric design. On the right side, there is a photograph of a hand holding a small green plant growing out of a stack of coins. On the left side, the title 'ESG Tools and Application' is displayed in bold. Below the title, there is a paragraph of text explaining the module's content. At the bottom left, there are two buttons: a blue 'Start' button and a white 'Exit' button with a blue border.

**ESG Tools and Application**

While ESG has gone mainstream, responsible, ethical, sustainable, and socially conscious are terms that are vaguely used to reflect the adoption of ESG by organizations. To quantify further the legitimacy of ESG, there are standards and tools developed to evaluate how those organizations operate in relation to the communities and the world around them. In this module, we will cover more on how ESG can be implemented with the existing tools in the market.

[Start](#) [Exit](#)

#### Notes:

Welcome to the module **ESG Tools and Application**.

While ESG has gone mainstream, responsible, ethical, sustainable, and socially conscious are terms that are vaguely used to reflect the adoption of ESG by organizations. To quantify further the legitimacy of ESG, there are standards and tools developed to evaluate how those organizations operate in relation to the communities and the world around them. In this module, we will cover more on how ESG can be implemented with the existing tools in the market.

## 1.2 Course Agenda



**Learning Content**

- The ESG Tools
  - ESG Frameworks & Standards
  - ESG Indexes & Ratings
  - Certification/ Labels
- Implementing ESG in your Business
- Frameworks, Standards, Indexes, and Certification
- Risks & Hurdles in ESG

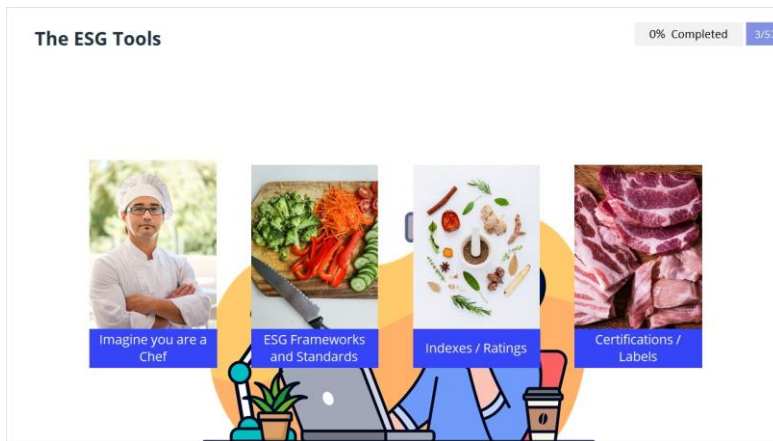
0% Completed 2/57

### Notes:

In this course, you will

- Learn and differentiate the ESG Tools, which include Sustainability Standards and Frameworks, Indexes or Ratings, and Certifications or Labels; and
- Discover how to implement ESG in your business which includes the following:
  - Identifying your goals
  - Selecting the right ESG Tools
  - Collecting Data and Benchmarking current Practices
  - Presenting and Reporting ESG Practices
  - Committing to and improving ESG in your business, and
  - Appreciating the Risks and Hurdles in ESG
  -

## 1.3 The ESG Tools



### Notes:

- As you further your understanding of ESG and how it can be best implemented in your organization, you may come across terms like **GRI, SASB, CDSB, ISO, B Corp, MSCI**, etc, which may leave you confused and overwhelmed. Understanding the purpose of each resource and how to utilize them selectively in the right combination with each other will assist ESG professionals in achieving their organization's goal of being ESG compliant.
- Let's imagine that you are now a chef, aiming to create an ESG recipe for your organization. The ESG standards, Frameworks, Certifications, and Ratings are just like the broad category of ingredients such as Spices, vegetables, meats, and fruits. These "ingredients" could be mixed and matched to create the dish or ESG initiatives that you want to serve your audience.
- Like any dish, finding the right blend is also equally crucial to a perfect dish or in this case, writing an ESG report or implementing an ESG initiative.

## 1.4 Reporting Frameworks vs Standards

Frameworks and Standards 0% Completed 4/57

	Framework	Standards
<b>Perspective</b>	Tells you (Broadly) what to report or disclose	Prescriptively tells you what and how disclosure or reporting should be done
<b>Attributes</b>	Principle based, Generic	Very Specific
<b>Example</b>	SROI, SDGs, TCFD, Triple Bottom line	GRI, SASB, CDP, ISO

Source: [SASB Standard](#)

### Notes:

- Let's begin with the ESG Reporting Frameworks and Standards. On the very basic level, both reporting frameworks and standards are designed for an organization to inform, communicate and disclose its operation and practices from the lance of ESG to internal and external stakeholders to achieve organization objectives. While both terms are often used interchangeably, there are differences between the two. According to the Sustainability Accounting Standards Board, Sustainability Framework is a general guideline on what incorporates an ESG Report. It provides principles-based guidance on how information is structured, prepared, and what are broad topics covered. ESG Reporting Frameworks are designed to be flexible and not prescriptive. Some well-known examples include the Integrated Report Framework by IIRC, Social Return on Investment, The UNDP 17 Sustainable Development Goals, TCFD, and the Triple Bottom Line (3Ps)
- ESG Standards, on the other hand, provide specific, detailed, and replicable requirements for what should be reported for each topic, including metrics to measure your ESG initiatives. Reporting Standards are rooted strongly in the concept of “comply or explain”, which demands a certain level of compliance in the sustainability report writing. In essence, the ESG standards prescriptively tell you what and how should an organisation disclose or report its practices. Some of the more popular standards include GRI, SASB, Carbon Disclosure Project and ISO.
- In the next few slides, we will run through briefly some of the popular Frameworks and Standards available in the market and differentiate them from one another.

•  
**Source:** <https://www.sasb.org/about/sasb-and-other-esg-frameworks/>

## 1.5 IIRC Framework

**Integrated Reporting Overview** 0% Completed 5/57

- Introduced in 2013 by The International Integrated Reporting Council (IIRC)
- Designed to provide principles and concepts or elements to govern what content should be included in an Integrated Report
- Purpose: to explain to providers of financial capital how an organization creates, preserves, or erodes value over time.
- Designed for private sectors, can be adopted for other use.

Source: [International IR Framework](#)

The diagram consists of a blue rounded rectangle at the top containing the text 'IIRC'. A downward-pointing arrow connects this box to the text 'INTEGRATED REPORTING' in blue, which is followed by a blue icon of the letters 'IR' inside a double-headed arrow shape.

### Notes:

One of the most widely used ESG Frameworks is the International Integrated Reporting Framework or the IR Framework. It was introduced in 2013 by The International Integrated Reporting Council (IIRC), which believes that the future trend of corporate reporting is moving away from numerous static communications and will focus on the Integrated approach in Reporting.

The IR Frameworks is designed to provide principles and concepts or elements to govern what content should be included in an Integrated Report. Just like any other ESG Frameworks, the IR Frameworks intend to strike a balance between flexibility and prescription, acknowledging the unique circumstance of different businesses while enabling a certain degree of comparison and benchmarking across the reporting organizations.

The IR Framework's primary purpose is to explain to providers of financial capital how an organization creates, preserves, or erodes value over time. It is designed for private sector while it can be adopted by the Public sectors and Non-profit Organizations.

**Source:** <https://www.integratedreporting.org/wp-content/uploads/2021/01/InternationalIntegratedReportingFramework.pdf>

## 1.6 The International Integrated Reporting and the <IR> Framework

**The 6 Guiding Principles of the IR Framework** 0% Completed 6/57

<b>1</b> Strategic focus and Future Orientation	<b>4</b> Materiality and Conciseness
<b>2</b> Connectivity of information	<b>5</b> Reliability and Completeness
<b>3</b> Stakeholder Responsiveness	<b>6</b> Consistency and Comparability

### Notes:


The 6 guiding core principles in the IR Framework underpins the preparation and presentation of an integrated report, informing the content of the report and how information is presented:

The principles include:

- 1.Strategic focus and Future Orientation
- 2.Connectivity of information
- 3.Stakeholder Responsiveness
- 4.Materiality and Conciseness
- 5.Reliability and completeness
- 6.Consistency and Comparability

## 1.7 The International Integrated Reporting and the <IR> Framework

**Framework Elements** 0% Completed 7/57



1. An organizational overview and the external environment under which it operates
2. Governance structure and how this supports its ability to create value
3. Business model
4. Risks and opportunities and how they are dealing with them and how they affect the company's ability to create value
5. Strategy and resource allocation
6. Performance and achievement of strategic objectives for the period and outcomes
7. Outlook and challenges facing the company and their implications
8. The basis of presentation needs to be determined, including what matters are to be included in the integrated report and how the elements are quantified or evaluated.

## Notes:

Additionally, the IR Framework establishes the 8 Content Elements, which served as the primary layout of the integrated report. These elements are drafted in question format to allow the organization to populate their answers to form the report. In line with the spirit of the IR Framework, these elements are not prescriptive. Hence a company may not include all 8 elements in their reporting.


### The 8 elements are:

1. Organizational overview and the external environment under which it operates
2. Governance structure and how this supports its ability to create value
3. Business model
4. Risks and opportunities and how they are dealing with them and how they affect the company's ability to create value
5. Strategy and resource allocation
6. Performance and achievement of strategic objectives for the period and outcomes
7. Outlook and challenges facing the company and their implications
8. The basis of presentation needs to be determined, including what matters are to be included in the integrated report and how the elements are quantified or evaluated.

## 1.8 Social Return on Investment

Overview of SROI 0% Completed 8/57

- Provides a concept and methodology for an organization to measure and justify the social, environmental, and economic value of an initiative.
- Helps your organization to identify the ratio of benefits to costs
- E.g., S Power's "Green Village" project to bring power to the indigenous group in Malaysia has a ratio of 2:1 after SROI Analysis.
- The initiative has created US\$2 worth of social impact for every US\$1 invested.



Sources: [A guide to Social Return on Investment](#), [Social return on investment](#), [Everything You Wanted to Know in 30 Seconds](#), [What Factors Go into Calculating Social Return on Investment \(SROI\)?](#), [The Social Return on Investment Analysis Process](#)

## Notes:

- The next example of the ESG Framework is Social Return on Investment (SROI). It was introduced based on a notion that investments should not only look at what pecuniary value they produce as direct shareholder value, but they should also include a wider range of benefits. Therefore, the SROI framework provides a concept and methodology for an organization to measure and justify the social, environmental, and

economic value of an initiative for investors and other stakeholders, which is difficult to be quantified in financial terms, and typically excluded from a financial report.

- The key feature of SROI is to help your organization to identify the ratio of benefits to costs for the initiatives you have completed or projected. For instance, S Power, a solar energy company learned that their “Green Village” project, a campaign to help bring power and electricity to the indigenous group in Malaysia has a ratio of 2:1 after undergoing the SROI Analysis. In this context, their initiative has created US\$2 worth of social impact for every US\$1 invested.
- It is important to note that stakeholder engagement is one of the key features of SROI. Hence, the calculated ratio of benefit to cost is not solely focused on the return to the shareholder or the investor, but the other stakeholders such as the indigenous people of the “Green Village” for instance.

**Source:**

[https://www.euro.who.int/\\_data/assets/pdf\\_file/0009/347976/20170828-h0930-SROI-report-final-web.pdf](https://www.euro.who.int/_data/assets/pdf_file/0009/347976/20170828-h0930-SROI-report-final-web.pdf)

<https://www.ashoka.org/en/story/social-return-investment-everything-you-wanted-know-30-seconds>

<https://www.investopedia.com/ask/answers/070314/what-factors-go-calculating-social-return-investment-sroi.asp>

<http://www.csaco.org/files/70905781.pdf>

## 1.9 Overview of SROI

**Overview of SROI** 0% Completed 9/57

**6 Stages of SROI**

1. Scoping & Identifying Key Stakeholders
2. Mapping Outcomes
3. Evidencing & Valuing Outcomes
4. Establishing Impact
5. Calculating SROI
6. Reporting, Using, and Embedding

**Financial Proxy**  
The value that the stakeholder experiencing the change places on the outcome.

**How to avoid over-crediting the financial value of an impact?**

- ✓ **Attribution:** Assessment of outcome caused by other organizations or people
- ✓ **Deadweight:** Estimating the value if the program's activities did not occur
- ✓ **Drop off:** Calculating amount for outcomes that last over a year

**Notes:**

The Social Value International outline 6 stages in the SROI Framework namely

-



- Establishing scope and identifying key stakeholders
- Mapping outcomes
- Evidencing outcomes and giving them value
- Establishing impact
- Calculating the SROI
- Reporting, using and embedding the SROI.

While each stage is self-explanatory, one of the crucial components of SROI is the Financial Proxy, which is the value that the stakeholder or beneficiaries experiencing the change places on the outcome such as lower utility expenses, higher salaries, or higher savings. This could be obtained from the beneficiaries themselves through interviews, surveys, and so on. To avoid over-crediting the financial value of an impact, SROI Framework include

- Attribution which refers to any other parties or initiatives that directly or indirectly contributed to the outcome your organization is creating,
- Deadweight which refers to any other initiatives that will happen anyway to help the target beneficiaries and
- Drop off, which refers to the depreciation of the outcome value as time passes.

To learn more about the full details of SROI methodology, please click the information icon.

## 1.10 Task Force on Climate-Related Financial Disclosures (TCFD)

**Overview of TCFD and climate-related financial disclosure** 0% Completed 10/57

- What is TCFD (Task-Force on Climate-Related Financial Disclosure)?
  - TCFD provides companies with financial disclosure recommendation
  - Disclosure Recommendations consist of 4 aspects: Governance, Strategy, Risk Management, and Metrics & Targets
  - Main purpose: enable a company to project climate-related risk & opportunity.
- The 4 Aspects in Disclosure Recommendations
  - Governance: Organization's governance around climate-related risks and opportunities.
  - Strategy: Actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material.
  - Risk Management: How the organization identifies, assesses, and manages climate-related risks.
  - Metrics & Target: The metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material

### Notes:

The next framework was developed with the realization that financial institutions are not able to price climate risk and separate a resilient company from the others, while

more policies are developed to transition to a low carbon economy. Hence, the Task Force on Climate-Related Financial Disclosures (TCFD) was established under former Chair and Bank of England Governor Mark Carney, in December 2015 to help identify the information needed by investors, lenders, and insurance underwriters to appropriately assess and price climate-related risks. In 2017, The final Climate disclosure recommendation draft was published, and One hundred CEOs signed a statement of support for the TCFD. Since then, TCFD has constantly updated the Climate Disclosure Recommendations and gained more than 1000 supporters worldwide, which include The Network for Greening the Financial System (NGFS), a group of 72 central banks and supervisors.

TCSB's mission is very simple, which is to provide a consistent climate risk disclosure framework for companies, banks, and investors. It enables companies to report reliable climate-related financial information that projects the climate-related risk & opportunity through the following 4 aspects

- **Listed Governance** - discloses the organization's governance around climate-related risks and opportunities which describe the board's oversight of climate-related risks and opportunities and management role in assessing & managing climate risk & opportunity
  - **Strategy** - portrays the actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning where such information is material. It includes identifying the short-, medium-, and long-term risks & opportunities as well as the impact on the business
  - **Risk Management** – allows the organization to identify, assess, and manage climate-related risks. This aspect describes the organization's processes for identifying and assessing climate-related risks, how it manages climate-related risks, and describes all the previous processes are integrated into the organization's overall risk management.
  - **Metrics & Target**- discloses the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.
- Please click on the logo to discover more about TCFD.

## 1.11 Other Examples of ESG Frameworks

### Other Examples of ESG Frameworks

**Methodology / Framework of Report**

All R-lists resemble each other and differ mainly in the number of circularity strategies they put forward. They typically present a range of strategies ordered from high circularity (low R-number) to low circularity (high R-number) or from R0-R9.

**resources.**

A total of 17 integrative Sustainability Development Goals

0% Completed 11:57

**Figure 1**  
Circularity strategies within the production chain, in order of priority

Circular economy	Strategies	Description
Circular economy	R0 Refuse	Make product redundant by abandoning its function or by offering the same function with a radically different product.
	R1 Rethink	Make product use more intensive (e.g. through sharing products, or by putting multi-functional products on the market).
	R2 Reduce	Increase efficiency in product manufacture or use by consuming fewer natural resources and materials.
	R3 Re-use	Re-use by another consumer of discarded product which is still in good condition and fulfil its original function.
	R4 Repair	Repair and maintenance of defective product so it can be used with its original function.
	R5 Refurbish	Restore an old product and bring it up to date.
	R6 Remanufacture	Use parts of discarded product in a new product with the same function.
	R7 Repurpose	Use discarded product or its parts in a new product with a different function.
	R8 Recycle	Process materials to obtain the same (high grade) or lower (low grade) quality.
	R9 Recover	Incorporation of materials with energy recovery.
Linear economy		

Source: RII 2016, edited by IRI.

### Notes:

- There are more ESG Frameworks in the market which we have put together in the following Table for your reference. These Frameworks could help your organisations in many different ways.
- To summarise, ESG Frameworks provide you guidance and principles to create sustainability reporting and implementing ESG practices for your organisation.
- 

**Source:** <https://www.pbl.nl/sites/default/files/downloads/pbl-2016-circular-economy-measuring-innovation-in-product-chains-2544.pdf>

## 1 (Slide Layer)

Other

**Methodology / Framework of Report**

**THE GLOBAL GOALS**  
For Sustainable Development

0% Completed 11:57

**Figure 1**  
Circularity strategies within the production chain, in order of priority

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	R9 Recover	Incorporation of materials with energy recovery.
Linear economy		

Source: RII 2016, edited by IRI.

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Other

3 GOOD HEALTH AND WELL-BEING

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Completed 11:57

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## 5 (Slide Layer)



## 6 (Slide Layer)



## 7 (Slide Layer)



## 8 (Slide Layer)



Other

7 AFFORDABLE AND CLEAN ENERGY

Completed 11:57

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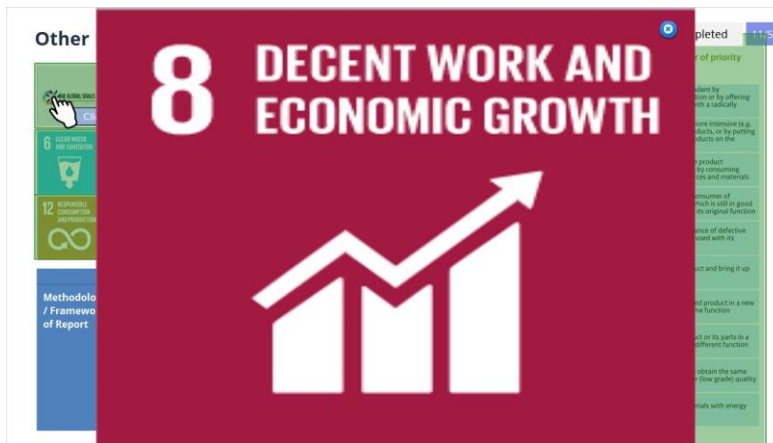
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Methodolo / Framework of Report

## 9 (Slide Layer)



Other

8 DECENT WORK AND ECONOMIC GROWTH

Completed 11:57

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Methodolo / Framework of Report

## 10 (Slide Layer)



Other

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

Completed 11:57

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Methodolo / Framework of Report

## 11 (Slide Layer)



## 12 (Slide Layer)



## 13 (Slide Layer)

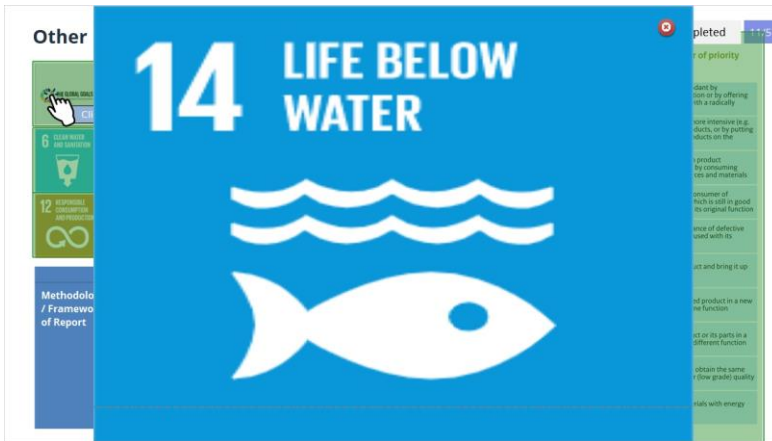




## 14 (Slide Layer)



## 15 (Slide Layer)



## 16 (Slide Layer)





## 17 (Slide Layer)

Other

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

Methodology / Framework of Report

Completed 11:57

## 18 (Slide Layer)

Other

17 PARTNERSHIPS FOR THE GOALS

Methodology / Framework of Report

Completed 11:57

## Untitled Layer 22 (Slide Layer)

Other Examples of ESG Frameworks

0% Completed 11:57

<p>fewer natural resources and less environmental pressure</p> <p>Linear economy</p> <p>Source: RLI 2015; edited by PBL</p>	Extend lifespan of product and its parts	R4 Repair	product so it can be used with its original function
		R5 Refurbish	Restore an old product and bring it up to date
		R6 Remanufacture	Use parts of discarded product in a new product with the same function
		R7 Repurpose	Use discarded product or its parts in a new product with a different function
	Useful application of materials	R8 Recycle	Process materials to obtain the same (high grade) or lower (low grade) quality
		R9 Recover	Incineration of materials with energy recovery

## 1.12 The Global Reporting Initiative Standard

The GRI Standard Overview 0% Completed 12/57



**Understanding the Global Reporting Initiative :**

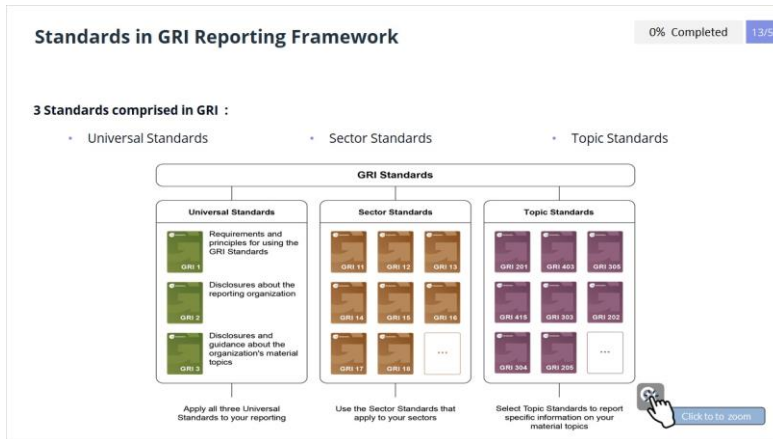
- Founded in 1997, following the protest of the oil spill by Exxon Valdez
- Considered as the most widely-used ESG Reporting standards
- A modular-based standard designed for any size of organization.
- GRI are currently developing the specific sectors standards, such as oil & gas; coal; and agriculture sector

 **Purpose:** To bring transparency to a company's organizational impact, which will most likely be communicated to stakeholders or other interested parties in the form of a report.

### Notes:

- Having run through some of the other prominent ESG Standards, we now have the Global Reporting Initiatives, which is the first and perhaps the most prolific standard to date.
- It was founded in Boston in 1997 following public outcry over the environmental damage of the Exxon Valdez oil spill. In 2000, GRI launched the very first global sustainability guidelines and has since improved them to meet the growing demand of various organizations.
- In 2016, GRI upgraded its guidelines and released the first Reporting Standards, and it remains the most used ESG reporting standards worldwide to date, with some regions adopting GRI as part of corporate compliance, particularly the public listed companies in certain countries.
- Unlike the principal approach of the ESG frameworks we have visited, The GRI Standards are highly detailed and require a certain level of compliance to how reporting is done in accordance with the prescribed standards. They are highly comprehensive, which allow organizations of any size, public or private sector, to openly disclose and report the impacts of their operations and activities.

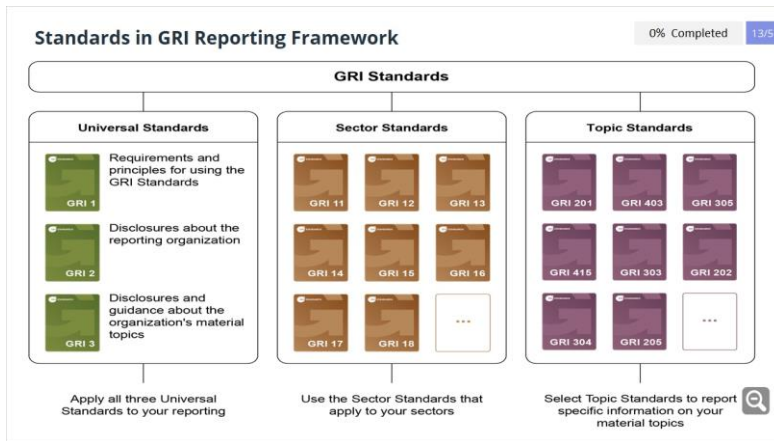
## 1.13 The 3 Series of Standards in GRI



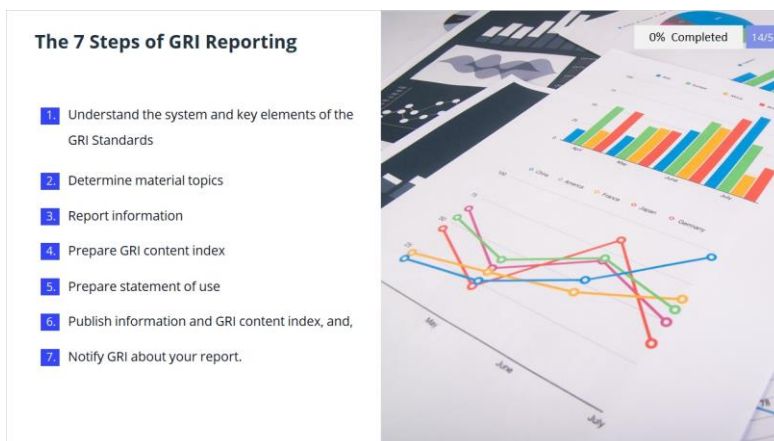
### Notes:

- In general, The GRI standards are simply a combination of three distinguished and interconnected standards: known as **universal standards**, **sector standards**, and **topic standards**. To comply with GRI in your reporting, all standards must be used.
- The **Universal Standards** are used by all organizations when producing reports in accordance with GRI Standards. It is further divided into 3, namely
  - 
  - GRI 1: GRI Foundation 2021, which include requirements & principles that must be complied by organizations when writing a GRI Report;
  - GRI 2: General Disclosures 2021, which require organizations to disclose their reporting practices and other details, such as activities and policies; and
  - GRI 3: Material Topics, which contain guidelines on the process on how organizations determine and manage the topics that best represent their impact on the environment, people, and economy.
  -
- Next is the **Sector Standards**, which enables the reporting process to describe the sustainability context for a sector and outline topics that are likely material for a reporting organization in the sector based on the sector's most significant impacts. There are 40 sectors listed within the Sector Standards. The Sector Standards will clarify the reporting requirements for organizations in a certain sector, as well as assist them in defining material topics and reporting requirements for each material topic.
- The last one is **Topics Standards**, where the main purpose is to report specific information that has the highest impact related to the company's operation and organized into 3 series of topics, such as 200s for Economic Topics, 300s for Environmental Topics, and 400s for Governance Topics.

## Untitled Layer 1 (Slide Layer)



### 1.14 The 7 Steps of GRI Reporting Process



#### Notes:

GRI has also outlined 7 steps reporting process to provide clarity on how you can produce a sustainability report that complies with the GRI Standards, namely:

1. Understand the system and key elements of the GRI Standards
2. Determine material topics, which refer to the topics your organization has made the most significant impact in the environment, economy, and people,
3. Report information of your organization
4. Prepare GRI content index for your report,
5. Prepare statement of use as part of GRI compliance
6. Publish information and GRI content index, and finally,
7. Notify GRI about your report.

## 1.15 Sustainability Accounting Standard Board (SASB)

**SASB Overview** 0% Completed 15/57

SASB designed to help companies disclose financially-material sustainability information to investors.

**Standards are :**

Industry specific with prescribed topics for disclosure, ranging from:	Subset of ESG issues	Implementation Supplements:
<ul style="list-style-type: none"><li>➤ Consumer Goods</li><li>➤ Extractives &amp; Minerals Processing</li><li>➤ Financials</li><li>➤ Food &amp; Beverage</li><li>➤ Health Care</li><li>➤ Infrastructure</li><li>➤ Renewable Resources &amp; Alternative Energy</li><li>➤ Resource Transformation</li><li>➤ Services</li><li>➤ Technology &amp; Communications</li><li>➤ Transportation</li></ul>	<ul style="list-style-type: none"><li>➤ Environmental</li><li>➤ Social</li><li>➤ Governance</li></ul> 	<ul style="list-style-type: none"><li>➤ Greenhouse Gas Emission</li><li>➤ Human Capital Bulletin</li></ul>

### Notes:

- Next, The Sustainability Accounting Standards Board (SASB) is independent non-profit, whose mission is to develop and disseminate sustainability accounting standards that help public corporations disclose material, decision-useful information to investors.
- SASB standards are useful for any organisation who want to report on sustainability in an integrated manner. They are actionable and designed to bring benefits that exceed the perceived costs. Some of the benefits that have emerged from the SASB standards are that investors will have a well-rounded view of a company's financial and non-financial risks and opportunities.
- In each of the 77 industries, SASB Standards define the subset of environmental, social, and governance issues that are most important to financial performance. They are intended to assist corporations in disclosing to investors financial-material sustainability information.
- Evidence-based research, broad and balanced input from enterprises, investors, and subject matter experts, and oversight and approval by an independent Standards Board are all part of SASB's rigorous and transparent standard-setting process.

## 1.16 SASB Overview

**SASB Overview**
0% Completed 16/57

**Standard setting process:**

- Rigorous and transparent
- Comprehensive using evidence-based research and participation from stakeholders

**Benefits:**

- Simplifying disclosure process
- Risk oversight and management
- Strategic planning

**Rigorous Process Drives SASB Standards**  
Standards for each industry are rooted in evidence and shaped by market input

### Notes:

As SASB standards prescribe the material topics to be disclosed, this can assist management in:

- Simplifying the business’s disclosure process by identifying topics material to the business. On average each standard has 6 topics with 13 metrics
- Risk oversight by filtering the vast number of possible ESG factors and focusing on those likely to affect the business’s financials, operating performance or costs.
- Strategic planning by defining topics that are financially material and actionable.

## 1.17 SASB Standards

**SASB Standards**
0% Completed 17/57

**SASB Standards are structured into:**

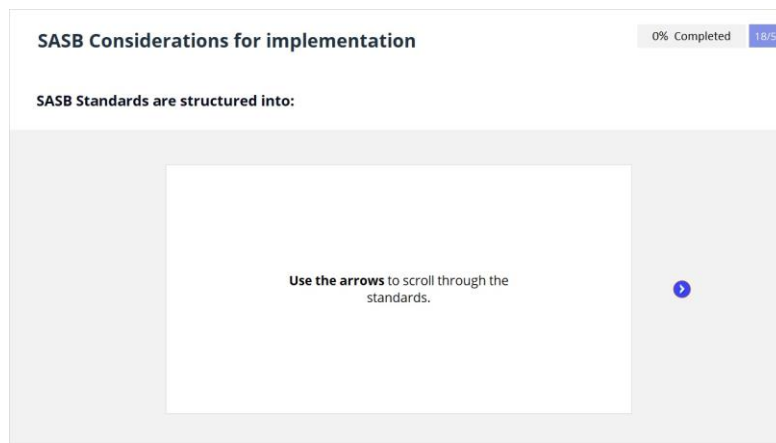
- Sustainability topics and accounting metrics to measure performance
- Activity metrics for scale and comparison.
- Metrics can be qualitative or quantitative.
- Compliance is “comply or explain”

Dimension	General Issue Category <sup>1</sup>	Sustainability & Materiality										Physical	Social & Employee	Human Capital	Innovation	
		Climate Impact	Water Scarcity	Waste & Pollution	Energy & Emissions	Human Rights & Community Relations	Customer Privacy	Product Quality & Safety	Consumer Welfare	Supply Chain & Product Liability	Other					
Environmental	Climate Impacts															
	Air Quality															
	Energy Management															
Environmental	Water & Ecosystem Management															
	Waste & Pollution Management															
	Ecological Resources															
	Human Rights & Community Relations															
Social Capital	Customer Privacy															
	Product Quality & Safety															
	Consumer Welfare															
	Supply Chain & Product Liability															
	Other															

### Notes:

- SASB standards are structured into sustainability disclosure topics and further into accounting metrics to measure sustainability performance, and activity metrics which measure the scale of the company and, when used in conjunction with the accounting metrics, allows users to normalize data and facilitate meaningful comparisons.
- Metrics can be qualitative or quantitative, consisting of discussions and analysis of the companies policies and practices or, quantifying performance.
- The SASB applies a comply or explain the approach to standards application and compliance. This means the applying company may elect not to report a certain metric, however, it would be required to explain why. For example, where a metric is not applicable or the management determines that it is not relevant to the company.
- The picture shown in this slide is the materiality map of SASB

### ***1.18 SASB Considerations for implementation***



#### **Notes:**

Companies that apply the SASB standards in their ESG reporting should consider the following:

**The reporting requirements** of the environment the company operates in. In some jurisdictions, companies may be required to produce ESG reports to meet exchange requirements or legal requirements. The company should consider if SASB meets those reporting requirements or if combinations of reporting standards and frameworks would be necessary to meet those requirements.

**The audience.** The company should consider its stakeholders and users of its ESG reporting and their requirements. SASB is intended to meet the needs of providers of

capital, however, in meeting the needs of a broader audience, other complementary frameworks may be used in conjunction with SASB.

**Where the SASB data will be disclosed.** Considering the intended audience, companies may opt to disclose their SASB data through a variety of channels, such as the annual report, integrated report, separate sustainability report a standalone SASB report or investor relations websites.

**What industry the company falls into.** In many cases, organizations may operate in multiple industries and will have to determine if they should report under a single or multiple industry standards.

**The company's readiness.** In preparing their SASB report, companies will need to have means of collecting data in place. Some companies may elect to postpone reporting under SASB because they cannot measure or collect data while others may lack collection on only a few metrics and set those as targets to be reported in the following period's SASB report.

### **Integrating sustainability into policy and practice**

**The cost.** Where companies already have available manpower and measurement capability in place, this may not be much of a consideration, however, where the company has neither, it may need to engage a third party or internally develop the capabilities which may incur additional costs.

**1.**

**Source:** <https://www.forbes.com/sites/jimdeloach/2020/06/09/12-ways-for-you-to-drive-better-esg-reporting/?sh=15d371d91245>




## 1 (Slide Layer)

SASB Considerations for implementation 0% Completed 18/57

SASB Standards are structured into:

1




Reporting requirements and legislation

## 2 (Slide Layer)

SASB Considerations for implementation 0% Completed 18/57

SASB Standards are structured into:

2




The audience's requirements

## 3 (Slide Layer)

SASB Considerations for implementation 0% Completed 18/57

SASB Standards are structured into:

3



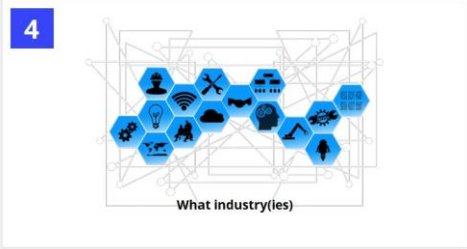
Where to disclose

## 4 (Slide Layer)

SASB Considerations for implementation 0% Completed 18/57

SASB Standards are structured into:

4




What industry(les)

## 5 (Slide Layer)

SASB Considerations for implementation 0% Completed 18/57

SASB Standards are structured into:

5




Readiness

## 6 (Slide Layer)

SASB Considerations for implementation 0% Completed 18/57

SASB Standards are structured into:

6




Integrating sustainability into policy and practice

## 7 (Slide Layer)

SASB Considerations for implementation 0% Completed 18/57

SASB Standards are structured into:

7



Cost

### 1.19 Carbon Disclosure Project

Overview of Carbon Disclosure Project 0% Completed 19/57



**What is Carbon Disclosure Project ?**

CDP is a not-for-profit charity that runs the global disclosure system for investors, companies, states, and regions to manage their environmental impacts.

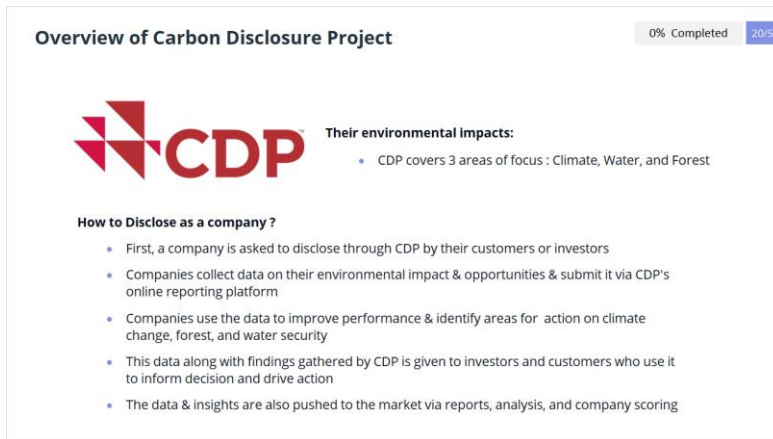
#### Notes:

- The Carbon Disclosure Project is a not-for-profit charity that runs the global disclosure system for investors, companies, states, and regions to manage their environmental impacts. CDP have regional offices and local partners spanning 50 countries around the globe, with the vision of seeing a thriving economy that works for people and planet on long term. Their Disclosure System is widely regarded as the gold Standard for Environmental Reporting, with UN Secretary-General, the President of the World Bank and even Chancellor Merkel writing introductions to their reporting.
- Started in 2002 with just 35 investors signing its request for climate information, CDP is now trusted by 590 investors with over US\$110 trillion in assets and 200+ large purchasers with over US\$5.5 trillion in procurement spend, which demand thousands of companies across 90 countries to disclose their practices in the system every year.

#### Source:

<https://www.cdp.net/en/articles/climate/cdpat20-a-qa-with-paul-dickinson>  
<https://www.cdp.net/en/info/about-us>

## 1.20 Overview of the Carbon Disclosure Project



The screenshot shows the 'Overview of Carbon Disclosure Project' page. At the top right, it indicates '0% Completed' and '20/57'. The CDP logo is prominently displayed. Below the logo, the text reads 'Their environmental impacts:' followed by a bullet point: 'CDP covers 3 areas of focus: Climate, Water, and Forest'. Underneath, the section 'How to Disclose as a company?' is followed by a list of five bullet points detailing the disclosure process.

### Notes:

CDP's disclosure platform provides the mechanism for reporting in line with the task force on climate-related financial disclosures' recommendations since its introduction in 2017. CDP translate their recommendations and pillars into actual disclosure questions and a standardized annual reporting format. The key focus topic of CDP are climate change, forests and water security.

Here is a summary of how CDP works.

- First, a company is asked to disclose their environmental impact through CDP by their customers or investors. Companies could also voluntarily disclose without investors or client's request
- Companies collect data on their environmental impact & opportunities to submit to the CDP's online reporting platform by answering 3 different questionnaires based on the 3 focus topics.
- Companies use the data to improve performance & identify areas for action on climate change, forest, and water security
- This data along with findings gathered by CDP is made available for rating agencies such as Bloomberg, MSCI and S&P, investors and customers who will use it to inform decision and drive action
- The data & insights are also pushed to the market via reports, analysis, and company scoring obtain through the CDP questionnaire.

We have also included [the official FAQ about CDP](#) for your further reading should you wish to learn more.

**Source:** <https://www.cdp.net/en/companies-discloser/how-to-disclose-as-a-company/faqs-for-companies#1-request>

## 1.21 International Sustainability Standards Board (ISSB)



### Notes:

- [IFRS Foundation Trustees](#) announced the creation of a new standard-setting board at 26th UN Climate Change Conference of the Parties (COP26). The International Sustainability Standards Board (ISSB) aims to deliver a global baseline of sustainability-related disclosure standards. It is one of the most closely watched developments in climate standards to have been announced.
- The ISSB developed the IFRS Sustainability Disclosure Standards, including disclosure requirements that address companies' impacts on sustainability matters relevant to assessing enterprise value and making investment decisions.
- The ISSB's standards will enable companies to provide comprehensive sustainability information for the global financial markets.
- The standards will be developed to facilitate compatibility with requirements that are jurisdiction-specific or aimed at a wider group of stakeholders (for example, the European Union's planned Corporate Sustainability Reporting Directive as well as initiatives in the Americas and Asia-Oceania).
-

## 1.22 ISSB Considerations for implementation

ISSB Considerations for implementation 0% Completed 22/57



The general disclosure requirements prototype sets out a framework for:

- Governance
- Strategy
- Risk management
- Metrics and targets
- + Topic (or 'theme') based standards that build on this framework and require cross-industry and industry-specific disclosures

Be prepared. The four things you should be doing now:

1. Educating your organization
2. Establishing a board-led governance structure
3. Engaging with current process owners
4. Exploring your options

### Notes:

The general disclosure requirements prototype sets out a framework consisting of Governance, Strategy, Risk management, Metrics and targets, plus the Topic (or 'theme') based standards that build on this framework and require cross-industry and industry-specific disclosures.

Companies intending to disclose ESG topics in compliance with the ISSB standards should consider the following:

- Educate your organization on sustainability reporting and climate-related risks and opportunities, and what it means for the company.
- Establish a board-led governance structure that brings both finance and sustainability reporting to the boardroom table when making commitments, decisions, and reporting on climate-related issues.
- Engage with current process owners and understand how information is being defined, captured, and reported, and where there are control gaps.
- Explore your options to create efficiencies and move certain aspects of the data collection and calculation process into systems and processes that are already related to sustainability reporting.
-

## 1.23 Other ESG Standards



0% Completed 23/57

### Other ESG Standards

Please click on the logos to learn more.



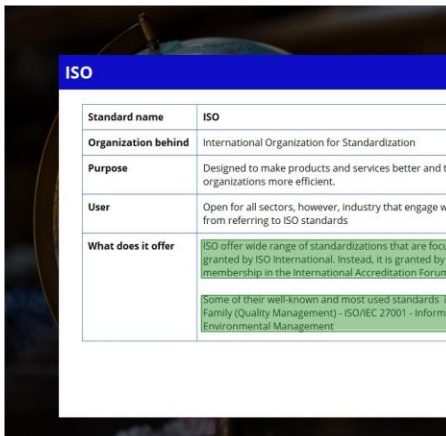
SCIENCE BASED TARGETS  
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION



### Notes:

Here are some other ESG standards that you may come across to help implement ESG Practices in your organization. Please click on each to read about them.

### ISO (Slide Layer)



0% Completed 23/57

### ISO

<b>Standard name</b>	ISO
<b>Organization behind</b>	International Organization for Standardization
<b>Purpose</b>	Designed to make products and services better and to make companies, governments and other organizations more efficient.
<b>User</b>	Open for all sectors, however, industry that engage with extraction or manufacturing process might benefit from referring to ISO standards
<b>What does it offer</b>	<p>ISO offer wide range of standardizations that are focused on certain areas. ISO Certifications are not granted by ISO International. Instead, it is granted by approved certification/registration bodies which have membership in the International Accreditation Forum and ISO/IEC 17021:2015 certified).</p> <p>Some of their well-known and most used standards include:- Management System Standards - ISO 9000 Family (Quality Management) - ISO/IEC 27001 - Information Security Management - ISO 14000 Family - Environmental Management</p>

## SBTI (Slide Layer)

0% Completed 23/57

**SBTI**

<b>Standard name</b>	SBTI
<b>Organization behind</b>	CDP, the United Nations Global Compact, World Resources Institute (WRI) and the Worldwide Fund for Nature (WWF)
<b>Purpose</b>	Mobilizes the private sector to take urgent climate action, enabling them to tackle global warming while seizing the benefits and boosting their competitiveness in the transition to a zero-carbon economy.
<b>User</b>	Applicable to all businesses (particularly large and public listed) across different sectors
<b>What does it offer</b>	<p>SBTI provide robust guidelines and standards for companies to set Carbon Emission targets e.g., net zero, for a minimum of 5 years to Maximum 15 years that is based on scientific approach and verified by experts in SBTi.</p> <p>Following 5 steps summarize how companies can set a Science Based Target:</p> <ol style="list-style-type: none"> <li>1. Commit: submit a letter establishing your intent to set a science-based target</li> <li>2. Develop: work on an emissions reduction target in line with the SBTi's criteria</li> <li>3. Submit: present your target to the SBTi for a complete validation: which include detailed feedback and recommendations (i.e., one-on-one calls) with SBTi Team of Experts,</li> <li>4. Communicate: announce your target and inform your stakeholders</li> <li>5. Disclose: report company-wide emissions inventory and progress against their targets.</li> </ol> <p>Recommendations include annual reports, sustainability reports, the company's website, and/or disclosure through CDP's annual questionnaire.</p>

## Greenhouse Gas Protocol (Slide Layer)

0% Completed 23/57

**Greenhouse Gas Protocol**

<b>Standard name</b>	Greenhouse Gas Protocol
<b>Organization behind</b>	World Resources Institute and the World Business Council for Sustainable Development (WBCSD).
<b>Purpose</b>	To measure and manage greenhouse gas (GHG) emissions, value chains and mitigation actions.
<b>User</b>	Private and Public sector, particularly those with potential high GHG emissions.
<b>What does it offer</b>	<p>GHG Protocol supplies the world's most widely used greenhouse gas accounting standards for Corporates that have undergone vigorous reviews by leading experts from relevant fields and tested by companies. Some of these standards include:</p> <p>Corporate Accounting and Reporting Standard - Provides requirements and guidance for companies and other organizations preparing a GHG emissions inventory through standardized approaches and principles with better efficiency</p> <p>Product Life Cycle Accounting and Reporting Standard - Provide a methodology to understand the full life cycle emissions of a product and focus efforts on the greatest GHG reduction opportunities, which can be used to account for and report emissions from companies of all sectors.</p> <p>Corporate Value Chain (Scope 3) Standard - Allows companies to assess their entire value chain emissions impact and identify where to focus</p>

## AA (Slide Layer)

0% Completed 23/57

**AccountAbility**

<b>Standard name</b>	Accountability's AA1000 Series of Standards
<b>Organization behind</b>	Account Ability (AA)
<b>Purpose</b>	Principles-based frameworks to demonstrate leadership and performance in accountability, responsibility, and sustainability to improve long-term performance
<b>User</b>	Companies, Government / Regulators
<b>What does it offer</b>	<ol style="list-style-type: none"> <li>1. aa1000-accountability-principle - internationally accepted, principles-based framework that guides organizations through the process of identifying, prioritizing, and responding to sustainability challenges, with the goal of improving long-term performance.</li> <li>2. aa1000-stakeholder-engagement- assess, design, and implement an integrated approach to stakeholder engagement, and to communicate fairly and accurately with stakeholders and the public about those efforts.</li> <li>3. aa1000-assurance-standard - used by sustainability professionals worldwide for sustainability-related assurance engagements, to assess the nature and extent to which an organization adheres to the Accountability Principles, administered through an e-licensing system for AccountAbility-licensed assurance providers.</li> </ol>



## 1.24 Indexes and Ratings

Understanding Indexes and Ratings in ESG 0% Completed 24/57

# MSCI



Understanding Indexes in ESG

- A system that measures the financial results of companies who aim to protect the environment rather than just earn a quick profit ( According to Cambridge Dictionary)
- Purpose of Indexes: providing information of the companies' environmental, social responsibility and corporate governance in their everyday management, in addition to economic results.
- An Index includes indicators
- Example: Dow Jones Sustainability Index, with the indicator of Economic Dimension, Environmental Dimension & Social Dimension.

Source: [Dow Jones Sustainability Indexes](#)

### Notes:

The second ESG tool is Indexes or ratings. As Beatriz Fernández, environmentalist and professor at the Instituto Superior de Medioambiente (Higher Institute of the Environment) puts it, “Sustainability indexes are designed and built with the goal of providing information to institutional and retail investors that value the importance of the companies’ environmental and social responsibility and corporate governance in their everyday management, in addition to economic results, in their decisions to purchase shares.

ESG indexes and ratings are created by third-party and independent rating agencies. According to Deloitte, there are 2 types of rating systems which are (1) performance-based based rating which focuses on corporate ESG performance, and (2) risk-based which focuses on measuring the risk and resiliency of a corporate from the lance of ESG. The rating agencies will assess, and rank organizations based on publicly available information such as sustainability reports and disclosures, Annual and financial reports, and even surveys. Based on the assessments, Companies will be assigning ratings and be ranked publicly according to the set criteria and metrics.

Theoretically, organizations with better ratings are believed to have better anticipation of future risks and opportunities, be more disposed to longer-term strategic thinking, and be focused on long-term value creation. In general, ESG ratings may focus more on publishing sizable organizations such as public listed and Multinational companies that score relatively better in their ratings.

Source:

<https://www.bbva.com/en/sustainability/what-is-a-sustainability-index-used-for/>

<https://www2.deloitte.com/cn/en/pages/risk/articles/what-is-esg-rating.html>

<https://simply-sustainable.co.uk/insights/why-esg-ratings-matter-and-how-companies-use-them>

## Untitled Layer 1 (Slide Layer)

Understanding Indexes and Ratings in ESG 0% Completed 24/57



**Dow Jones Sustainability Indexes**

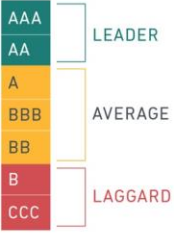
Understanding Ratings In ESG

- Assesses a company's long-term risk exposure to environmental, social, and governance issues. These risks, which include issues like energy efficiency, worker safety, and board independence, have monetary implications.
- Enable companies to discover their performance in between their peers
- Example: MSCI ESG Ratings
- Consideration for Environmental Score Includes: Climate Change, Natural Capital, Pollution & Waste, and Environmental Opportunities
- Consideration for Social Score: Human Capital, Product Liability, Stakeholder Opposition, and Social Opportunities
- Consideration for Governance Score: Corporate Governance, and Corporate Behavior

Source: [ESG Ratings](#)

### 1.25 MSCI ESG Ratings

MSCI ESG Ratings 0% Completed 25/57



**What is MSCI ESG Ratings ?**

- Assesses a company's ability to withstand long-term, industry-specific environmental, social, and governance (ESG) risks
- Evaluates based on exposure to ESG risk, business activities, size of operation, and where it operates, also how they manage the risk compared to its peers

**How does it work ?**

- Defining risk and opportunities based on the ESG issues that differ by industry & company
- The Approach of this methodology consists of data collection, metrics, evaluation, and ends up with ratings.
- Ratings vary from Laggard as the lowest rating, Average, and Leader
- Output : Reports, Portfolio Analytics, Data Feeds, and Indexes

#### Notes:

One of the most well-known ESG Indexes is the Morgan Stanley Capital International Indexes, or MSCI.

According to MSCI, their ESG ratings are used to assess a company's ability to withstand long-term, industry-specific environmental, social, and governance (ESG) risks. This method evaluates sector leaders and laggards based on their exposure to ESG risks, its business activities, the size of its operations, where it operates, and how well they manage those risks in comparison to peers using a rules-based methodology. These ratings concentrate on what matters to a company's bottom line and compare it to its peers.

The risks and opportunities associated with environmental, social, and governance issues differ by industry and company. The MSCI ESG rating approach assesses environmental, social, and governance (ESG) risks (key issue). There are instruments

included within this methodology, starting with Data Collecting using standardized public data, alternative data, and company disclosure documents. Metrics used in this method function to assess company risk exposure & risk management relative to industry peers. Then, using a rule-based methodology, the key issues will be graded from 1 to 10 based on the daily monitoring and weekly report of every change that occurred.

Companies will be rated from Laggard (the lowest rate), Average, and Leader (top rate).

## 1.26 Dow Jones Sustainability Indices

**Dow Jones Sustainability Index** 0% Completed 26/57



**Dow Jones Sustainability Indexes**

What is Dow Jones Sustainability Indexes?	How does it work
<ul style="list-style-type: none"><li>Developed in 1999, as a benchmark that assesses long-term viability of major companies based on economic, environmental, and social factors.</li><li>Enables the company to recognize their positions among peers</li><li>DJSI Family: World, North America, Europe, Asia Pacific, Emerging Markets, Korea, Australia, Chile &amp; the Pacific Alliance.</li></ul>	<ul style="list-style-type: none"><li>Each index emphasizes the most sustainable companies in each industry with a certain scoring system</li><li>Provides investors a better understanding of the quality of management and potentiality of the company &amp; device on how to incorporate sustainability into their investment portfolio.</li><li>DJSI established standards that encompass three core dimensions: Economic Dimension, Environmental Dimension, and Social Dimension, with two weightings: general criteria and industry criteria.</li><li>Global Indices, top 10% will be listed, in regional indices scope will be top 20%, and for country, indices Top 30%.</li></ul>

### Notes:

- The S&P Global created the Dow Jones Sustainability Indices as a sustainability benchmark that is relevant to all industries. It began in 1999 as a set of benchmarks that assesses the long-term viability of major companies based on economic, environmental, and social factors. The DJSI has evolved into one of the tools that encourage businesses to participate in assessing and quantifying their impact, as well as allowing businesses to recognize their positions among peers. The DJSI are available specifically by region, such as World, North America, Europe, Asia Pacific, Emerging Markets, Korea, Australia, Chile & the Pacific Alliance.
- Each index emphasizes the most sustainable companies in each industry with a certain scoring system. This scoring provides investors with a better understanding of the quality of management and potentiality of the company, as well as advice on how to incorporate sustainability into their investment portfolio.
- To determine a company's performance, DJSI established standards that encompass three core dimensions: Economic Dimension, Environmental Dimension, and Social Dimension, with two weightings: general criteria and industry criteria.
- From DJSI, S&P Global will conclude based on stages for companies to be listed in the

DJSI.

- For Global Indices, the top 10% will be listed, in regional indices scope will be top 20%, and for the country, indices Top 30%.
- 

## 1.27 Global 100 Indices

Global 100 Indices 0% Completed 27/57



**What is it?**

- Developed in 2015.
- Ranks global top 100 sustainable companies yearly
- Managed by Corporate Knight, media and investment advisory firm

**How does it work?**

- Quantitative methodology
- Market capitalization of USD 2billion above
- Screening of ranking based on a maximum of 12 KPIs

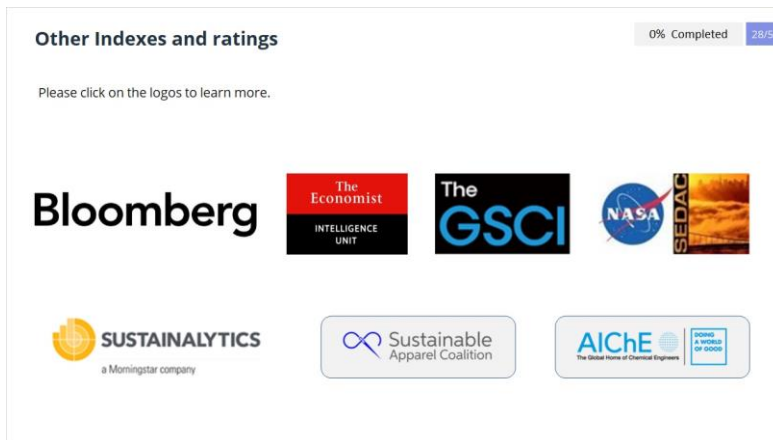
### Notes:

- **The Global 100 Index** by Toronto-based media and investment advisory firm, Corporate Knights ranks the world's 100 most sustainable companies yearly. From its inception February 1, 2015, to December 31, 2018, the Global 100 made a net investment return of 127.35%, which they claimed to perform better than the MSCI All Country World Index (ACWI), at 118.27%.
- The Global 100 quantitative methodology applies to all companies with a market capitalization of at least US\$2 billion. These companies are reviewed on overall sustainability disclosure rate and sustainability disclosure rate versus Global Industry Classification Standard sector peers, a financially based Piotroski F-score to ensure financial stability, and fines, penalties, or settlements paid out by the company for sustainability-related violations. Companies in the GICS sub-industry categories of tobacco and those engaged primarily in defense are eliminated.
- The initial screening process for the Global 100 shortlist would involve companies being compared on priority key performance indicators (KPIs) according to the GICS sector. Priority indicators are chosen based on the percentage of companies in the sector who disclose the indicator. If less than 10% disclose then the indicator will not be considered a priority KPI for that sector. There are a maximum of 12 KPIs used in the ranking, they are:
  1. Energy Productivity
  2. Carbon Productivity

3. Water Productivity
4. Waste Productivity
5. Innovation Capacity
6. Percentage Tax Paid
7. CEO to Average Worker Pay
8. Pension Fund Status
9. Safety Performance
10. Employee Turnover
11. Leadership Diversity
12. Clean Capitalism Pay Link
- 13.

- Each KPI is weighted equally, and companies are given an overall percentage score. Failure to disclose a priority KPI will result in a zero, thus severely punishing firms for non-disclosure.

## 1.28 Other Indexes and ratings



### Notes:

Here are some other Indexes that you may come across. Please click on the logo to read more about the ratings.

## Morningstar (Slide Layer)

Other Indexes and ratings 0% Completed 28/57

**Morningstar**

<b>Organization</b>	Morningstar
<b>Index name</b>	Sustainalytics
<b>What is it</b>	Sustainalytics is an ESG rating and data supplier that provides ESG ratings on 20,000 companies and 172 countries. They rate 40,000 companies worldwide. Sustainalytics is a subsidiary of Morningstar, one of the largest stock market data providers in the world.
<b>Who is it for</b>	Investors, Corporates, Insurance Companies, Wealth Managers
<b>KPI and Evaluated Area</b>	Sustainalytics covers at least 70 indicators in each industry. ESG indicators are split into three dimensions: <ul style="list-style-type: none"> <li>• Preparedness: Assessment of management systems and policies in place to help manage ESG risks.</li> <li>• Disclosure: Whether company reporting meets international best practice standards and is transparent in relation to ESG issues.</li> <li>• Performance: ESG performance based on quantitative metrics and assessment based on the review of controversial incidents the company may have been involved in.</li> </ul>
<b>Methodology</b>	The ESG ratings from Sustainalytics measure environmental, social and corporate governance performance of companies on a global scale. They cover about 13,000 international equities across all regions worldwide. ESG ratings are based on both quantitative ESG data and qualitative analysis. ESG Scores cover several different areas including governance, environmental impact, social contribution, and financial performance to provide a holistic view of the ESG profile of companies. The final ESG Risk Rating score is calculated as the sum of the individual material ESG issues' unmanaged

## Bloomberg (Slide Layer)

Other Indexes and ratings 0% Completed 28/57

**Bloomberg**

<b>Organization</b>	Bloomberg
<b>Index name</b>	Bloomberg ESG Disclosures Scores
<b>What is it</b>	The Disclosure calculated scores from 1 to 100, based on the ESG data a company reports publicly, considering the relevance to different industry sectors, and doesn't measure performance on the data point
<b>Who is it for</b>	Investors, Corporates, Insurance Companies, Wealth Managers
<b>KPI and Evaluated Area</b>	The ESG Disclosure, rates companies on their ESG disclosure and key sustainability topics, including climate change, human capital, and shareholders' rights.
<b>Methodology</b>	Bloomberg evaluates companies on an annual basis, collecting public ESG information disclosed by companies through corporate social responsibility (CSR) or sustainability reports, annual reports and websites, and other public sources, as well as through company direct contact. This data is checked and standardized. Bloomberg ESG data covers 120 environmental, social and governance indicators including: carbon emissions, climate change effect, pollution, waste disposal, renewable energy, resource depletion, supply chain, political contributions, discrimination, diversity, community relations, human rights, cumulative voting, executive compensation, shareholders' rights, takeover defense, staggered boards, and independent directors. Bloomberg ESG rating will penalize companies for "missing data."

## AICHe's Institute for Learning & Innovation (Slide Layer)

Other Indexes and ratings 0% Completed 28/57

**AICHe's Institute for Learning & Innovation**

<b>Organization</b>	AICHe's Institute for Learning & Innovation
<b>Index name</b>	AICHe Sustainability Index
<b>What is it</b>	Assess sustainability performance with 7 key metrics - to understand how the company's sustainability activities are perceived in the community, by shareholders, by consumers, and by competitors.
<b>Who is it for</b>	Engineering, scientific experts and enterprise managers
<b>KPI and Evaluated Area</b>	7 Key Metrics (Strategic Commitment, Sustainability Innovation, Environmental Performance, Safety Performance, Product Stewardship, Social Responsibility, Value-Chain Management)
<b>Methodology</b>	The AICHe Sustainability Index benchmarks well-defined performance metrics and indicators, including EH&S performance, innovation, and societal measures. The metrics are based on over 30 sources of public data and allow companies to measure their efforts at the company and sector level. They factor technology and innovation into performance data and enable your company to: <ul style="list-style-type: none"> <li>• Benchmark your performance among peers</li> <li>• Assess your performance against well-defined metrics on an on-going basis</li> <li>• Measure progress toward best practices at regular intervals</li> <li>• Access unbiased, expert interpretation of publicly available technical data</li> <li>• Better understand public perception of your company's sustainability efforts</li> </ul>

## Socioeconomic Data and Applications Center (SEDAC) (Slide Layer)

Other Indexes and ratings 0% Completed 28:57

**Socioeconomic Data and Applications Center (SEDAC)**

<b>Organization</b>	Socioeconomic Data and Applications Center (SEDAC)
<b>Index name</b>	
<b>What is it</b>	A measure of overall progress of nations toward environmental sustainability
<b>Who is it for</b>	Countries
<b>KPI and Evaluated Area</b>	<p>Components :</p> <ul style="list-style-type: none"> <li>• Environmental Systems</li> <li>• Reducing Environmental Stresses</li> <li>• Reducing Human Vulnerability t Environmental Stresses</li> <li>• Societal &amp; Institutional capacity to respond to Environmental Challenges</li> <li>• Global Stewardship</li> </ul> <p>* Each of these components has indicators and each indicator has variables</p>
<b>Methodology</b>	The 2001 Environmental Sustainability Index (ESI) utilizes a refined methodology based on the 2000 Pilot ESI effort, to construct an index covering 122 countries that measures the overall progress towards environmental sustainability.

## SolAbility is a sustainable intelligence think-tank and management consultancy (Slide Layer)

Other Indexes and ratings 0% Completed 28:57

**SolAbility is a sustainable intelligence think-tank and management consultancy**

<b>Organization</b>	SolAbility is a sustainable intelligence think-tank and management consultancy
<b>Index name</b>	Global Sustainable Competitiveness Index (GSCI)
<b>What is it</b>	Measures national development and green growth since 2012, based on 131 quantitative indicators derived from recognized international organisations to present a comprehensive view of a nation's potential.
<b>Who is it for</b>	Countries
<b>KPI and Evaluated Area</b>	<p>The Indicators are grouped into the five pillars of a nation-economy:</p> <ul style="list-style-type: none"> <li>• Natural Capital Index</li> <li>• Resource Efficiency Index 5</li> <li>• Social Capital Index</li> <li>• Intellectual Capital &amp; Innovation Index</li> <li>• Governance Performance Index</li> </ul>
<b>Methodology</b>	<ul style="list-style-type: none"> <li>• Taken by a quantitative performance, where data sources were chosen according to reliability &amp; availability</li> <li>• Most of the data sources derived from World Bank's Database and other dataset from UN Agencied and the IMF</li> <li>• After collecting the data, scores will be calculated - raw data was analyzed and ranked for each indicator individually</li> <li>• Through calculation of the average deviation, the best performing 5% receive higher score (100) - the lowest 5% receive the lowest possible score (0). Scores between the highest and the lowest 5% are linearly</li> </ul>



## Economist Intelligence Unit (EIU) with the Barilla Center for Food & Nutrition (Slide Layer)

Other Indexes and ratings 0% Completed 28/57

**Economist Intelligence Unit (EIU) with the Barilla Center for Food & Nutrition**

<b>Organization</b>	<b>Economist Intelligence Unit (EIU) with the Barilla Center for Food &amp; Nutrition</b>
<b>Index name</b>	Food Sustainability Index (FSI)
<b>What is it</b>	Examines how food systems are performing across three pillars: food loss and waste, sustainable agriculture, and nutritional challenges.
<b>Who is it for</b>	Governments', Institutions' and Public's awareness for 67 countries.
<b>KPI and Evaluated Area</b>	38 indicators and 95 sub-indicators address societal, environmental and economic themes.
<b>Methodology</b>	The Food Sustainability Index (FSI) measures the sustainability of food systems in 67 countries around three key issues outlined in the 2015 BCFN Milan Protocol and designed around the Sustainable Development Goals (SDGs): nutrition, sustainable agriculture and food loss and waste. The index looks at policies and outcomes around sustainable food systems and diets through a series of key performance indicators that consider environmental, social and economic sustainability.

## The Sustainable Apparel Coalition (Slide Layer)

Other Indexes and ratings 0% Completed 28/57


**The Sustainable Apparel Coalition**


<b>Organization</b>	<b>The Sustainable Apparel Coalition</b>
<b>Index name</b>	The Higg Index
<b>What is it</b>	A Suite of tools for the standardized measurement of value chain sustainability, and it is central to the SAC's mission to transform businesses for exponential impact.
<b>Who is it for</b>	Consumer goods brands, retailers, manufacturers, governments, NGOs, and consumers
<b>KPI and Evaluated Area</b>	A core set of five tools that together assess the social and environmental performance of the value chain and the environmental impacts of products, including the Higg Facility Environmental Module (FEM), Higg Facility Social & Labor Module (FSLM), Higg Brand & Retail Module (BRM), Higg Materials Sustainability Index (MSI), and
<b>Methodology</b>	Qualitative & Practice-based questions will be asked to a company and focus on the social & environmental sustainability performance, also improvement-related activities. The performance will be evaluated and measured across the supply chain, product & facility levels



## 1.29 Certifications/Labels

Green Certifications and Labels 0% Completed 29/57





**Labelling**

- Specific activity that includes products being accredited that intend to meet environmental standards
- Green Labelling according to ISO: Symbols written on products or their packaging to highlight environmental quality or features.
- For example, Fair Trade, Coral-Reef Safe, Cruelty-Free

**Certification**

- Formal confirmation of features or characteristics of an individual or an organization, in the scope of ESG, the certification primarily emphasizes the activity related to this pillar.
- Includes assessment, auditing, evaluation, and review.
- For example, B Corp, Ocean Bound Plastic, Corporate Environmental Footprint


### Notes:

- Moving on to the last ESG tools, we have Certifications or labels, a formal attestation or confirmation awarded by an independent body to businesses that have achieved a certain level of sustainability standards upon going through the evaluation or assessment process. Certified companies demonstrate their credibility, value, and competency to the public by featuring an official mark or label stamping on product packaging, websites, and other communication channels, such as cruelty-free, coral reef safe, or fair trade.
- To maintain the accreditation, organizations are expected to continuously comply with the required certification standards. Typically, your organization need to go through the recertification process every 1 to 3 years, as per the requirements set by the certification body. If organizations fail to comply to the specified standards and requirements, they will be decertified.
- Certificates or Labels are generally specific to a certain area of practice in business such as supply chains, Environments, Worker treatments, Safety, and security, or industry-specific, such as agriculture, energy, manufacturing, and fashion. However, some certification bodies cover a wider scope, which concerns the entire business operations and is non-industry specific, such as the B Corp Certification.
- In the next few slides, we will have a deeper look into the common certifications.
-


## 1.30 B Corp Certification

**B Corp** 0% Completed 30/57

**What is B Corp?**



- A Certification designed for businesses to meet high standards of verified performance, accountability, and transparency
- Founded in 2006 in the United States by Bart Houlahan, Jay Coen Gilbert, and Andrew Kassoy
- 4,500 certified B Corp around the world, with 150,000 registered users for B Impact Assessment.
- Probably the only ESG Certification / Labels that measure the company's entire social & environmental impact



### Notes:


- B Corp Certification is designed for businesses to meet high standards of social and environmental performance, accountability, and transparency. The certification was created by B Lab, a nonprofit organization founded in the United States by entrepreneurs, Bart Houlahan, Jay Coen Gilbert, and former investment banker , Andrew Kassoy in 2006. B Lab envision a world where business is a force for good and plays a leading role in positively impacting and transforming the global economy into a more inclusive, equitable, and regenerative system.
- As off February 2022, there are 4,500 certified B Corp around the world, with more than 150,000 companies registered in the B Impact Assessment Platform, the primary assessment standard used by B Lab for the certification.
- B Corp Certification is perhaps the only ESG Certification or Labels that measure a company's entire social and environmental impact. Any business can be a certified B Corp with exception of business with certain controversial issue, such as involvement in deforestation in Amazon, Cerrado, and Atlantic forest.

## 1.31 B Corp Certification


**B Corp** 0% Completed 31/57

**3 general requirements to be Certified B Corp**

- **Demonstrate high social and environmental performance** by achieving a B Impact Assessment score of 80 or above and passing the **risk review** by B Lab.
- Make a **legal commitment** by changing their corporate governance structure to be accountable to all stakeholders, not just shareholders, and achieve benefit corporation status if available in their jurisdiction.
- **Exhibit transparency** by allowing information about their performance measured against B Lab's standards to be publicly available on their B Corp profile on B Lab's website.

**Certified**  
  
**Corporation**

This company meets the highest standards of social and environmental impact

  
**Impact Assessment™**

[i](#)

### Notes:

- On the very basic level, there are 3 general requirements which company should comply to be a Certified B Corp, Which include:
- **Demonstrate high social and environmental performance** by achieving a B Impact Assessment score of 80 or above and passing the risk review by B Lab.
- Make a **legal commitment** by changing their corporate governance structure to be accountable to all stakeholders, not just shareholders, and achieve benefit corporation status if available in their jurisdiction.
- **Exhibit transparency** by allowing information about their performance measured against B Lab's standards to be publicly available on their B Corp profile on B Lab's website.

To maintain the certification, Companies are required to go through recertification process every 3 years. This is to ensure continuous accountability for the certified B Corp.

Some of the well known B Corp include Patagonia, Danone, The Body Shop, The Guardian Media Group, and Ben & Jerry's. To learn more about the movement, the certification process and who are the other B Corps, please click information icon.

## 1.32 Fair Trade

Fair Trade 0% Completed 32/57



**Understanding Fair Trade Certification**

- Certification that is intended to ensure companies' operation meet the rigorous social, environmental, and economic standards
- The livelihoods of others are linked to the products that are bought and sold.
- Purpose of Fair Trade: Drive Income Sustainability, community, and individual well-being, empowerment, and environmental stewardship

**Certified Fair Trade**

- Contact for Certification -> Submit Application with the third-party auditor about supply chain
- Fair Trade certification requirements include worker's rights, fair labor practices, and responsible land management
- Fair Trade provides various standards that enable a business to specifically measure their operation and impact, such as :
  - ✓ Fairtrade Standard for Tea
  - ✓ Fairtrade Textile Standard
  - ✓ Fairtrade Standard for Cane Sugar
  - ✓ Gold & Precious Metals
  - ✓ Fairtrade Climate Standard
  - ✓ Etc.

### Notes:

- Fair Trade certification is designated to ensure the company's production and supply chain are providing safe working conditions and environmental protection. The certification ensures companies' operations meet rigorous social, environmental, and economic standards. All certified Fair-Trade businesses should pledge to their purpose that prioritizes Income Sustainability, community, and individual well-being, empowerment, and environmental stewardship.
- The Fair-Trade Certification was established as a response to re-consider what ideal chain of business should be implemented. Considering the dehumanized practices that are sometimes involved in the production scheme that weigh on someone's livelihood.
- On the technical scheme of certification, a company can contact the Fair Trade for certification and follows with application submission afterwards with FLOCERT as the third-party auditor.
- The requirement settled in Fair Trade covers topics about worker's rights, fair labor practices, and responsible land management
- Fair Trade establishes a series of standards that enable the business to specifically measure their operation & impact, such as Fairtrade Standards for Tea, Gold & Precious Metals, Fairtrade Climate Standard, Fairtrade Standard for Cane Sugar, and other specific standard intended for various sectors.
-

## 1.33 Leeds Certification

LEEDS (*Leadership in Energy and Environmental Design*) 0% Completed 33/57

 **GBCI**  
GREEN BUSINESS CERTIFICATION INC.™

**Understanding LEEDS Certification**

- LEED rating system is a global framework for sustainable construction with a rating system available for all types of projects, from construction to operations and maintenance of existing buildings
- Globally LEED has over 130,000 certifications with over 8,800 of them reaching Platinum standard.

**Certified Levels**

- To achieve LEED certification, any project must earn points via prerequisites and credits that address carbon, energy, water, waste, transportation, materials, health, and indoor environmental quality.
- Projects go through a verification and review process by Green Business Certification Inc. (GBCI) are awarded points that correspond to a level of LEED certification



**Platinum - 80+ points earned**



**Silver - 50 - 59 points earned**



**Gold - 60 - 79 points earned**



**Certified - 40 - 49 points earned**

### Notes:

LEED or Leadership in Energy and Environmental Design is the world's most widely used green building rating system and was developed by the US Green Building Council (**USGBC**). It provides third-party verification that buildings are designed and constructed within and meets the following parameters:

- Regional Priority
- Design Innovation
- Education and Awareness
- Location and Transportation
- Sustainable Sites
- Energy
- Materials and Resources
- Indoor Environmental Quality
- Operations and Maintenance Costs
- 

LEED applies to both commercial and residential buildings and LEED for Neighborhood Development extends the benefits of LEED beyond the building footprint into the neighborhood it serves.

## 1.34 Industry Specific Certification

**Fair Trade** 0% Completed 34/57

INDUSTRY	CERTIFICATION	LINK
Building	Leed Certification	<a href="#">Home   LEED Lookbook (usgbc.org)</a>
Fisheries	Marine Stewardship Council	<a href="#">Sustainable Fishing   MSC   Marine Stewardship Council</a>
Wood & Forestry	Forest Management Certification by FSC	<a href="#">Forest Management Certification   Forest Stewardship Council (fsc.org)</a>
Cosmetology	Ecocert Cosmos	<a href="#">COSMOS certification (organic or natural cosmetics)   Ecocert</a>
Palm Oil	RSPO	<a href="#">RSPO Certification   RSPO - Roundtable on Sustainable Palm Oil</a>
Agriculture	Sustainable Agriculture Certification by Rainforest Alliance	<a href="#">Sustainable Agriculture Certification   Rainforest Alliance (rainforest-alliance.org)</a>
Perfumery	Natural Perfumery Certification Program.	<a href="#">Home (perfumefoundation.org)</a>

### Notes:

There are several types of certification available, including industry-specific certification, which allows a specific industry to be measured. The benefit of this type of certification is that it allows for a more detailed assessment of that industry's operations, which is not covered in the general certification.

For instance, the construction and fishing industries both have distinctive kinds of operations and supply chains that could be overlooked if general certification were used. Let's look at the table in this slide to learn more about industry-specific certifications that are most utilized in each industry.

## 1.35 Sector Specific Certification

**Sector Specific Certification** 0% Completed 35/57

Please click on the logos to learn more.

The image displays a grid of various certification logos. The logos include:
 

- USDA (United States Department of Agriculture)
- Cradle to Cradle (Circular economy logo)
- Blue Bird Certified (Sustainable Aviation Fuel logo)
- Energy Star (Energy efficiency logo)
- Global Electronics Council (Sustainability for a Connected Future)
- Forest Stewardship Council (FSC)
- Fair Trade USA
- Better Cotton Initiative (BCI)
- BCI (Better Cotton Initiative)

### Notes:

Here's a list of the various certifications available around us. You can learn more about each certification by clicking on the logo, including what is measured, the cost, the process, and the requirements.

### Better Cotton Initiative (Slide Layer)

Sector Specific Certification 0% Completed 35/51

**Better Cotton Initiative**

<b>Certifying organization</b>	Better Cotton Initiative
<b>Certification</b>	Various memberships
<b>What is it</b>	The Better Cotton Initiative offers memberships to companies at various stages of the cotton industry supply chain, from farming to retail and to organizations which have an interest in the supply chain.
<b>Who is it for</b>	Entities, supply chain or interest in the cotton industry
<b>What is measured</b>	Environmental, social and economic topics
<b>Cost</b>	Varies based on type of membership, size of the company and volume of Better Cotton procured.
<b>Process</b>	Better Cotton to perform due diligence on companies that apply form with supporting documents including annual income. Results are reviewed by the Executive Group for approval.
<b>Recertification</b>	Annual

### Cradle to Cradle (Slide Layer)

Sector Specific Certification 0% Completed 35/51

**Cradle to Cradle**

<b>Certifying organization</b>	Cradle to Cradle
<b>Certification</b>	Cradle to Cradle Certified Product and Material Health Certificate
<b>What is it</b>	The Cradle-to-Cradle Certified Product looks at products through their lifecycle, the impact it has on the environment, and the social fairness of companies in their business practices. The Material Health Certificate certifies the chemistry or materials of a product and is a component towards the Cradle-to-Cradle certification and follows the same certification process.
<b>Who is it for</b>	Product manufacturers, designers, retailers, brands
<b>What is measured</b>	Environmental and social topics
<b>Cost</b>	Annual fee based on company size, typically between \$1,800 to \$15,000. Further fees per product or private label certified.
<b>Process</b>	Companies will self-assess products to be certified against C2C standards, if it meets the requirements and is eligible, companies will engage an accredited body to test, analyze and evaluation. Once assessor work is completed, the report will be sent for final review by C2C and if approved, the product will be certified.
<b>Recertification</b>	2 years (per product)

## Energy Star (Slide Layer)

Sector Specific Certification 0% Completed 39/57

**Energy Star**

<b>Certifying organization</b>	Energy Star
<b>Certification</b>	Energy Star
<b>What is it</b>	The energy star label is an US EPA backed label which certifies product energy efficiency.
<b>Who is it for</b>	Electronic product manufacturers
<b>What is measured</b>	Energy efficiency
<b>Cost</b>	Verification fee varies based on the amount charged by the engaged certifying body
<b>Process</b>	Companies will identify a certifying body to perform testing and submit the results to Energy Star. If the product passes requirements, it will appear in the Energy Star certified product list within 24 hours of submission.
<b>Recertification</b>	Annual verification. Recertification when standards are updated.

## Global Electronics Council (Slide Layer)

Sector Specific Certification 0% Completed 38/57

**Global Electronics Council**

<b>Certifying organization</b>	Global Electronics Council
<b>Certification</b>	EPEAT Ecolabel
<b>What is it</b>	The EPEAT Ecolabel measures the environmental aspects of manufacturing electronic products and rates products that meet the criteria as bronze, silver, or gold. Companies seeking to achieve certification commit to continuous monitoring throughout the year via third-party verifiers.
<b>Who is it for</b>	Electronic (primarily IT) product manufacturers
<b>What is measured</b>	Environmental topics
<b>Cost</b>	Varies based on product category
<b>Process</b>	Companies will download and sign application forms, pay the participation fee. Then engage a conformity assurance body and pay their fees. The CAB will then verify the product and upon completion the company may activate their product in the registry.
<b>Recertification</b>	Continuous monitoring throughout the year

## Fair Trade USA (Slide Layer)

Sector Specific Certification 0% Completed 39/57

**Fair Trade USA**

<b>Certifying organization</b>	Fair Trade USA
<b>Certification</b>	Fair Trade Certification
<b>What is it</b>	The Fair-Trade Certification requires social, environmental and economic standards are met for companies and their products to be certified.
<b>Who is it for</b>	Industries including seafood, agriculture, manufacturing and production, and Fair-Trade products
<b>What is measured</b>	Environmental, social and economic topics
<b>Cost</b>	Producer fees vary based on size and scope and companies sourcing products pay a fee on the product sourced
<b>Process</b>	Contact Fair Trade to discuss the certification process, review the standards and compliance criteria, apply for certification and begin the audit process.
<b>Recertification</b>	Annual audits



## Forest Stewardship Council (Slide Layer)

Sector Specific Certification 0% Completed 39/57

**Forest Stewardship Council**

<b>Certifying organization</b>	Forest Stewardship Council
<b>Certification</b>	Forest Stewardship Council Certified
<b>What is it</b>	Forest Management certification and Chain of Custody certification aims to certify that forest management is done in a way that preserves biological diversity, is socially and environmentally responsible while being economically viable and supply chains are sourcing from sustainable sources.
<b>Who is it for</b>	Forest management, supply chain of the forestry industry (paper, furniture, timber, etc)
<b>What is measured</b>	Environmental and social topics, supply chain/sources of product, processes/management of operations
<b>Cost</b>	Costs vary depending on the size and type of certification
<b>Process</b>	Varies based on type of certification but typically involves an audit to certify management practices for forestry operations/forest management. For supply chains: Varies depending on the certification but typically involves scoring against the chain of custody criteria and third-party verification
<b>Recertification</b>	5 years

## US Green Building Council (Slide Layer)

Sector Specific Certification 0% Completed 38/57

**US Green Building Council**

<b>Certifying organization</b>	US Green Building Council
<b>Certification</b>	LEED
<b>What is it</b>	The LEED certification is a rating system for new or existing buildings, spaces, cities, communities or the management of them which indicates that they are designed, built and/or operated in a way that is socially and environmentally responsible and sustainable.
<b>Who is it for</b>	Organizations in construction, development, ownership and/or management of buildings, spaces, cities, and communities
<b>What is measured</b>	Operational topics (such as design, construction, operation, maintenance), environmental and social topics
<b>Cost</b>	Varies widely based on type and size of project
<b>Process</b>	Certification typically begins with the selection of rating system, checking the requirements to be sure the project can pursue LEED, making sure the project will meet the deadlines for that rating system, and registering the project with LEED online
<b>Recertification</b>	3 years

## Marine Stewardship Council (Slide Layer)

Sector Specific Certification 0% Completed 39/57

**Marine Stewardship Council**

<b>Certifying organization</b>	Marine Stewardship Council
<b>Certification</b>	MSC Certification
<b>What is it</b>	Fisheries and supply chain companies that meet international best practices for sustainable fishing and sourcing their product from sustainable sources once certified will carry the blue MSC label on their products, indicating to customers that the product is sustainable
<b>Who is it for</b>	Fisheries and supply chain
<b>What is measured</b>	Environmental topics, supply chain/sources of product, processes/management of operations
<b>Cost</b>	Costs vary widely depending on the size and complexity of the fishery as well as the certifier engaged.
<b>Process</b>	For fisheries: To perform a pre-assessment to determine if they are ready for certification. A full assessment will then be performed after which the fishery is certified if it meets the requirements or given conditional certification during which time it must undertake the necessary improvements.
<b>Recertification</b>	Fisheries: 5 years certification, Annual audits Supply chain: 3 years certification

## Rainforest Alliance (Slide Layer)

Sector Specific Certification 0% Completed 39/57

**Rainforest Alliance**

<b>Certifying organization</b>	Rainforest Alliance
<b>Certification</b>	Rainforest Alliance 2020 Certification
<b>What is it</b>	The Rainforest Alliance 2020 Certification program is intended to drive sustainable agriculture production and responsible supply chains.
<b>Who is it for</b>	Agriculture producers (farms) and the supply chain
<b>What is measured</b>	Environmental and social topics
<b>Cost</b>	For farms: Varies based on size and complexity of the farm and certification body selected. For companies: There are various fees involved for audits, certification, and assessments.
<b>Process</b>	For farms: Prepare the farm for an audit by complying with the standards and requirements. Find an authorized auditor and host the audit. Once completed and if everything is in order, receive certification. For companies: Register an account with the Rainforest Alliance, request and sign a license agreement and determine risk and verification level. Once done, engage an auditor. On completion of the audit, if in order, receive the license.
<b>Recertification</b>	Annual audits Recertification 3 years

## US Department of Agriculture (Slide Layer)

Sector Specific Certification 0% Completed 38/57

**US Department of Agriculture**

<b>Certifying organization</b>	US Department of Agriculture
<b>Certification</b>	USDA Organic
<b>What is it</b>	USDA Organic certification certifies products and allows businesses to market and sell products in the USA as organic products under four different organic labels.
<b>Who is it for</b>	Entities in the agricultural industry, companies that deal in agricultural products in the US.
<b>What is measured</b>	Production, sources of production and production processes
<b>Cost</b>	Varies widely based on type of product, complexity of operation, etc.
<b>Process</b>	Businesses adopting organic practices select a certifying agent and submit their application and fees to the agent to certify that practices meet USDA requirements. An inspector will then perform an onsite inspection. If the application and inspection report is in order, the certifying agent issues the certification.
<b>Recertification</b>	Annual

### 1.36 Test your Knowledge

(Multiple Choice, 10 points, 1 attempt permitted)


0% Completed 36/57

**Test your Knowledge**

Question #1

Which of the following is true about ESG Reporting Frameworks and Standards?

- a. ESG reporting Frameworks are a flexible guideline that is not regulated while reporting Standards need certain certification from an authorized entity in order to publish it publicly.
- b. ESG Frameworks provide principle-based guidelines on ESG Reporting while ESG Standards prescribe what is required to be disclosed or reported.
- c. ESG Frameworks and standards are independent, and it can never be integrated to produce a single ESG Report.



Correct	Choice
	ESG reporting Frameworks are a flexible guideline that is not regulated while reporting Standards need certain certification from an authorized entity in order to publish it publicly.
X	ESG Frameworks provide principle-based guidelines on ESG Reporting while ESG Standards prescribe what is required to be disclosed or reported.
	ESG Frameworks and standards are independent, and it can never be integrated to produce a single ESG Report.

**Feedback when correct:**

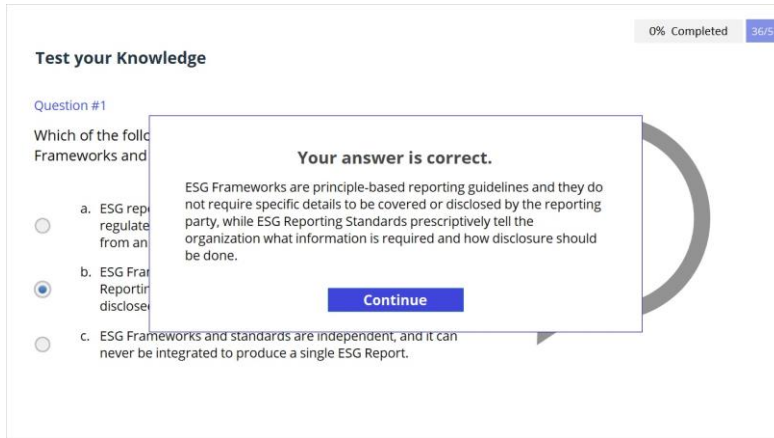
ESG Frameworks are principle-based reporting guidelines and they do not require specific details to be covered or disclosed by the reporting party, while ESG Reporting Standards prescriptively tell the organization what information is required and how disclosure should be done.

**Feedback when incorrect:**

The correct answer is B. ESG Frameworks are principle-based reporting guidelines and they do not require specific details to be covered or disclosed by the reporting party, while ESG Reporting Standards prescriptively tell the organization what information is required and how disclosure should be done.

## Notes:

### correct (Slide Layer)



0% Completed 36/57

**Test your Knowledge**

Question #1

Which of the following Frameworks and standards are integrated to produce a single ESG Report?

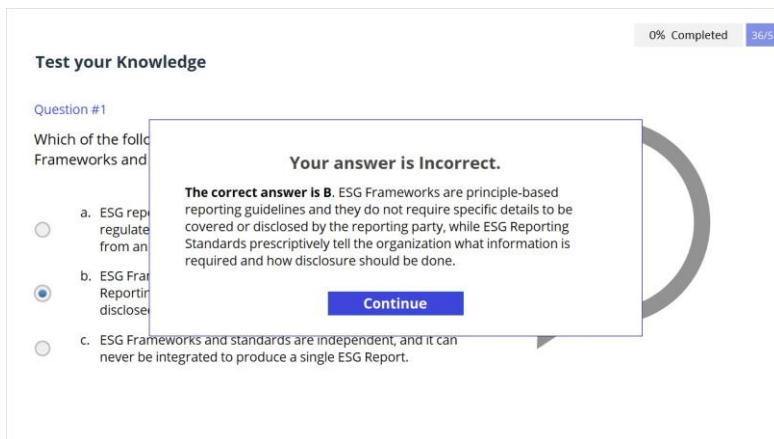
- a. ESG reporting standards regulate from an organization's perspective.
- b. ESG Frameworks are principle-based reporting guidelines and they do not require specific details to be covered or disclosed by the reporting party, while ESG Reporting Standards prescriptively tell the organization what information is required and how disclosure should be done.
- c. ESG Frameworks and standards are independent, and it can never be integrated to produce a single ESG Report.

**Your answer is correct.**

ESG Frameworks are principle-based reporting guidelines and they do not require specific details to be covered or disclosed by the reporting party, while ESG Reporting Standards prescriptively tell the organization what information is required and how disclosure should be done.

**Continue**

### Incorrect (Slide Layer)



0% Completed 36/57

**Test your Knowledge**

Question #1

Which of the following Frameworks and standards are integrated to produce a single ESG Report?

- a. ESG reporting standards regulate from an organization's perspective.
- b. ESG Frameworks are principle-based reporting guidelines and they do not require specific details to be covered or disclosed by the reporting party, while ESG Reporting Standards prescriptively tell the organization what information is required and how disclosure should be done.
- c. ESG Frameworks and standards are independent, and it can never be integrated to produce a single ESG Report.

**Your answer is incorrect.**

**The correct answer is B.** ESG Frameworks are principle-based reporting guidelines and they do not require specific details to be covered or disclosed by the reporting party, while ESG Reporting Standards prescriptively tell the organization what information is required and how disclosure should be done.

**Continue**

## 1.37 Test your Knowledge

(Multiple Choice, 10 points, 1 attempt permitted)


0% Completed 37/57

**Test your Knowledge**

Question #2

Which of the following statement is false?

- a. One of the strengths of ESG Reporting Standards is to provide a common language for different stakeholders to understand the Organisation's ESG Initiatives better.
- b. Certification provides information on the companies' environmental, social responsibility, and corporate governance in their everyday management, in addition to economic results.
- c. Label intends to accredit company's product in meeting environmental standards.



Correct	Choice	Feedback
	One of the strengths of ESG Reporting Standards is to provide a common language for different stakeholders to understand the Organisation's ESG Initiatives better.	The correct answer is B. Certification provide information on the companies' environmental, social responsibility, and corporate governance in their everyday management, in addition to economic results.
X	Certification provides information on the the companies' environmental, social responsibility, and corporate governance in their everyday management, in addition to economic results.	Certification provide information on the companies' environmental, social responsibility, and corporate governance in their everyday management, in addition to economic results.
	Label intends to accredit company's product in meeting environmental standards.	The correct answer is B. Certification provide information on the companies' environmental, social responsibility, and corporate governance in their everyday management, in addition to economic results.

**Notes:**

**One of the strengths of ESG Reporting Standards is to provide a common language for different stakeholders to understand the Organisation's ESG Initiatives better. (Slide Layer)**

The screenshot shows a quiz interface titled "Test your Knowledge" with a progress indicator of "0% Completed" and "37/57" questions. The question is "Question #2" and asks "Which of the following...". Three options are listed: a. One of the common Organisations, b. Certification companies' governance to economic results, and c. Label intends to accredit company's product in meeting environmental standards. Option b is selected. A feedback box is overlaid on the question, stating "Your answer is incorrect." and "The correct answer is B. Certification provide information on the companies' environmental, social responsibility, and corporate governance in their everyday management, in addition to economic results." A "Continue" button is visible at the bottom of the feedback box.

**Certification provides information on the companies' environmental, social responsibility, and corporate governance in their everyday management, in addition to economic results. (Slide Layer)**

The screenshot shows the same quiz interface as above. In this version, option b is selected and the feedback box states "Your answer is correct." and "Certification provide information on the companies' environmental, social responsibility, and corporate governance in their everyday management, in addition to economic results." The "Continue" button is also present.

## Label intends to accredit company's product in meeting environmental standards. (Slide Layer)

Test your Knowledge 0% Completed 37/57

Question #2

Which of the following is true?

- a. One of the most common reasons for organizational failure is poor governance.
- b. Certification provides information on the company's environmental, social responsibility, and corporate governance in their everyday management, in addition to economic results.
- c. Label intends to accredit company's product in meeting environmental standards.

**Your answer is Incorrect.**

**The correct answer is B.** Certification provides information on the company's environmental, social responsibility, and corporate governance in their everyday management, in addition to economic results.

[Continue](#)

### 1.38 Implementing ESG in your Business

How to Implement ESG into your Business? 0% Completed 38/57

Companies should act on environmental, social, and governance (ESG) concerns now, not just because customers care about them, but also because it is the right thing to do. Here are five environmental, social, and governance (ESG) insights and activities to help you incorporate ESG initiatives into your company's DNA and build a purpose-driven brand.

There are five actions you can take:

- 1 It should be a part of your strategy
- 2 Make sure your data is correct
- 3 Select your partners carefully
- 4 Tell your story
- 5 Be innovative

#### Notes:

Companies should act on environmental, social, and governance (ESG) concerns now, not just because customers care about them, but also because it is the right thing to do. Here are five environmental, social, and governance (ESG) insights and activities to help you incorporate ESG initiatives into your company's DNA and build a purpose-driven brand.

According to Deloitte, there are 5 actions to integrate ESG into your corporate strategy:

- To evaluate performance, define your ESG priorities, together with associated objectives, time-bound targets, and key performance indicators. Then, to keep on track, integrate your ESG priorities into your corporate plan.

- It can take a long time to collect the necessary data for ESG strategy. To simplify data collection, synthesis, and reporting, your company can gain greater value by partnering across its whole business ecosystem.
- When it comes to selecting third parties, being ESG focused (for example, considering minority-owned businesses and ecologically responsible partners) should be one of the most important considerations. Keep track of how new and current third-party partnerships affect your ESG priorities and adjust as needed.
- To win customer support, effectively communicate your ESG vision. Develop a system for monitoring ESG issues in accordance with a standard reporting framework in order to remain transparent and allow consumers to follow your sustainability journey.
- Organizations should strengthen operations that can minimize carbon emissions by embracing innovative technology and sustainable practices in the future to generate value in a net-zero economy. In order to achieve the aim, they should also seek for ways to restructure company models and develop new market-making solutions.
- 

## It should be a part of your strategy (Slide Layer)

**How to Implement ESG into your Business?** 0% Completed 38/57

Companies should act on environmental, social, and governance (ESG) concerns now, not just because customers care about them, but also because it is the right thing to do. Here are five environmental, social, and governance (ESG) insights and activities to help you incorporate ESG initiatives into your company's DNA and build a purpose-driven brand.

**There are five actions you can take:**

- 1 It should be a part of your strategy**
- 2 Make sure your data is correct**
- 3 Select your partners carefully**
- 4 Tell your story**
- 5 Be innovative**

To evaluate performance, define your ESG priorities, together with associated objectives, time-bound targets, and key performance indicators. Then, to keep on track, integrate your ESG priorities into your corporate plan.

Close



## Make sure your data is correct (Slide Layer)

### How to Implement ESG into your Business?

0% Completed 38/57

Companies should act on environmental, social, and governance (ESG) concerns now, not just because customers care about them, but also because it is the right thing to do. Here are five environmental, social, and governance (ESG) insights and activities to help you incorporate ESG initiatives into your company's DNA and build a purpose-driven brand.

There are five actions you can take:

- 1 It should be a part of your strategy
- 2 Make sure your data is correct
- 3 Select your partners carefully
- 4 Tell your story
- 5 Be innovative

It can take a long time to collect the necessary data for ESG strategy. To simplify data collection, synthesis, and reporting, your company can gain greater value by partnering across its whole business ecosystem.

Close

## Select your partners carefully (Slide Layer)

### How to Implement ESG into your Business?

0% Completed 38/57

Companies should act on environmental, social, and governance (ESG) concerns now, not just because customers care about them, but also because it is the right thing to do. Here are five environmental, social, and governance (ESG) insights and activities to help you incorporate ESG initiatives into your company's DNA and build a purpose-driven brand.

There are five actions you can take:

- 1 It should be a part of your strategy
- 2 Make sure your data is correct
- 3 Select your partners carefully
- 4 Tell your story
- 5 Be innovative

When it comes to selecting third parties, being ESG focused (for example, considering minority-owned businesses and ecologically responsible partners) should be one of the most important considerations. Keep track of how new and current third-party partnerships affect your ESG priorities and adjust as needed.

Close

## Tell your story (Slide Layer)

### How to Implement ESG into your Business?

0% Completed 38/57

Companies should act on environmental, social, and governance (ESG) concerns now, not just because customers care about them, but also because it is the right thing to do. Here are five environmental, social, and governance (ESG) insights and activities to help you incorporate ESG initiatives into your company's DNA and build a purpose-driven brand.

There are five actions you can take:

- 1 It should be a part of your strategy
- 2 Make sure your data is correct
- 3 Select your partners carefully
- 4 Tell your story
- 5 Be innovative

To win customer support, effectively communicate your ESG vision. Develop a system for monitoring ESG issues in accordance with a standard reporting framework in order to remain transparent and allow consumers to follow your sustainability journey.

Close

## Be innovative (Slide Layer)

### How to Implement ESG into your Business?

0% Completed 38/57

Companies should act on environmental, social, and governance (ESG) concerns now, not just because customers care about them, but also because it is the right thing to do. Here are five environmental, social, and governance (ESG) insights and activities to help you incorporate ESG initiatives into your company's DNA and build a purpose-driven brand.

There are five actions you can take:

- 1 It should be a part of your strategy
- 2 Make sure your data is correct
- 3 Select your partners carefully
- 4 Tell your story
- 5 Be innovative

Organizations should strengthen operations that can minimize carbon emissions by embracing innovative technology and sustainable practices in the future to generate value in a net-zero economy. In order to achieve the aim, they should also seek for ways to restructure company models and develop new market-making solutions.

Close

## 1.39 Identifying your Goals

### What is your Goal?

0% Completed 39/57

Identify the goal in implementing ESG

- Compliance
- Creating positive impact

Compliance-Based Goals

- Externally driven complying with certain regulations and policies from stakeholders
- Example: Public-listed companies comply with a mandatory sustainability reporting by authorities

Positive Impact-Based Goals

- Internally driven: motivated by the vision and mission towards positive impact
- Example: Private Sectors & Social Enterprises setting targets to achieve certain impacts whether on Social or Environment aspect



### Notes:

- Understanding your organization's goal in implementing ESG is an important starting point, as it will help in narrowing down what are the ESG tools you should use and pay attention too. Typically, companies adopt ESG into their business based on one or a mixture of two goals, which are (1) compliance or (2) creating a positive impact.
- Compliance-based goals are generally externally driven, which include laws and regulations, policies, or even contracts or requirements imposed by vendors, investors, Multinational organisations and other stakeholders. For instance, public listed organisations in certain countries such as Australia, The United Kingdom, China, Singapore, and more are subjected to ESG disclosure mandate.
- Positive Impact based goals, on the other hand, are motivated by the vision or mission to bring upon positive change to Environment, Societies, and governance. It is typically internally driven by the management of an organisation, its workers, or in some cases,

collectively decided by the shareholders. It is more prevalent among the private sectors and social enterprises, as their risk involved to implement change and ESG practices are significantly lower as compared to the Public Listed companies.

### 1.40 Selecting ESG Tools

What tool to select? 0% Completed 40/57

ESG Tools	Purpose
Frameworks/ Standards	Guide organisations to report or disclose ESG practices; communicate organisations ESG and sustainability initiatives to stakeholders
Certifications/ Labels	Provide independent assurance; earn recognition, credibility and confidence to stakeholders
Indexes/ Ratings	Caters for investors to make sound decisions on portfolio that is rooted deeply in ESG.

#### Notes:

Once you have identified the type of your ESG goals, the next thing is to look into which ESG tools that will help achieve them.

To recap, ESG frameworks and Standards are created to help guide organizations to report or disclose their ESG practices. The ultimate goal is to communicate the organization's ESG and sustainability initiatives to its stakeholders through sustainability reporting.

Certification and labels, on the other hand, provide independent assurance on certain ESG criteria that is met by organizations. The aim is to earn recognition and to assert confidence to stakeholders in a certain area such as product quality, ethical sourcing, and even how the organization operates.

Lastly, Indexes and ratings are catered for investors to make a sound decision on a portfolio that is rooted deeply in ESG. Organizations will be ranked by independent rating agencies based on publicly available information, such as sustainability reports, annual reports, and more.

In the next slide, we will discuss some of the strengths and limitations of the 3 tools to give you clarity on how the synergy work out.

## 1.41 Selecting ESG Tools

What tool to select? 0% Completed 41/57

ESG Tools	Pros	Cons	Solutions
<b>Frameworks/ Standards</b>	Assist organizations in reporting or disclosing their environmental, social, and governance (ESG) practices; convey ESG and sustainability objectives to stakeholders.	Lack of demands and audits of the report's accuracy, as well as the discussion of fictitious aims.	Use Certifications/Labels
<b>Certifications/ Labels</b>	Obtain recognition, credibility, and trust from stakeholders by providing independent assurance.	Not presenting a narrative about an organization's environmental, social, and governance (ESG) development.	Use Reporting Frameworks/Standards

### Notes:

ESG Framework and standards are fantastic tools to help communicate progress in a common and understandable language to stakeholders. For instance, GRI, SASB, and other standards and frameworks provide a uniform structure to an ESG report, which enables stakeholders to easily familiarise, understand and compare the organization's progress with its own or with other organizations.

However, an article published in the Harvard Business Review Magazine in Jun 2021 highlighted 6 problems of ESG Reporting, which among them include Lack of mandates and auditing on the accuracy of the report, confusing information and metrics used, as well as discussing Specious targets.

ESG Certifications are precisely providing the solution by building the credibility that is needed to firm up the report, as certification status is granted through a third-party validation process. However, Certification and labels do not provide a narrative on the ESG progress of an organization, and hence ESG Reporting Frameworks and Standards are here to help bring structure and content to communicate to stakeholders.

## 1.42 Selecting ESG Tools

**Strengths and Limitations of Ratings**
0% Completed 42/57

ESG Tools	Pros	Cons	Solutions
<b>Indexes/ Ratings</b>	Attract investors and enhance the organization's reputation.	Preference for larger organizations with better policies and more comprehensive reporting over actual behavior and product produced.	

**Strengths**

- As an indicator to predict ESG Risk for Investor
- Internal benchmarking tool to help organizations to pursue ESG Agenda.

**Limitations**

- Inconsistency across different Ratings
- Favouring Large Organisations



"The current scoring approach allows businesses to get high composite ratings even if they harm one or more stakeholders but perform well on all other metrics".  
Hans Taparia, Clinical Associate Professor at the New York University Stern School of Business



### Notes:

- ESG Index and ratings are regarded as one of the key indicators to predict ESG Risk for investors. While ESG ratings are in no way perfect, Investors who use ESG ratings to supplement financial analysis can gain a broader view of a company's long-term potential.
- Additionally, ratings could be a very good internal benchmarking tool to measure and improve sustainability practices. It can be used to support and advocating ESG Practices within the organization to push for change.
- Of course, inconsistency of ratings by different agencies has remained an issue. JPMorgan, Massachusetts Institute of Technology, CSR Hub, and more have published research reports demonstrating the subjective nature of ESG scores, which is partly due to the different methodologies applied. However, Remy Briand, head of ESG at MSCI, and another top executive of rating agencies agreed that the idea of standardizing the rating system may not be happening, as asset managers will prefer the methodology and scope of a rating system over another.
- Additionally, a 2020 article published by NN Investment Partners highlighted some other challenges that ESG Ratings are facing now, which include favouritisms towards larger organizations with better policies and comprehensive reporting rather than the actual behaviour and product produced. For instance, Philip Morris, a cigarettes company made it to DJS Index for its "Smoke-free future" commitment, while their products remain addictive and harmful to the community.
- As Hans Taparia, clinical associate professor at the New York University Stern School of Business puts it, the existing rating methodology permits companies to achieve high composite scores even if they cause significant harm to one or more stakeholders but do well on all other parameters.
- In all, ESG Ratings will be significantly better if proper ESG Reporting and Certifications are in place as these tools helps in not just meeting the ratings perimeter, but really

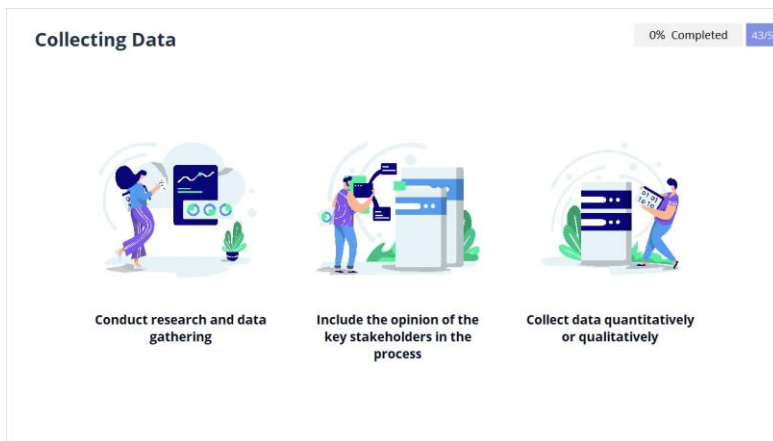
improving your organisation's ESG practices.

- 

#### Source

- <https://www.nnip.com/en-INT/professional/insights/articles/esg-ratings-friend-or-foe>
- <https://simply-sustainable.co.uk/insights/why-esg-ratings-matter-and-how-companies-use-them>
- [https://ssir.org/articles/entry/the\\_world\\_may\\_be\\_better\\_off\\_without\\_esg\\_investing](https://ssir.org/articles/entry/the_world_may_be_better_off_without_esg_investing)
- <https://mitsloan.mit.edu/ideas-made-to-matter/why-sustainable-business-needs-better-esg-ratings>
- <https://citywire.com/wealth-manager/news/its-up-to-investors-to-choose-the-right-esg-index/a1354093>

### 1.43 Collecting Data, Benchmarking and Improving ESG Practices



#### Notes:

Once you have identified your ESG goals for your organization and have shortlisted the relevant ESG tools, the next step is to conduct research and data gathering in order to understand and evaluate your existing policies and practices. It is crucial to include the opinion of the key stakeholders in the process, in order for you to have a better picture of your ESG implementation, which includes the perceived organization's values and the areas that could be improved further. Research can be conducted quantitatively or qualitatively through various techniques such as interview, data analysis, survey, Focus Group and so on which will not be covered here.

## 1.44 Collecting Data, Benchmarking, and Improving ESG Practices

**Benchmarking and improving ESG Practices** 0% Completed 44/57

**Title:** Benchmarking and improving ESG Practices.


**Body:**

The requirements of some ESG Tools:

- Comprehensive: GRI Standards & SASB
- Climate risk: TCFD

**Benchmarking and enhancing ESG practices has the following advantages:**

- Learn about the accomplishments of your company.
- Identify areas you need to work on.
- Look for red signals that could jeopardize the company.



### Notes:

Perhaps the best method to understand and benchmark your organization's progress in ESG is to base it on the requirement of the ESG tools. As they are generally created with a certain structure that defines what and how a good business should behave. For instance, GRI Standards, and SASB provide a comprehensive outline that constitutes a company with good ESG practices, while TCFD and CDP helps by highlighting the potential area of climate risk faced by an organization. By studying and running through them, you will indirectly learn which are the specific areas your organization has achieved, what are the areas you can improve further, and what are red flags that might jeopardize your business. This is particularly useful if you are totally new to ESG and have no clues on what are the elements you should be focusing on.

## 1.45 Collecting Data, Benchmarking, and Improving ESG Practices

**Collecting Data, Benchmark, and Improve ESG Practices** 0% Completed 45/57

**B Impact Assessment and SDG Action manager help to benchmark the organization's ESG performance and highlight potential Risk:**

- Provide scoring system
- Provide explanations and Suggestions on areas that could be improved
- Recommend the SDG Goals for business to be prioritized

**Rating Scheme could be a useful benchmarking tool:**

- Comparing ESG scores of previous years and competitors.





## Notes:

- The B Impact Assessment (BIA) developed by B Lab as well as the SDG Action manager (SDG AM) co-developed with the United Nations Global Compact (UNGC) are other great tools to help provide a benchmark on your organization's ESG performance as well as highlighting potential Risk. Both tools are equipped with a scoring system to benchmark against other similar companies in the market, and also provide explanations and suggestions for the certain area on how your organization could improve further through globally recognized resources. The SDG AM, in particular, could help recommend the SDG Goals that your business could prioritize based on your organization's industry and size.
- As for companies that enrol into any ESG rating scheme such as MSCI, Sustainalytics, and Global 100, the ESG scores could be a great indicator on how well your organisation is performing. For instance, you can compare your organisation's rating points of the previous years, or even with companies within the same industry. to have a better picture on how well you are doing.
- To summarise, ESG tools can be used as benchmarking tools and serve as a key framework to develop your ESG roadmap.
- 

## 1.46 Presenting and Reporting ESG Practices



## Notes:

One of the key important steps is to celebrate the progress and inform your internal and external stakeholders about your ESG achievements. This can be done through ESG Reporting, an announcement on the webpage and social media, and so on.

CFO Network's Jim DeLoach has highlighted the potential for strengthening ESG reports



as a result of his work with customers, attendance at ESG conferences and webinars, and study of public company reporting. His recommendation includes:

1. Provide a graphic “materiality map” to visualize what’s important.
2. Use the United Nations (UN) Sustainable Development Goals (SDGs) to identify sustainability issues and demonstrate the company’s contribution to a high-profile global initiative.
3. Report against at least one recognized ESG framework, if not multiple frameworks.
4. Address the Task Force on Climate-related Financial Disclosures (TCFD) recommendations.
5. Disclose forward-looking information and future single- and multi-year targets and goals in addition to historical ESG activity information.
6. Align ESG reporting with the company’s financial reporting calendar.
7. Address the direct impact of ESG activities on improving financial performance.
8. Describe the role of the board in overseeing the company’s ESG activities.
9. Discuss how ESG integrates into the company’s enterprise-wide risk management (ERM) activities.
10. Ensure the accuracy of ESG information and share how it is validated.
11. Provide data tables for easier use by investors and ESG raters.
12. Tell the company’s unique story.

**13.**

**Source:** <https://www.forbes.com/sites/jimdeloach/2020/06/09/12-ways-for-you-to-drive-better-esg-reporting/?sh=15d371d91245>

## 1 (Slide Layer)

How to Present and Report ESG Practices? 0% Completed 46/57

Here's some guidance on how to present and report ESG practices:

**1**




Provide graphics or visualization

## 2 (Slide Layer)

How to Present and Report ESG Practices? 0% Completed 46/57

Here's some guidance on how to present and report ESG practices:

2



Use SDGs as the benchmark

## 3 (Slide Layer)

How to Present and Report ESG Practices? 0% Completed 46/57

Here's some guidance on how to present and report ESG practices:

3



Use recognized ESG Framework

## 4 (Slide Layer)

How to Present and Report ESG Practices? 0% Completed 46/57

Here's some guidance on how to present and report ESG practices:

4



Address TCFD recommendations

## 5 (Slide Layer)

How to Present and Report ESG Practices? 0% Completed 46/57

Here's some guidance on how to present and report ESG practices:

**5**



Disclose future goals

## 6 (Slide Layer)

How to Present and Report ESG Practices? 0% Completed 46/57

Here's some guidance on how to present and report ESG practices:

**6**



Align with financial reporting

## 7 (Slide Layer)

How to Present and Report ESG Practices? 0% Completed 46/57

Here's some guidance on how to present and report ESG practices:

**7**



Address ESG impact on financial performance

## 8 (Slide Layer)

How to Present and Report ESG Practices? 0% Completed 46/57

Here's some guidance on how to present and report ESG practices:

8



Describe the board's role

## 9 (Slide Layer)

How to Present and Report ESG Practices? 0% Completed 46/57

Here's some guidance on how to present and report ESG practices:

9



Integrate ESG into risk management

## 10 (Slide Layer)

How to Present and Report ESG Practices? 0% Completed 46/57

Here's some guidance on how to present and report ESG practices:

10



Validate data

## 11 (Slide Layer)

How to Present and Report ESG Practices? 0% Completed 46/57

Here's some guidance on how to present and report ESG practices:

11



Provide data tables

The slide features a central illustration of a man in a blue suit pointing at a large data table. The table is surrounded by various icons representing data and business operations. The slide is numbered '11' in a blue box in the top left corner. Navigation arrows are visible on the left and right sides of the slide area.

## 12 (Slide Layer)

How to Present and Report ESG Practices? 0% Completed 46/57

Here's some guidance on how to present and report ESG practices:

12



Share company's story

The slide features a central illustration of a man in a white shirt presenting to a group of people seated at a table. The man is pointing at a large screen displaying a bar chart. The slide is numbered '12' in a blue box in the top left corner. Navigation arrows are visible on the left and right sides of the slide area.

## 1.47 How to Commit and Improve ESG in your Business?

How to Commit and Improve ESG in your Business? 0% Completed 47/57

- Engage with stakeholders, from consumers to regulators
- Engage with investor pressure
- Own your ESG narrative
- Understand your data
- Embed ESG more widely than just having a sustainability team



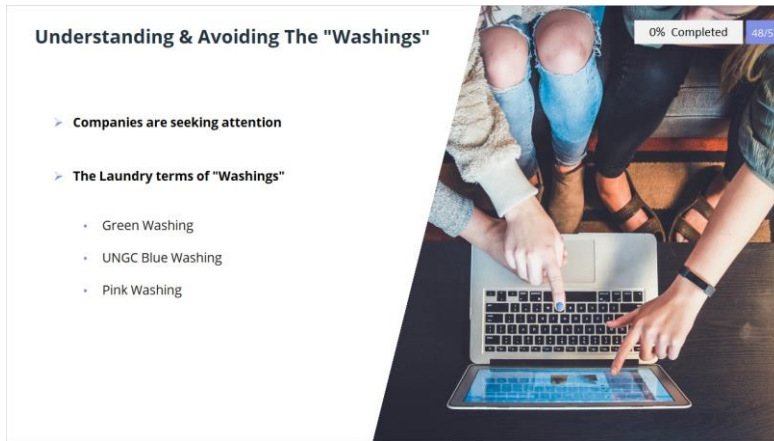
The slide features a list of five bullet points on the left side. On the right side, there is a photograph of a small green seedling with two leaves growing out of a mound of dark brown soil. The background of the photograph is a soft, out-of-focus green.

**Notes:**

- According to EY, the current ESG strategy does not serve organizations or their stakeholders as effectively as it should, since it frequently lacks the level of comparability, adoption, and certainty needed to make fully informed decisions.
- To develop solutions and differentiate from competitors, there are five key areas in which leaders should challenge their organizations to act and incorporate the ESG framework into their strategy for the future.
- Consumers are becoming more interested in change than in transparency. Regulators are likewise focused on the result. This is a compelling reason for corporations to act now.
- Investors, however, are becoming increasingly impatient in their demands for strategic change. For instance, 89 percent of institutional investors across key markets believe that companies with outstanding ESG performance deserve a higher share price valuation. 90% of respondents believe that companies that prioritize ESG activities have greater long-term results than those that do not.
- Companies can plan for the types of disclosures that will be required and which will benefit their stakeholders the most. As part of their unique narrative, companies can also target, monitor, and report on criteria other than net zero commitments.
- Companies should start by ensuring that they have the relevant data experts on staff, who are prepared to manage current and future reporting needs and have a clear grasp of how data will be perceived by third parties.
- To effectively integrate ESG factors into decisions across the entire organization, from strategy development to execution, from new product innovation to manufacturing and distribution, new leadership models will be required. These models will allow businesses to embrace the complexity of the challenge ahead and respond effectively.

•  
**Source:** [https://www.ey.com/en\\_id/sustainability/realize-potential-esg-plus](https://www.ey.com/en_id/sustainability/realize-potential-esg-plus)

## 1.48 The Green, Blue, Pink & Social Washing



Understanding & Avoiding The "Washings"

- Companies are seeking attention
- The Laundry terms of "Washings"
  - Green Washing
  - UNGC Blue Washing
  - Pink Washing

0% Completed 48:57

### Notes:

While there are improvements and updates on the ESG tools used, the mushrooming of various ESG tools has led to varying degrees of quality of data and accuracy of disclosures. This in turn has confused and increased the risk of a variety of different forms of "Washing" which is essentially the dissemination of false or unscrupulous information regarding an organization's social impact, environmental strategies, goals, motivations, and actions.

It is tempting to be positioned as the good and sustainable company out there as Esg is becoming mainstream. However, shortcuts such as Green, Blue, Pink and Social Washing can enact a negative effect on consumers and investors confidence. Some of the consequence include lawsuit, loss of revenue, as well as erode the consumer market on the trust of green practices. In the next few slides, we will dive into each of these briefly.

## 1.49 Green Washing



**Understanding & Avoiding Greenwashing** 0% Completed 49/57

**What is Green Washing?**

- Companies that falsely market themselves as sustainable rather than actually reducing their impact on the environment
- **Example:**
  - Coca Cola Sued For Deceptive Sustainability Claims.
  - Using "a world without waste" as tagline of sustainability program, while being the largest plastic waste generator in the world.
- **How to spot & avoid Greenwashing**
  - Changing the name, logo, slogan, motto
  - Green Project
  - Pressing Issues

### Notes:

Green Washing is where a company spends more resources to falsely market themselves as sustainable rather than actually reducing their impact on the environment. Where unsubstantiated claims are meant to deceive consumers into believing a company's products are environmentally sound when they are far from it. One of the prominent example is the Coca cola Lawsuit in June 2021, for its false portrayal as a green company while they are cited as the number 1 plastic waste generator in the world. According to Earth Island Institute which have filed the complain, the soft drink Gian has used ""a world without waste" tagline for its sustainability initiatives while they are responsible for 2.9 million tons of plastic waste per year, which is about one-fifth of the world's polyethylene terephthalate (PET) bottle output.

Therefore, companies need to set a realistic strategy and avoid fabricating statements like greenwashing, here are some examples of how to spot & avoid greenwashing:

- **Changing the colour or logo**, By simply changing the colour of the company logo from yellow or red to green can invoke the illusion of environmentally friendly products. The perception received from the name or logo is that the product is, in fact, naturally produced.
- **Green Project**, initiatives are normally taken up by companies after they have been given directives by the government after committing an environmental offence. Companies also make substantial donations to environmental projects to appear socially responsible and elicit a good reputation.
- **Pressing Issue**, The materials and manufacturing techniques used to make the products are overly exaggerated to be those that conserve natural resources, energy and the environment. Companies claim they use green solutions during the process of manufacturing or when they operate their businesses.



Source : <https://www.kempii.co.uk/blogs/zero-in-on-waste/greenwashing-examples>

## 1.50 UNGC Blue Washing

The screenshot shows a presentation slide with the following content:

- Title:** Understanding & Avoiding UNGC Blue Washing
- Progress:** 0% Completed (50/57)
- Image:** United Nations Global Compact logo
- Section:** What is Blue Washing?
- Text:** Using business affiliation with the UNGC to improve their image and divert attention away from their unethical business.
- Example of Blue Washing:**
  - Poor safety of employment
  - Prioritizing image than policy reforms
- Spotting & Avoiding Blue Washing:**
  - Evidence-less claim
  - Suggestive-pictures

### Notes:

UNGC Blue washing is the practice of businesses signing up for the UN global compact and then using their affiliation with the UNGC to improve their image and divert attention away from their unethical business practices. The UN Global Compact focuses on enterprises' voluntary compliance with The Ten Principles of the UN Global Compact, and there is no internal mechanism to enforce these principles or assess the compliance status.

Examples of Blue washing include:

- Corporations that engage farmers and suppliers from the world's poorest nations that in turn take advantage of their workers. Intentionally or otherwise those Corporations do not adhere to the UNGC values of human rights, labour standards, environmental protection, and anti-corruption.
- Participating corporations that use the UNGC to "blue wash" their image and boost public opinion of their values without having to legitimize any policy changes.
- 

It's easy to discover blue-washing by simply looking at claims that aren't backed up by any evidence or action. When a company or organization claims that a product or service is socially responsible without providing any evidence, this is known as blue washing

Some businesses or brands use suggestive images to elicit sympathy from customers and a positive perception from them when the reality is quite the contrary.

Source :

<http://www.mabucom.ch/after-greenwashing-blue-washing/>

<https://www.abtmarkets.com/abt-blog/green-blue-pink-and-social-corporate-washing>

## 1.51 Social Washing



The image shows a presentation slide on the left and a photograph on the right. The slide is titled "Understanding & Avoiding Social Washing" and includes a sub-heading "What is Social Washing?". It lists three main points: "The situation where corporations are attempting to market themselves as socially concerned in the wrong way", "The Study Case of Social Washing" (with sub-points: "Other stories misleading claim about their forced and cheap labour" and "Primark and child labour issue"), and "Spotting & Avoiding Social Washing" (with sub-points: "Vague Details" and "Lack of Transparency"). The photograph on the right shows a hand moving wooden blocks that spell out "FAKE CT". The blocks are arranged in two rows: the top row has "F", "A", "C", "T" and the bottom row has "K", "E". The background of the photograph is a solid blue color.

### Notes:

With some similarity with Blue Washing, Social Washing is defined as the situation where Corporations are attempting to market themselves as socially concerned in the wrong way. In actuality, they don't do anything more than pay lip service to the cause they promote in their social-cleansing initiatives. Labour rights, as well as employee and community human rights, gender equality, and corporate discrimination.

One of the case is the Other Stories, a major fashion retailer which have made misleading production claims, stating that their products were made in Swedish factories protected by labour laws. They are designed in Sweden but manufactured in China, Bulgaria, and Bangladesh to avoid high expenses. Another example, Primark has been the subject of numerous child labour allegations in the past. Because it employs workers from the world's poorest countries, such as India and Cambodia, and under appalling working conditions, the fast-fashion company can offer such low pricing. Social washing often appeared as just a statement to comply with social consciousness. without any concrete practice. To Spot this, you can look for more information, such as whether or not the workers are paid minimum wage, what materials were used to produce it, and so on.

Additionally, there isn't enough transparency to substantiate a claim if a brand fails to give all data about a product's origin or manufacturing methods. When it comes to the product you're about to acquire, look for complete openness on all fronts to ensure the

product is as long-lasting as you want.

**Source :** <https://www.bloomberquint.com/onweb/-social-washing-is-becoming-growing-headache-for-esg-investors>

## 1.52 Pink Washing



The image shows a presentation slide titled "Understanding & Avoiding Pink Washing". On the left side of the slide is a photograph of two rainbow Pride flags flying on tall poles against a cloudy sky. The right side of the slide contains text. At the top right, it says "0% Completed" and "52/57". Below the title, there is a blue header box that says "What is Pink Washing?". The main content is a list of bullet points:

- The corporate or political misuse of the **LGBTQIA+** movement to promote themselves as "gay-friendly" to win progressive support while concealing features and actions that are contrary in nature
- **Example:**
  - 25 major corporations including CVS, supporting anti-gay politicians while declaring their unwavering commitment to the LGBTQ community.
  - Israel used "LGBT-Q" friendly tourist destination to distract from past controversies
- **Spotting & Avoiding Pink Washing**
  - Putting rainbow flags is not enough
  - Overstating effort for diversity

### Notes:

Pink washing is define as The corporate or political misuse of the **LGBTQIA+** movement to promote themselves as "gay-friendly" to win progressive support while concealing features and actions that are contrary in nature.

For example,

- A study by the Popular Information newsletter published in 2021, found that 25 major corporations including CVS, AT&T, Walmart, and Comcast have spent millions to support anti-gay politicians, while portraying themselves as LGBTQ friendly by putting the rainbow avatar on social media, and declaring their unwavering commitment to the LGBTQ community.
- In 2005, Israel used **LGBTQIA+** to market itself as a gay-friendly tourism destination. The goal of the campaign was to show Israel as a progressive country against the backdrop of regional turmoil and backward policies.

●

Spotting Pink Washing :

- The use of **LGBTQIA+** matters in a positive manner in an attempt to distract any or all negative action by organizations, countries, or governments
- When companies make statements or entertain trends like aligning the colours of their Logo's to the Pride Flag, it's crucial to review the organizations on what has been done

to assist the **LGBTQIA+** community, such as via the recruitment system or through donations to this community

**Source:** <https://femmagazine.com/feminism-101-what-is-pinkwashing/>

### 1.53 Test your Knowledge

(Multiple Choice, 10 points, 1 attempt permitted)


0% Completed 53/57

#### Test your Knowledge

Question #1

What do ESG Standards do?

- a. ESG standards provides companies with financial disclosure recommendation
- b. ESG standards provide principles-based guidance on how information is structured, prepared, and what are broad topics covered.
- c. ESG standards prescriptively tell you what and how should an organisation disclose or report its practices.
- d. ESG standards provide principles and concepts or elements to govern what content should be included in an Integrated Report.



Correct	Choice
	a. ESG standards provides companies with financial disclosure recommendation
X	b. ESG standards provide principles-based guidance on how information is structured, prepared, and what are broad topics covered.
	c. ESG standards prescriptively tell you what and how should an organisation disclose or report its practices.
	d. ESG standards provide principles and concepts or elements to govern what content should be included in an Integrated Report.

## Incorrect (Slide Layer)

0% Completed 53/57

**Test your Knowledge**

Question #1

What do ESG Standards recommend?

- a. ESG standards recommend that organisations should disclose or report their practices.
- b. ESG standards provide principles-based guidance on how information is structured, prepared, and what are broad topics covered.
- c. ESG standards prescriptively tell you what and how should an organisation disclose or report its practices.
- d. ESG standards provide principles and concepts or elements to govern what content should be included in an Integrated Report.

**Your answer is incorrect.**

**The correct answer is B.** ESG standards provide principles-based guidance on how information is structured, prepared, and what are broad topics covered.

[Continue](#)

## Correct (Slide Layer)

0% Completed 53/57

**Test your Knowledge**

Question #1

What do ESG Standards recommend?

- a. ESG standards recommend that organisations should disclose or report their practices.
- b. ESG standards provide principles-based guidance on how information is structured, prepared, and what are broad topics covered.
- c. ESG standards prescriptively tell you what and how should an organisation disclose or report its practices.
- d. ESG standards provide principles and concepts or elements to govern what content should be included in an Integrated Report.

**Your answer is correct.**

ESG standards provide principles-based guidance on how information is structured, prepared, and what are broad topics covered.

[Continue](#)

### 1.54 Test your Knowledge

*(Multiple Choice, 10 points, 1 attempt permitted)*


0% Completed 54/57

**Test your Knowledge**

Question #2

Which of the following is true about B Corp certification?

- a. Certification intended to ensure companies' operations meet the rigorous social, environmental, and economic standards.
- b. A certification that assesses the long-term viability of major companies based on economic, environmental, and social factors.
- c. A certification that Evaluates based on exposure to ESG risk, business activities, size of operation, where it operates, also how they manage the risk compared to its peers.
- d. A certification designed for businesses to meet high standards of verified performance, accountability, and transparency on factors from employee benefit, supply chain practice, or charitable giving.



Correct	Choice
	a. Certification intended to ensure companies' operations meet the rigorous social, environmental, and economic standards.
	b. A certification that assesses the long-term viability of major companies based on economic, environmental, and social factors.
	c. A certification that Evaluates based on exposure to ESG risk, business activities, size of operation, where it operates, also how they manage the risk compared to its peers.
X	d. A certification designed for businesses to meet high standards of verified performance, accountability, and transparency on factors from employee benefit, supply chain practice, or charitable giving.

## Incorrect (Slide Layer)

0% Completed 54/57

**Test your Knowledge**

Question #2

Which of the following is a certification designed for businesses to meet high standards of verified performance, accountability, and transparency on factors from employee benefit, supply chain practice, or charitable giving?

- a. Certification of rigorous social performance
- b. A certification for socially responsible companies
- c. A certification of business activities, size of operation, where it operates, also how they manage the risk compared to its peers.
- d. A certification designed for businesses to meet high standards of verified performance, accountability, and transparency on factors from employee benefit, supply chain practice, or charitable giving.

**Your answer is incorrect.**

**The correct answer is D.** B Corp is a certification designed for businesses to meet high standards of verified performance, accountability, and transparency on factors from employee benefit, supply chain practice, or charitable giving.

[Continue](#)

## correct (Slide Layer)

0% Completed 54/57

**Test your Knowledge**

Question #2

Which of the following is a certification designed for businesses to meet high standards of verified performance, accountability, and transparency on factors from employee benefit, supply chain practice, or charitable giving?

- a. Certification of rigorous social performance
- b. A certification for socially responsible companies
- c. A certification of business activities, size of operation, where it operates, also how they manage the risk compared to its peers.
- d. A certification designed for businesses to meet high standards of verified performance, accountability, and transparency on factors from employee benefit, supply chain practice, or charitable giving.

**Your answer is correct.**

B Corp is a certification designed for businesses to meet high standards of verified performance, accountability, and transparency on factors from employee benefit, supply chain practice, or charitable giving.

[Continue](#)

## 1.55 Test your Knowledge

(Multiple Choice, 10 points, 1 attempt permitted)


0% Completed 55/57

**Test your Knowledge**

Question #3

Which of the following are not the ways to ensure your organization is committed to ESG practices for the short and long term?

- a. Engage with stakeholders, from consumers to regulators; Engage with investor pressure; Own your ESG narrative; Understand your data and Embed ESG more widely than just a sustainability team.
- b. Provide graphics or visualization; Use SDGs as the benchmark; Use recognized ESG Framework; Address TCFD recommendations; and Disclose future goals.
- c. Assess through B Impact Assessment and achieve an overall score of 80 or above; Make Legal Commitment, and Exhibit Transparency.
- d. Educate your organization; Establish a board-led governance structure; Engage with current process owners and Explore your options.



Correct	Choice
	a. Engage with stakeholders, from consumers to regulators; Engage with investor pressure; Own your ESG narrative; Understand your data and Embed ESG more widely than just a sustainability team.
X	b. Provide graphics or visualization; Use SDGs as the benchmark; Use recognized ESG Framework; Address TCFD recommendations; and Disclose future goals.
	c. Assess through B Impact Assessment and achieve an overall score of 80 or above; Make Legal Commitment, and Exhibit Transparency.
	d. Educate your organization; Establish a board-led governance structure; Engage with current process owners and Explore your options.

**Feedback when correct:**

Provide graphics or visualization; Use SDGs as the benchmark; Use recognized ESG Framework; Address TCFD recommendations; and Disclose future goals are ways to communicate your ESG progress to your internal and external stakeholders, and they do not help directly in ensuring your organization is committed to ESG Practices.

**Feedback when incorrect:**

The correct answer is B. Provide graphics or visualization; Use SDGs as the benchmark; Use recognized ESG Framework; Address TCFD recommendations; and Disclose future goals are



ways to communicate your ESG progress to your internal and external stakeholders, and they do not help directly in ensuring your organization committed to ESG Practices.

### correct (Slide Layer)

0% Completed 55/57

**Test your Knowledge**

Question #3

Which of the following organization is committed to ESG Practices in the long term?

- a. Engage with investors; Use recognized ESG Framework; Address TCFD recommendations; and Disclose future goals are ways to communicate your ESG progress to your internal and external stakeholders, and they do not help directly in ensuring your organization is committed to ESG Practices.
- b. Provide graphics or visualization; Use recognized ESG Framework; Address TCFD recommendations; and Disclose future goals are ways to communicate your ESG progress to your internal and external stakeholders, and they do not help directly in ensuring your organization is committed to ESG Practices.
- c. Assess through B Impact Assessment and achieve an overall score of 80 or above; Make Legal Commitment, and Exhibit Transparency.
- d. Educate your organization; Establish a board-led governance structure; Engage with current process owners and Explore your options.

**Your answer is correct.**

Provide graphics or visualization; Use recognized ESG Framework; Address TCFD recommendations; and Disclose future goals are ways to communicate your ESG progress to your internal and external stakeholders, and they do not help directly in ensuring your organization is committed to ESG Practices.

**Continue**

### Incorrect (Slide Layer)

0% Completed 55/57

**Test your Knowledge**

Question #3

Which of the following organization is committed to ESG Practices in the long term?

- a. Engage with investors; Use recognized ESG Framework; Address TCFD recommendations; and Disclose future goals are ways to communicate your ESG progress to your internal and external stakeholders, and they do not help directly in ensuring your organization committed to ESG Practices.
- b. Provide graphics or visualization; Use recognized ESG Framework; Address TCFD recommendations; and Disclose future goals are ways to communicate your ESG progress to your internal and external stakeholders, and they do not help directly in ensuring your organization committed to ESG Practices.
- c. Assess through B Impact Assessment and achieve an overall score of 80 or above; Make Legal Commitment, and Exhibit Transparency.
- d. Educate your organization; Establish a board-led governance structure; Engage with current process owners and Explore your options.

**Your answer is incorrect.**

**The correct answer is B.** Provide graphics or visualization; Use recognized ESG Framework; Address TCFD recommendations; and Disclose future goals are ways to communicate your ESG progress to your internal and external stakeholders, and they do not help directly in ensuring your organization committed to ESG Practices.

**Continue**

## 1.56 Test your Knowledge

(Multiple Choice, 10 points, 1 attempt permitted)

0% Completed 56/57

**Test your Knowledge**

Question #4

Which of the following is not an example of Green Washing?

- a. Changing the colour or logo to green in order to alter public perception about the company image and the products
- b. Launching a Green donation Project to save the planet after a big scandal involving the exploitation of the indigenous group.
- c. Overly exaggerated claim on the green technology used by the manufacturer to solve pollution and climate issues.
- d. Company provides misleading information about their supply chain and the practice of child labour.



Correct	Choice
	a. Changing the colour or logo to green in order to alter public perception about the company image and the products
	b. Launching a Green donation Project to save the planet after a big scandal involving the exploitation of the indigenous group.
	c. Overly exaggerated claim on the green technology used by the manufacturer to solve pollution and climate issues.
X	d. Company provides misleading information about their supply chain and the practice of child labour.

**Feedback when correct:**

The answer is d as it is an example of social washing, while Greenwashing is generally concerned.

**Feedback when incorrect:**

The correct answer is D. Using suggestive images is false about spotting & avoiding greenwashing.

**Notes:**

## correct (Slide Layer)

0% Completed 56/57

**Test your Knowledge**

Question #4

Which of the following is an example of social washing, while Greenwashing is generally concerned.

- a. Changing perception
- b. Launching a big scandal group.
- c. Overly exposing the manufacturer to solve pollution and climate issues.
- d. Company provides misleading information about their supply chain and the practice of child labour.

**Your answer is correct.**

The answer is d as it is an example of social washing, while Greenwashing is generally concerned.

**Continue**

## Incorrect (Slide Layer)

0% Completed 56/57

**Test your Knowledge**

Question #4

Which of the following is an example of social washing, while Greenwashing is generally concerned.

- a. Changing perception
- b. Launching a big scandal group.
- c. Overly exposing the manufacturer to solve pollution and climate issues.
- d. Company provides misleading information about their supply chain and the practice of child labour.

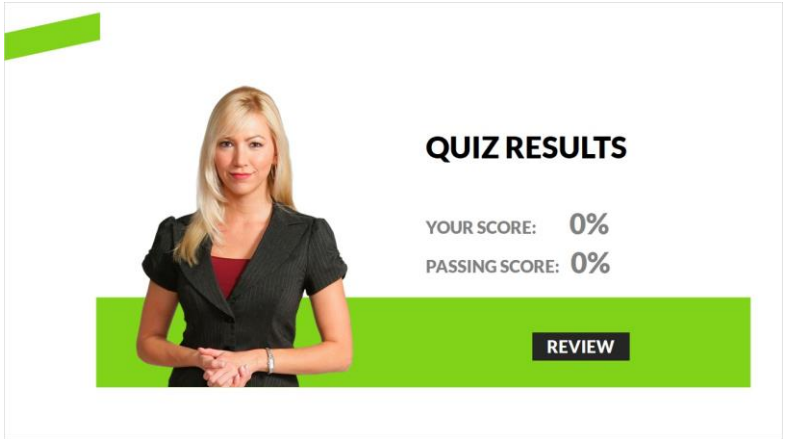
**Your answer is incorrect.**

**The correct answer is D.** Using suggestive images is false about spotting & avoiding greenwashing.

**Continue**

## 1.57 QUIZ RESULTS

*(Results Slide, 0 points, 1 attempt permitted)*



Results for
1.36 Test your Knowledge
1.37 Test your Knowledge
1.53 Test your Knowledge
1.54 Test your Knowledge
1.55 Test your Knowledge
1.56 Test your Knowledge

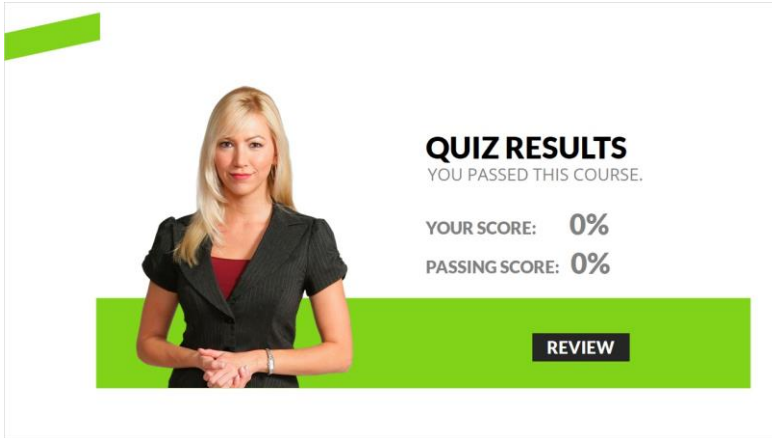
Result slide properties

Passing 80%

Score

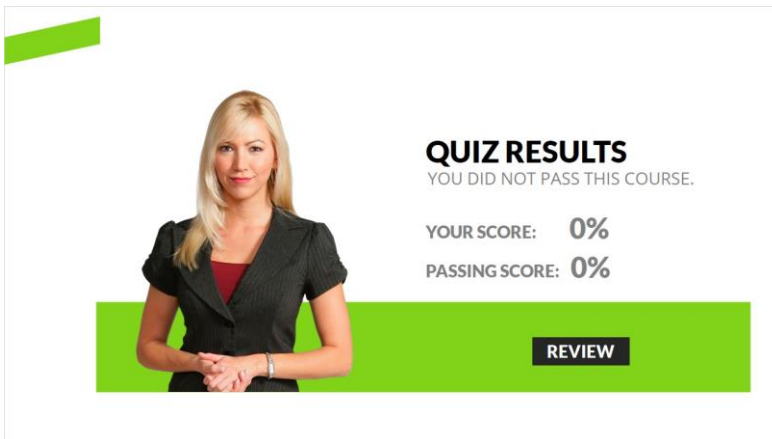
Notes:

### Success (Slide Layer)



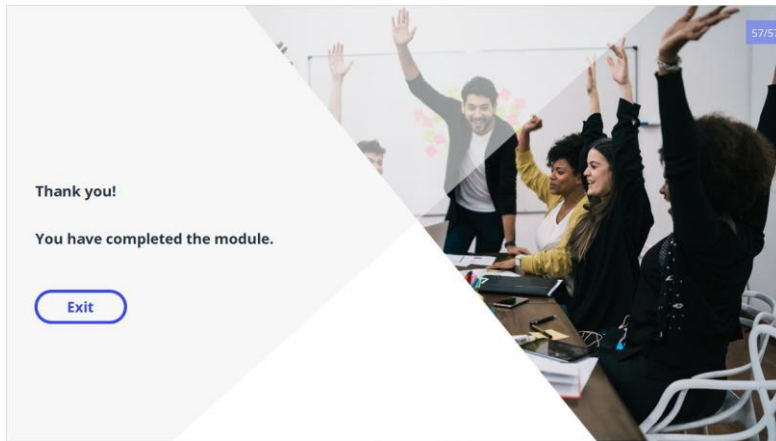
A slide layer for a success message. It features a woman with blonde hair in a black blazer on the left. On the right, the text reads: **QUIZ RESULTS**, YOU PASSED THIS COURSE., YOUR SCORE: 0%, and PASSING SCORE: 0%. A green bar at the bottom contains a black button with the text **REVIEW**.

### Failure (Slide Layer)



A slide layer for a failure message. It features the same woman on the left. On the right, the text reads: **QUIZ RESULTS**, YOU DID NOT PASS THIS COURSE., YOUR SCORE: 0%, and PASSING SCORE: 0%. A green bar at the bottom contains a black button with the text **REVIEW**.

## 1.58 End



### Notes: