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ESG – the 3 pillars



Climate change strategy,
Biodiversity,
Water efficiency,
Energy efficiency,
Carbon intensity,
Enviromental
management system

Equal opportunities,
Freedom of association,
Health and safety,
Human rights,
Customer &
products resposibility,
Child labour

Business ethics, Compliance, Board independence, Executive compensation, Shareholder democracy



Environmental

Climate Change:

- ✓ Mitigation of climate change.
- ✓ Adaptation to climate change.

Environmental Challenges:

- Sustainable use and protection of water and other marine resources.
- ✓ Transition towards a circular economy
- ✓ Prevention and monitoring of pollution.
- Protection and restoration of biodiversity and ecosystems.



Social

- ✓ Eradication of social inequalities.
- ✓ Social inclusion.
- ✓ Improved working relations.
- ✓ Investment in human capital.
- Protection of local and indigenous communities.
- ✓ Preservation of cultural heritage.



Governance

- ✓ Development of solid internal structures for management, leadership and relations.
- ✓ Encouragement of independent decision making.
- ✓ Support for transparency and accountability.
- ✓ Promotion of good practices.
- ✓ Fight against corruption and fraud.



Regulatory Framework

- ✓ The Montreal Protocol 1987;
- ✓ World Economic Forum key indicators 2020;
- ✓ The Kyoto Protocol;
- ✓ ISO 2600 Guidance on Social Responsibility (2010);
- ✓ OECD Directives (2011);
- ✓ The United Nations Guiding Principles for Businesses and Human Rights (2011);
- ✓ Performance Standards of the International Finance Corporation (2011);
- ✓ Sustainable Development Goals (SDG)





Like, subscribe, follow (why not all 3?)

- ✓ Auditing of financial and systems
- ✓ Cloud awareness
- ✓ Certified Information Systems Audits

