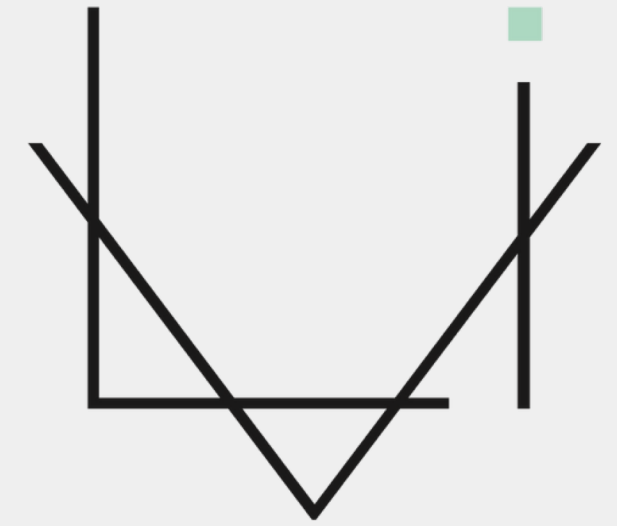


# ESG Services

# Law to Impact

May 2023



LAW TO IMPACT

# SUSTAINABILITY IS MORE THAN JUST A BUZZWORD, IT IS A CORE PRINCIPLE OF BUSINESS.



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# What is ESG?



**Environmental, Social and Governance (ESG) considerations assess the environmental, social and economic impact of a corporate entity to ensure a balance between environmental protection, social equality and economic prosperity.**

- After many decades, ESG considerations are gradually shifting from a box ticking exercise to becoming a mainstream concern for corporates worldwide.
- The need to integrate ESG issues within the business strategy of every company and every organisation has been gaining momentum over the past couple of years due to increasing pressure by various stakeholders.
- The climate emergency and the pandemic crisis has also intensified the need for transformational change as a growing number of investors demand more transparency, policymakers insist on greater accountability, and consumers expect businesses to act more responsibly.



# Why? - The Importance of Engaging ESG Experts

## Create competitive advantage for your business

In the current evolving business environment, establishing a strong ESG presence and adopting ESG credentials will increase your competitive edge and raise your profile within your industry sector. It will also increase your value amongst both internal and external stakeholders.

## Develop your company as a market leader in ESG

By engaging us to help you through your ESG journey, we will ensure that you adopt the most appropriate ESG framework for your strategic and operational needs, maintaining and increasing the attractiveness of your business to existing and potential clients.

## Enhance your strategic vision & business growth

A comprehensive and robust ESG strategy will help you identify, understand and mitigate risks that continue to emerge, allowing you to meet increasing mandatory disclosure requirements and help you continue to grow your business.

# Growing ESG Regulation



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- While ESG reporting has remained largely voluntary, mounting pressure from investors and other key stakeholders has pushed sustainability disclosures from being 'nice to have' to essential.
- On a global scale, the ESG space is being shaped against a backdrop of growing regulatory and legal obligations:
  - In the **EU**, replacing the current Non-Financial Reporting Directive (NFRD), the **Corporate Sustainability Reporting Directive (CSRD)** will come into effect in January 2024.
  - In the **UK**, the **Companies (Strategic Report) (Climate-related Financial Disclosure) Regulations 2022** came into effect in April 2022, while the proposed Sustainability Disclosure Requirements (**SDR**) is expected to apply from 2025.
  - In the **US**, the **Securities and Exchange Commission (SEC)** proposed new **ESG disclosure rules for funds and advisors** in 2022. The rules are expected to be finalised and an implementation process started by 2024.
- It is clear that the legislative mechanisms necessary to operationalise ESG considerations are now coming to fruition, and businesses need to prepare for these compulsory ESG standards in a timely manner.



# Our ESG Consulting Services



- Our aim is to support you through a bespoke set of services that will enhance your current business growth and operational structure and help you build a robust ESG strategy that will be fully incorporated in your current business strategy.
- We fully appreciate that every business is at a different stage of their journey, and therefore we develop ESG solutions tailored to the specific needs and aspirations of your company.
- On the upcoming slides, please see some of our offerings that could be of interest to you.





# 1. Materiality Assessment

- A materiality assessment is a process for you to formally identify the ESG issues most relevant for your business and your stakeholders. Materiality is about identifying necessary information for decision making processes, allowing you to prioritise your sustainability efforts and concentrate on areas that present the largest business risks and opportunities.
- It is an essential strategic tool that should form the foundation for developing and implementing your company- wide ESG strategy.

## **The approach that will be applied will involve the following steps:**

1. Gain a clear understanding of what materiality means for your company.
2. Assess your current activities in regards to ESG.
3. Identify the ESG issues that are relevant to your company and its operations.
4. Engage the relevant internal and external stakeholders to gain a meaningful perspective of your ESG priorities.
5. Collate insights and feedback from all stakeholders to determine which priorities will form the basis of your ESG strategy.



## 2. ESG Strategy Development

- ESG considerations should be fully embedded in the core of your business.
- It is evident that businesses that have incorporated an ESG strategy are better prepared to:

- mitigate risks & identify new business opportunities	- enhance their corporate governance & safeguard their reputation
- increase profitability & have a positive environmental and social impact	- meet stakeholder (both employees and clients) expectations

- We will ensure that your corporate purpose is fully aligned to the ESG considerations you identify as a priority, and we will develop a robust ESG strategy that can be implemented throughout the operational structure of your business.
- We will also support you in establishing a comprehensive implementation action plan that will operationalise the proposed ESG strategy throughout your business activities.





# 3. ESG Awareness Sessions



- Each company is on a different level on its ESG journey, so it is essential to reflect on the company's achievements and priorities, and align its objectives. This is best achieved by helping everyone within a company understand their responsibilities and how they fit within the wider ESG strategy. On completion of these sessions each attendee will gain a certification that would comprise part of their professional personal development.
- We have developed a comprehensive ESG training manual and provide industry tailored training sessions to help your team develop a clear understanding of the following:
  - the main questions surrounding ESG;
  - the most relevant ESG issues associated with their responsibilities;
  - how do ESG considerations relate to the day-to-day operations of the company;
  - what are the current ESG frameworks that are operational within the sector; and
  - how they can establish the appropriate reporting mechanisms to monitor the progress that is being made in relation to the company's ESG strategy.



# 3. ESG Awareness Session (continued ...)



- We offer our bespoke ESG training sessions at three different levels within an entity:

Level	Description
Operational	We provide ESG training to employees at the operational level of an organisation, developing their understanding of how ESG issues relate to and affect their day-to-day responsibilities; ensuring they can support the wider ESG ambitions of the business.
Mid-management and senior leadership teams	Our training for mid-management and senior leadership teams will ensure they have an in-depth understanding of the most pertinent ESG issues impacting your business, as well as how ESG considerations can be successfully implemented across the responsibilities of their team.
C-suite and board members	The sustainable transformation of an organisation is only possible with alignment from your board and senior executives. Our ESG sessions will ensure these members have the level of ESG understanding needed to provide oversight and align ESG initiatives with the strategic direction of the business.



# 4. ESG Reporting



- There is increasing pressure from investors, regulators and stakeholders (both internal and external) to demonstrate how your company is managing ESG risks and opportunities. An ESG report provides transparency to everyone on your company's performance across all three pillars.

**ESG reporting is an opportunity to demonstrate how sustainable and socially responsible practices are engrained across your operations.**

- As regulatory requirements are continuously evolving, it is essential to be 'ahead of the curve' and effectively communicate your business strategy and purpose.
- The ESG reporting landscape is rapidly changing and with numerous reporting frameworks in existence, there is increasing confusion around finding the one that is relevant to your own operations.
- We will assist you in identifying the most relevant ESG reporting framework and help you establish a reporting system that will allow you to monitor your ESG progress and demonstrate it through various avenues suitable to your company.



# 5. Evaluation & Monitoring



- Evaluating your company's ESG performance provides transparency to your stakeholders, while ensuring that you truly understand your ESG position as a business.
- The aim of this evaluation will be to provide a comprehensive and honest measure of how your company is performing across all three ESG pillars; allowing us to champion any strong existing work in ESG, as well as identify any shortcomings and opportunities to improve.
- On that basis, we will be able to act as an independent assessor, casting a critical eye over the implementation and effectiveness of your company's ESG strategy.
- We will review your company's activities concerning your environmental and social impact, as well as your corporate governance, to ensure that you can benchmark your company against industry standards and compare your performance to that of businesses comparable to yours within your sector.



# 6. Net Zero Support



- The transition to Net Zero is the collective responsibility of all businesses - from SMEs to large corporates. It is now unavoidable for organisations to reduce emissions not only from their own operations, but across the supply chain.
- The climate crisis will present both challenges and opportunities, providing a competitive advantage and rewarding those who can effectively translate their Net Zero pledges into meaningful action.
- As part of your wider ESG strategy, or as a stand-alone commitment to decarbonisation, our experts will support you in understanding and reducing your exposure to climate risk through the following services:
  - measure and benchmark your company's baseline GHG emissions (scope 1, 2 & 3);
  - development of comprehensive decarbonisation strategy to meet net zero targets (including emissions roadmap and trajectories);
  - review and, where necessary, development of internal sustainability policies (i.e. sustainable travel policy); and
  - net zero awareness sessions and workshops for C-suite executives, senior leadership teams and employees.



# Meet Our Team

Daphne is an invaluable business leader and strategist. With over 25+ years' experience, she is an experienced advisor to government departments, corporate clients and charitable organisations on issues of ESG and sustainability, reputational risk and corporate governance.

Throughout her career she has successfully applied a holistic approach to sustainability and good governance, ensuring the successful integration and implementation of a robust ESG strategy. Daphne's expertise include ESG advisory, ESG strategy development, ESG risk assessment implementation and ESG training.

She is currently authoring a business guide based on ESG principles, purpose and integrity for business leaders.

A MSc graduate from University College London, Matthew has experience in delivering corporate sustainability strategy and reporting, advising organisations across several sectors. He has extensively worked with both private and public entities on ESG awareness and embedding ESG considerations into their long-term strategy.

Matthew also has valuable expertise in establishing net-zero commitments, through the Science- Based Targets initiative, helping businesses develop decarbonisation strategies and reduce emissions in line with the GHG protocol and climate science goals.

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