



Environment Social Governance (ESG) and Corporate Social Responsibility (CSR) Certification from The Corporate Governance Institute by Copenhagen Compliance®

ESGueira. (Stands for Experience, Sincerity, Global, Unilateral, Elements, Initiate, Reliable, Assured).

The Esgueira certification program provides the right ESG mindset to adapt, transform, and trigger a response to a new corporate reality on sustainability issues. The board of directors, board committee members, executives, CxO, ESG/CSR officers, investors, lawyers, auditors, and consultants will benefit from the customised design of the ESG/CSR certification training program. The ESG certificate course language is English.

The Esgueira design

Sustainability is the key for the business to actively generate capital, employment, and quality for all stakeholder groups. Therefore, The Esgueira design, by The Corporate Governance Institute, offers cutting-edge and comprehensive ESG/CSR certification and solutions for implementation, execution, monitoring, and reporting on social responsibility and sustainability.

The internationally recognised ESG/CSR standards by Copenhagen Compliance is the certification and guidance program to assess gaps and implement tools.

The Esgueira approach will contribute to sustainable development and the corporate commitment to establish a culture of accountability, integrity, transparency, sincerity, and compliance to be competitive, address risks and improve governance.

***Copenhagen Compliance ApS.
Technical University of Denmark
Science and Technology Park
Diplomvej 381, DK-2800 Lyngby Denmark
Email: info@copenhagencompliance.com
Telephone +45 21 21 06 16
+91 9920801838***

The How

Esgueira Value Proposition

- ✓ Prove that your organisation contributes to ethical and sustainable development.
- ✓ Implement tools to establish and operate a practical ESG/CSR management system.
- ✓ Review your company and organisation's purpose and how ESG will protect corporate culture, avoid reputational setbacks, and create value.
- ✓ Understand the whole range, regulations, and business value of inclusion, equity, and diversity and their value to the organisation.

Each chapter of the CSR/ESG certification course includes:

- ✓ Pre-reading material
- ✓ PowerPoint slide presentation with notes on each slide as a pdf copy
- ✓ Trainers speak on each of the 15-25 chapters.
- ✓ 25 ESG exercises for study or discussion
- ✓ Certification exam(s) consisting of 30-50 multiple-choice questions.
- ✓ A set of templates, policies, and procedures as part of our ESG toolkit

The Esgueira toolkit

- Certification checklist on ESG/CSR activities by Copenhagen Compliance
- Benchmarked gap analysis
- Social responsibility policy template
- Taxonomy of commitments and principles
- Stakeholder needs and expectations assessment tool and matrix
- Integration model with human resources, compliance, risk management and governance
- Social cost risk assessment model
- Employee well-being policy template
- Indicator-based reporting templates
- Verification controls on social responsibility data
- Ethical procurement policy and due diligence templates
- Environmental standards and reporting templates

Esgueira Scope and Chapters

1. Introduction

- ✓ The fundamental dilemma between ethical obligations versus maximising profits
- ✓ The governance clash occurs between business and morality.
- ✓ Analyse the key ESG/CSR components for the Board of Directors (BoD), shareholders and stakeholders.
- ✓ Develop a communications plan primarily focusing on creating trust and integrity.
- ✓ Identify the key ESG/CSR incentives that drive wanted or unwanted management and employee behaviour.
- ✓ Scrutinise oversight, accountability, transparency and the role of board committees.
- ✓ Customise the impacts of climate change and be accountable across the organisation.
- ✓ The E in ESG
 - Staying within the planetary boundaries and nature to flourish.
- ✓ The S in ESG
 - Social sustainability is to improve the well-being of all stakeholders.
- ✓ The G in ESG
 - Protecting human rights and corporate integrity



2. The Sustainable Development Goals (SDG) Framework

- ✓ How can management and investors embrace SDGs for innovation and investment?
- ✓ SDGs and compliance, existing and emerging regulations, and disclosures to avoid duplication of efforts.
- ✓ How can SDG support central international norms and soft law initiatives?
- ✓ How to use the UN SDGs as a strategic tool
- ✓ What regulatory trends and government incentives affect the business
- ✓ The common language of ESG is to communicate with stakeholders.
- ✓ Examine the company's key pain points and identify the risks and opportunities.
- ✓ The link between the SDGs and ESG and the license to operate and grow.
- ✓ Identify and find solutions to global events and megatrends related to SDG.

3. Board (BoD), Stakeholder, And Regulatory Responsibilities, Accountability, And Oversight

- ✓ The evolving role of the board, executives, investors, and stakeholders.
- ✓ Understand ESG ratings, rankings, indices, integration frameworks, materiality risk, and opportunity assessments.
- ✓ The BoD composition, structure, oversight, accountability, and nomination committee.
- ✓ How can BoD fulfil its strategic role and set the cultural tone from the top?
- ✓ The critical and strategic role sets the ESG cultural tone from the top.
- ✓ Examine the board's role in stakeholder communications, including creating trust and integrity.
- ✓ Analyse the director's oversight liabilities regarding accountability, transparency, and committees.
- ✓ How can the BoD predict future trends and new regulatory requirements?
- ✓ The BoD's responsibilities include responding to climate action demands, scenario analysis, disclosure expectations, adaptation, mitigation, and transition strategies.
- ✓ The impact of the BoD role and agendas regarding asset managers, hedge funds, high-wealth individuals, and proxy advisors.
- ✓ The fiduciary and pecuniary duties of the BoD and embedding ESG in business strategy.
- ✓ The Impact of Climate Change and a Board's Accountability
- ✓ The ESG/CSR Charter and Board committee

4. The Investor Role And Responsibility In ESG/CSR Compliance

- What are investors asking for, and why does that matter?
- Policy and structure for investor relations and communications
- Recognise ESG ratings, rankings, indices, integration frameworks, materiality risk, and opportunity assessments.
- Define the expectations of investors, proxy advisors, and society to encourage diversity in the workplace.
- Investigate the expectations for asset managers, proxy advisors, and investors relations.
- Climate Action 100+ initiatives, The UN Principles for Responsible Investment.

4. Stakeholder Disclosures And Reporting

- ✓ How to address shareholder expectations, letters, proposals, ratings, rankings, activist investors, and disclosure expectations.
- ✓ The governance component of ESG reporting standards.
- ✓ The European Sustainability Reporting Standards (ESRS) as an integral part of implementing the Corporate Sustainability Reporting Directive (CSRD)
- ✓ The EU's vision for corporate sustainability reporting to support the European Green Deal
- ✓ The framework and disclosures in Task Force on Climate-related Financial Disclosures (TCFDs).



- ✓ The GRI (Global Reporting Initiative) on sustainability reports
- ✓ Describe board oversight of and management's role in assessing and managing climate-related risks and opportunities.
- ✓ The regulatory expectations of greenwashing, securities class actions and civil litigation.

5. How To Develop Your Approach on Double Materiality In Corporate Sustainability Reporting Directive (CSRD)

- ✓ The Double materiality components to protect corporate focus on the sustainability issues with a material impact;
 - the financial performance
 - most relevant to their stakeholders.
- ✓ Identify the financial impact on materiality and disclose a complete picture of the performance so all stakeholders can make informed decisions.
- ✓ It provides insights required to inform strategy development, provides strong governance, and enables greater transparency in reporting.

6. Understanding Corporate Geopolitical Risks And Stakeholder Expectations

- ✓ Climate Change and corporate accountability impact scope, commitments, actions, and reporting.
- ✓ Economic and socio-economic outlook on key stakeholders and processes; supply chain, customers, employees, society, regulatory, insurance, political risks, renewable energy, carbon footprint,
- ✓ Net zero concept and science-based emissions goals



Greenwashing

Without a clear reporting obligation, any framework would fail to adequately address concerns related to greenwashing, which is crucial for identifying issues that pose risks to socio-economic and environmental challenges. These sustainability concerns not only erode trust in the system but also harm corporate reputation.

The CC Framework aims to ensure that management places a high priority on fostering social partnerships throughout the organization, supported by strong personal values, and demonstrates actions aligned with their stated commitments. This approach helps avoid a disconnect between the corporate ambition of transitioning to a greener and more sustainable future.

To effectively address greenwashing concerns, management needs to convince leaders and officers about the importance of sustainability by focusing on the following key areas:

- Enhancing the skills of current managers to tackle greenwashing concerns effectively.***
- Encouraging a genuine corporate interest in moving beyond surface-level "greenwashing" practices and fostering a genuine commitment to sustainability standards.***

By addressing these aspects, management can accelerate the drive towards sustainable practices and ensure that their organisation is genuinely committed to sustainable development.



Reporting & disclosures

To ensure consistency and quality in reporting and disclosures, it is crucial to establish agreed-upon standards and specific criteria or metrics for each ESG/CSR topic. The purpose and approach of reporting and disclosures can vary, hence the need for clear guidelines.

The landscape of sustainable ESG/CSR reporting standards is continuously evolving. New standards are being introduced by various regulatory bodies such as the European Union, IFRS, and other global oversight organisations.

Here are some notable examples:

- European Sustainability Reporting Standards (ESRS): These standards are designed with a double materiality perspective, catering to various stakeholders, including investors. The European Financial Reporting Advisory Group (EFRAG) leads the co-construction efforts of these standards.***
- Sustainability Accounting Standards Board (SASB): SASB has its unique approach and scope when defining sustainability reporting standards.***
- Global Reporting Initiative's Global Sustainability Standards Board (GSSB): GRI provides guidelines for sustainability reporting, focusing on key features such as public interest, independence, due process, and public consultation. These guidelines facilitate the generation of required information and documentation.***

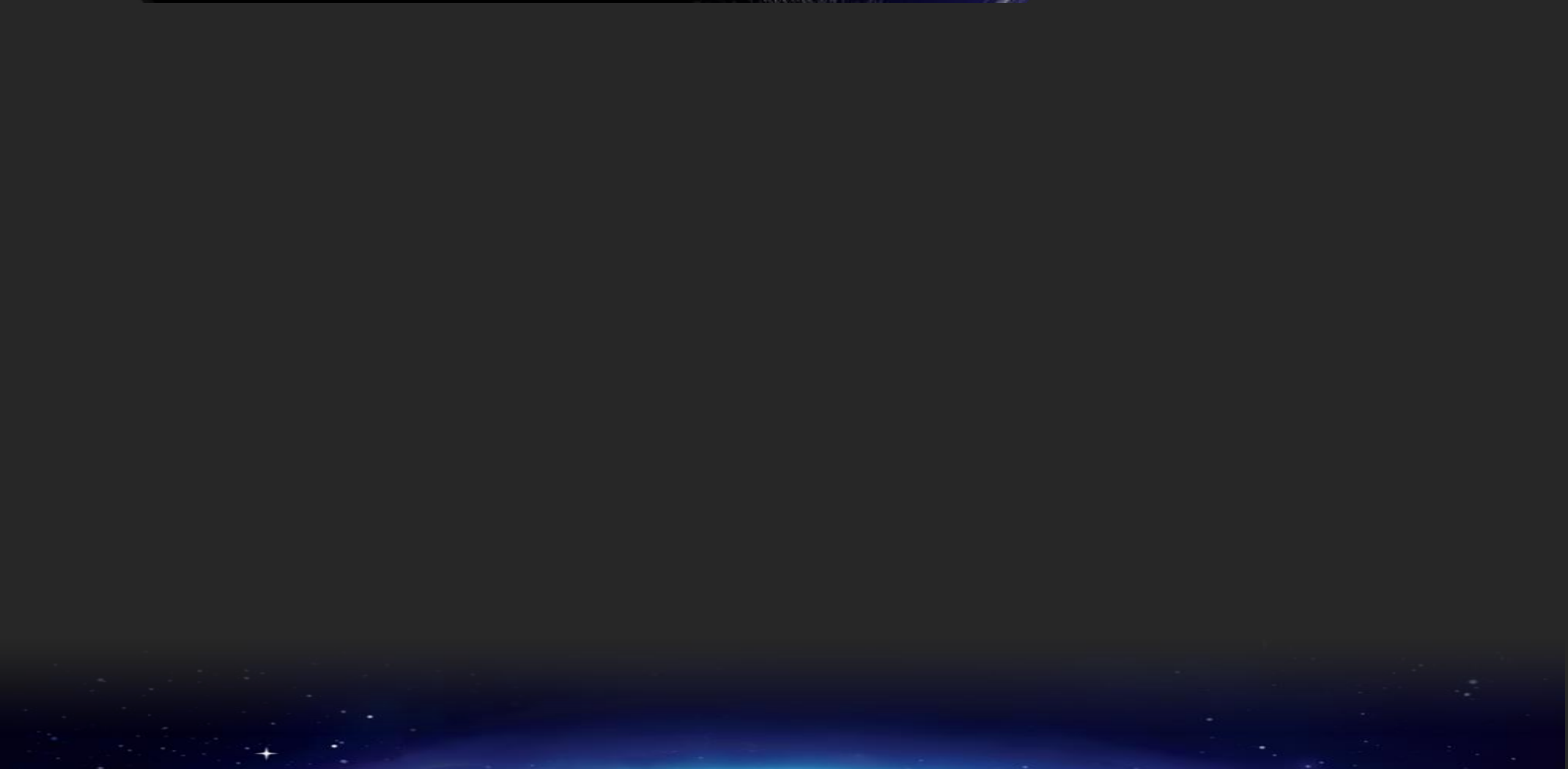
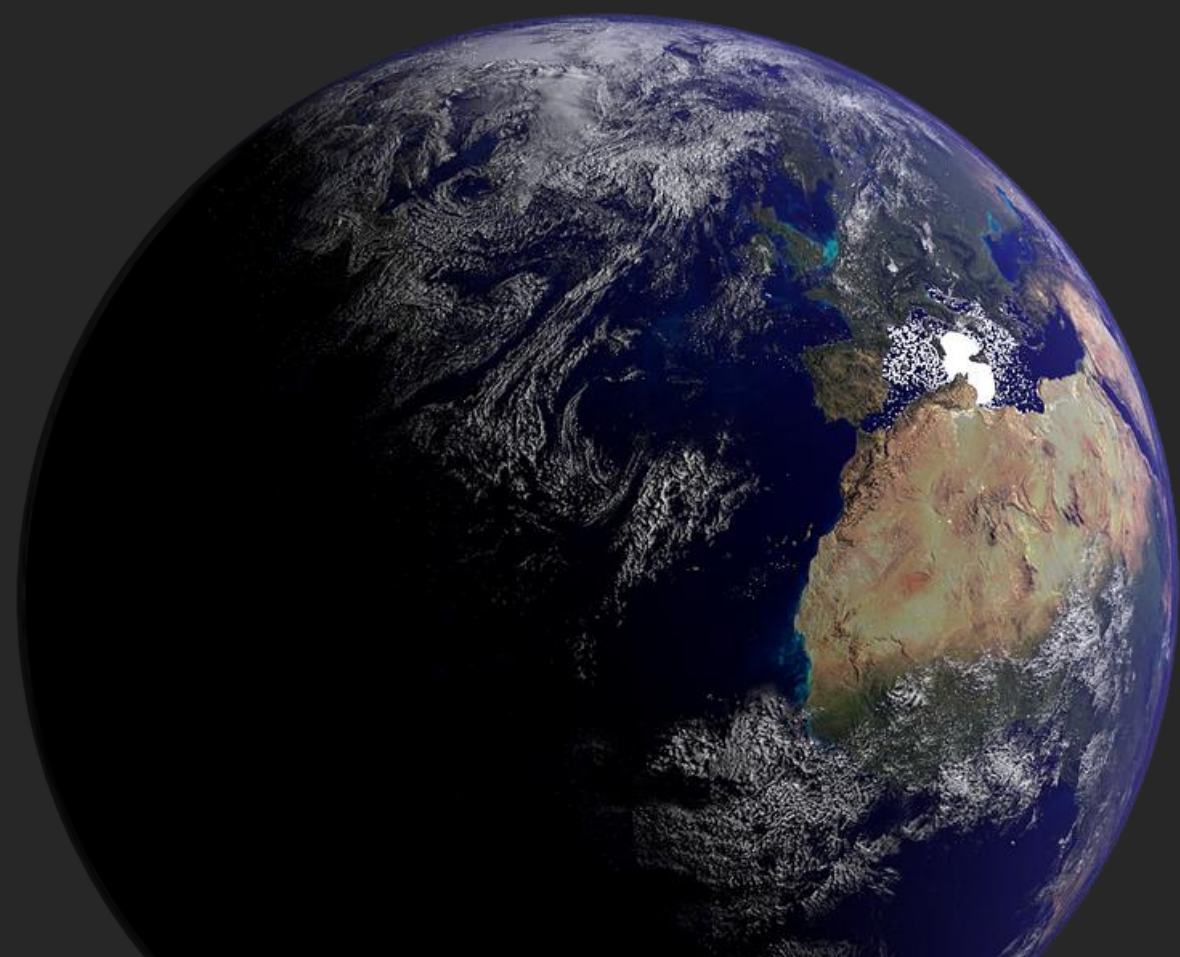
By establishing and adhering to such reporting standards, organizations can ensure that their reporting is comprehensive, reliable, and meets the needs of various stakeholders.

Transparency

The framework is designed to prioritize the needs and interests of stakeholders, emphasizing corporate transparency. It provides a structured approach for companies to account for their corporate sustainability performance.

One key aspect of the framework is its ability to capture and assess the maturity or ESG (Environmental, Social, and Governance) abilities of companies. This assessment is conducted through a risk-based quantitative scoring system. The framework aims to provide a holistic view of a company's sustainability practices and assign a score that reflects its level of maturity in managing ESG factors.

The framework focuses on stakeholder-centricity, enhances corporate transparency, and utilizes a risk-based quantitative scoring approach to evaluate a company's ESG abilities.



Conclusion

The Copenhagen Compliance framework serves as a platform that enables the organization and structuring of sustainability information in alignment with well-defined standards. It provides a structured framework for reporting and disclosing sustainability-related data.

While the framework allows for flexibility in determining the direction of sustainability efforts, it is guided by a set of ESG/CSR principles that shape the topics to be addressed. These principles offer guidance and ensure consistency in reporting practices.

We strongly encourage all organizations to adopt a practical approach when implementing the CC framework. By doing so, companies can align themselves with global standards and remain at the forefront of corporate sustainability reporting. Embracing the framework enables organizations to demonstrate their commitment to sustainable practices and contribute to the ongoing advancement of sustainability reporting standards.



Framework for ESG/CSR Governance Exposure

