

# Getting Ready for ESG

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# Today's session

- 1. Discussion
- 2. What is ESG?
- 3. Why is it relevant now?
- 4. How ESG works and how it affects you?
- 5. The new accounting normal
- 6. Q&A

#### Environmental

CO2e Emissions (Scope 1, 2 & 3)\*

**Renewable Energy** 

Waste recycling

**Recyclable Packaging** 

Water Usage

**Energy Efficient Vehicles** 

#### Social

Jobs created

Salaries & Wages

Gender & Ethnic Diversity

CEO & Gender Pay Gaps

Employee Support & Training

Customer Complaints

Data security

Responsible Marketing

Product & Service Quality

G	ΟV	er	Ш	ar	ICE

**External Advisors** 

010

Board Gender Diversity

Board Meeting Attendance

**Business Ethics** 

ESG in Decision Making

UN/OECD Anti - Slavery Policy

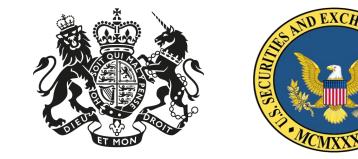
Whistle - blower Policy

## Why is ESG relevant now?

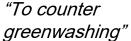
New regulation linked to new accounting standards...



European Commission



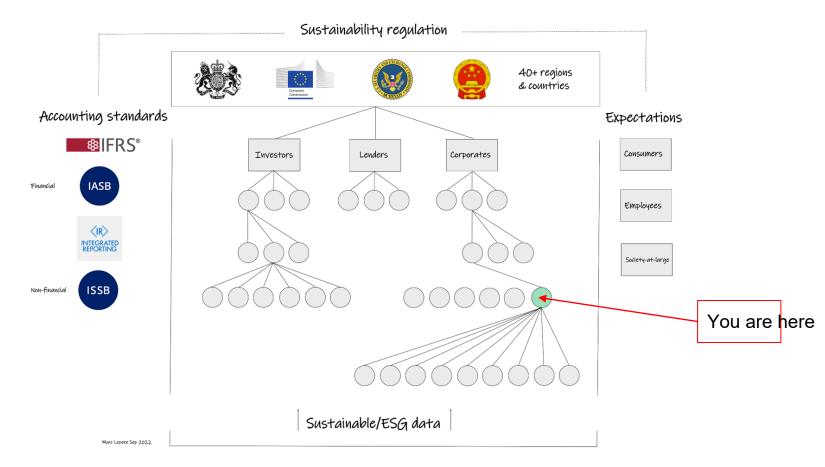






International Sustainability Standards Board (Nov 2021)

## How ESG works and how it affects you



**ESG**gen

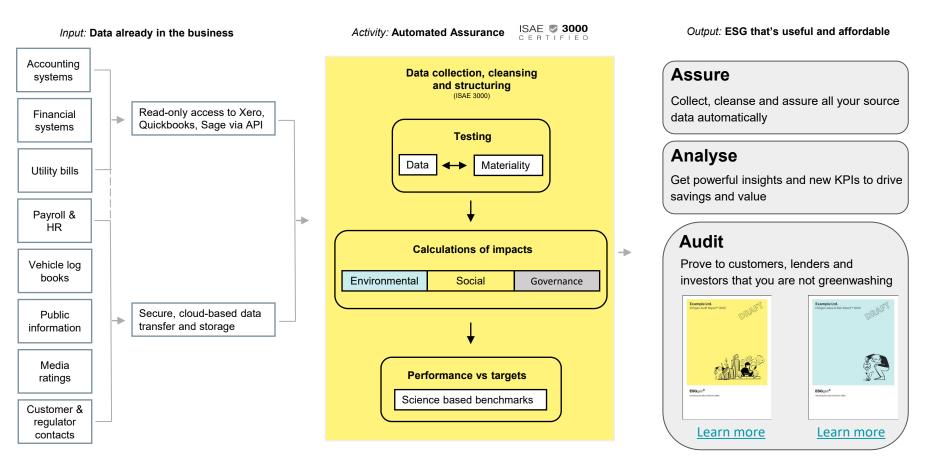
Our mission is to make it easy and affordable for SMEs to get accounting-grade data for all their ESG and nonfinancial needs, in line with International Auditing Standards (ISAE 3000)

- Uses existing documentation (in the business)
- Client time required 2-4 hours per year
- Assured data for customers, lenders and investors
- 8 environmental, 15 social, and 6 governance measures
- Accounting grade, cloud-based platform secures data integrity & confidentiality
- Decision-ready data for new KPIs

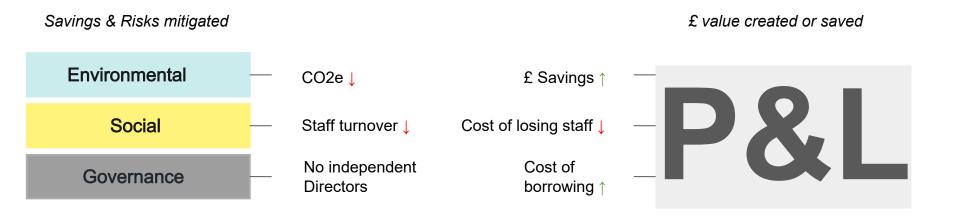




### **ESG**gen<sup>-</sup> automating the work of a Chartered Accountant for you



# Accounting-grade, decision-ready data that allows you link ESG data to the P&L...



## The new accounting normal

**B**IFRS<sup>®</sup>

**Financial Reporting** Integrated Reporting (<IR>) Non-financial Reporting IASB ISSB Financia Financial Mission and vision Manufactured Manufactured **Risks** and Strategy and opportunities resource allocation Intellectual - 'Materiality' - 77 industries SASB Outputs Inputs - International Human TCFD Performance Outlook Social and relationship cial and relationshi Natural Natural - Governance External environment - Strategy - Risk management Value creation (preservation, diminution) over time - Targets & Metrics



# Q&A

### ESG is not the new CSR

