



Schweizerische Eidgenossenschaft
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Eidgenössisches Departement für
Wirtschaft, Bildung und Forschung WBF
Staatssekretariat für Wirtschaft SECO

Getting started with sustainability

An introduction for SMEs and beginners

THIS INTERACTIVE WORKSHOP WILL START MOMENTARILY



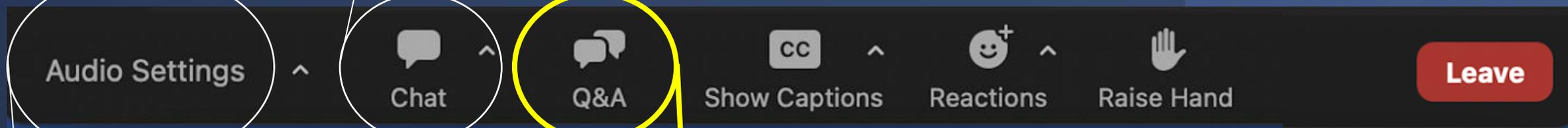
The SSE is a UN Partnership Programme of



HOUSEKEEPING

CHAT FUNCTION:

Use the chat box to introduce yourself and make comments.



AUDIO SETTINGS:

All participants are currently muted to ensure everyone can hear the presenters. Please use the other functions to interact with us.

Q&A BOX:

Ask any questions you might have in the Q&A box. We will answer them throughout the session.

Today's Workshop



2 hours



Live Q&A throughout



Participation expected



Certificate requires survey

AGENDA

Topic:

Introduction and course overview

PREPARE: What drives sustainability?

ALIGN: Integrating sustainability into governance and strategy

5 minute Comfort Break

IMPLEMENT: Integrating sustainability into business practices

COMMUNICATE: Efficient use of disclosure standards

Wrap up and additional resources

Q&A
throughout



TODAY'S FACILITATORS



**Sustainable
Stock Exchanges
Initiative**



FIONA QUINLAN-WELLS
SSE Training Officer



TIFFANY GRABSKI
SSE Academy Head



**ethical
supply chain
program**
FOUNDED BY ICTI



CARMEL GIBLIN
President and CEO



TIM ZIEGLER
Manager, Social Impact Program

GOALS



Understand the relevance of sustainability-related information



Integrate sustainability into your strategy and governance



Identify key sustainable business practices to get started



Map out key audiences that may require sustainability information

Four facets of sustainability integration



Communicate publicly your company's sustainability policies and practices



Understand what drives sustainability and how smaller companies can approach integration



Implement sustainability objectives by integrating into business practices



Set the organization up for success by integrating sustainability into governance and strategy



Key Resource

The SSE has a series of Model Guidance publications which help stock exchanges to write guidance for their markets on sustainability-related topics.

You can also use this guidance as a companion resource to this training workshop and to dive deeper into any of the topics we discuss today.

Find it on the Publication tab of the UN SSE's website

<https://sseinitiative.org/publications>



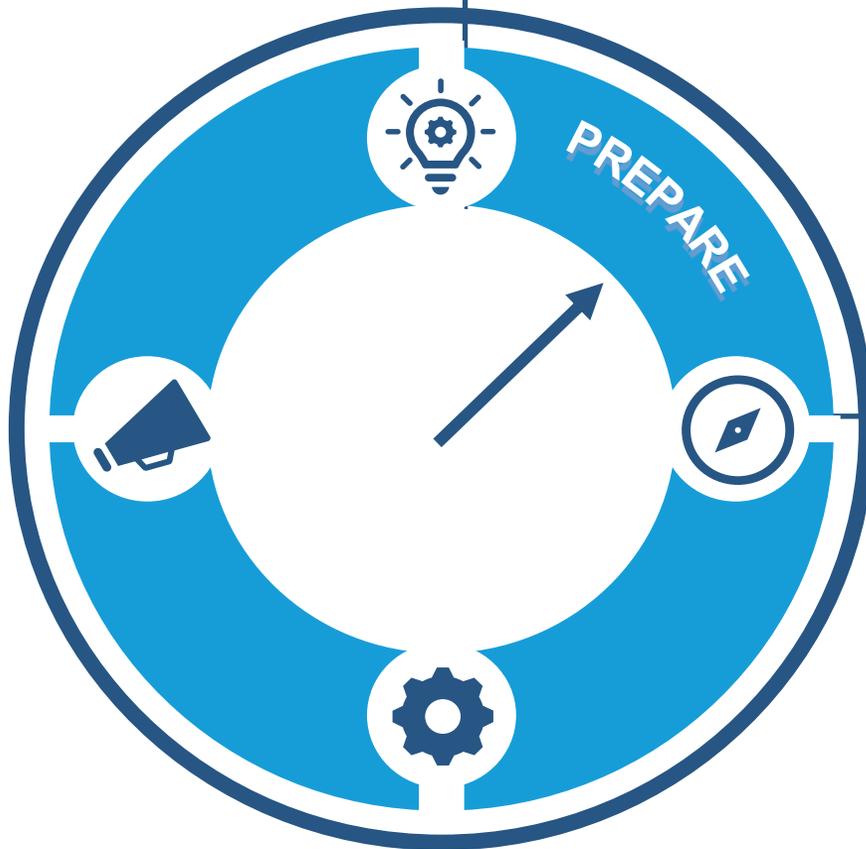
Menti

**Let's get to know
you!**

Please use the link in the chat to access the Mentimeter. Keep that window open in your browser as we will come back to it again.



Module 1



Understand what drives sustainability and how smaller companies can approach integration



Prepare Actions



- The big picture**
- Your business**
- Your capacity to respond**



The big picture

Global Shifts in the way business operate

Increased availability of science and knowledge, customer expectations and technology advancements are changing how businesses set their strategy and how they operate

Policy shifts

Globally the UN Sustainable Development Goals and other global goals are leading to national objectives that business are being incentivized to or required to align policy and market trends.

Investor Pressure and stakeholder Interest

Investor pressure and interest from stakeholders drive ESG requirements and demand for sustainability-related information

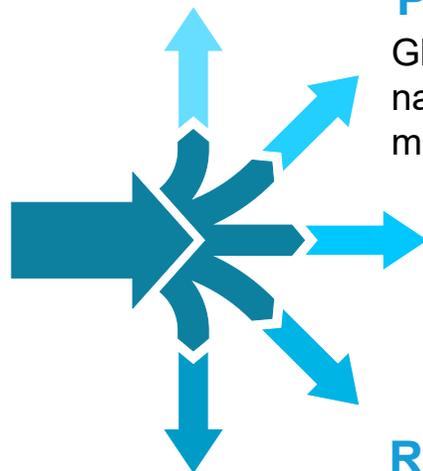
Regulatory Focus on sustainability

Increased regulatory emphasis on sustainability disclosure and transition plans

Future-Proofing Business

Anticipating trends to ensure long-term business resilience.

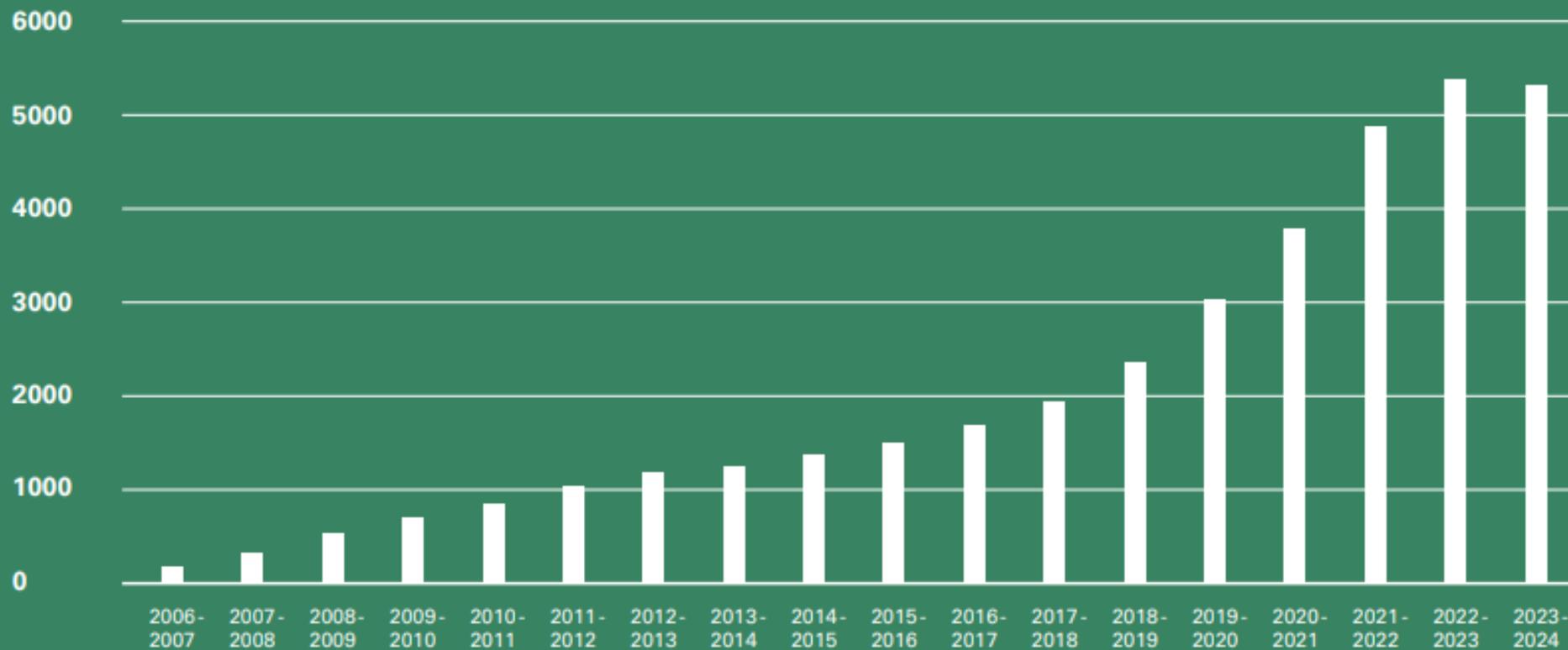
**Business
Landscape**





Investor demand

Figure 12. Total signatories, by financial year



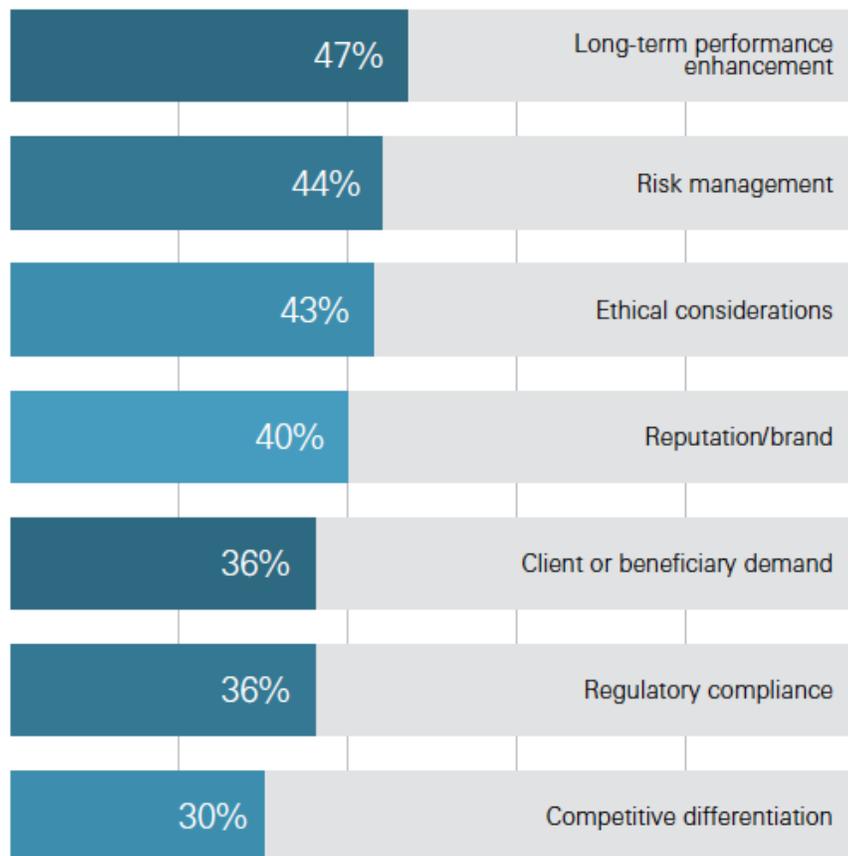
Principles for
Responsible
Investment

[PRI DATABASE](#)



Why investors integrate sustainability

Investors' primary motivation for incorporating climate and environmental issues into investment strategy



- Insights from **500 global institutions investors** across 12 markets.
- **96% of institutional investors** globally believe that climate and environmental issues will be important to their organisation's investment strategy **within the next three years**.
- Investor interests in sustainability driven by its relevance for **long-term value creation** and **strategic resilience**.



Regulatory example – ISSB Standards

40 jurisdictions have already decided to use or are taking steps to introduce the reporting standards of the IFRS Foundation's International Sustainability Standards Board (ISSB) in their legal or regulatory frameworks

Together, these jurisdictions account for:





Regulatory example – ISSB Standards

Effective date	Jurisdiction requiring ISSB-based disclosures
2024	Türkiye
2025	Australia, Bangladesh, EU, Hong Kong SAR, Malaysia, Mexico, Pakistan, Singapore, Sri Lanka, Tanzania, Zambia
2026	Brazil, Chile, Jordan, Philippines, Qatar, Zimbabwe
2027	Ghana, Indonesia, Kenya, Rwanda, Thailand
2028 or later	Nigeria, Uganda
TBD	Bolivia, Canada, China, Costa Rica, El Salvador, Ethiopia, Japan, Kyrgyzstan, Nepal, Panama, South Korea, Switzerland, United Kingdom, Uzbekistan

Quick Quiz

A pop up box will shortly ask you to answer this question. If you do not see the quiz in zoom, you can answer in the chat box.

1. What is your sustainability objective?

(select all that apply)

- Achieve certifications and labels
- Improve ESG Ratings
- Meet investor and supply chain pressure
- Publish a sustainability report
- Build internal capability (knowledge, skills, systems, relationships) to more effectively manage sustainability-related risks and opportunities



Benefits for your business

When integrating sustainability, you can capitalize on opportunities such as:

- Sustainable finance
- Integration into sustainable global value chains
- Government incentives
- Agility and access to skills and talent
- Eco-efficiency



Regulatory or compliance risks



Regulatory or compliance risk

Risk

SMEs often sit deep within global supply chains and may lack visibility over upstream suppliers. Increasing regulations (for example due-diligence laws, human rights requirements, environmental traceability, disclosure requirements) can expose SMEs to:

- Non-compliance with environmental or labor standards
- Loss of contracts with larger companies that must verify supply chains
- Reputational risk if unethical practices are discovered upstream



Regulatory or compliance opportunities



Regulatory or compliance risk

Opportunity

By mitigating this risk, SMEs can

- Become a verified sustainable supplier preferred by large buyers
- Access premium markets or long-term contracts with ESG requirements
- Develop digital traceability systems that improve operational efficiency



Transition risks



Climate or nature transition risk

Risk

SMEs are typically more vulnerable to fluctuations in energy, water, or raw material prices because they have less purchasing power, less ability to hedge costs, and higher relative exposure to operational costs. These can lead to risks such as:

- Inability to meet contracts due to higher costs of production
- Financial loss
- Over dependence on scarce resources

Transition opportunities



Climate transition risk

Opportunity

By mitigating this risk, SMEs can

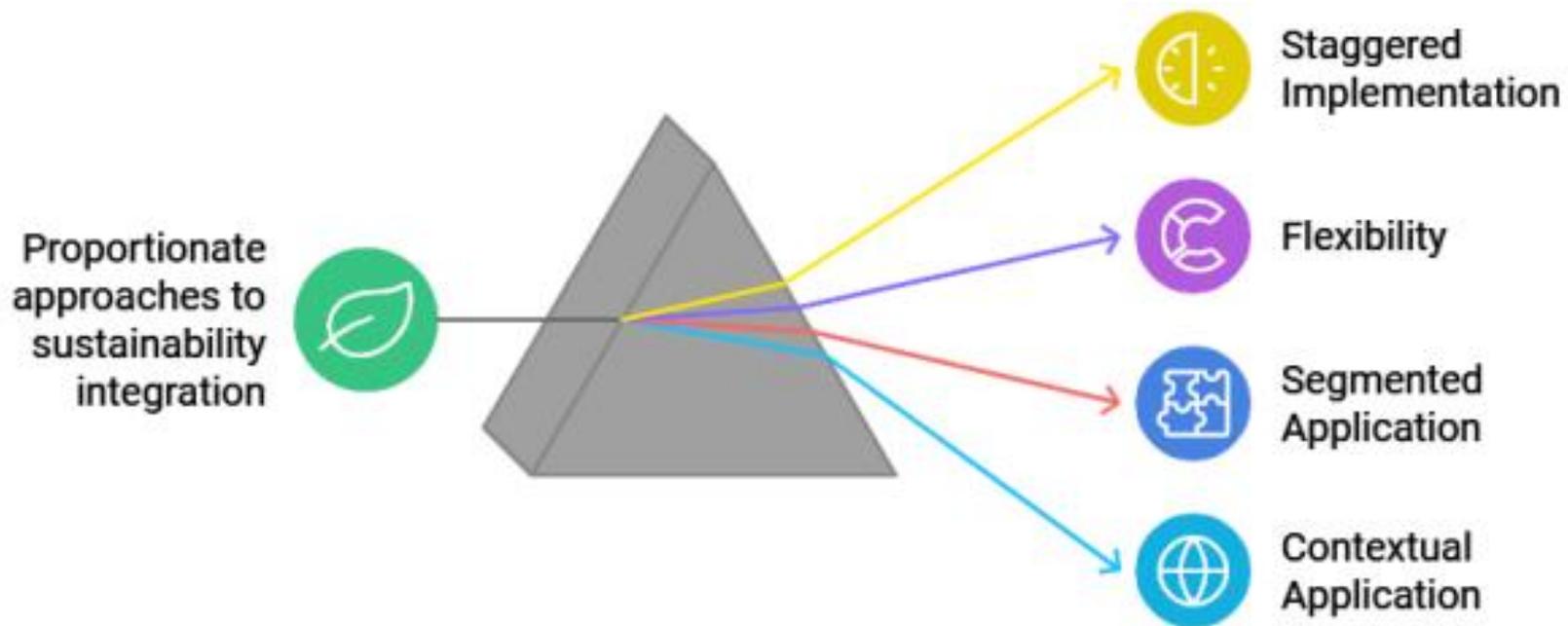
- Decrease production costs through investment in energy efficiency and circular resource use
- Reduce operational costs through waste reduction and energy management
- Access new financing mechanisms such as green bonds or preferable rates for loans



The unique challenges facing smaller companies

- Limited financial resources and difficulties getting access to capital
- Regulatory compliance
- Liquidity problems
- Structural challenges
- Implementation complexity

The principle of proportionality



Source: UN SSE



Prepare Actions

REMINDER



- ❑ **The big picture:** Monitor **global trends, consumer preferences, and industry standards** related to sustainability.
- ❑ **Your business:** Understand the context of the business and incentives that drive the **business case** for integrating sustainability.
- ❑ **Your capacity to respond:** Review and understand the **principle of proportionality** to consider whether and how it could be applied during the process of integration.



Module 2



Set the organization up for success by integrating sustainability into governance and strategy

Align Actions



- Objectives
- Oversight

Quick Quiz

2. What is the purpose of a strategy?

(Select all that apply)

- To set long term goals
- To help guide short term decision making
- To help investors understand your long-term trajectory and plans
- To set yourself apart from your competitors

A pop up box will shortly ask you to answer this question. If you do not see the quiz in zoom, you can answer in the chat box.

Quick Quiz

3. Should you share your strategy publicly?
(Select one)

- Yes
- No

A pop up box will shortly ask you to answer this question. If you do not see the quiz in zoom, you can answer in the chat box.

Quick Quiz

A pop up box will shortly ask you to answer this question. If you do not see the quiz in zoom, you can answer in the chat box.

**4. Should your strategy consider the future impacts of drought and drying up water supply in particular regions?
(Select one)**

- Yes
- No
- Depends on your business

Being strategic about sustainability





Activity - FastTech

FastTech is:

- A quickly growing company that produces specialized electronic components used in data centres.
- Customers include large listed firms in the EU, US and Asia, that are increasingly asking for sustainability information from their suppliers.
- It must secure contracts for a critical mineral used in the production of its products, but this mineral is often related to labor-rights violations and is extracted primarily in conflict areas.

Menti

Please use the link in the chat to access the Mentimeter. Keep that window open in your browser as we will come back to it again.

When identifying suppliers of the critical mineral, what considerations will be most important to make sure FastTech can produce its product reliably and at a competitive price?

Integrating sustainability into strategy

"Fast tech" needs to ensure that its decisions align with the strategic objectives of the company.

"Fast tech" may be thinking about strategic aspects like:

- how do we want to position the business relative to suppliers / customers?
- how do we allocate resources to ensure responsible procurement?
- do our procurement decisions balance long term business growth and responsible sustainability practice?

Integrating sustainability into policy

"Fast tech" will also be starting to think about how to reflect this situation in their policies.

Even SMEs need to have a Responsible Sourcing Policy, covering things like:

- What minimum documentation must suppliers provide before we buy?
- Are there any particular risks, countries/materials that would trigger extra checks or from which we won't buy?
- Should we have a supplier code of conduct covering sustainability-related topics?

Quick Quiz

5. Do you have a focal point for sustainability on your board?
(Select one)

- Yes
- No
- We don't have a board
- I do not know

A pop up box will shortly ask you to answer this question. If you do not see the quiz in zoom, you can answer in the chat box.

What is corporate governance?

Source: [IFC SME Governance Guide](#)



⦿ Growing governance structures

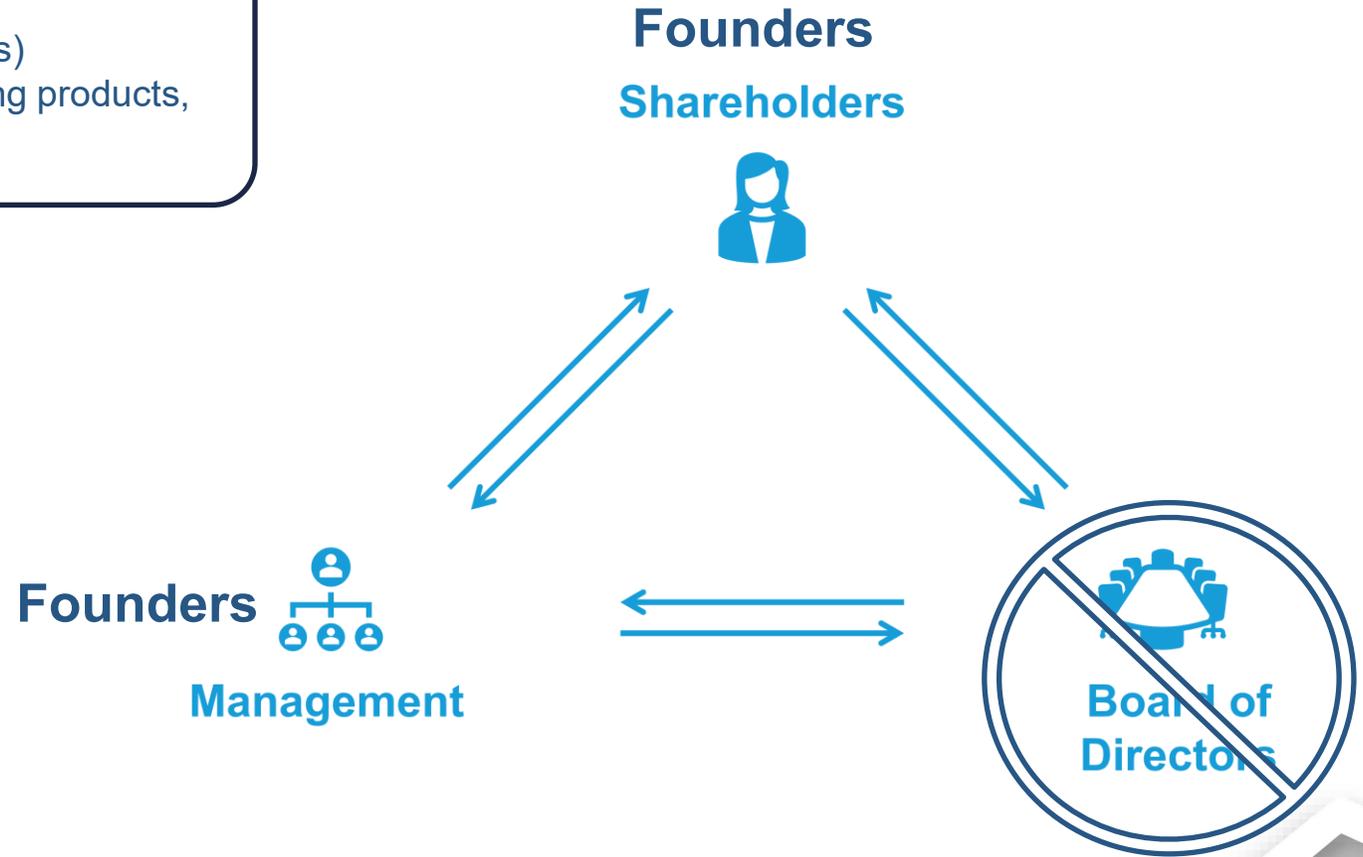
1  **Start-up**

- Small (<50 employees)
- Focused on developing products, testing the market

2  **Active growth**

3  **Organizational development**

4  **Business expansion**



⌚ Growing governance structures

1  Start-up

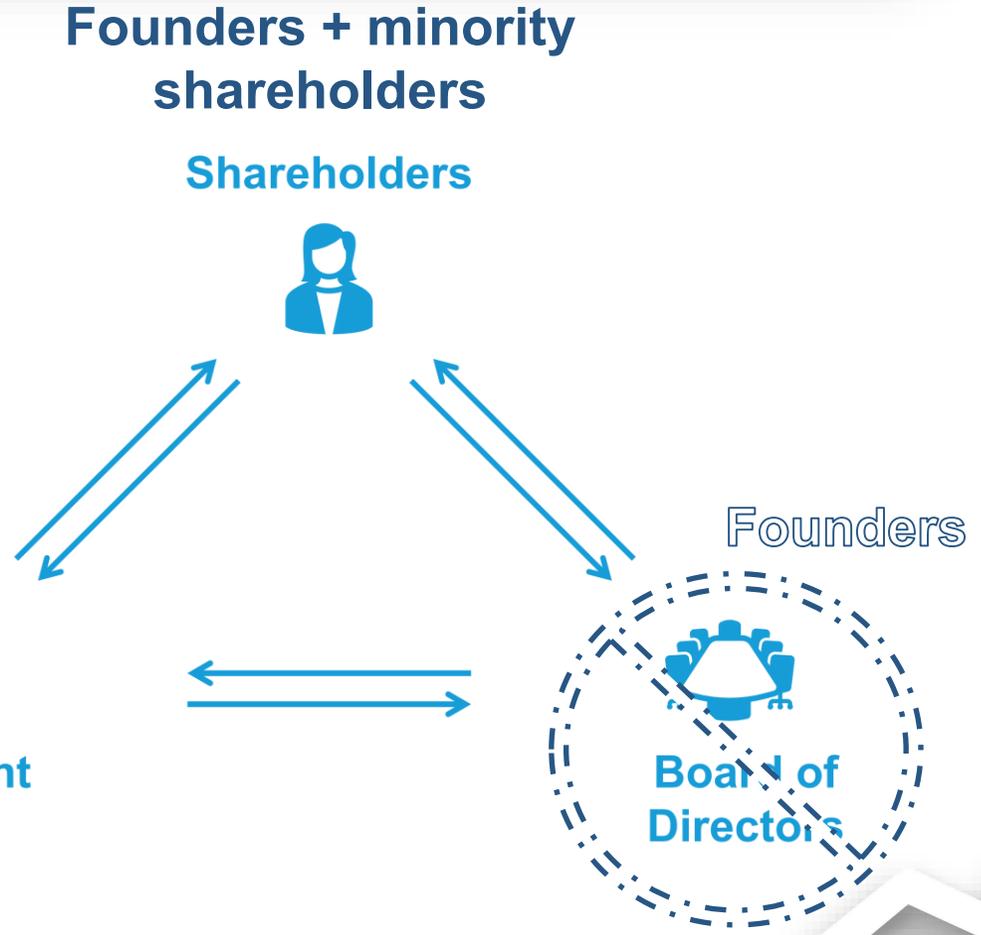
2  **Active growth**

- Small to Medium (50-75 employees)
- Focused on sales and growth, increasing variety of products, creating client base

3  Organizational development

4  Business expansion

Founders + leadership team



⌚ Growing governance structures

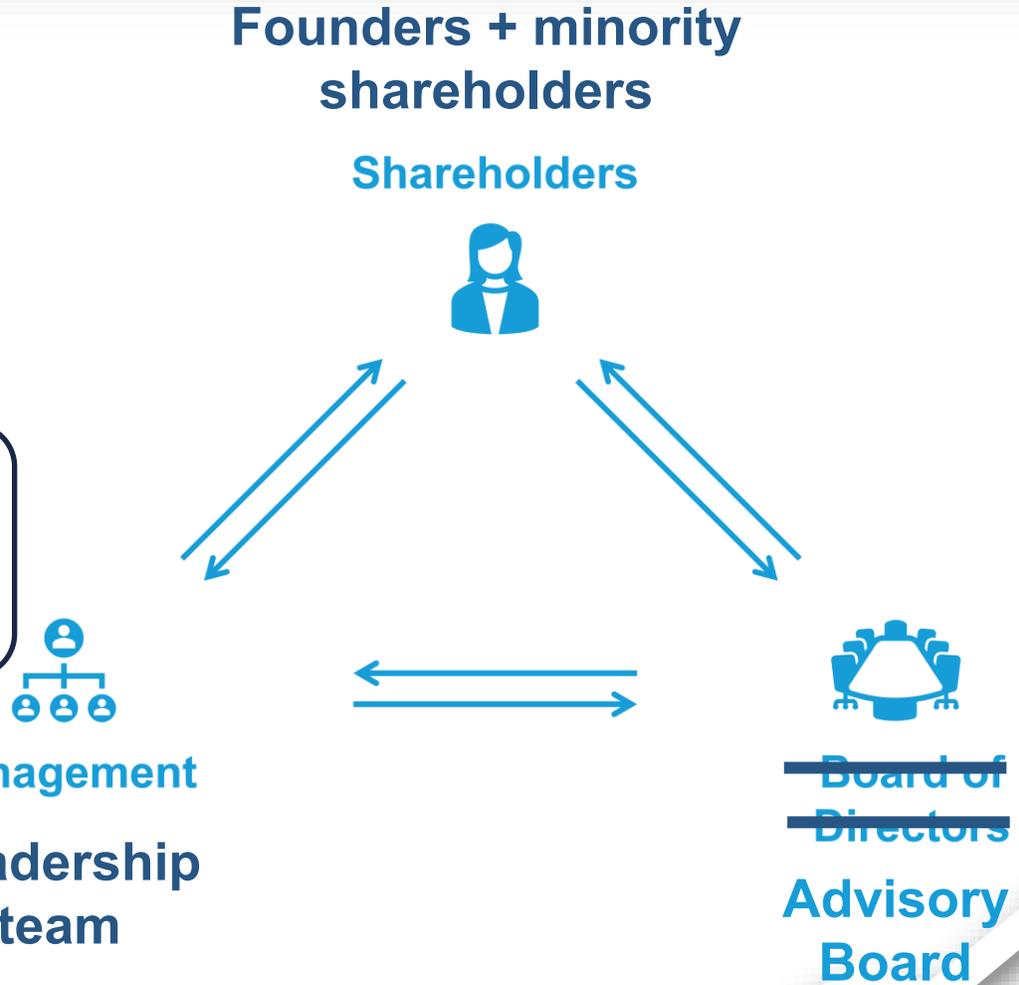
1  Start-up

2  Active growth

3  **Organizational development**

- Medium (75-150 employees)
- Focused on optimizing own structure/processes after growth

4  Business expansion

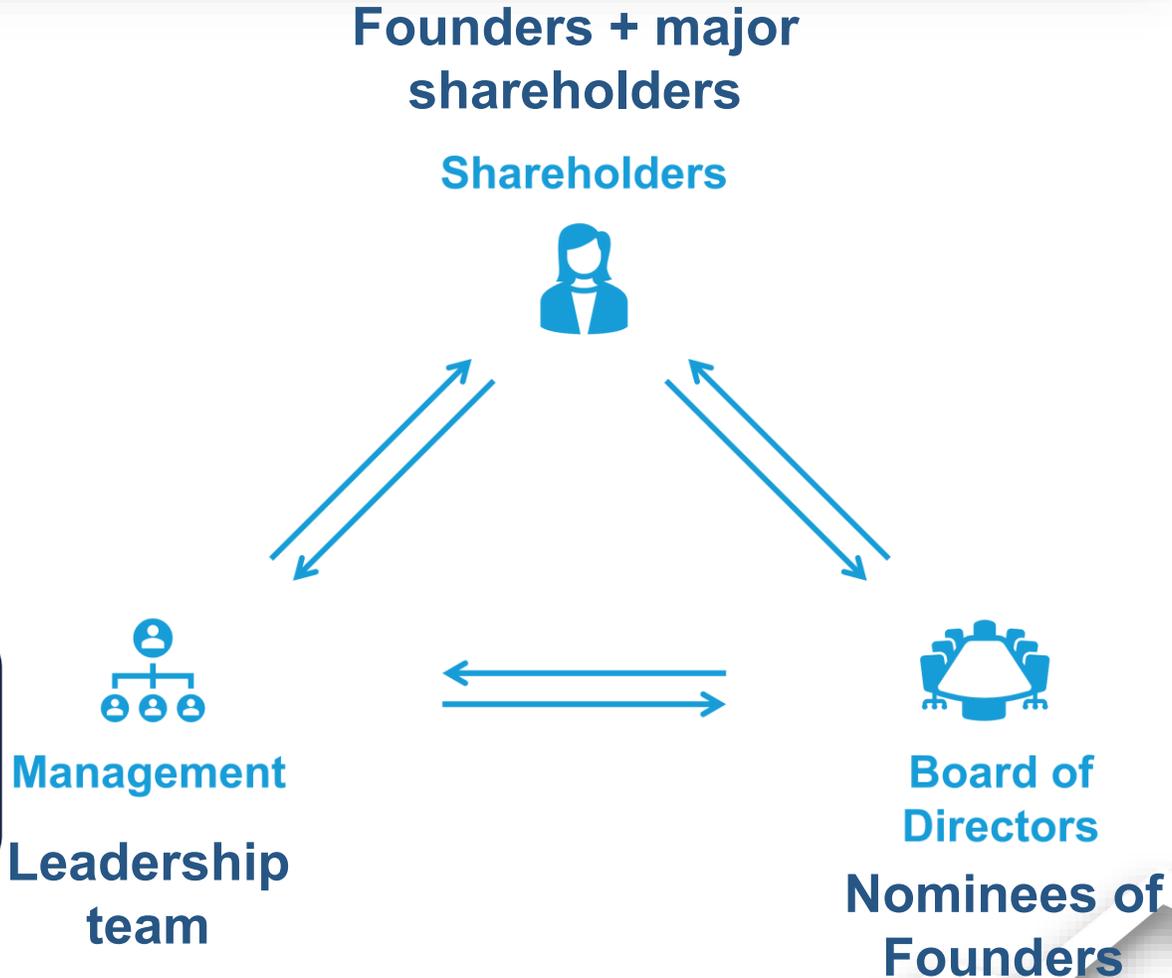


⌚ Growing governance structures

- 1  Start-up
- 2  Active growth
- 3  Organizational development

4  **Business expansion**

- Medium Growing (>250)
- Focused on further growth, supported by improved internal organization and processes



Good governance as a growth driver



IPO & Exchange Listings

Governance as a gateway to public markets



Credibility & Partnerships

Governance enhancing trust in business relationships



Investor Due Diligence

ESG oversight as a key investment criterion



Family Business Stability

Governance mitigating conflicts and succession issues

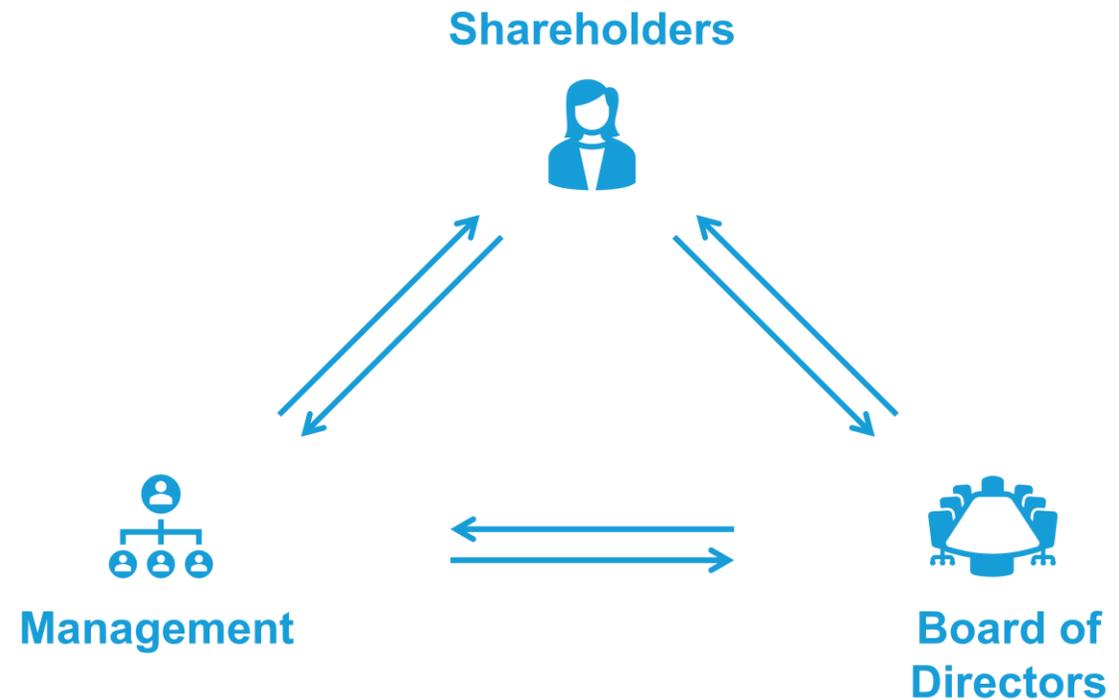
Integrating sustainability into governance

EXAMPLE

A small manufacturing SME discovers that its production process is generating wastewater that may not meet new environmental regulations. A local regulator has issued a warning and requested corrective action within 6 months.

The company now faces:

- Legal and reputational risk
- Possible fines
- Required capital investment
- Operational disruption



Integrating sustainability into governance

Shareholders

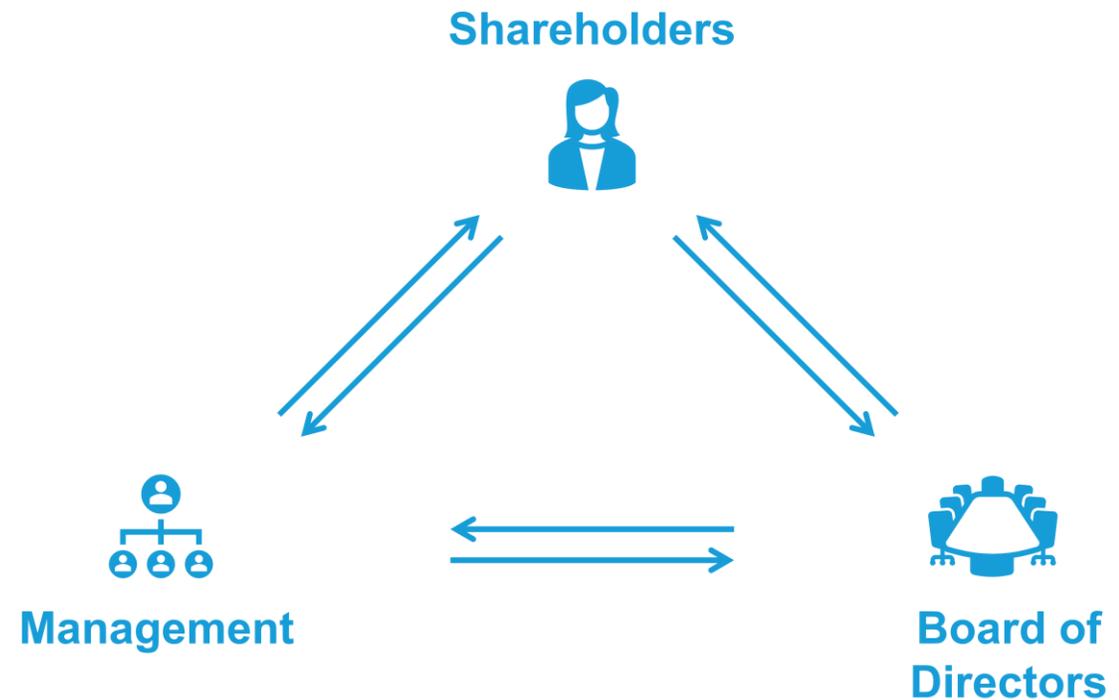
- Set expectations
- Exercise rights

Board of Directors

- Ensure legal compliance
- Oversee risk management
- Oversee strategy and capital allocation
- Ensure proper disclosure

Management

- Identify and assess the risk
- Develop the remediation plan
- Implement operational changes
- Strengthen controls
- Report to the board





Reminder - FastTech

You are CEO of the company “FastTech” which is:

- A quickly growing company that produces specialized electronic components used in data centres.
- Customers include large listed firms in the EU, US and Asia, that are increasingly asking for sustainability information from their suppliers.
- You must secure contracts for a key mineral used in the production of your products, but this mineral is often related to labor-rights violations and is extracted primarily in conflict areas.

Quick Quiz

6. Who should be involved in making this procurement decision?

(Select all that apply)

- Shareholders
- Board of Directors
- CEO / executive management

A pop up box will shortly ask you to answer this question. If you do not see the quiz in zoom, you can answer in the chat box.



Remember

SMEs need to ensure that there are sufficient policies and processes in place to guide decision-making, to achieve strategic positioning and commercial growth while operating responsibly.



Align Actions

REMINDER



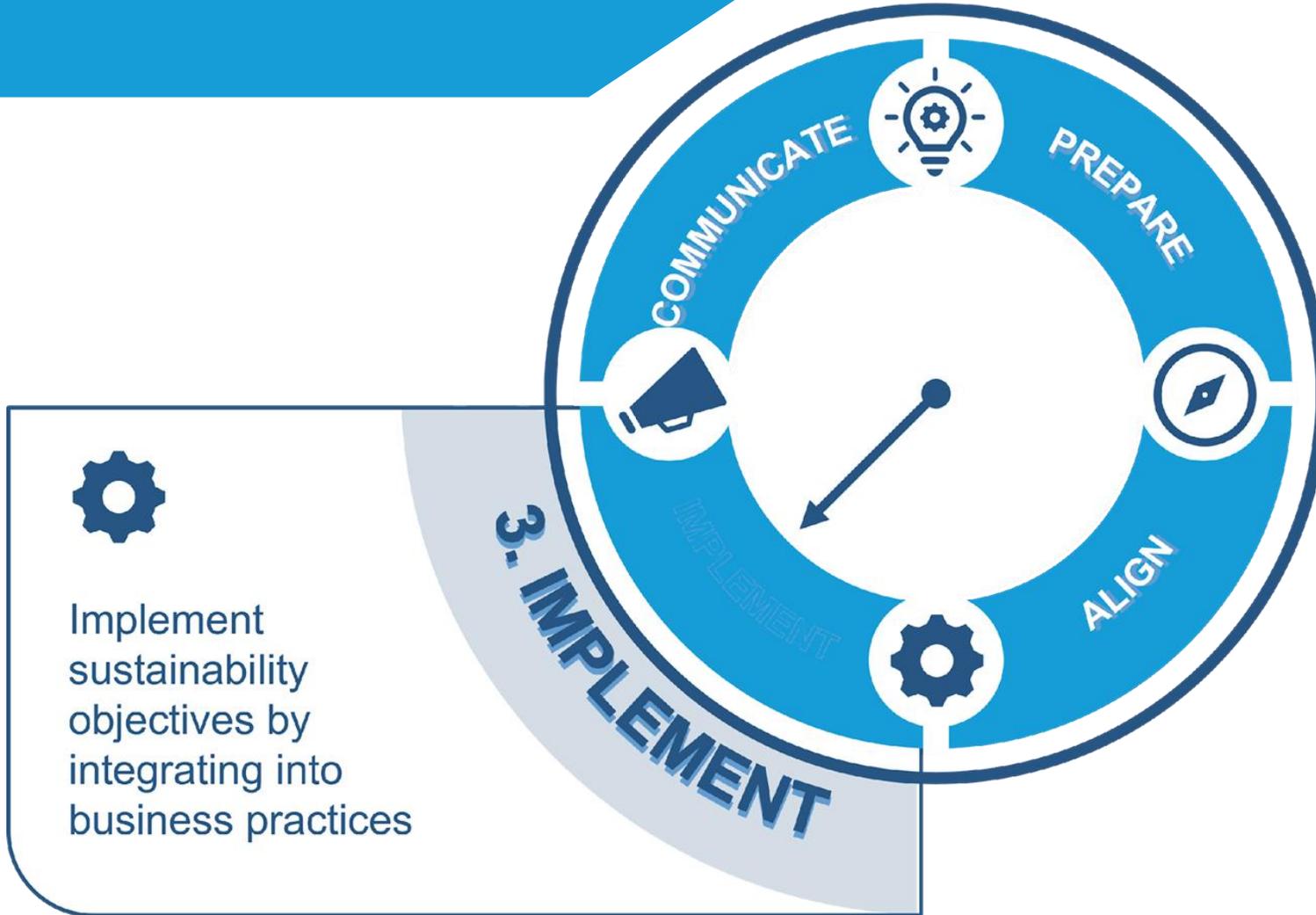
- ❑ **Objectives:** Incorporate sustainability into **strategy** development.
- ❑ **Oversight:** Pursue the implementation of appropriate structures and systems for good **governance**.

5 Minute Break

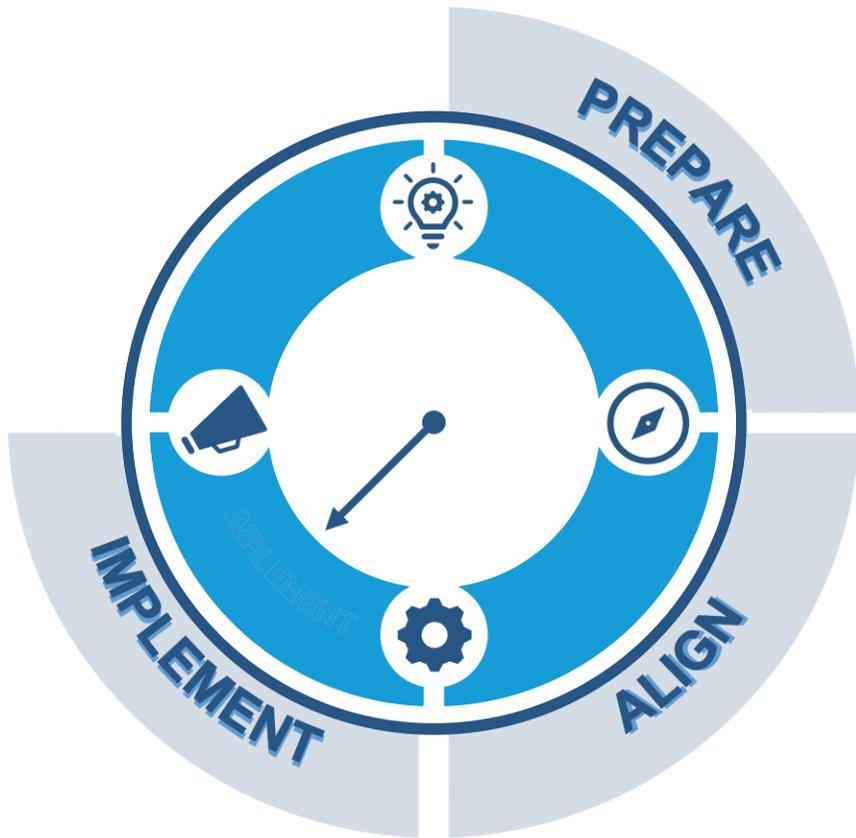




Module 3

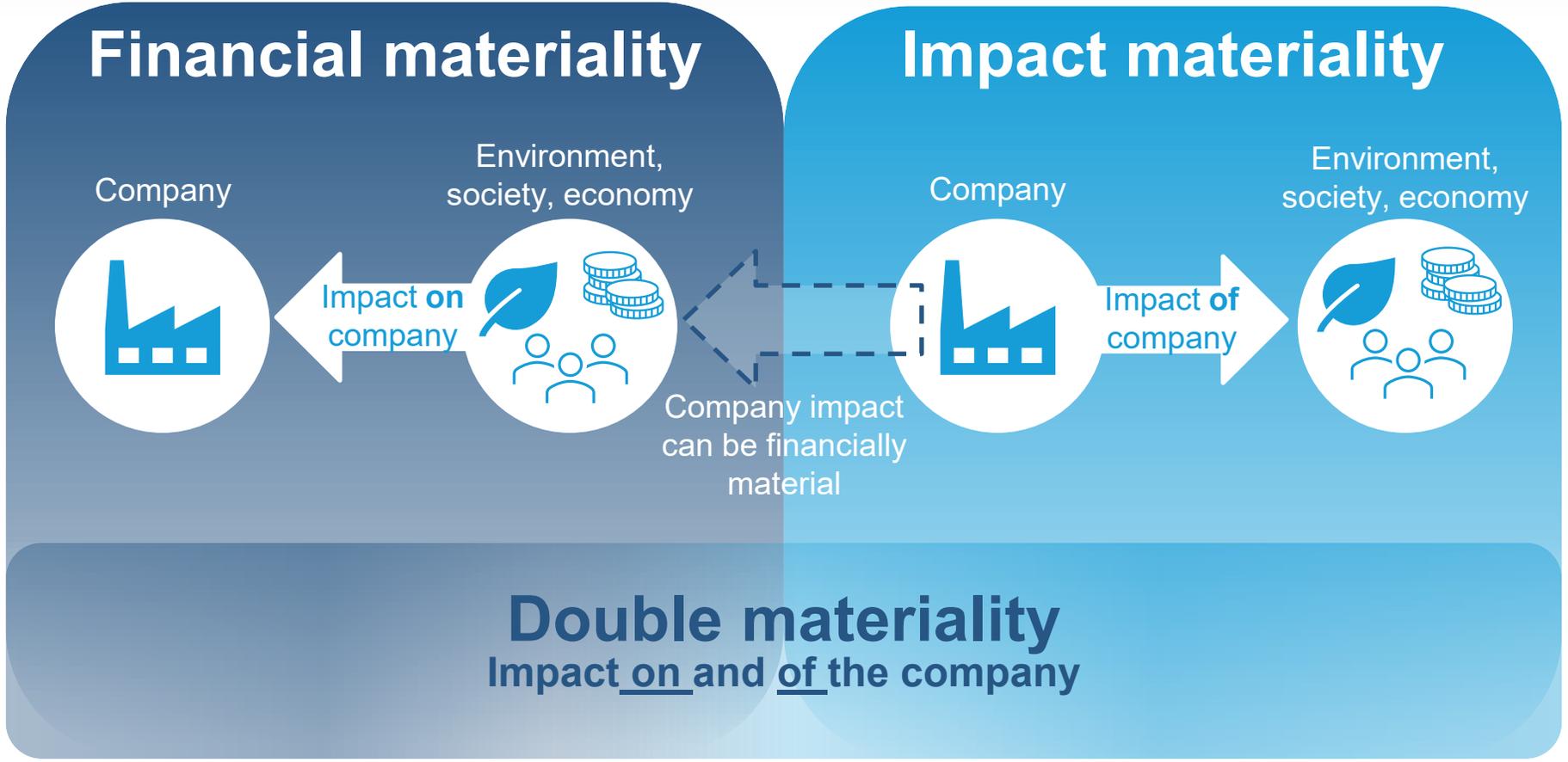


Implement Actions



- Identify issues
- Plan
- Identify people
- Implement

⚙️ What is meant by “materiality”?





Where does sustainability sit in your organization?

Characteristic	 Driver	 Motivation	 Integration	 Focus
Early Stages	Expert driven	External pressure response	Separate from operations	Awareness, compliance
Later Stages	System-driven	Internal decision driver	Built into operations	Accountability, value creation

- Typically evolve operationally — from early ad-hoc activity → fully embedded management system.
- Aim is not to build a sustainability department from day one
- Aim is to reach a point where decisions happen automatically without needing an expert every time - that is when sustainability becomes operational instead of administrative



ethical
supply chain
program
FOUNDED BY ICTI

Guest Presentation

Action in Practice

Introduction

Organizations are increasingly expected to understand and manage Environmental, Social, and Governance (ESG) risks across their supply chains.

Developing a structured approach helps businesses:

- **Identify and reduce risks**
- **Strengthen internal systems**
- **Align with customer and regulatory expectations**

Many companies, particularly SMEs, already have elements in place but lack formal structure and consistency.

82 percent of our assessed companies are Small and Medium-sized Enterprises (SMEs)

What does this look like in practice?

Strengthening Your Supply Chain Resilience

Commonly observed SME Starting Point

Strengths

- Management oversight
- Internal communication
- Health and safety practices, supported by regulatory requirements

Gaps

- Formal risk assessment processes
- Supplier management
- Structured monitoring
- Training systems

The opportunity is to move from informal practices to structured systems.

5 steps to start your sustainability oversight program:



How performance is measured & improved

- Assessment questions help evaluate how structured and embedded your systems are.
- Example Question for the **Risk Assessment and Monitoring** Category:
How well do you understand labor standards across your facilities?
- Answering this helps measure existing systems into four scoring categories, scoring from 0 -100:



Remember: The opportunity is to move from informal practices to structured integrated systems.

Example: Suppliers typically achieve an **average score of 59/100**. **SMEs on average achieve 60/100 and tend to score themselves lower in the self-assessment.**



Practical tools and training should be utilized to achieve improvements

Esp colour participated in the SIA Program from ESCP at the request of their customer.

This was required for regulatory compliance, specifically the The German Supply Chain Due Diligence Act ([Lieferkettensorgfaltspflichtengesetz - LkSG](#)), in force since January 1, 2023, which requires companies to identify, prevent, and mitigate human rights and environmental risks in their supply chains

Key Actions

- Updated staff handbook and policies
- Introduced worker health monitoring
- Strengthened internal systems & processes

Takeaway

ESCP helped turn existing practices into structured systems, strengthening compliance and supporting business growth.

“ESCP’s Social Impact Assessment was a great way to prove we’re ethical and sustainable and support existing customer requirements.”

Sam Purchase, Director, esp colour

How does it work?

Social & Environmental Impact Assessment (SEIA)

Benefits



Remote Assessments
Scalable & low cost



Globally Available
Any supplier, any sector



Independent Verification
Trusted external review



Tailored Improvement Plan
Support & coaching based on findings

Assessment Process:

Reassessment is usually completed every 12 months



**For more advice and support get
in touch:**



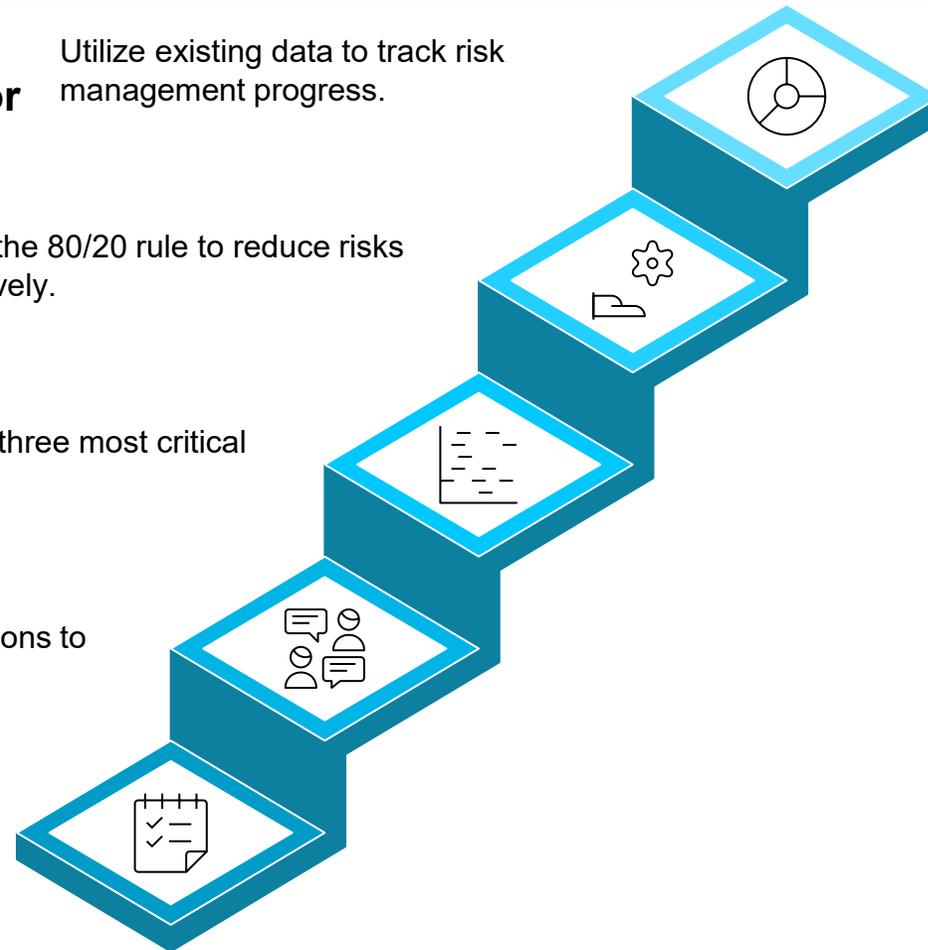
Carmel.giblin@ethicalsupplychain.org
Tim.ziegler@ethicalsupplychain.org



Find out more
www.ethicalsupplychain.org

Risk Management tips for SMEs

- 1 Identify Risks** Use simple tools to list potential risks.
- 2 Assess Risks** Conduct quick team discussions to evaluate risks.
- 3 Prioritize Risks** Focus on the top three most critical risks.
- 4 Manage Risks** Apply the 80/20 rule to reduce risks effectively.
- 5 Measure & Monitor** Utilize existing data to track risk management progress.



Progression of operational sustainability integration

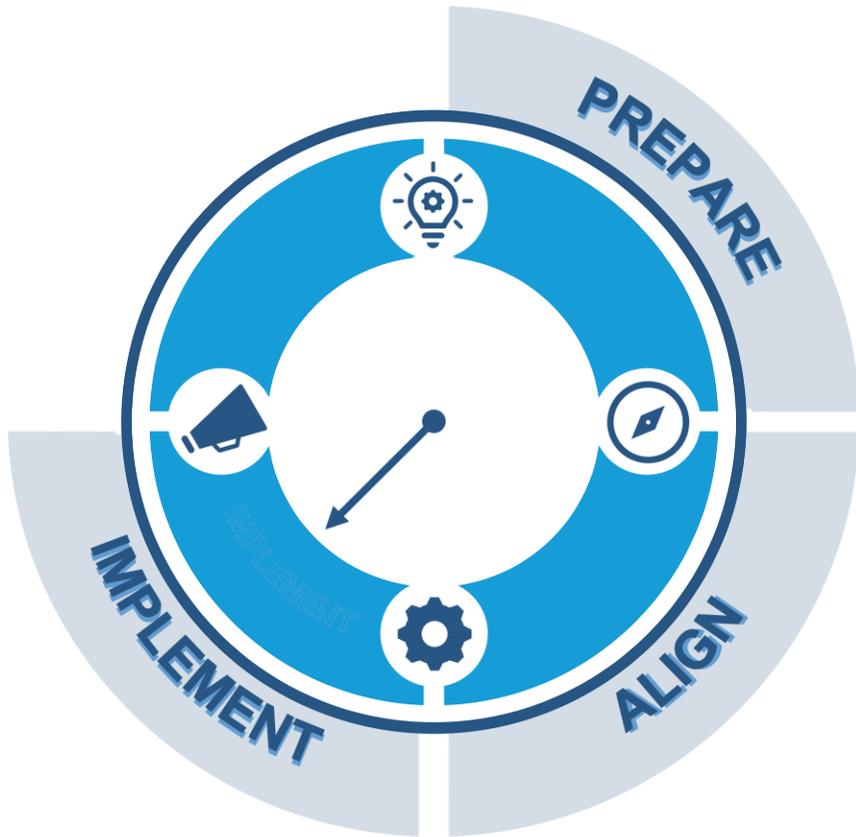
Stage	People & Resources	Functional Integration	Governance & Processes	Culture & Behaviour	What it looks like in practice
1. Reactive / Ad-hoc	No dedicated role. Sustainability handled informally by whoever has time	Only external requests handled (customer questionnaires, tenders)	No formal procedures	Low awareness	"Please complete this ESG form for the client by Friday." Work is firefighting and inconsistent
2. Assigned Responsibility	One person given sustainability responsibilities (part-time role)	Focus on disclosure, customers, marketing, regulatory responses	Basic tracking spreadsheet	Limited staff awareness	A nominated person gathers supplier info and responds to client ESG queries
3. Specialist / Coordinated	Dedicated sustainability officer or clear accountable owner	Coordination with procurement, compliance, and operations	Defined policies (supplier code, sourcing, compliance)	Targeted training for affected teams	Sustainability checks happen before key decisions but depend on one expert
4. Integrated Operations	Sustainability responsibilities shared across departments	Embedded into risk, procurement, product/service design, and strategy	Standard procedures in workflows	Staff understand how their roles affect sustainability	Procurement cannot onboard a supplier without ESG review; operations track impacts
5. Managed & Measured	Cross-functional responsibilities + leadership oversight	Sustainability included in performance management and planning	KPIs, internal controls, audit-ready documentation	Broad employee participation	Decisions balance cost, risk, and sustainability routinely
6. Embedded Culture & Continuous Improvement	Sustainability competence distributed organisation-wide	Drives innovation and business model decisions	Continuous improvement cycle	Employees actively contribute ideas	Sustainability influences strategy, investment, and customer value proposition



Implement Actions

REMINDER

- ❑ **Identify issues:** Conduct a **materiality** assessment
- ❑ **Plan:** Develop **plans for management** of material impacts, risks and opportunities
- ❑ **Identify people:** Identify **functional roles** that will drive and influence integration
- ❑ **Implement:** Adopt efficient **sustainable management practices.**



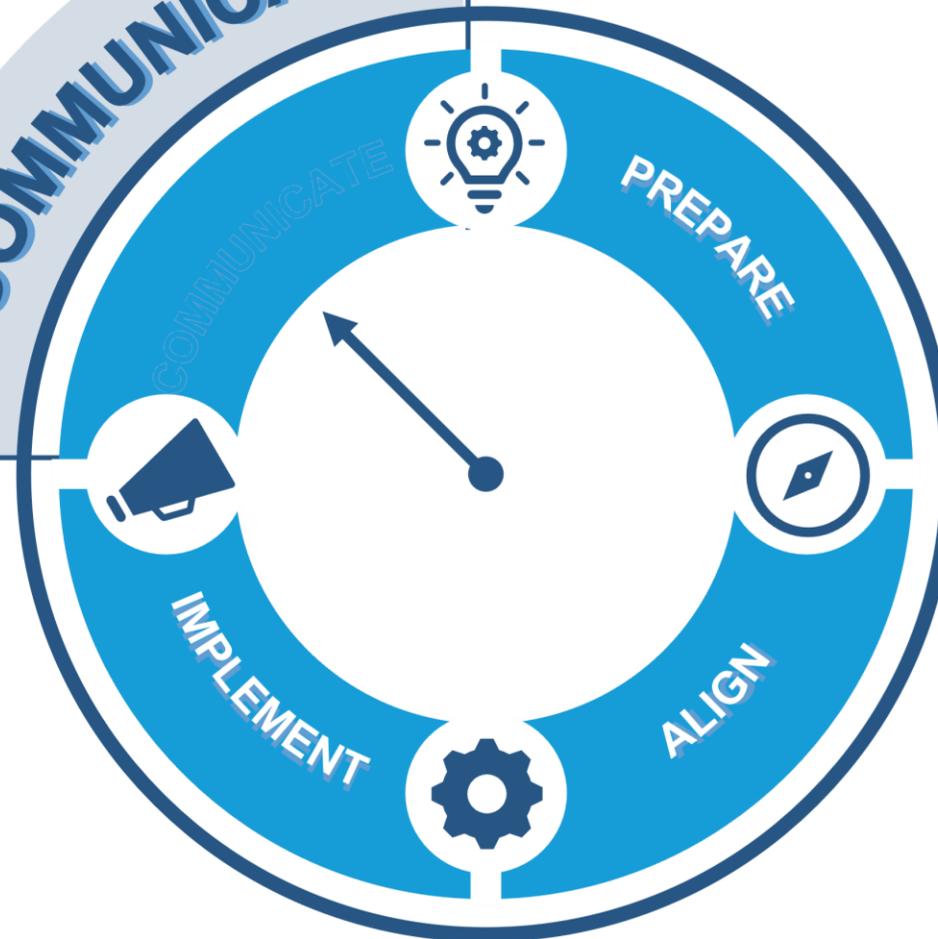


Module 4



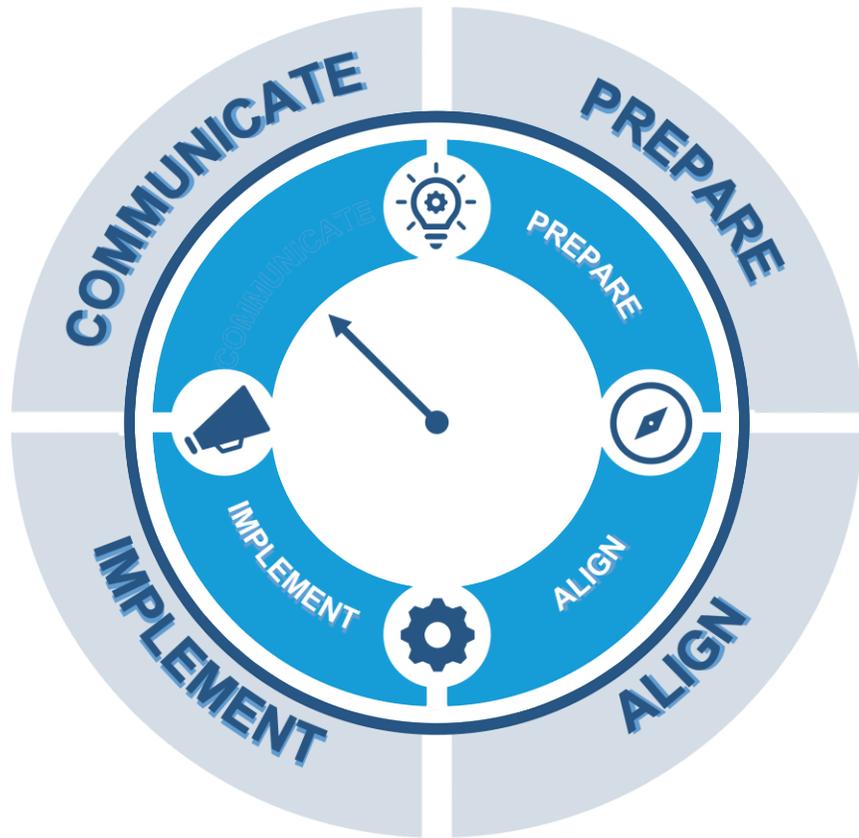
Communicate publicly your company's sustainability policies and practices

4. COMMUNICATE





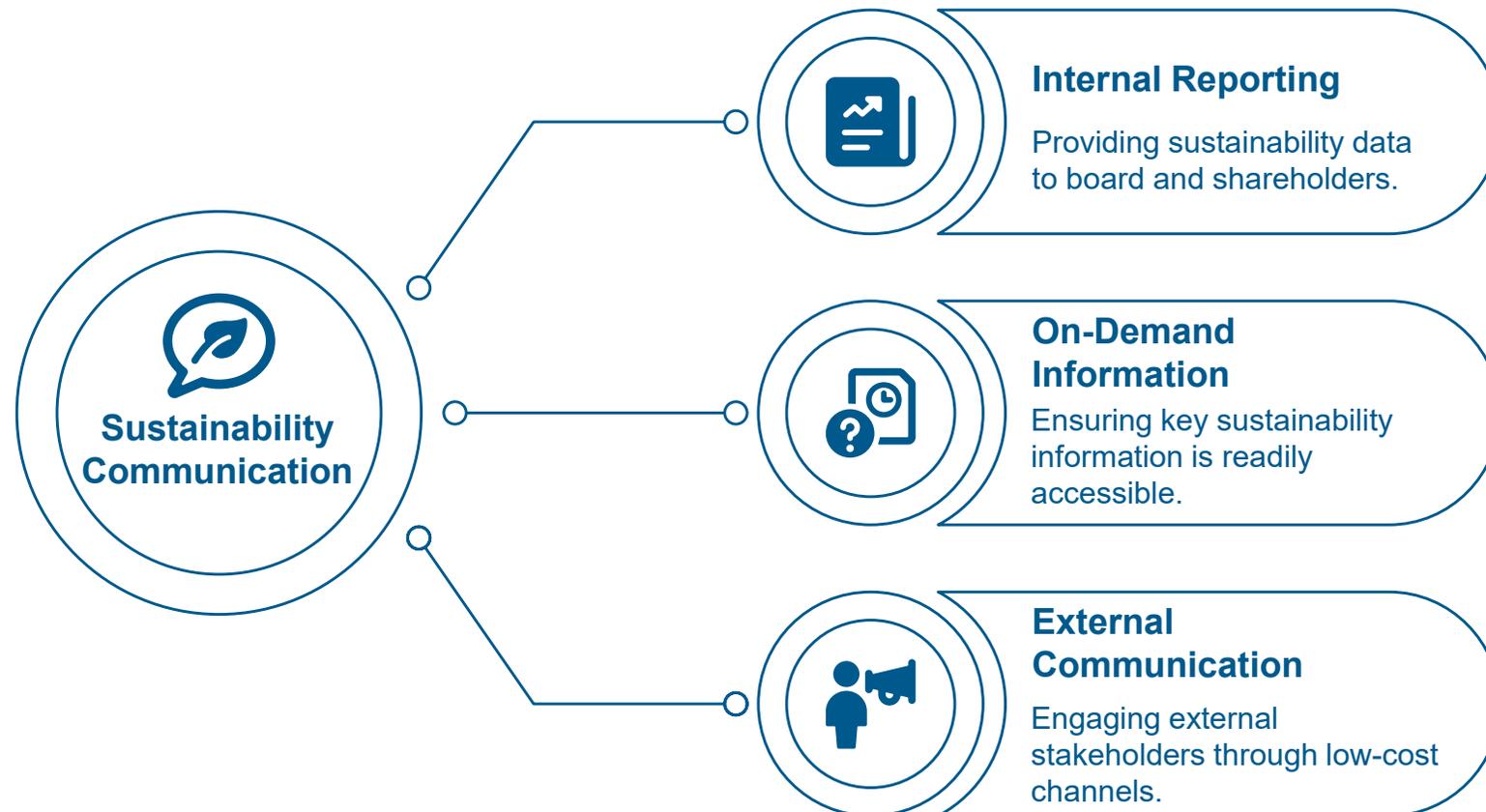
Communication Actions



Progression

Data mix

What communication might look like





Benefits of effective communication



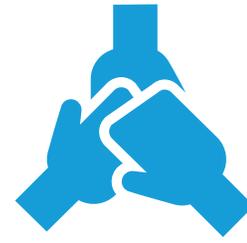
Risk Understanding

Better understanding of risks, impacts, and opportunities.



Reputational Enhancement

Avoid reputational risks and enhance how clients and stakeholders see you.



Relationship Strengthening

Stronger stakeholder and supply chain relationships.



Strategic planning

Alignment of operational decisions with strategic objectives

Quick Quiz

7. Who might be interested in sustainability-related information about your company?

(select all that apply)

- Our clients
- The bank that provides us a loan
- Shareholders (if you have any)
- Governments / regulators
- Civil society
- Competitors

A pop up box will shortly ask you to answer this question. If you do not see the quiz in zoom, you can answer in the chat box.

Quick Quiz

8. What sustainability-related information should you share?

(select all that apply)

- Our GHG emissions
- Our water and electricity usage
- Our policies on child labor
- Our recycling practices
- Depends on the user of the information (who we are sharing it with)

A pop up box will shortly ask you to answer this question. If you do not see the quiz in zoom, you can answer in the chat box.



What to disclose to who?

An SME should share enough strategic detail to inspire confidence and ensure alignment, while withholding granular tactical details that could compromise competitive advantage. The level of detail must be tailored to the audience (high-level for the public, and deeply actionable for internal teams).

Let's look at a few different examples



Website (external)

Amount of Detail: Low/Strategic. Focus on the why and the what, not the how. Share the vision, top-level objectives, and company values.

Example: "Our 3-year strategy is to become the leading provider of eco-friendly packaging in the LATAM region. We will achieve this by expanding our product line into biodegradable materials and establishing a strategic alliance with a local logistics partner to reduce our carbon footprint by 20% by 2027".



Annual Report (external)

Amount of Detail: Medium/operational. Focus on financial health, market opportunities, and high-level, measurable KPIs.

Example: "In Q3, we are focusing on increasing market share in Segment A, with a goal of growing revenue by 10%. We are investing €50,000 in new machinery to improve efficiency by 15%, reducing unit costs. Key risks include rising raw material prices, which we are mitigating through locked-in vendor contracts".



Board of Directors (internal)

Amount of Detail: High/tactical. Focus on specific results of assessments and how those assessments were made.

Example: "Our materiality assessment identifies Carbon Footprint and Supply Chain Ethics as our two highest risks. A 20% carbon tax would impact our net margin by 2.5%, and 60% of our tier-1 suppliers are in high-risk regions for labor violations".



Growing demand from large companies for supplier sustainability data

Sustainability disclosure standards



Require inclusion of the organisation's value chain (including suppliers) in materiality assessment and data in public disclosures

Supplier sustainability assessments



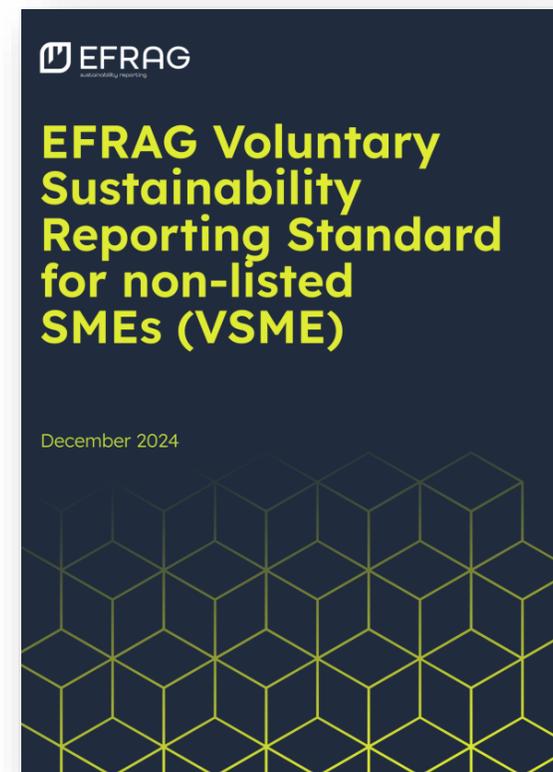
Evaluate supply chain partners on sustainability performance or allow companies to request supply chain sustainability data directly



Reporting standards are recognizing SMEs require additional guidance – EFRAG

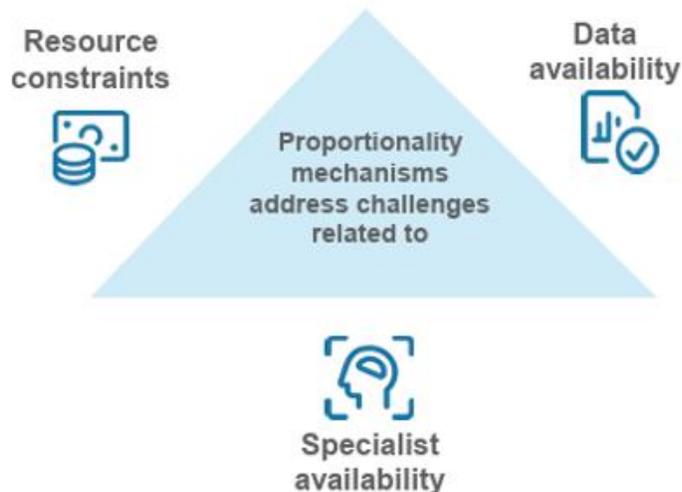
Voluntary Sustainability Reporting Standard for SMEs (VSME) developed by EFRAG to offer streamlined sustainability reporting framework.

- Enables SMEs to **respond to data requests** from large companies in-scope of European reporting requirements.
- Covers same topics as the ESRS, but **tailored to the size, capacity and needs of SMEs**.
- Further **SME guidance and tools** available to support specific disclosure topics, including emissions reporting.



Reporting standards are recognizing SMEs require additional guidance – IFRS

Proportionality mechanisms are embedded throughout IFRS S1 and IFRS S2 to help ease the cost and burden of disclosures

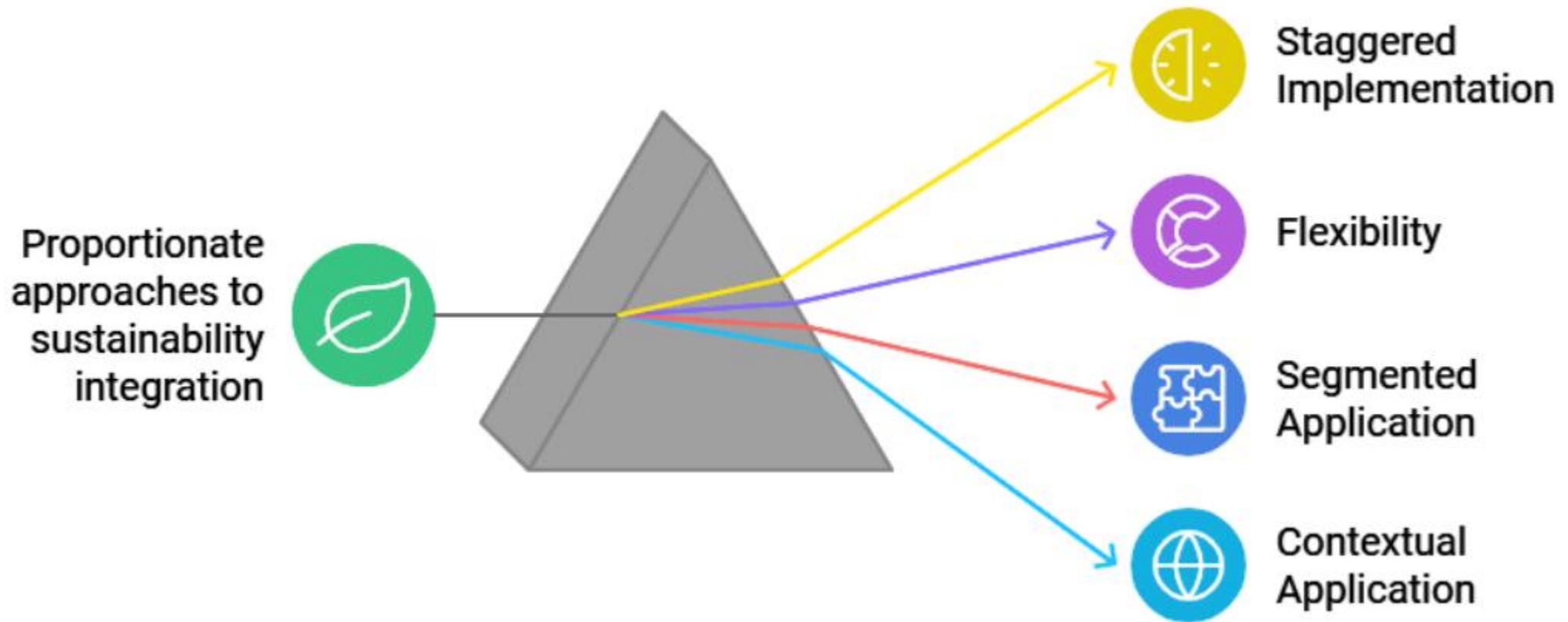


- **Designed to help companies with different levels of capability and preparedness** apply the ISSB Standards
- **Do not introduce additional disclosure requirements** nor do they exempt companies from providing disclosures

IFRS S1 and IFRS S2 also provide **transition reliefs** from specific requirements in the first annual reporting period in which a company applies the ISSB



REMINDER: The principle of proportionality



Menti

Please use the link in the chat to access the Mentimeter. Keep that window open in your browser as we will come back to it again.

A large listed customer asks you for information within 30 days. Would you be able to provide it in time?

1. Scope 1 & 2 GHG emissions
2. Whether your operations depend on or significantly impact natural resources
3. The percentage of women in each operating level of your organization



Remember

Transparency is not about having perfect data – it's about being ready and able to respond to evolving requirements and expectations



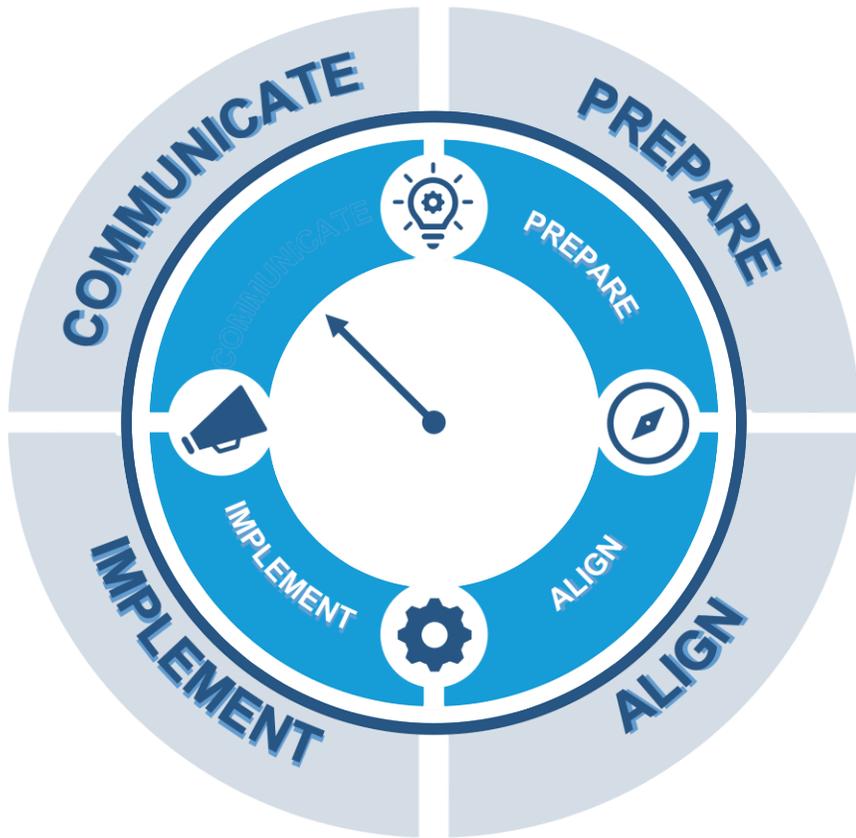
Tips for effective communication

- **Contextualise data:** Accompany metrics with narrative to explain key performance trends.
- **Be transparent about gaps:** Communicate where you are on your journey, and be authentic about areas of improvement.
- **Focus on what matters most:** Use materiality to guide your disclosures.
- **Connect to your strategy:** Show how sustainability risks and opportunities are being embedded into your business model to build resilience.
- **Leverage your smaller scale:** Connect across teams to ensure you provide a complete picture, and ensure reporting is grounded in real business practices.



Communication Actions

REMINDER



- Progression:** Measure and report on **progress**
- Data:** Use an effective mix of **qualitative and quantitative data** to tell your story

KEY RESOURCES

UN SSE CHECKLIST

Use the Checklist in the SSE Model Guidance to get started on integrating sustainability and to review what we discussed today.



Annex: Summary checklist for integration actions

The following checklist can be used when pursuing integration of sustainable business practices as set out in the Model Guidance. Items can be customized according to the exchange's approach with the option to remove or add actions as may be considered appropriate.

■ Prepare:

- Understand the context of the business and incentives that drive the business case for integrating sustainability. Stay informed about relevant regulations and ensure compliance to avoid penalties and reputational risks. Proactively meeting or exceeding regulatory requirements can also create business opportunities.
- Monitor global trends, consumer preferences, and industry standards related to sustainability. Adapting to these trends can help SMEs anticipate future challenges and opportunities.
- Review and understand the principle of proportionality to consider whether and how it could be applied during the process of integration.

■ Align:

- Incorporate sustainability into strategy development. This can commence with development of a sustainability strategy that aligns with the company's goals and values and which is eventually integrated into core business strategy. Where possible, enhance the strategy with specific objectives, timelines, and key performance indicators (KPIs) to measure progress.
- Pursue the implementation of appropriate structures and systems for good governance. Ensure that the approach to corporate governance positions the business to provide appropriate oversight and accountability for sustainability integration.

■ Implement:

- Conduct a materiality assessment to assist in taking a pragmatic approach by identifying the key impacts, risks and opportunities to focus initial efforts on.
- Develop plans for management of material impacts, risks and opportunities.
- Identify functional roles that will drive and influence integration. Educate employees to understand the importance of sustainability and their role in achieving sustainability goals.
- Adopt efficient sustainable management practices. Start with the basics by implementing environmentally friendly practices across all aspects of the business, such as reducing waste, conserving energy, and using sustainable materials.

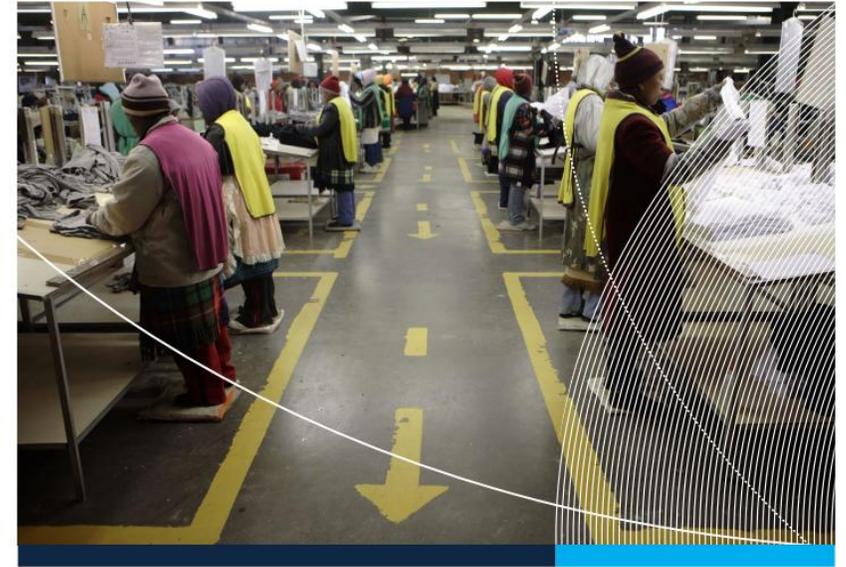
■ Communicate

- Measure and Report Progress. Establish metrics to track sustainability performance and regularly report on progress.
- Communicate Effectively. Share successes, challenges, and lessons learned with internal and external stakeholders through effective communication channels. Use storytelling and data to illustrate the positive impact of sustainability initiatives.

IFC Tool

The Sustainability Assessment and Improvement Tool for Midsize Growth Companies is designed to help MGCs understand, prepare for, and respond to the economic, environmental, and social sustainability challenges that accompany rapid growth.

The tool consists of an Excel-based instrument and a User Guide



User's Guide to IFC's
Sustainability Assessment and
Improvement Tool for Midsize
Growth Companies

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Creating Markets, Creating Opportunities

Beyond the Balance Sheet aims to strengthen sustainability and climate disclosure and drive sustainable finance in emerging markets



1 **One-stop shop** providing guidance, framework, capacity building, and technical assistance to improve sustainability and climate reporting tailored to emerging markets.

Knowledge Hub

2 **Tools and resources** comprising an online platform, digital toolkit, e-learning, company self-assessment, and extensive information to navigate the fast-evolving sustainability reporting landscape.

Online Platform

3 **Training:** jointly with UNSSE, CDP and IFRS Foundation, **trained 35,000 participants in 100+ markets on climate and sustainability disclosure**, expanding training to board members.

Training

4 **Public good** for regulators and stock exchanges, providing **resources and support to enhance transparency regulations** in 20+ emerging markets.

Capacity-building and support

5 **Public good** for companies and banks, providing resources to enhance their sustainability reporting journey and annual reports.

Awards



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Thank you!