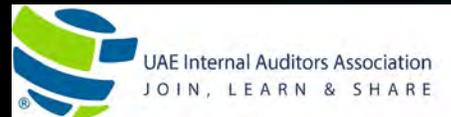




Enterprise Governance & Assurance in ESG

 **BEINEX**





ENVIRONMENT

CAR MANUFACTURER

Misrepresentation of Vehicle
Emission Numbers
(Diesel Dupe)



SOCIAL

**ELECTRONICS
MANUFACTURER**

Employee working
conditions and health
hazards



GOVERNANCE

AUDIT FIRM

Fined for malpractices
and approving financial
records

● **ENVIRONMENTAL**
HOW DO COMPANIES TREAT THE PLANET?



● **SOCIAL**
HOW DO COMPANIES TREAT PEOPLE?



● **GOVERNANCE**
HOW A COMPANY IS BEING RUN?



1980s



Environmental, Health, and Safety (EHS)

1990s



Corporate Sustainability

2000s



Corporate Social Responsibility (CSR)

Late 2010s



Environmental, Social, and Governance (ESG)



Environmental

- Natural resources consumption by businesses
- Waste discharge
- Pollution
- Energy use
- Carbon emissions



Social

- Links and ties with local community
- The way businesses treat employees
- Diversity celebration and inclusion
- Reputation as a trusted partner



Governance

- Systems and processes
- Board-effectiveness protocols
- Audit controls
- Approach to senior executive compensation
- Appropriate reliance on independent directors
- Compliance with the law

ESG risks are an important factor in investment decision-making

79%



Companies should address ESG issues, even if doing so reduces short-term profitability

75%



ESG performance measures and targets should be included in executive pay

68%

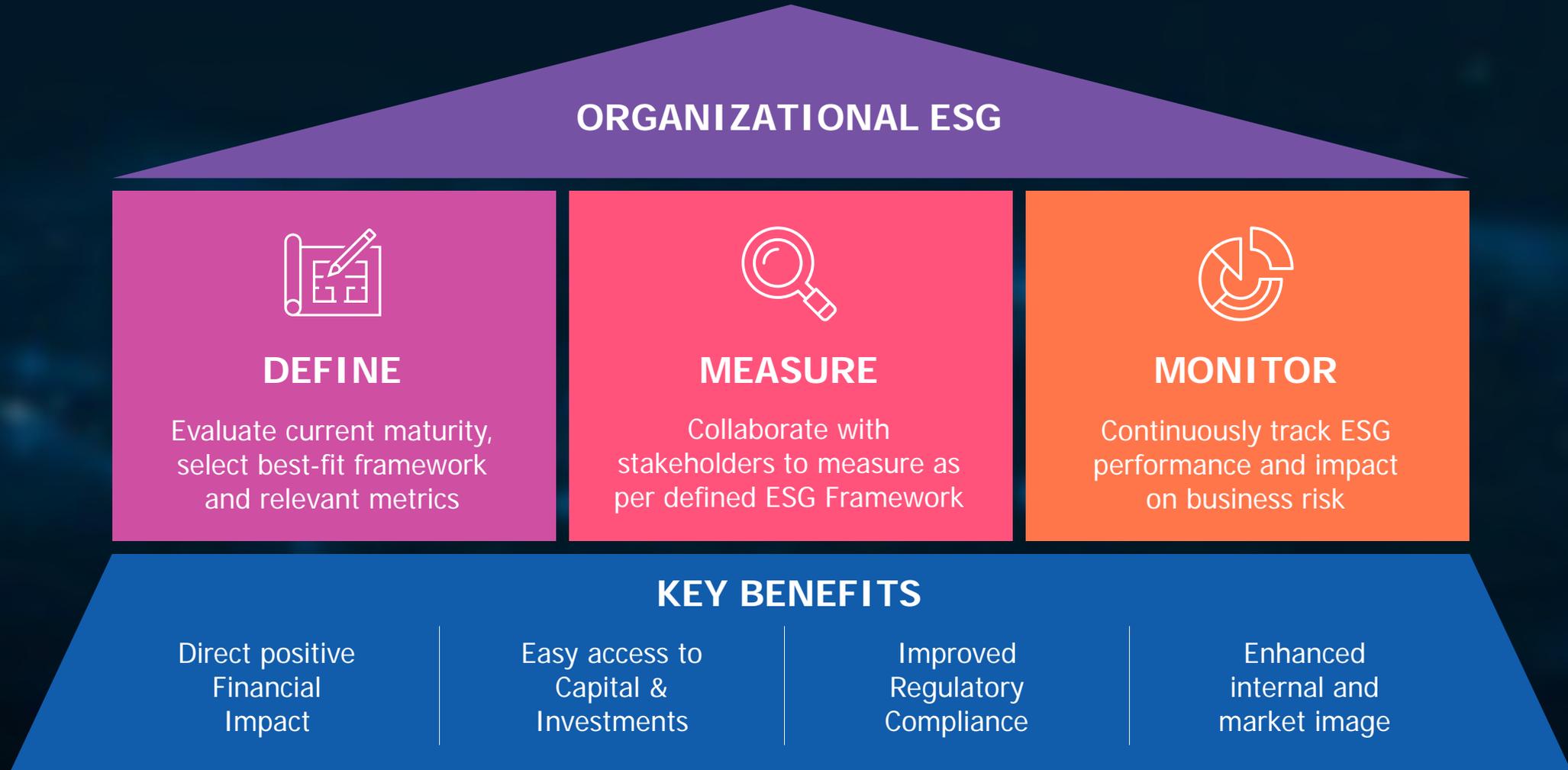


Willing to divest from companies that aren't taking sufficient action on ESG issues

49%



INTERNAL AUDIT & RISK MANGEMENT IN ESG





BUILD AN ESG CONTROL ENVIRONMENT



- ▶ Competent IA functions are familiar with the building blocks of effective control environments. (e.g., COSO's Internal Control – Integrated Framework)

RECOMMEND REPORTING METRICS

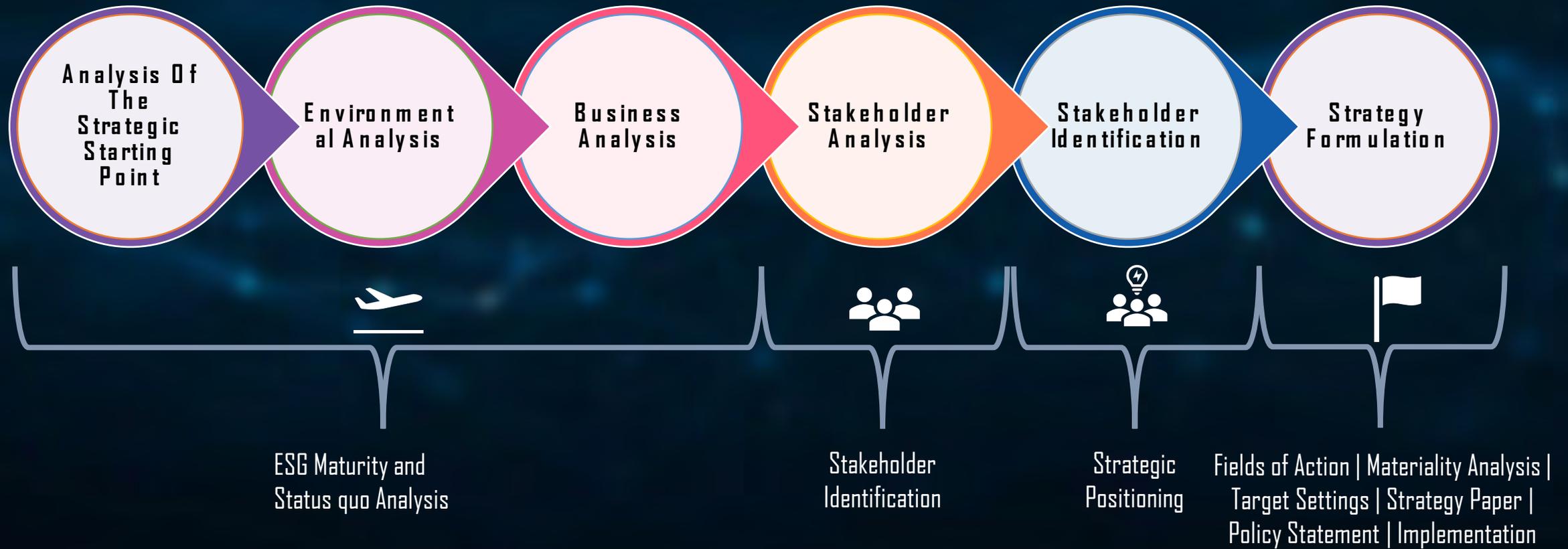


- ▶ Standalone Reviews
- ▶ Integrated Audit
- ▶ Competencies
- ▶ Focused Reviews

ADVISE ON ESG GOVERNANCE



- ▶ Provide guidance on ESG governance
- ▶ Holistic understanding of risk across the organization
- ▶ Identify roles and responsibilities
- ▶ Provide training on internal controls
- ▶ Make future steps transformational





- ▶ Audience : Board set of stakeholders
- ▶ Sector : Agnostic (+ Some Sectors- Specific Guidance)
- ▶ Prescriptive



- ▶ Audience : Stakeholders
- ▶ Sector : Specific
- ▶ Prescriptive



- ▶ Audience : Investors
- ▶ Sector : Agnostic
- ▶ Flexible



- ▶ Audience : Investors
- ▶ Sector : Specific
- ▶ Prescriptive



- ▶ Audience : Investors, Lenders, Insurers
- ▶ Sector : Agnostic (+ Some Sectors- Specific Guidance)
- ▶ Flexible

DIGITALIZING ESG AT YOUR ORGANIZATION

TOP CHALLENGES WITH ESG REPORTING

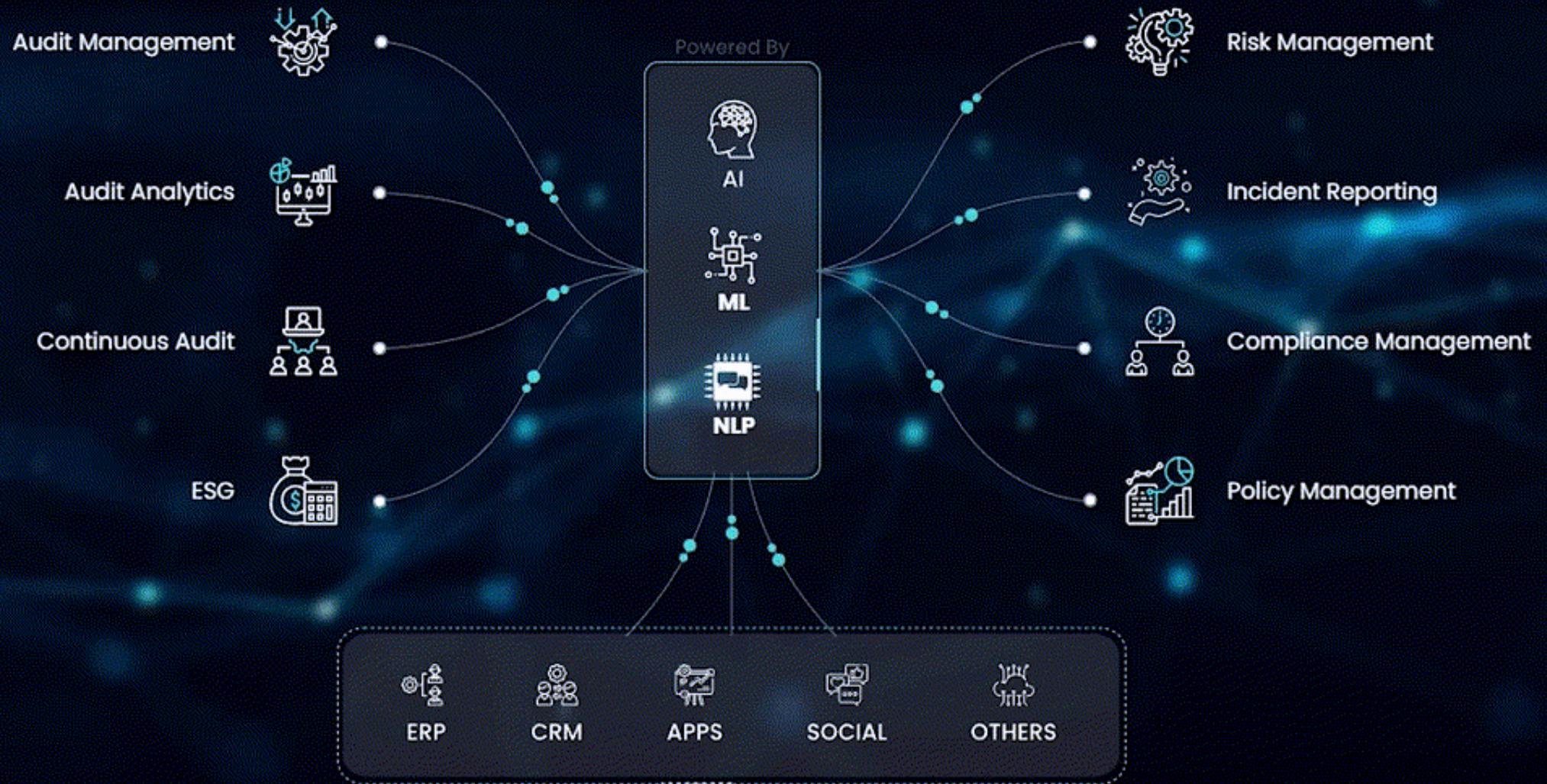


BRINGING ESG INTO THE GOVERNANCE, RISK AND COMPLIANCE ECOSYSTEM

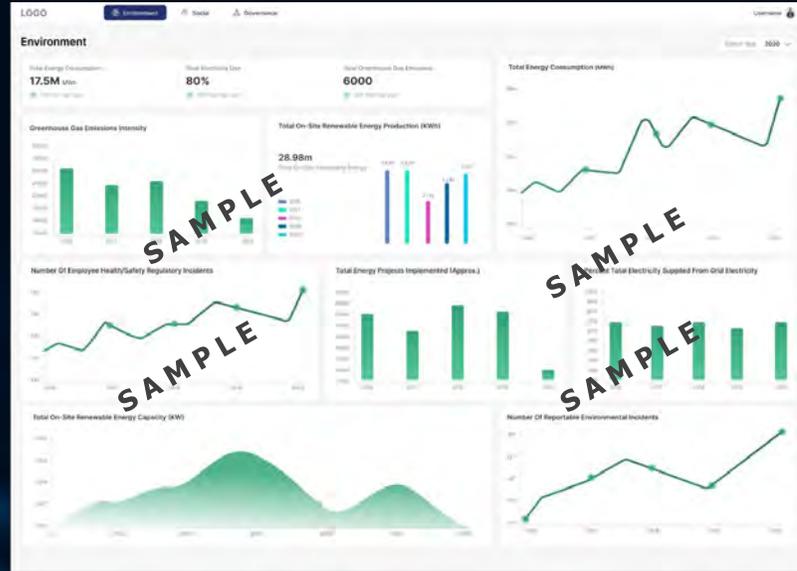


HOW TO IMPLEMENT ESG REPORTING STANDARDS - ASSURANCE





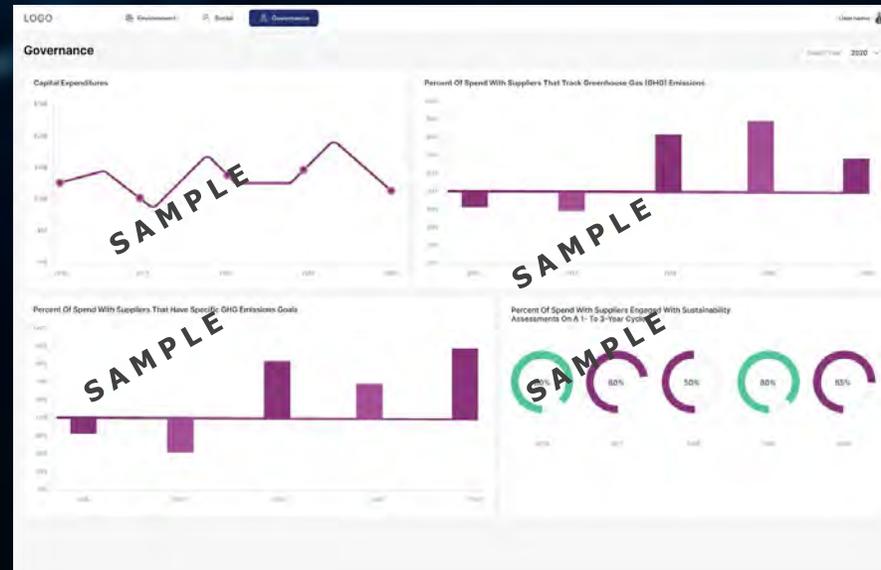
ENVIRONMENT DASHBOARD



SOCIAL DASHBOARD



GOVERNANCE DASHBOARD





Relevant ISO Certifications: 9001, 14001, 14005, 45001, 50001



THANK YOU!

BEINEX

