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

WORKSHOP HANDOUT

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.



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 (5 min break)



Live Q&A throughout



Participation expected



Certificate requires survey

GOALS



Understand the relevance of sustainability for your business



Identify how sustainability connects to your long-term objectives



Identify key sustainable business practices to get started



Map out key audiences that may require sustainability information

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>



AGENDA

Topic:

Introduction and course overview

PREPARE: What drives sustainability?

ALIGN: Integrating sustainability into governance and strategy

5 minute Comfort Break

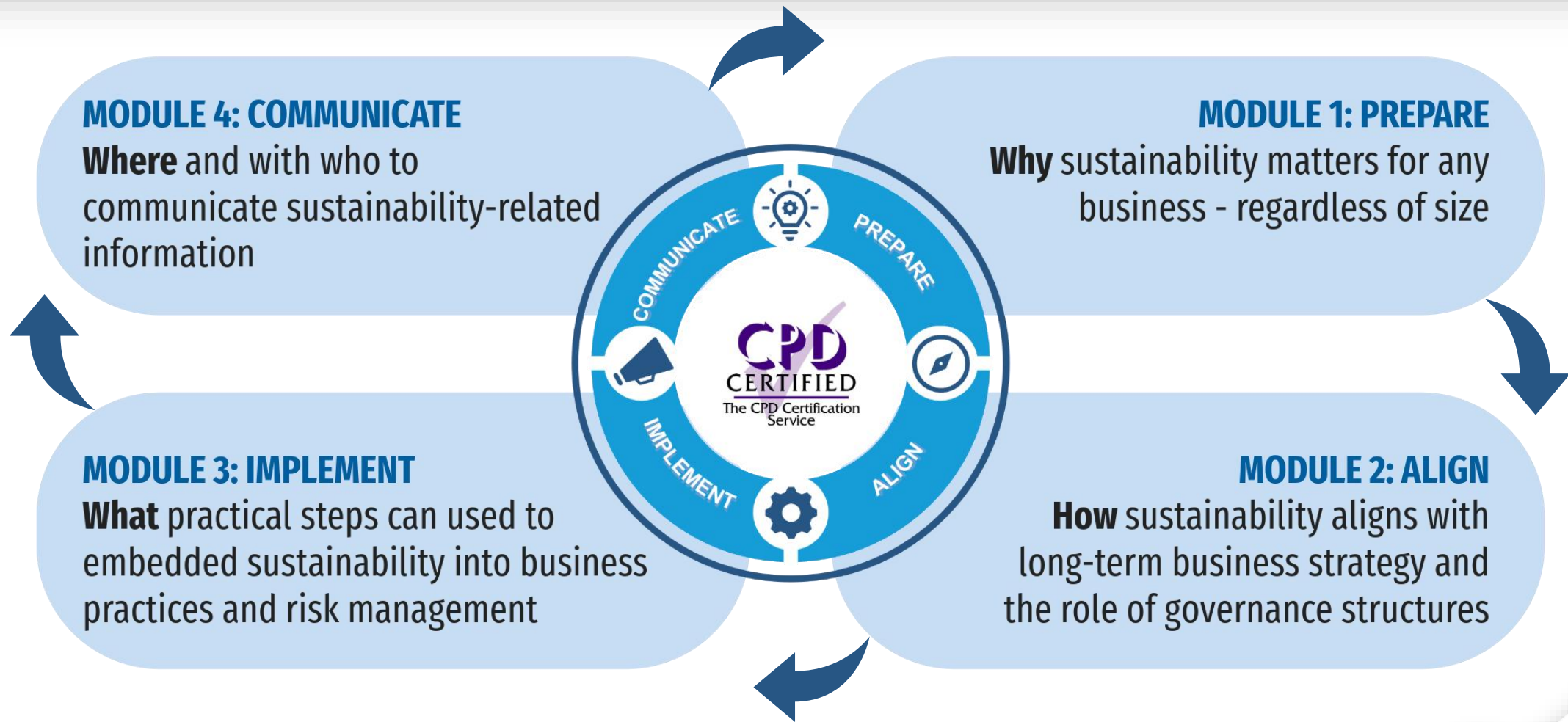
IMPLEMENT: Integrating sustainability into business practices

COMMUNICATE: Communicating your practices and plans

Wrap up and additional resources

Q&A
throughout

Today's learning plan



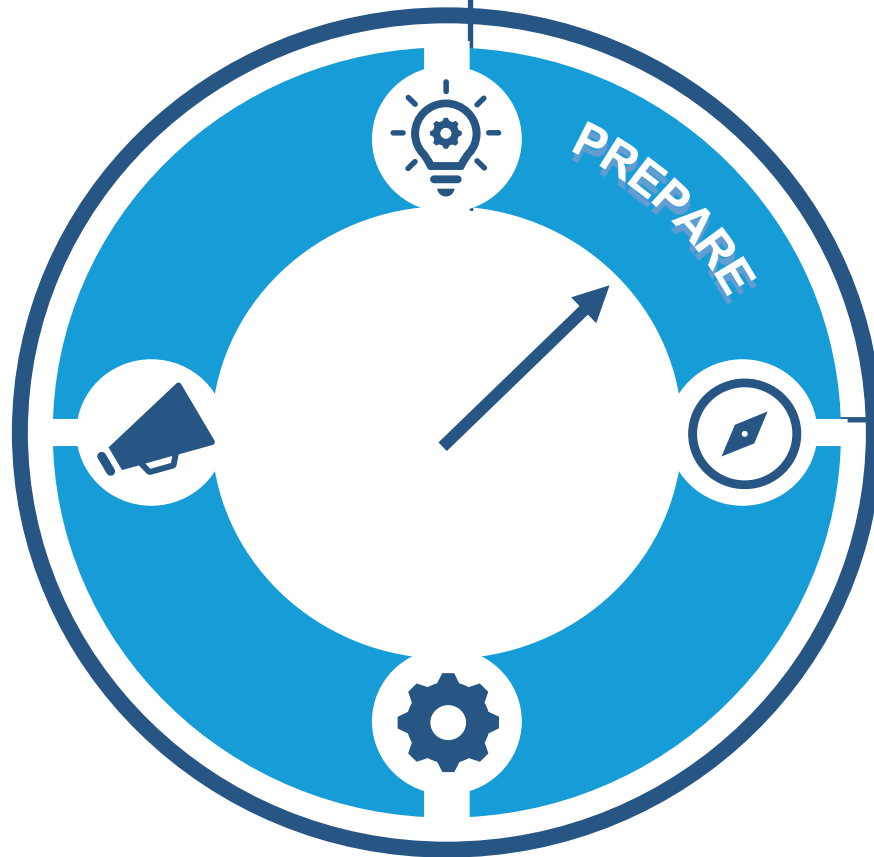
Menti

**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**

What “sustainability” means

“Meeting the needs of the present without compromising the ability of future generations to meet their own needs.”

(United Nations Brundtland Commission, 1987)

What sustainability means for business?

The pursuit of **long-term business success** through **responsible management** of environmental and social impacts, risks and opportunities and sound governance, **ensuring the enterprise remains viable, competitive, and relevant over time.**



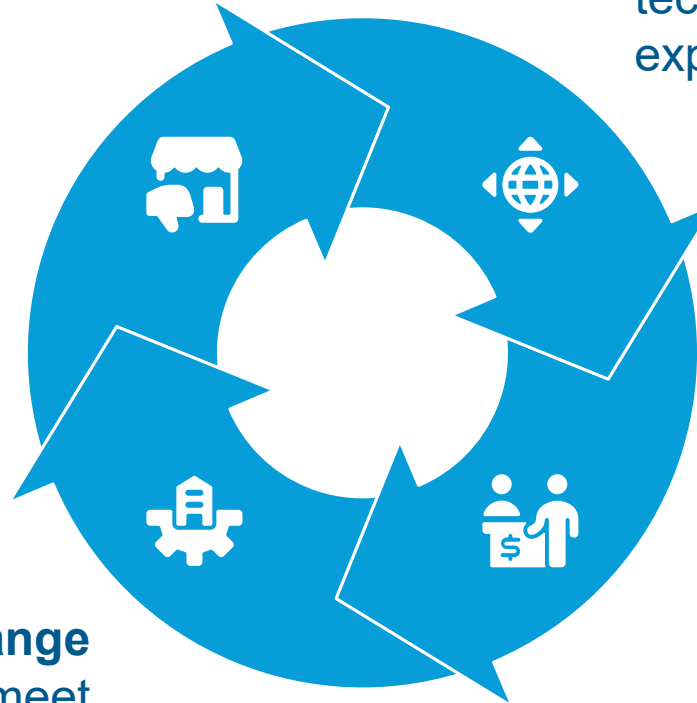
The big picture

Voluntary Action



Global Shifts in policy, science, technology and customer expectations

Demand extended to SMEs, with growing expectations to provide sustainability-related data and accountability in supply chains



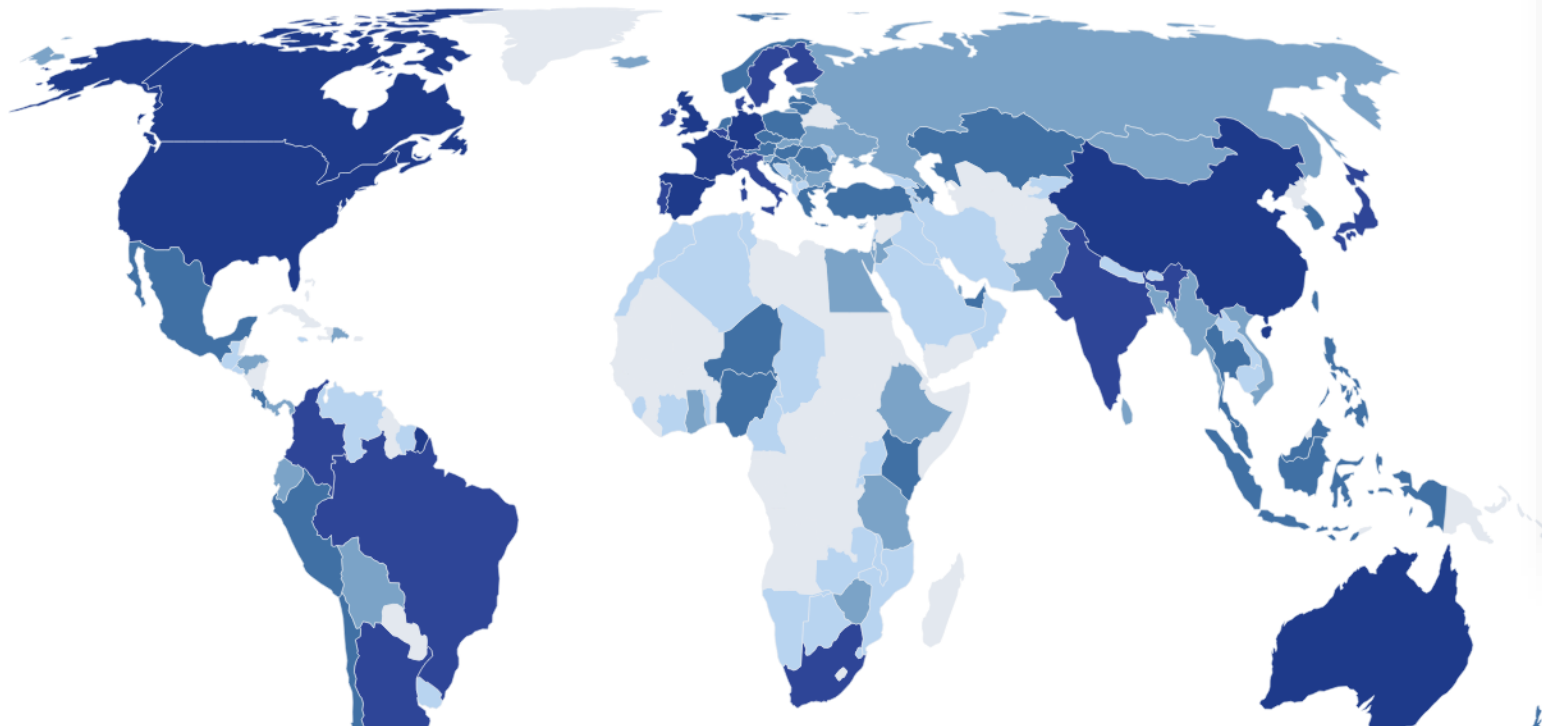
Reactions from investors, insurance and regulatory authorities demand changes to practices and disclosure

Large corporates change disclosure practices to meet demand from investors and to address regulatory and insurance changes

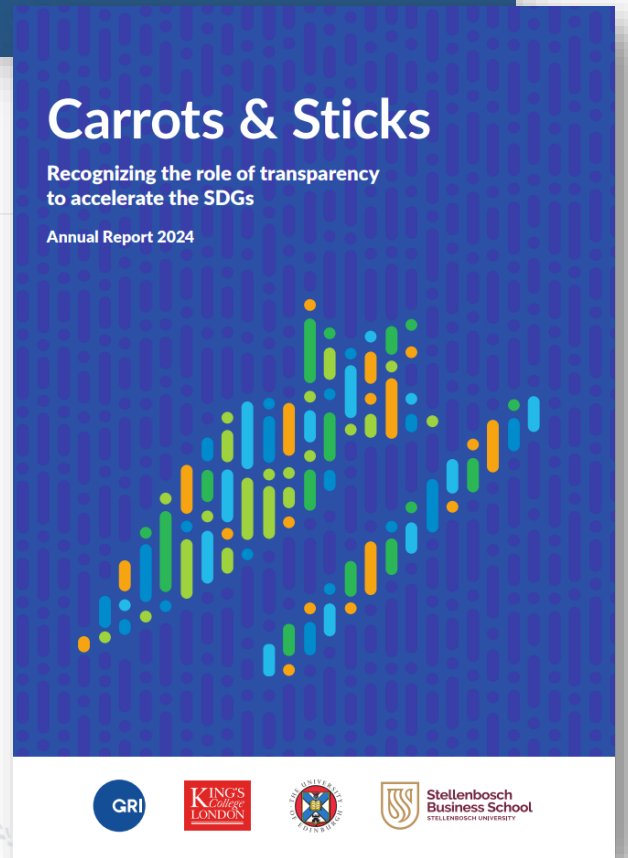
Changing policy landscape

ESG & Sustainability Policy worldwide

Source: <https://www.carrotsandsticks.org/>



 No data 1-5 policies 6-15 policies 16-30 policies 31+ policies





Changing regulatory landscape: ISSB

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:



Sustainability data formats

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

Quick Quiz

1. What is your sustainability objective?

(select all that apply)

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

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.



Sustainability for SMEs

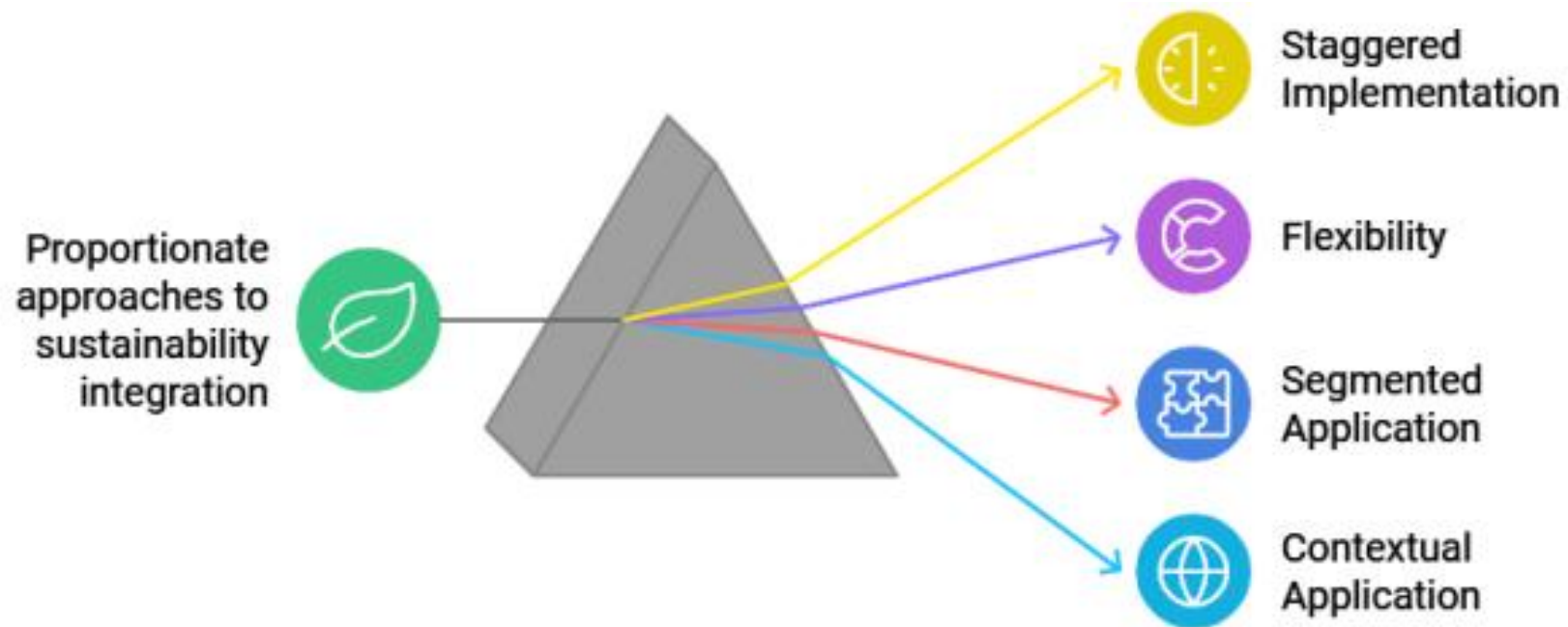
Challenges

- Limited financial resources and difficulties getting access to capital
- Limited capacity to address growing regulatory requirements
- Liquidity problems
- Structural challenges

Opportunities

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

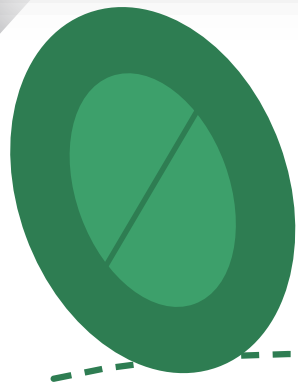
The principle of proportionality



Source: UN SSE



In Practice: Two Fictitious Companies

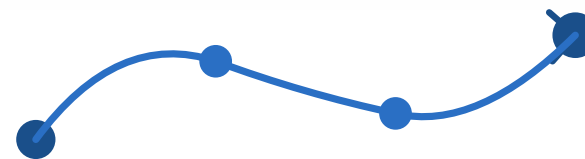


Green Stitch

GARMENTS

“GreenStitch Garments” makes uniforms for local businesses including **public sector workers**. They run one production facility and own three delivery vans. They've never reported on sustainability before.

- **80 employees**
- **Family-owned**
- **No dedicated sustainability staff**



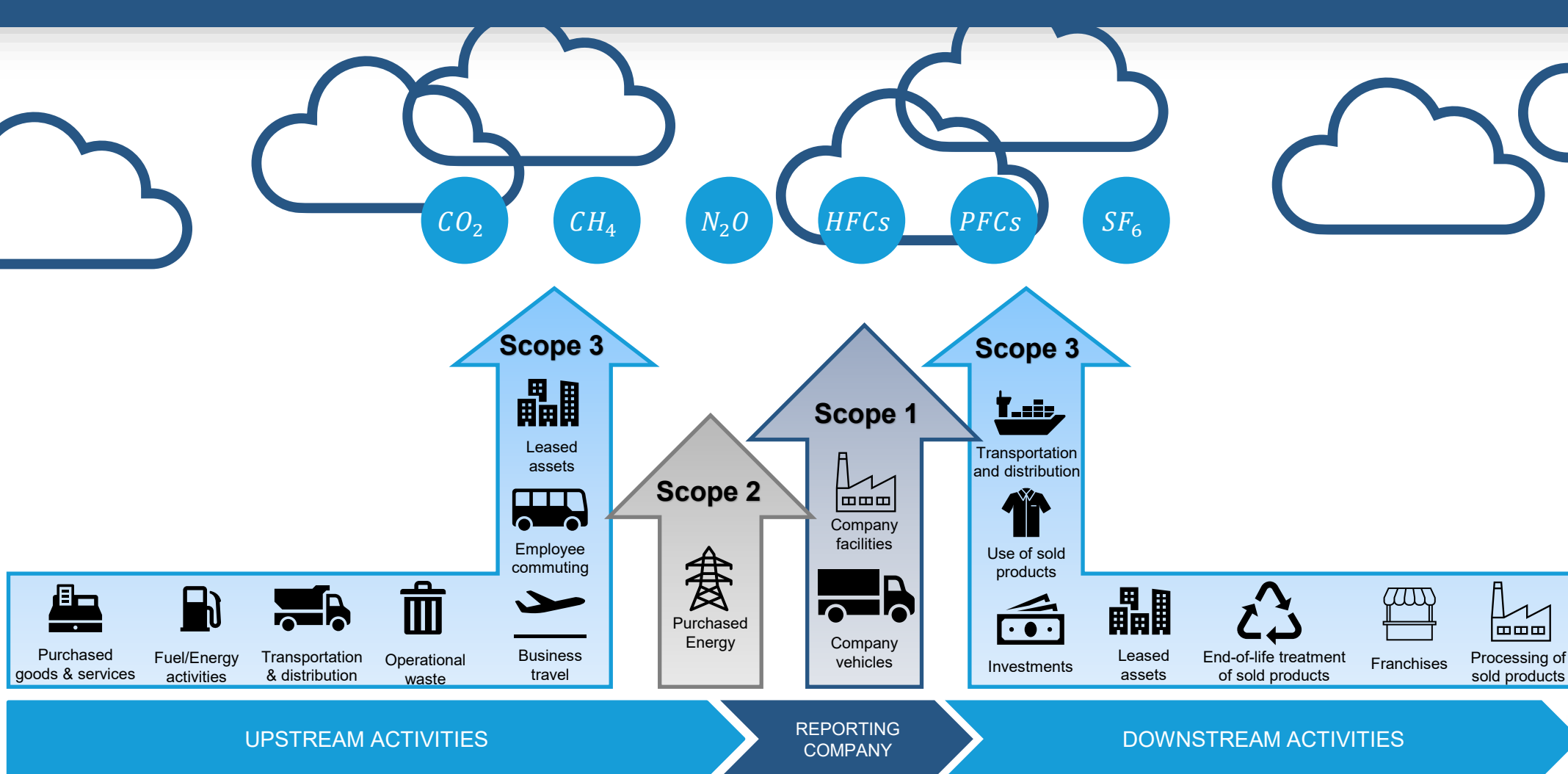
Logi Flow

SOLUTIONS

“LogiFlow Solutions” manages freight across three countries and operates a fleet of 40 gas-fueled vehicles. They are already subject to some regulatory reporting requirements in one of their markets.

- **250 employees**
- **Privately held with external investors**
- **Sustainability included in operation manager's role**

Scope 1, 2 and 3 emissions



Source: SSE, adapted from GHG Protocol. Read more here: <https://ghgprotocol.org/>

Proportionality in practice 1



Client procurement survey: What are the emissions related to the uniforms being supplied

GreenStitch Garments' approach:

- Start with **Scope 2** using electricity bills
- Calculate **Scope 1** emissions using vehicle fuel logs
- Use a free government emissions calculator
- **Scope 3** expected to be largest emissions source from fabrics purchased
- Request fabric suppliers for emissions associated with materials – main supplier could not provide
- Identify possible risk with large dependence on one supplier that does not track emissions.
- One-page summary shared with key client
- *Approach: Internal focus with plan for key supplier engagement*

Proportionality in practice 2



Client procurement survey: What are the emissions related to the transportation of client's products

Logi Flow Solutions' approach:

- Start with **scope 2** calculated using electricity bills
- Screen **scope 3** emissions sources (staff travel, office purchases, waste, etc.) and determine doesn't meet proportionality requirement to measure.
- **Scope 1** deemed to be largest emissions source from fuel use in vehicles
- Due to fleet size, specific emissions factors sourced per vehicle type
- Identified certain vehicles were much more emissions intensive and costly
- Brief narrative on climate-related cost risks
- Two-page structured disclosure, published online
- *Approach: Focus on own operations and improving efficiency*



Prepare Actions

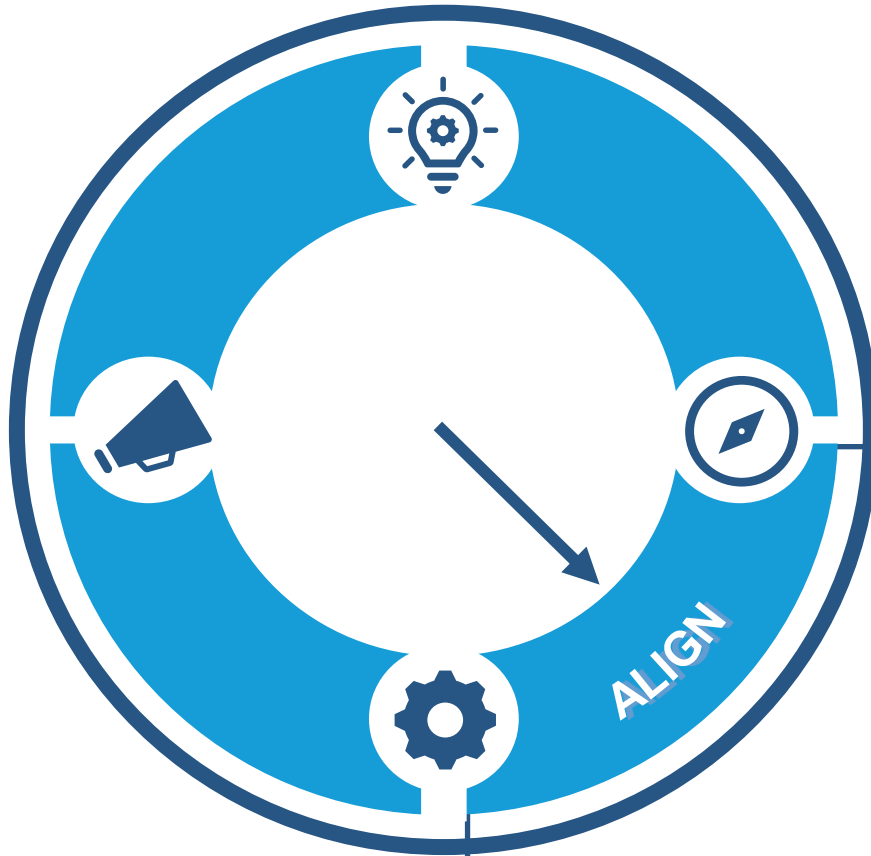
REMINDER



- ❑ **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

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.

2. Should your strategy consider the future impacts of drought and drying up water supply in the region they operate or source materials from?
(Select one)

- Yes
- No
- Depends

Integrating sustainability into strategy

Questions to start asking:

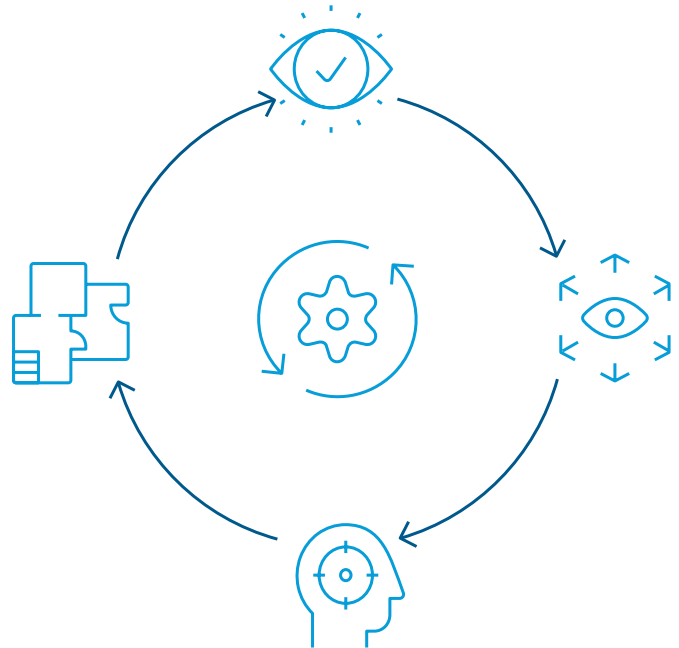
- how do we want to position the business relative to suppliers / customers?
- how do we allocate resources to ensure responsible procurement?
- do our procurement decisions balance long term business growth and responsible sustainability practice?

Being strategic about sustainability

Review vision & mission

Ensure sustainability is a core value

Integrate into strategy
Avoid separate sustainability silos



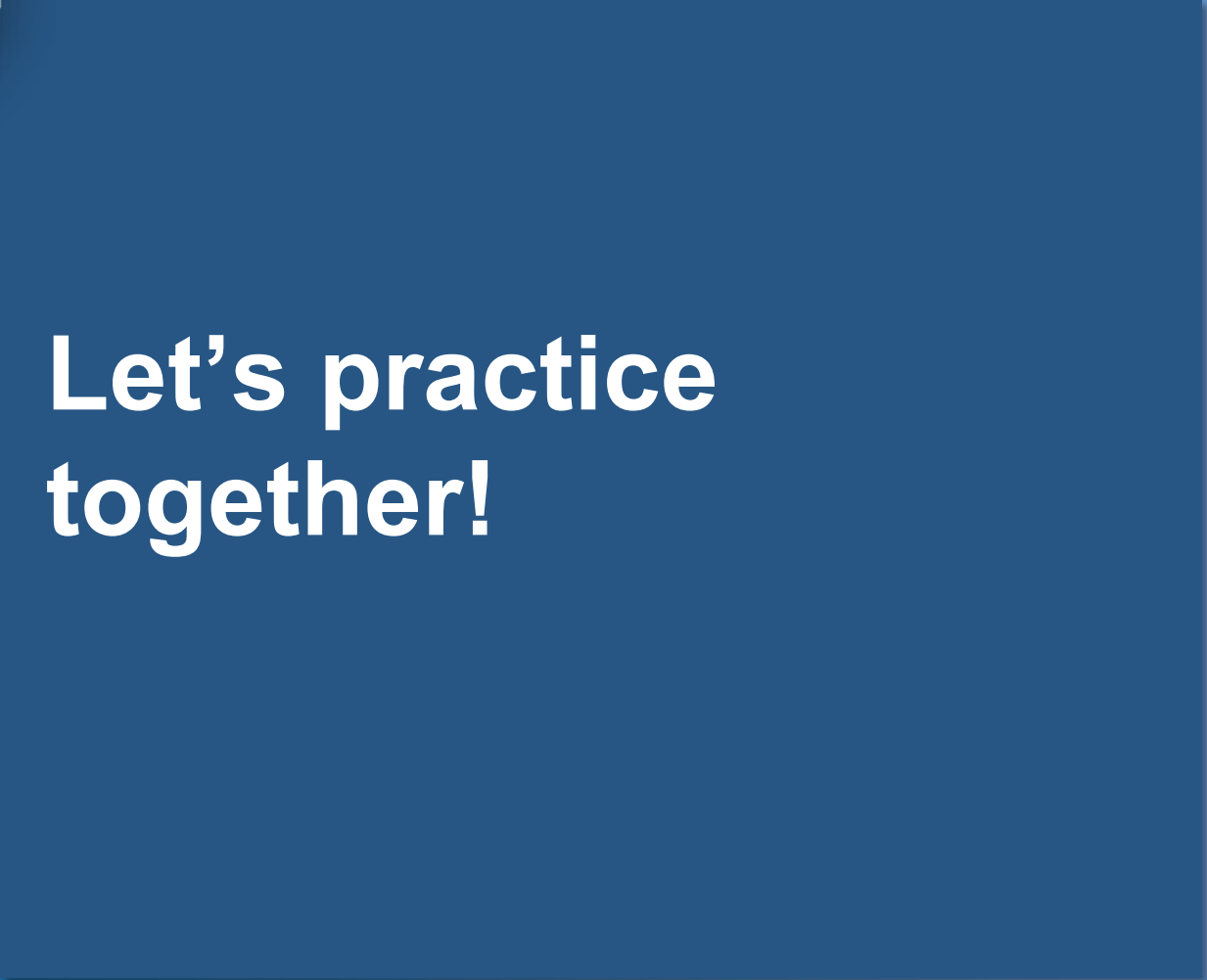
Scan external landscape
Identify risks and opportunities

Focus on relevant aspects

Concentrate on key sustainability areas



Menti



Let's practice together!

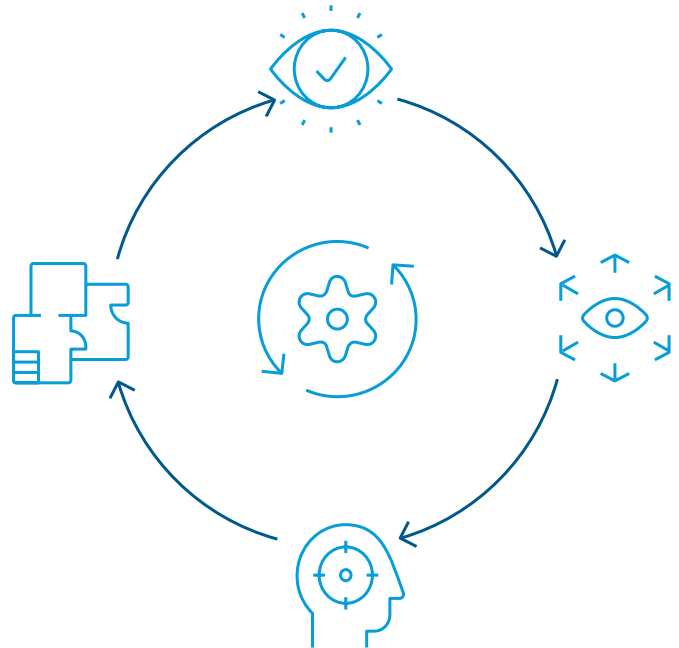
Please use the link in the chat to access the Mentimeter. Keep that window open in your browser as we will come back to it again.

Reminder – how to integrate sustainability

Review vision & mission

Ensure sustainability is a core value

Integrate into strategy
Avoid separate sustainability silos



Scan external landscape
Identify risks and opportunities

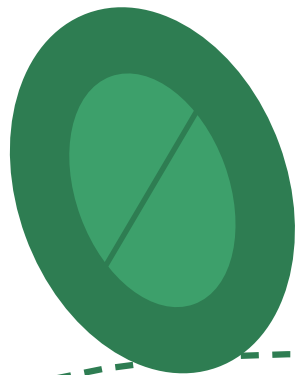
Focus on relevant aspects

Concentrate on key sustainability areas



Let's practice!

1. Review mission and vision



Green
Stitch

GARMENTS

Vision: Become the leading supplier of high-quality uniforms in the country.

Mission: To be seen as a reliable, responsible and quality partner that makes our country's professional industries look and feel great in their workplace



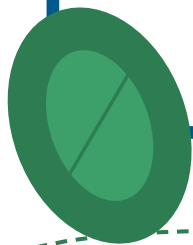
Let's practice!

2. Scan the external landscape

SASB Standards Materiality Finder – Covers sustainability risks and opportunities likely to affect financial performance. Free online tool to look up and compare 77 industries.

GRI Sector Standards – Sector-specific standards being developed for 40 sectors, outlining likely material topics. (Textiles and Apparels [coming soon](#))

EFRAG Voluntary ESRS for SMEs (VSME) – Simplified, proportionate version of the ESRS. Free to use, covers the full range of ESG topics, aligns with what larger clients subject to CSRD will need from their supply chain.



Green
Stitch

---GARMENTS



Home / Materiality Finder / Apparel, Accessories & Footwear

MATERIALITY FINDER

OVERVIEW & FAQs

Language

English



Materiality Finder: Apparel, Accessories & Footwear

Relevant Issues (3 of 26)

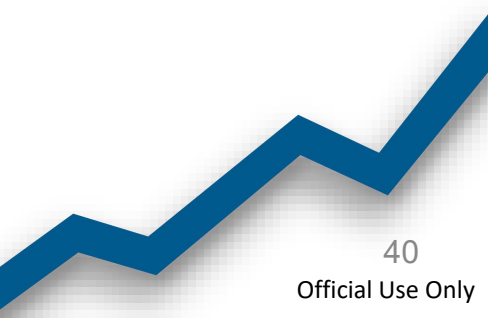
Why are some issues greyed out?

Environment	Social Capital	Human Capital	Business Model and Innovation	Leadership and Governance
GHG Emissions	Human Rights & Community Relations	Labour Practices	Product Design & Lifecycle Management	Business Ethics
Air Quality	Customer Privacy	Employee Health & Safety	Business Model Resilience	Competitive Behaviour
Energy Management	Data Security	Employee Engagement, Diversity & Inclusion	Supply Chain Management	Management of the Legal & Regulatory Environment
Water & Wastewater Management	Access & Affordability		Materials Sourcing & Efficiency	Critical Incident Risk Management
Waste & Hazardous Materials Management	Product Quality & Safety		Physical Impacts of Climate Change	Systemic Risk Management
Ecological Impacts	Customer Welfare			
	Selling Practices & Product Labeling			

Key:

Identified as worth watching by Green Stitch Garments

Identified by SASB as material issues



SUSTAINABILITY DISCLOSURE TOPICS & METRICS

Table 1. Sustainability Disclosure Topics & Metrics

TOPIC	METRIC	CATEGORY	UNIT OF MEASURE
Management of Chemicals in Products	Discussion of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	n/a
	Discussion of processes to assess and manage risks or hazards associated with chemicals in products	Discussion and Analysis	n/a
Environmental Impacts in the Supply Chain	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits or contractual agreements ¹	Quantitative	Percentage (%)
	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment	Quantitative	Percentage (%)
Labour Conditions in the Supply Chain	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labour code of conduct, (3) percentage of total audits conducted by a third-party auditor	Quantitative	Percentage (%)
	(1) Priority non-conformance rate and (2) associated corrective action rate for suppliers' labour code of conduct audits ²	Quantitative	Rate
	Description of the greatest (1) labour and (2) environmental, health and safety risks in the supply chain	Discussion and Analysis	n/a

Raw Materials Sourcing	(1) List of priority raw materials; for each priority raw material: (2) environmental or social factor(s) most likely to threaten sourcing, (3) discussion on business risks or opportunities associated with environmental or social factors and (4) management strategy for addressing business risks and opportunities	Discussion and Analysis	n/a
	(1) Amount of priority raw materials purchased, by material, and (2) amount of each priority raw material that is certified to a third-party environmental or social standard, by standard	Quantitative	Metric tonnes (t)
Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1 ³		Quantitative	Number



Let's practice!

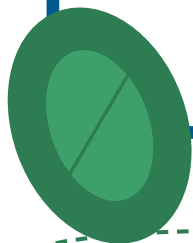
2. Scan the external landscape

Risks

- Chemical and water use regulation
- Waste regulation
- Environmental impact in the supply chain
- Occupational health and safety
- Child/ forced labor
- Hurricane damage to factory

Opportunities

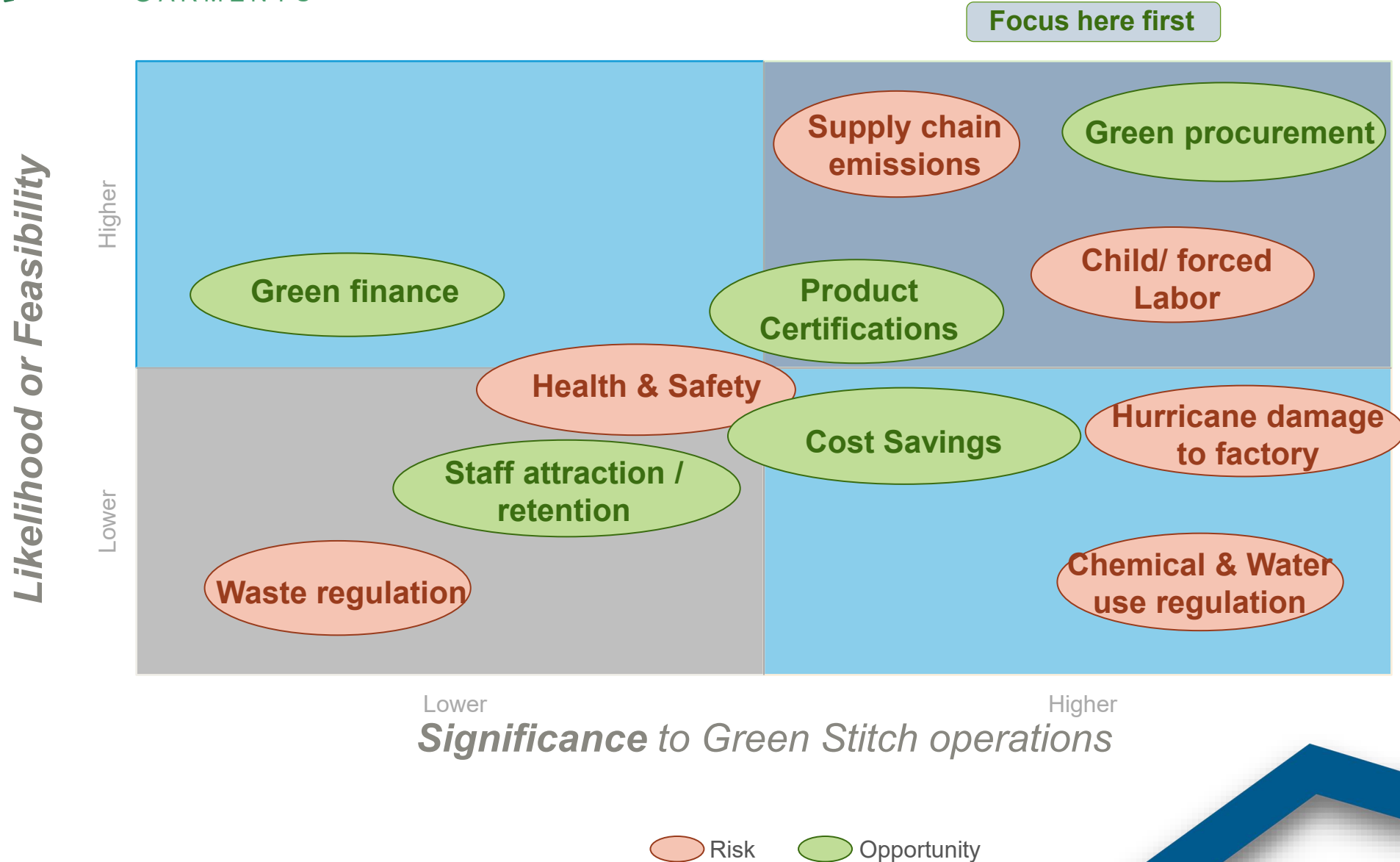
- Product certifications and labelling (marketing opportunity)
- Qualify for green or responsible procurement programmes
- Cost savings through efficient use of materials
- Access to green finance
- Staff attraction and retention



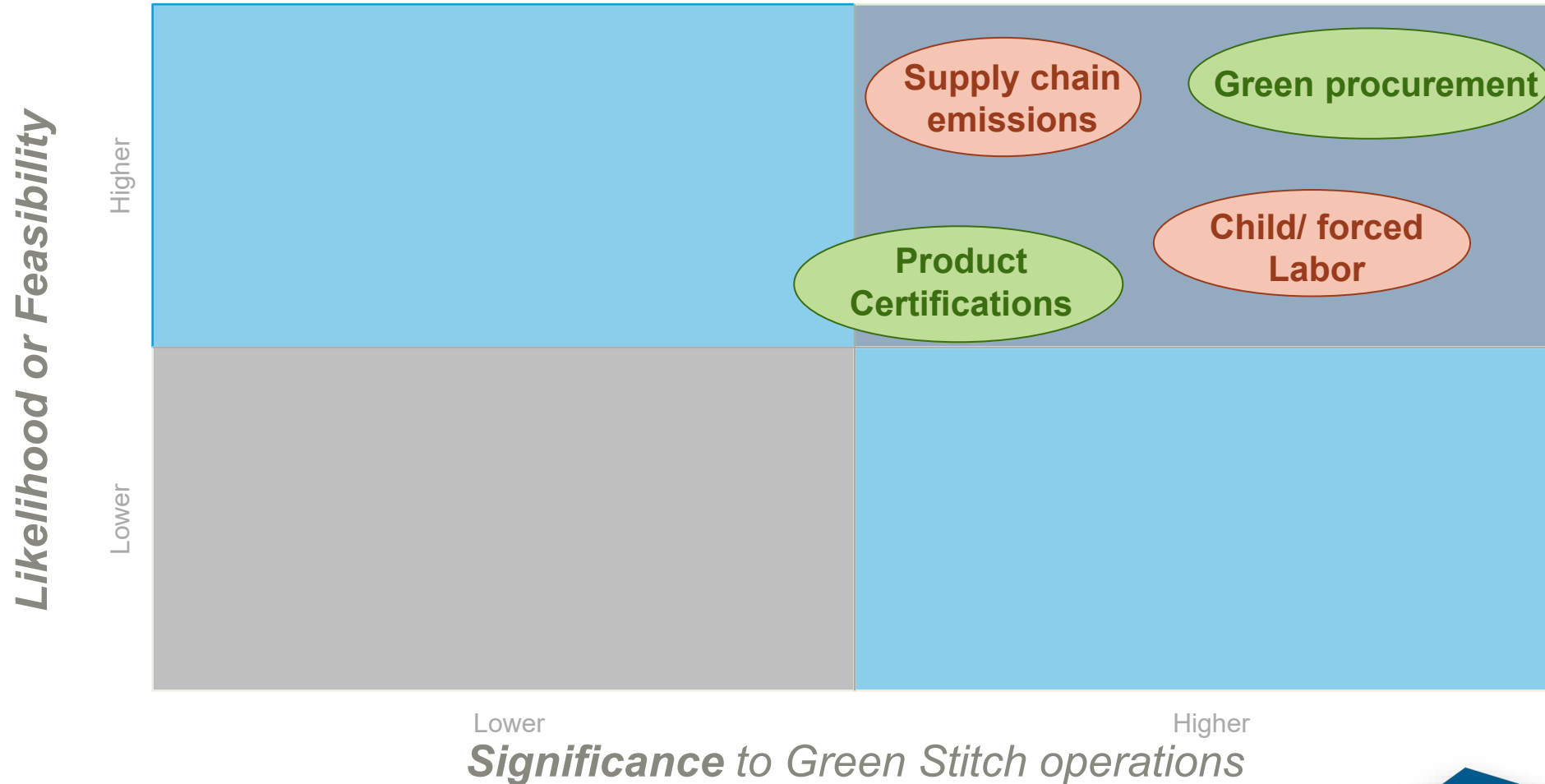
Green
Stitch

---GARMENTS

3. Focus on relevant aspects



4. Integrate into plans



Strategic Action 1:
 Make sustainable production the foundation of how Green Stitch competes, making a commitment to using sustainable materials and updating efficiency of resource usage including assessing use of solar panels

Strategic Action 2:
 Integrate sustainability considerations into procurement policy, including environmental and social considerations.

Strategic Action 3:
 Identify key requirements of green procurement programs locally for alignment with strategic actions 1 and 2.

○ Risk ○ Opportunity

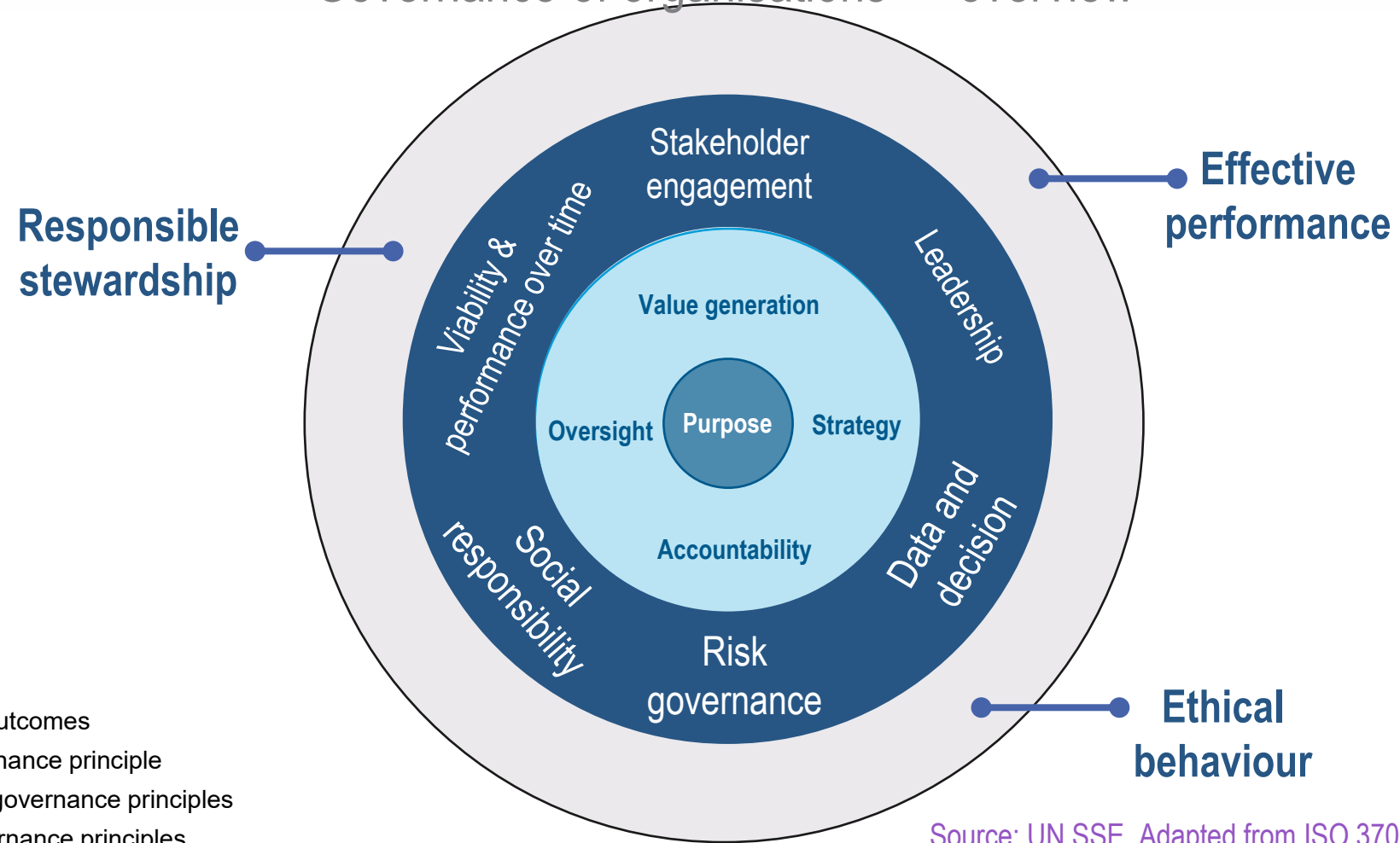
Using policies to support decision making

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?

🧭 Oversight of sustainability

Governance of organisations — overview



- Key**
- Governance outcomes
 - Primary governance principle
 - Foundational governance principles
 - Enabling governance principles

Source: UN SSE, Adapted from ISO 37000

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

What happens when there is no board?

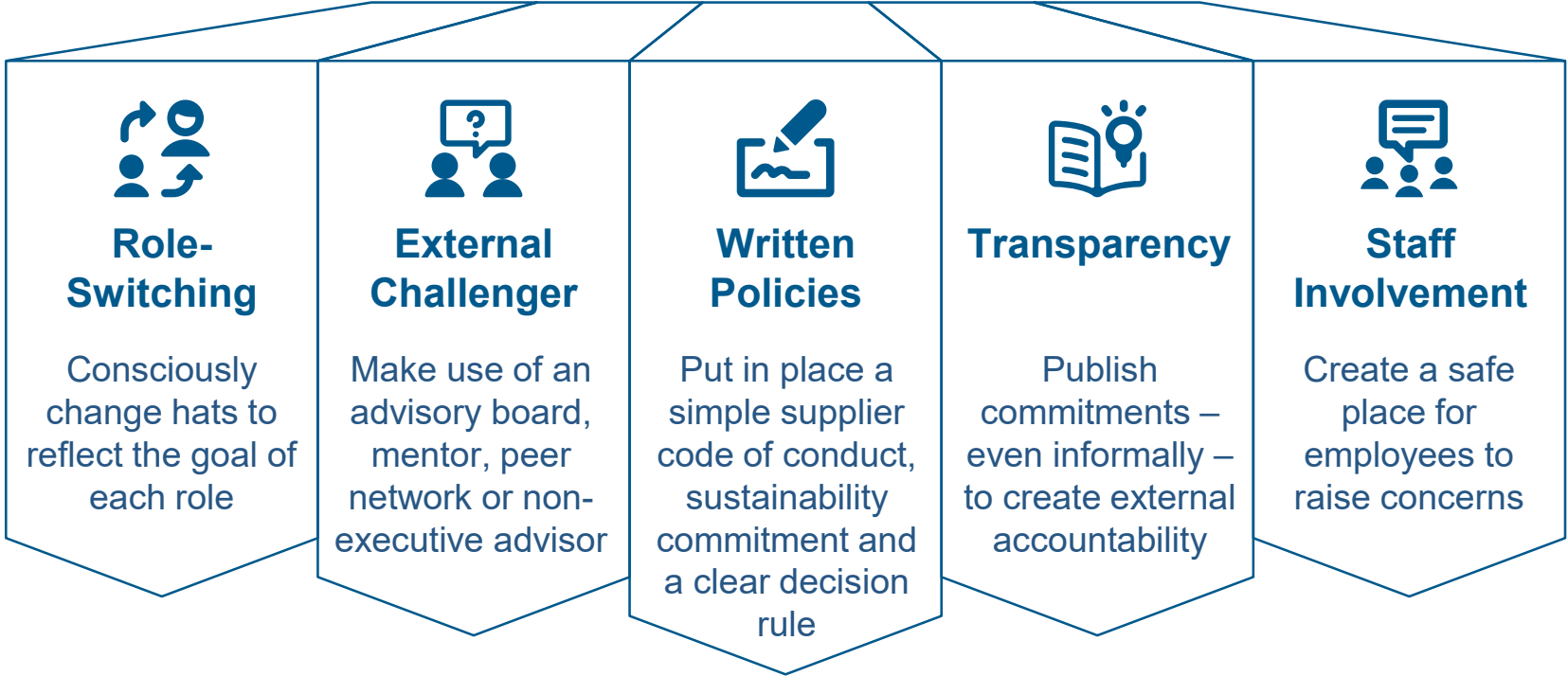
What if the shareholders, board and management are all the same people?

Key tensions to surface:

- **No structured self-challenge** — decisions are not systematically tested or stress-tested, increasing bias and blind spots
- **No strategic distance from operations** — long-term direction is set from an operational, short-term survival mindset
- **Internalized conflicts of interest** — trade-offs (dividends vs growth, family needs vs business needs) are resolved implicitly, not deliberately
- **Reactive risk management** — risks are addressed through experience and intuition, not forward-looking, structured discussion
- **Key-person dependency** — business continuity and value are tightly linked to the owner's presence, health, and judgment
Reduced external credibility — investors, lenders, and partners see higher decision-making and succession risk without independent oversight



Strategies for creating governance structures without a board



Kex Resource: IFC Governance Guidebook

The **IFC SME Governance Guidebook** is a free, practical resource developed specifically for smaller businesses, recognizing that most corporate governance guidance is written for large companies and doesn't fit the realities of SMEs. It walks companies through a tailored governance framework across five topics — culture and commitment, decision-making and oversight, risk management, transparency, and ownership — with recommendations calibrated to four stages of business growth from start-up through to expansion. It includes easy-to-use self-assessment tools and action planning worksheets that help owner-managers identify where their governance gaps are and take practical steps to address them proportionately.





Align Actions

REMINDER



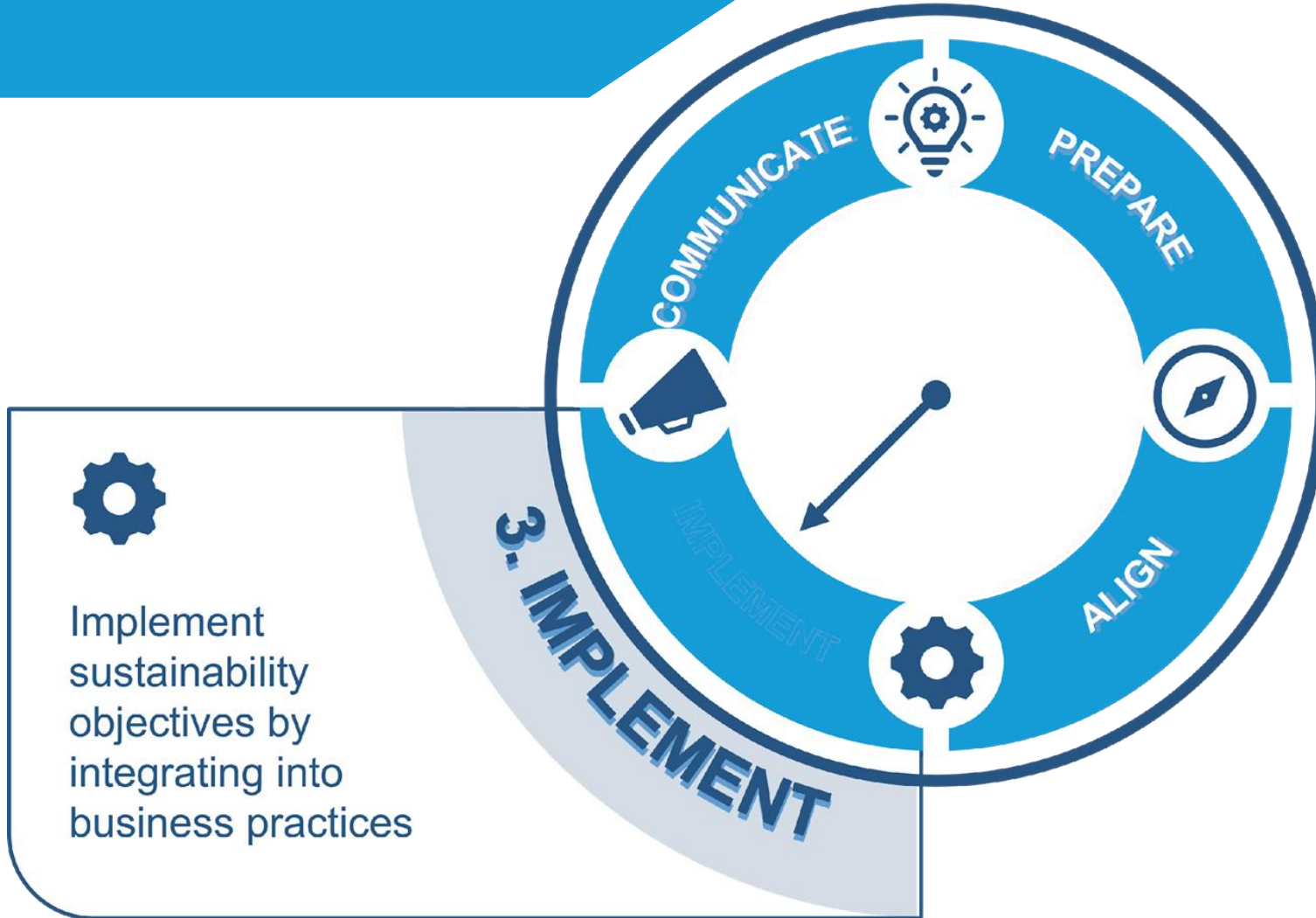
- ❑ **Objectives:** Incorporate sustainability into **strategy** development.
- ❑ **Oversight:** Pursue the implementation of appropriate structures and systems for good **governance**.

5 Minute Break

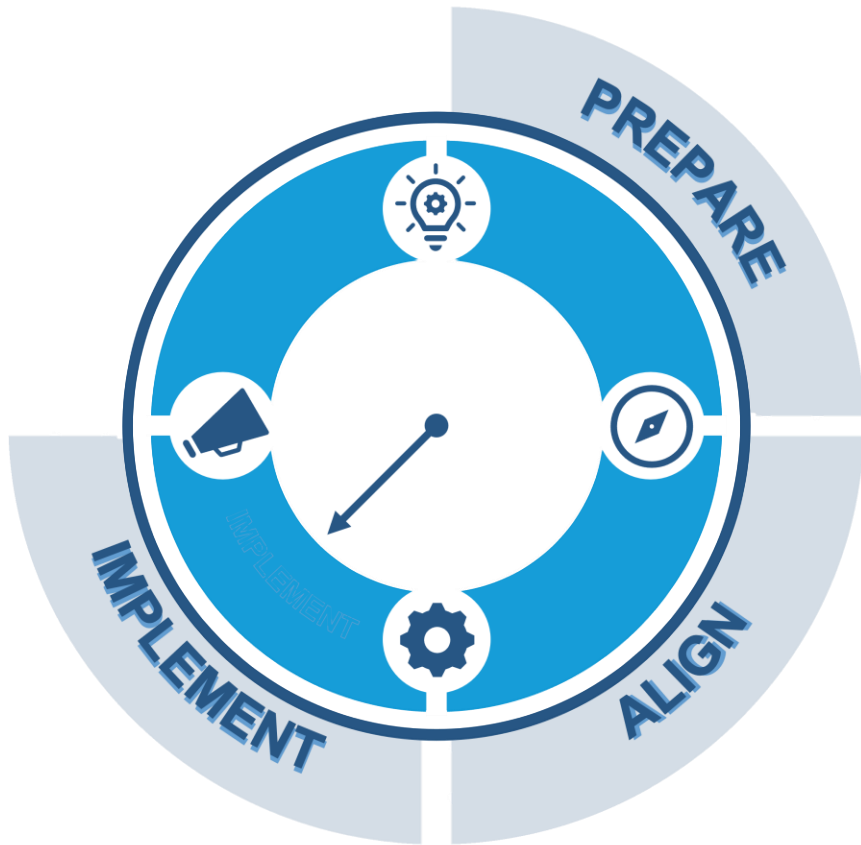




Module 3



Implement Actions



- Identify issues
- Plan
- Identify people
- Implement



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

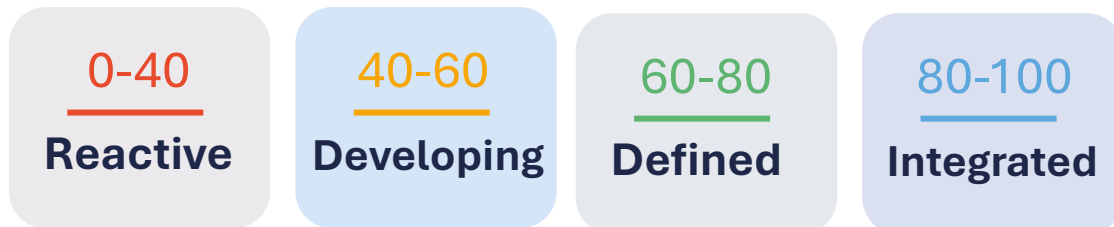
The opportunity is to move from informal practices to structured systems.

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 joined the ESCP SEIA Program following a customer requirement to demonstrate compliance with regulatory obligations to identify, prevent, and mitigate human rights and environmental risks in their supply chain.

Key Actions

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

Takeaway

ESCP helped turn existing practices into structure, 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:**



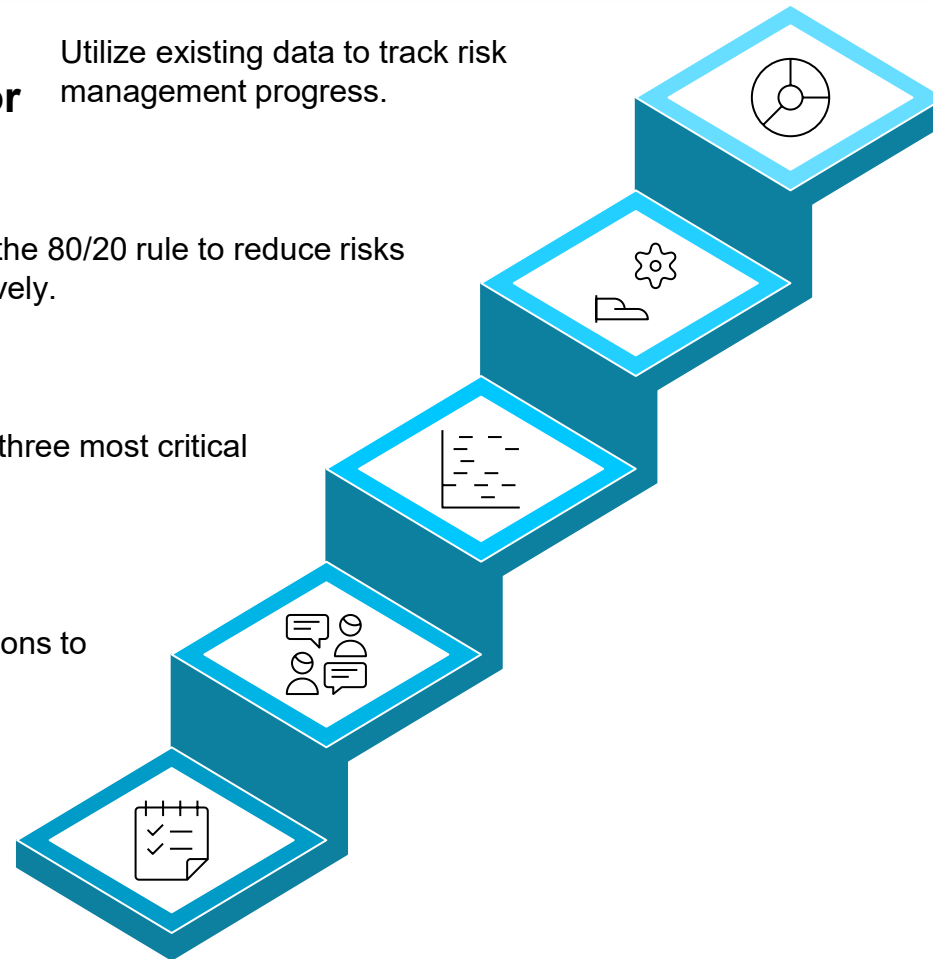
Carmel.giblin@ethicalsupplychain.org
Tim.ziegler@ethicalsupplychain.org



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



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

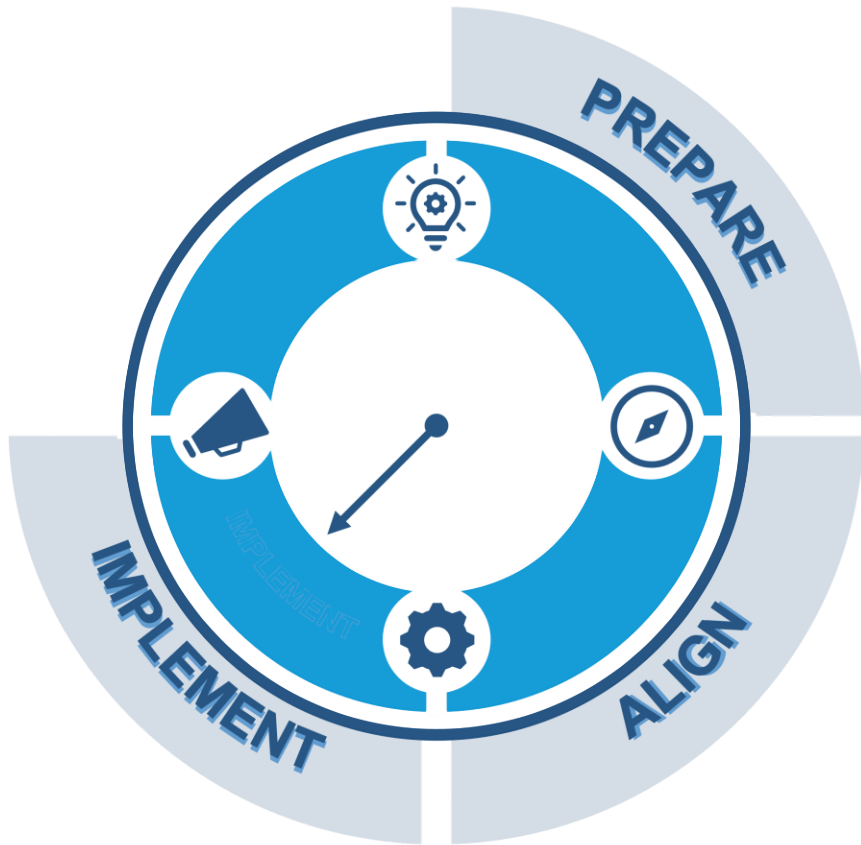
- Typically evolve operationally — from early ad-hoc activity → fully embedded management system.
- Aim is not to build a sustainability department from day one
- Aim is to reach a point where decisions happen automatically without needing an expert every time - that is when sustainability becomes operational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



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.**



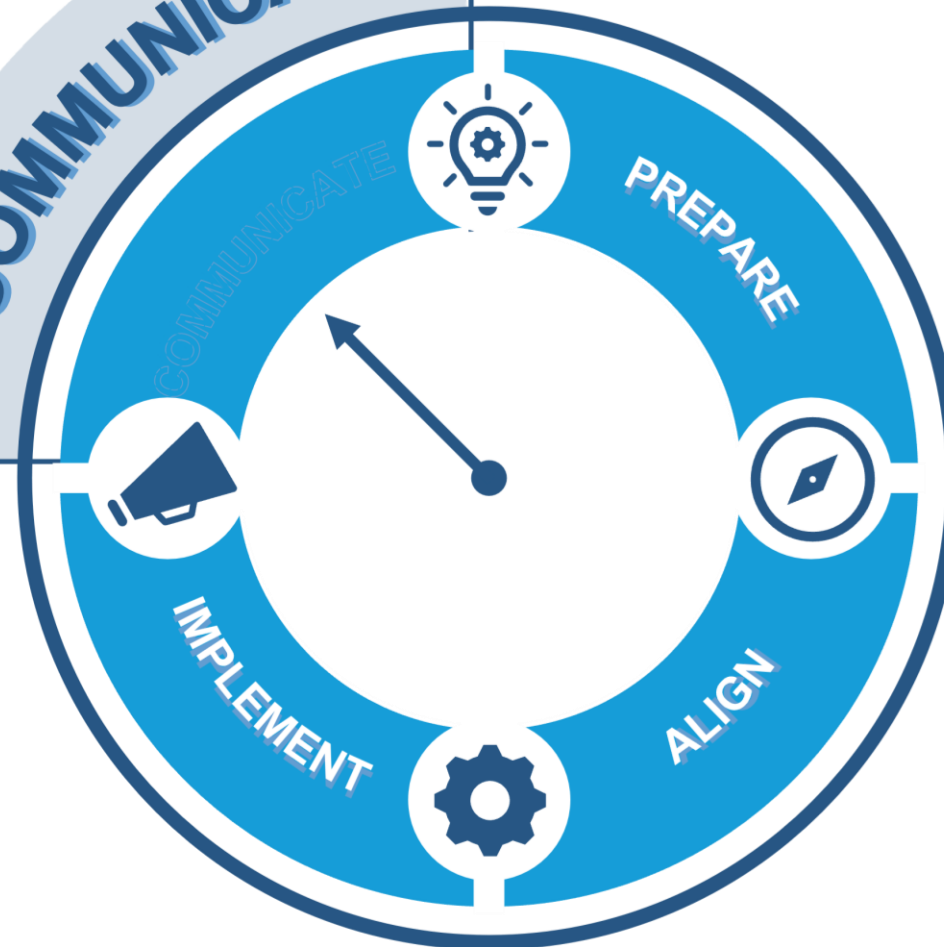


Module 4



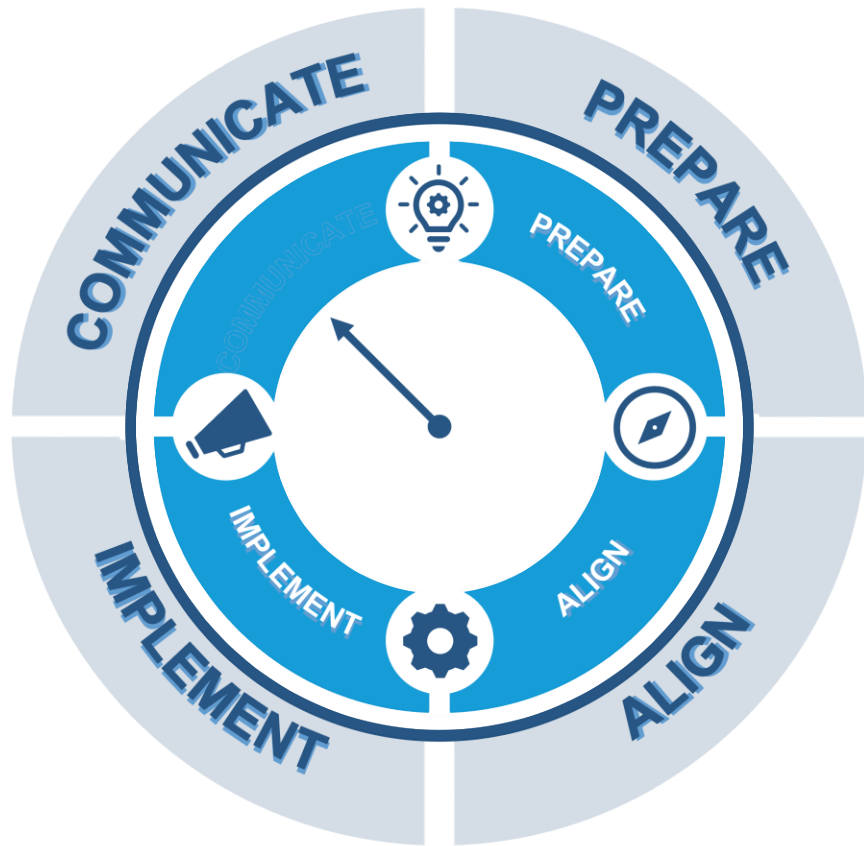
Communicate publicly your company's sustainability policies and practices

4. COMMUNICATE





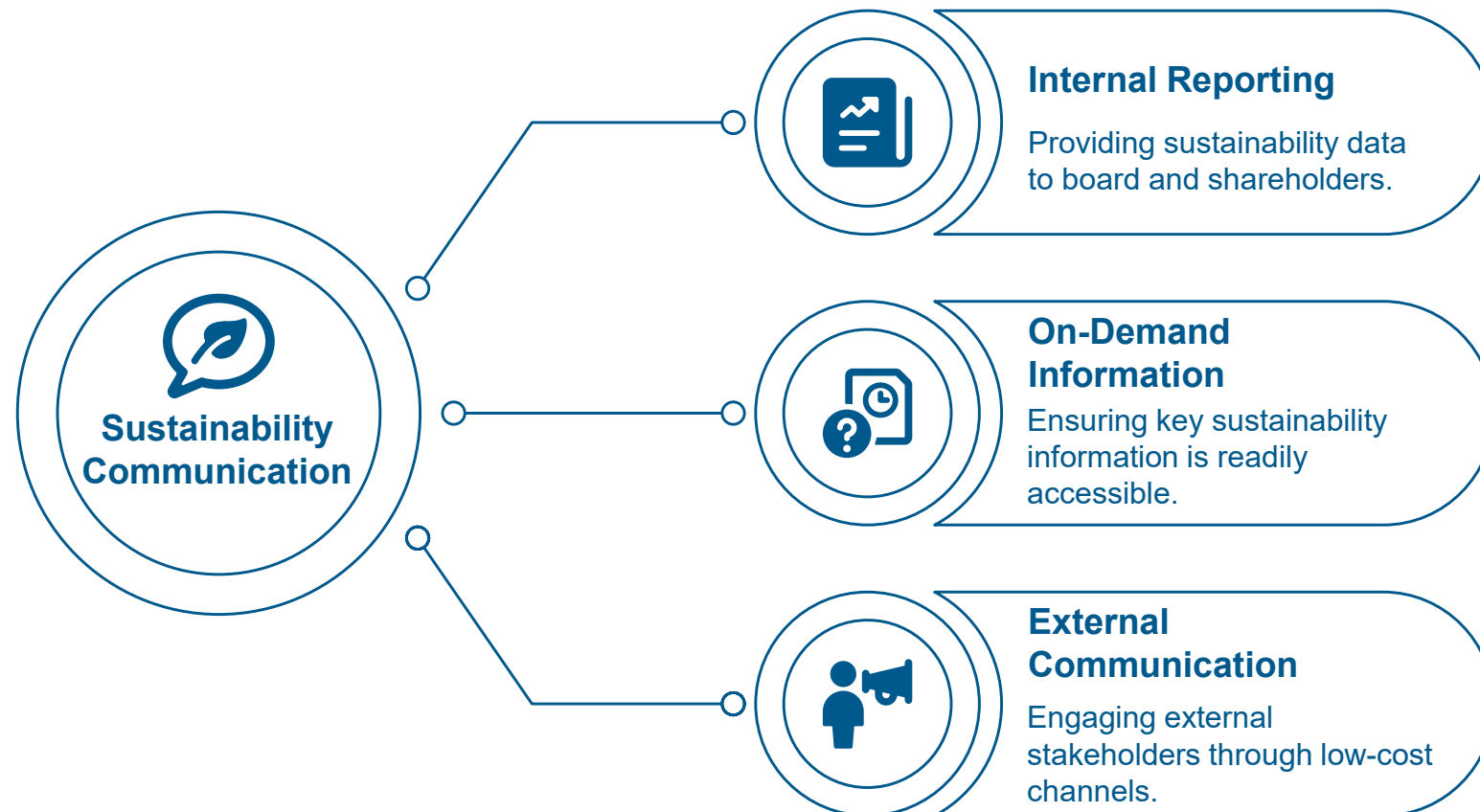
Communication Actions



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



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



Focus: Material sourcing policies, ethics and environmental management practices

Green Stitch has decided to garner the high-quality and sustainable garments market – so the clients they will focus on are going to look at their website and want to see if their practices match their promise.

Example of information included:

- **Related policies**
- **Certifications and labels achieved**
- **Mission / Vision statement with brief overview of strategy to achieve it**



Website



Logi Flow
SOLUTIONS

Focus: Managing the transition to more sustainable fuel sources and ensuring a long-term, stable and low-cost service

Logi Flow is focused on cost efficiency and reliability and will want its clients to feel confident that it's prepared for future fuel-related regulation and cost instabilities so that these costs are not passed on to the client.

Example of information included:

- **Green logistics certifications**
- **Fleet management strategy and emissions report**
- **Mission / Vision statement with brief overview of strategy to achieve it**



Internal Memo



Focus: Staff motivation and education on key regulatory and voluntary requirements

Green Stitch feels that their new focus on sustainable practices can be an important motivator to their employees and will therefore help their staff learn more about this to feel proud of their job. In addition, they need their staff to learn about the new policies in place and how that will impact practices.

Example of communication channels

- Training on environmental management practices
- Health and safety briefings
- Regular communications via email or on bulletin boards



Board presentation



Logi Flow
SOLUTIONS

Focus: Risks and Opportunities

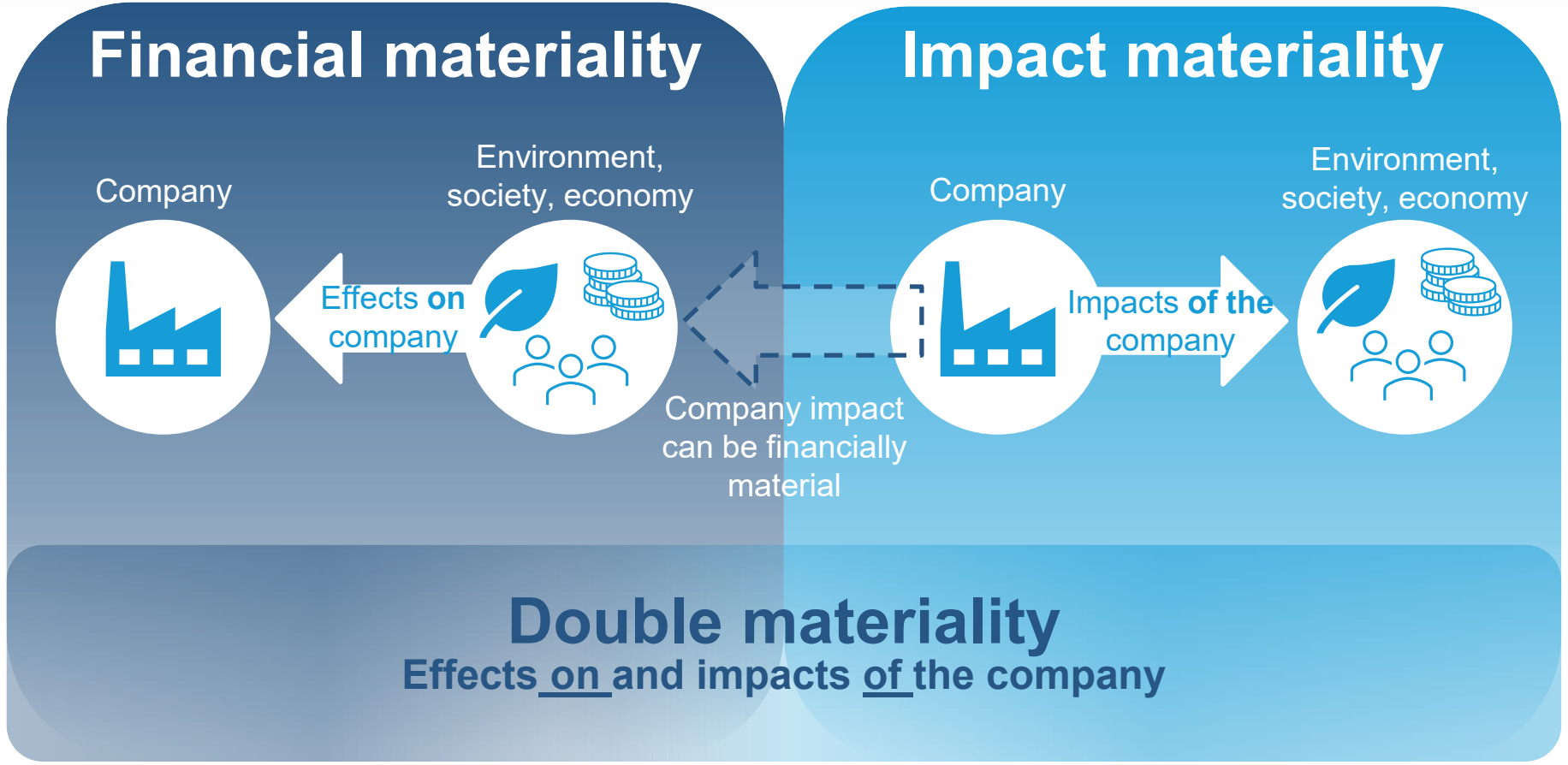
Logi Flow Solutions through assessing their emissions identified key risks and opportunities that they want to make sure their board are briefed on.

Example of discussion topics

- Client requests for emissions data and expected future demands
- Incoming regulatory requirements expectations
- Fuel cost uncertainties, and opportunities related to biofuels and electrification
- Options for green certifications and green finance



Determining if issues are “material”

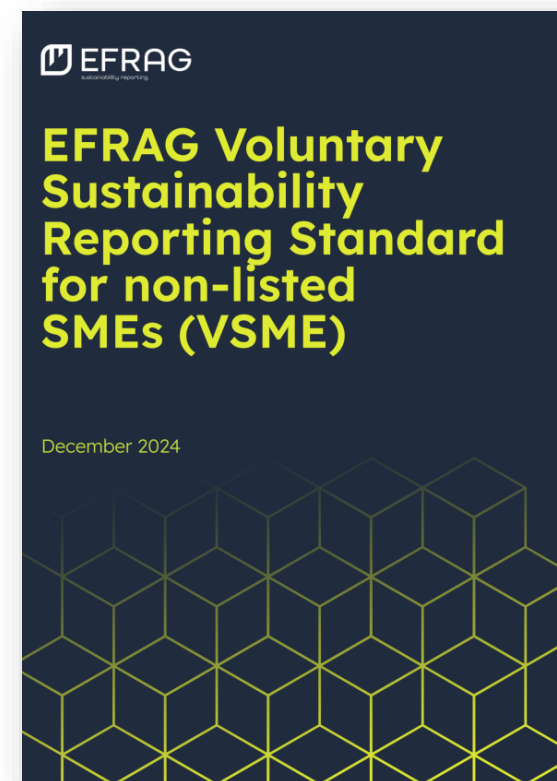




Guidelines for SMEs

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.





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.

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 10 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



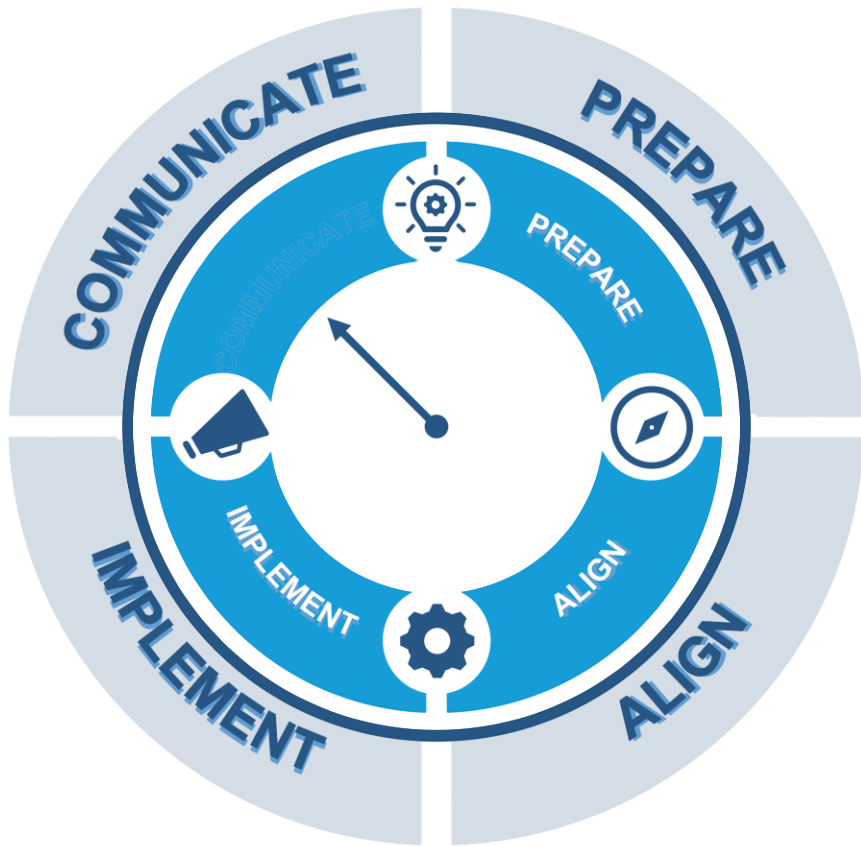
Remember

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



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.

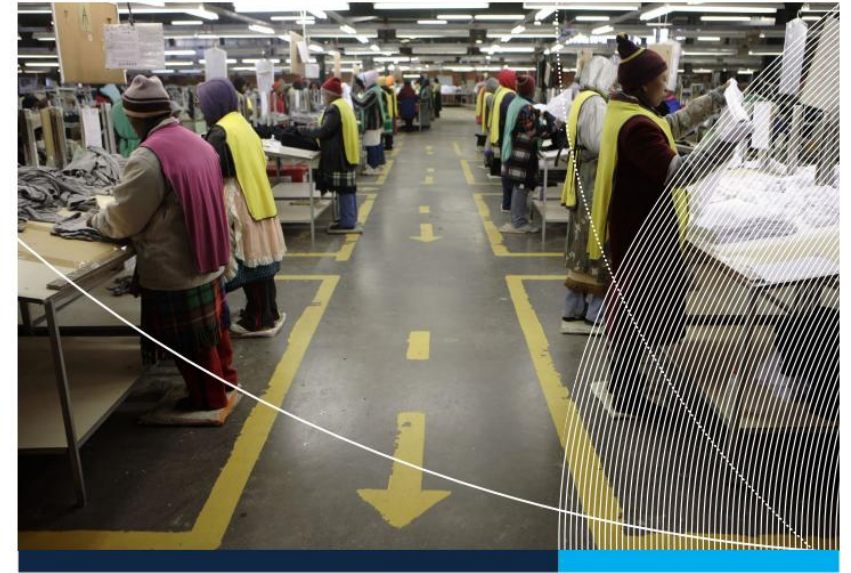
■ Communicate

- 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



www.ifcbeyondthebalancesheet.org




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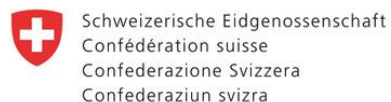
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Wirtschaft, Bildung und Forschung WBF
Staatssekretariat für Wirtschaft SECO

CONTACT DETAILS

SSE: training@sseinitiative.org

IFC: avolynets@ifc.org

Thank you!