## Digital Certified Sustainability ESG Training Agenda, December 5-6 & 9, Advanced Edition 2024

## ESRS Standards Advanced Module Included

The program includes **10 hours** of live sessions with two experienced tutors, both of whom possess local and international expertise. Additionally, there will be **18 hours** dedicated to further reading and assignment, along with access to the course platform, which offers supplementary materials (course material access for **8 weeks**).

|  | DETAILS  |
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| One Week Before<br>the Live Sessions                               | Access to the online training platform   |
| One Week Before<br>the Live Sessions                               | <ul> <li>Read the following sections in the online platform:</li> <li>MODULE 1: Sustainability (ESG) and the Business Case for Adoption <ul> <li>Sustainability and ESG Concepts</li> <li>Definitions and Interpretations of Sustainability (ESG)</li> <li>The Business Case for Sustainability</li> </ul> </li> <li>MODULE2: Global and Local Legislation for Sustainability and GHG Emissions <ul> <li>The Sustainable Development Goals for 2030</li> <li>Local Legislation and Regulations for GHG Emissions and Sustainability</li> <li>The Corporate Sustainability Reporting Directive (CSRD)</li> <li>SEC's climate-related risk disclosure rule</li> <li>Canadian Sustainability Standards Board (CSSB) Reporting</li> </ul> </li> </ul>  |
| Live Session Day 1 –<br>December 5 2024<br>(9:00am – 12:30pm CEST) | Introductions and networking<br>A brief overview of MODULES 1 & 2 including Q&As<br>MODULE 3: Sustainability Strategy & Most Widely Used Standards & ESG<br>Ratings<br>• How to successfully apply and integrate sustainability<br>• The Importance of Stakeholders<br>• How to Create a Strategy and Engage with the Stakeholders<br>• How to Create a Strategy and Engage with the Stakeholders<br>• Exercise: Identifying Organizational Stakeholders & Corporate Risks<br>• Case Studies<br>• Guidelines and Rating Indexes for Sustainability<br>• The Importance of ESG<br>• Sustainability (ESG) Strategy<br>• ESG Ratings<br>• ESG and Financial Performance (CSA, MSCI, CDP)<br>• ESG Ratings Exercise<br>At the end of the live session a brief homework will be assigned to be<br>presented/discussed in the next live session. |

| In-between the live<br>sessions                                    | Homework   |
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| Live Session Day 2 –<br>December 6 2024<br>(9:00am – 12:30pm CEST) | Brief Discussion on the homework outcomes         MODULE 4: Sustainability (ESG) Reporting based on GRI and other ESG         Guidelines.         • Value of Sustainability reporting         • Steps for Sustainability Report Creation         • Materiality Assessment         • Double Materiality         • Exercise: Materiality         • Key Factors for Effective Reporting         • GRI Universal Standards         • SASB, TCFD, ISSB         • External Assurance         • Good Practices for Sustainability Report Communication         • Case Study and Exercise: Understanding   |
|  | Session)<br>In these additional modules (recorded), you will be able to get more in-depth<br>knowledge on topics covered in live sessions.<br>The Advanced Module includes:<br>• Part 1 - ESG Trends, Standards & Ratings<br>• Part 2 - Sustainability in Supply Chain<br>• Part 3 - Scope 3, TCFD, Net-zero<br>• Part 4 - ESRS Standards<br>• Part 5 - SEC: Climate Disclosure Rule<br>MODULE 5: Responsible Communication and How to Avoid Green & Blue<br>Washing<br>• Responsible Communication<br>• Green and Cause-Related Marketing<br>• How to Avoid Green & Blue Washing<br>• How to Avoid SDG Washing<br>• Best Practices for Communication<br>• Greenwashing Exercise |

| Live Session Day 3<br>December 9 2024<br>(9:00am – 12:00pm CEST) | <ul> <li>MODULE 6: Circular Economy and the Importance of Sustainability in</li> <li>Supply Chain <ul> <li>Circular Economy: Definition and Case Studies</li> <li>Circular Economy – The Boundary Tool</li> <li>Circular Economy Frameworks</li> <li>Sustainability in Supply Chain</li> <li>UN Practical Guide</li> <li>Case Studies</li> <li>Carbon Management Greenhouse Gas Protocol</li> <li>Science-based Targets</li> <li>Net Zero</li> <li>Circular Economy Exercise</li> </ul> </li> </ul>                                 |
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|  | Key Sustainability Trends<br>Clarifications for the Final<br>Assignment and<br>Certification<br>Q&A Session   |
| 3 weeks after<br>the training                                    | Assignment submission<br>*Additional Reading (an important part of the training course package<br>before submitting your assignment)<br>ADVANCED MODULES (Recorded Session)<br>In these additional modules (recorded), you will get more in-<br>depth knowledge on topics covered in live sessions.<br>The Advanced Module includes:<br>Part 1 - ESG Trends, Standards & Ratings<br>Part 2 - Sustainability in Supply Chain<br>Part 3 - Scope 3, TCFD, Net-zero<br>Part 4 - ESRS Standards<br>Part 5 - SEC: Climate Disclosure Rule |

## \*Additional Reading Appendix

| Legislation                              | <ul> <li>SFDR</li> <li>NFRD</li> <li>Circular Economy</li> <li>Social Value Act (UK)</li> <li>Canada's Carbon Tax</li> <li>ASEAN Taxonomy for Sustainable Finance</li> <li>Global Sustainability Trends</li> </ul>   |
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| Net Zero & Carbon<br>Emissions           | <ul> <li>The Net Zero Tracker</li> <li>Biodiversity Net Gain</li> <li>The Science Based Targets Network</li> <li>Videos</li> </ul>   |
| Circular Economy                         | <ul> <li>Circular Economy for Sustainable Development</li> <li>Case Study: Ecovative: The Polystyrene Eco-friendly Alternative</li> <li>Case Study: Balbo Group: Sealing Regenerative Agriculture</li> <li>Limitations of Circular Economy</li> <li>The 9R Framework</li> <li>Case Study: NEW YORK: The #WearNext Campaign</li> <li>Case Study: SAN FRANCISCO: Cradle to Cradle Carpets for the City</li> <li>Circular Economy Standards - BS 8001</li> <li>Ten Steps Towards Circular Economy</li> <li>Case Study: Coca Cola Enterprises: Increasing Post-Consumer Packaging</li> </ul> |
| CSE RESEARCH- ESG<br>ratings & reporting | <ul> <li>CSE Annual Research Summary -ESG Ratings &amp; Reporting (North<br/>America)</li> <li>CSE Annual Research Summary - ESG Ratings &amp; Reporting (Europe)</li> </ul>   |
| WEBINARS                                 | <ul> <li>ESG Data and Assessments - Landscape Overview</li> <li>How ESG disclosures can support Investors' decisions &amp; a<br/>Sustainable Economy</li> <li>Oracle's Sustainability and ESG Vision</li> </ul>  |

CSE will review each participant's access to the training platform prior to submission of the final assignment.