



# Environmental, Social and Governance (ESG):

## Expectations for ESG: A Panel Discussion

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# Our Panelists

**Moderator:** Nancy Foran, ESG Partners Inc. & ICAC Affiliate Director

**Panelists:**

Kevin Cambridge, PwC Caribbean

Alison Joutsi, BDO

April Little, Grant Thornton

Shane Peters, PKF

Rachel Welch-Phillips, Dentons - Attorneys-at-Law





# Sustainability Challenges

- Traditional business models based on **infinite** extraction of **finite** natural resources and social capital → over-exploited and failing
- Investing in social and natural resources is investing in the resources your company depends on
- Benefits: innovation, improvement, new opportunities



# What is ESG?



## Environmental

- Climate impact
- GHG emissions
- Energy efficiency
- Air / water pollution
- Water use / scarcity
- Biodiversity loss



## Social

- Labour rights & practices
- Human & indigenous rights
- Local community
- Diversity & inclusion
- Product quality & safety
- Health & safety
- Cyber security & data privacy



## Governance

- Board quality, independence, diversity, and accountability
- Board oversight of performance and compensation; strategy, risk management, and disclosures (incl. E&S factors)



# SUSTAINABLE DEVELOPMENT GOALS

**1** NO POVERTY

**2** ZERO HUNGER

**3** GOOD HEALTH AND WELL-BEING

**4** QUALITY EDUCATION

**5** GENDER EQUALITY

**6** CLEAN WATER AND SANITATION

**7** AFFORDABLE AND CLEAN ENERGY

**8** DECENT WORK AND ECONOMIC GROWTH

**9** INDUSTRY, INNOVATION AND INFRASTRUCTURE

**10** REDUCED INEQUALITIES

**11** SUSTAINABLE CITIES AND COMMUNITIES

**12** RESPONSIBLE CONSUMPTION AND PRODUCTION

**13** CLIMATE ACTION

**14** LIFE BELOW WATER

**15** LIFE ON LAND

**16** PEACE, JUSTICE AND STRONG INSTITUTIONS

**17** PARTNERSHIPS FOR THE GOALS

SUSTAINABLE DEVELOPMENT GOALS

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# Building on investor-focused standards and frameworks

Consolidated into the IFRS Foundation



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## ISSB objectives



Develop standards for a global baseline of sustainability-related disclosures to **meet information needs of investors** globally

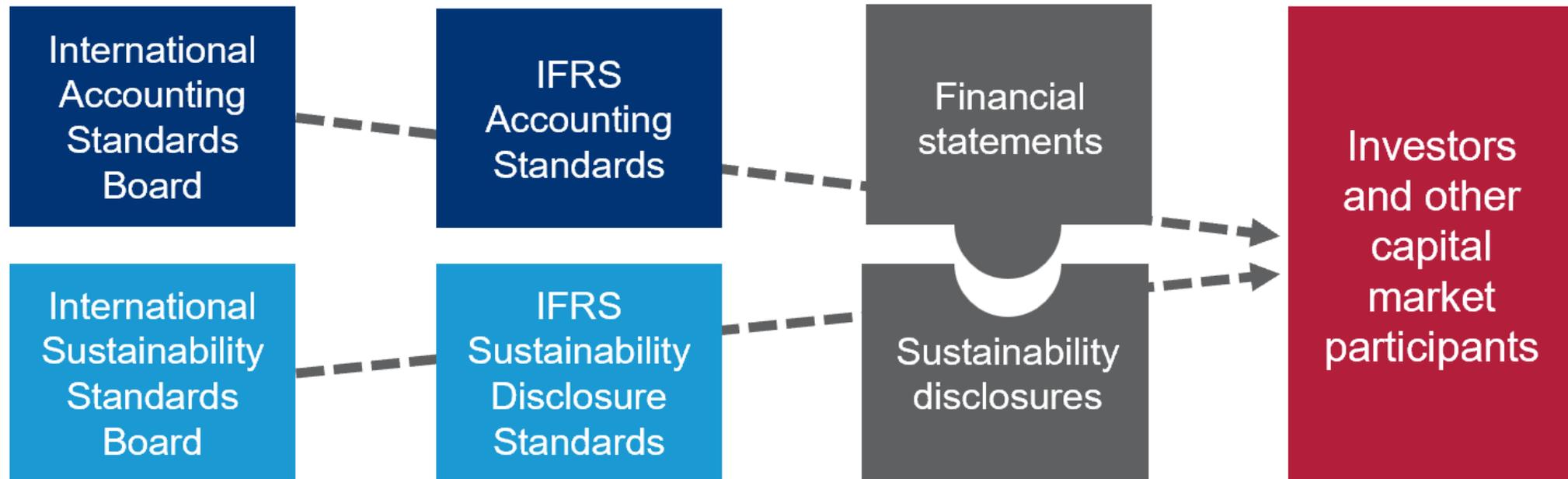


**Enable companies** to provide comprehensive, decision-useful sustainability information to global capital markets



Deliver a **common language of sustainability-related disclosures**, with the flexibility for regional **'building blocks'** to be added by regulators when necessary to meet local and multi-stakeholder information needs.

# Designed for communication to investors



# Collaboration

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**Now, let's begin...**