International Labour Organization

How to set up successful ESG advisory services

A workbook for advisors

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Practical templates

Checklists

Checklist 5: Inception meeting questions

Enterprise objectives	▶ *What are the main reasons your enterprise is interested in developing an ESG strategy?* E.g. attracting customers, meeting supplier requirements, reducing costs, improving reputation, improving operations, addressing community concerns, accessing new markets, retaining access to existing markets, accessing sustainable finance, managing risks. ▶ *Which ESG areas – environmental, social or governance – are most relevant to your enterprise and why?* E.g. energy use (E), carbon footprint (E), relationship with local communities (S), labour relations (S), human rights (S), executive pay (G), etc. ▶ *Do you see any opportunities for your enterprise as a result of the increasing importance of ESG in the corporate world?* ▶ *Are there any (upcoming) legal and/or ESG reporting requirements that the company needs to comply with?* E.g. at the time of writing, many listed SMEs are preparing for the reporting requirements introduced by the EU Corporate Sustainability Reporting Directive (CSRD). Under this directive, all large and listed companies – including SMEs and non-EU enterprises with significant operations in the EU – must comply with the European Sustainability Reporting Standards (ESRS). The CSRD broadens the scope of reporting to encompass the entire value chain and is being implemented in phases, with full application across all relevant entities by 2028.
Risk assessment	▶ *Are there any ESG risks the company is facing right now?* ▶ *Are there any ESG risks the company thinks it may face in the future?* E.g. high energy costs, staff recruitment and retention, legal liabilities, operational disruptions, financial instability, consumer discontent, extreme weather, natural disasters, local community crises, cyber-attacks, and more. Risks can be categorized as environmental, social or governance. ▶ *Which ESG risks are common in the company's industry?* ▶ *If these ESG risks really did happen, what would be the impact on the company?* ▶ *How resilient is the company in the face of current/future ESG risks?* "ESG risk resilience" refers to the company's ability to withstand and adapt to ESG risks or, in other words, how well the company can handle challenges that might arise due to ESG issues. Companies with high ESG risk resilience have strategies and practices in place that mitigate potential harm and seize opportunities for improvement. Step 6 has more information on ESG risks and templates for exercises it might be useful to do with larger and more complex enterprises.

Current ESG position	▶ *Present the results from the ESG Pulse Check and ask for feedback.* ▶ *What steps, if any, has the company already taken to improve ESG practices?* E.g. reducing energy use, reducing waste production, improving employee engagement, improving board diversity. ▶ *Are any of these initiatives being tracked? And if so, what metrics are being used? Is any technology being used to gather and/or monitor these metrics?* Metrics could include employee satisfaction, energy bills, or customer feedback. For larger companies, check whether any baseline assessments, such as a carbon footprint analysis or a workforce diversity review, have been carried out. Also, check whether the company is aware of or using any relevant ESG frameworks or standards such as the Global Reporting Initiative (GRI) Standards or any relevant national/regional/sectoral standards (more on reporting standards in chapter 5 on reporting and disclosure)
Stakeholder analysis	▶ *Who are the people or groups most important to the company?* ▶ *Which people or groups are most (directly or indirectly) influenced or affected by the company's decisions and activities, either positively or negatively?* Stakeholders include staff, local communities, investors, shareholders, and more. For companies with many stakeholders, it may be useful to carry out stakeholder mapping and prioritization exercises during the inception meeting (see step 3). ▶ *How do they feel about the company's ESG performance? Has any feedback been gathered? If so, how?* ▶ *How does the company communicate with these key stakeholders about its ESG efforts?*
Resources	▶ *What resources does the company have to make improvements in ESG practices?* E.g. time, staff expertise, budget for external support, technology. ▶ *Are there any areas where the company would benefit from external help? Is there budget for this?* E.g. training, tracking tools, developing an action plan, reporting frameworks.

Priority setting	▶ *If you could choose five changes to improve the company's ESG performance, what would they be? Why?* ▶ *Which changes would make the most impact? Why?* ▶ *Which changes would be easiest to achieve? Why?* ▶ *What short and long-term outcomes would you like to see from these efforts?* E.g. cost savings, better customer trust, improved risk management. ▶ *What challenges do you think your enterprise might face in making these changes?* E.g. lack of resources, any impending deadlines, staff resistance.
Timeline and implementation	▶ *What is your timeline for developing and rolling out your company's ESG strategy?* ▶ *Are there any small changes you could start with straight away?* ▶ *How often does the company want to track progress?* ▶ *How often does the company want to review the strategy?* ▶ *How involved is the company's leadership team going to be in developing and implementing the strategy?*

Template 4: Stakeholder mapping exercise

Identify all stakeholders relevant to the company and split these up into the categories below. This can be done, for example, on a flipchart using a diagram with circles, as shown in the example below.

- **Internal stakeholders**

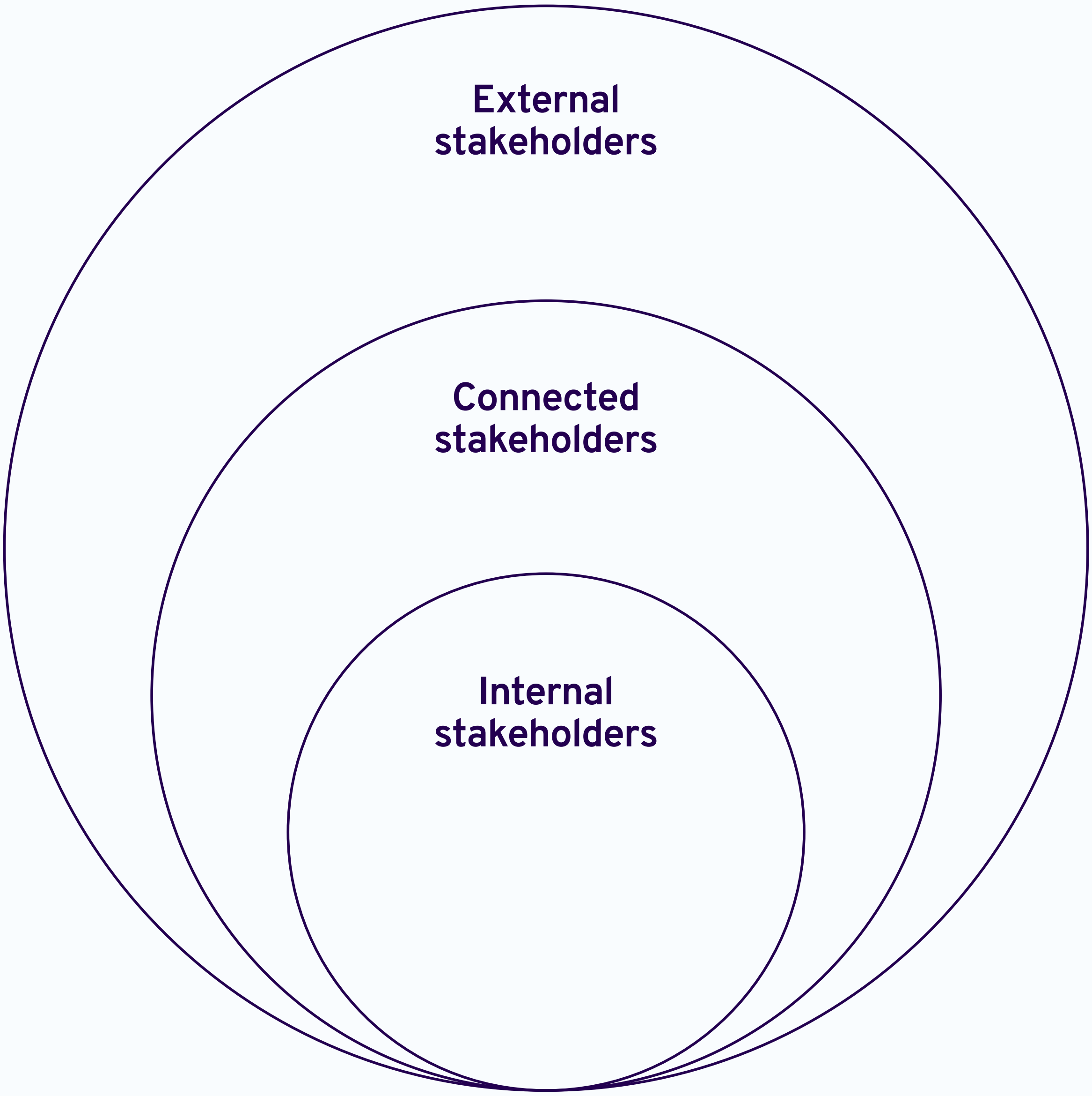
  People within the company such as employees, worker representatives, managers, health and safety leads, and board members.

- **Connected stakeholders**

  Those with an economic or contractual relationship with the company such as suppliers, partners, and advisors.

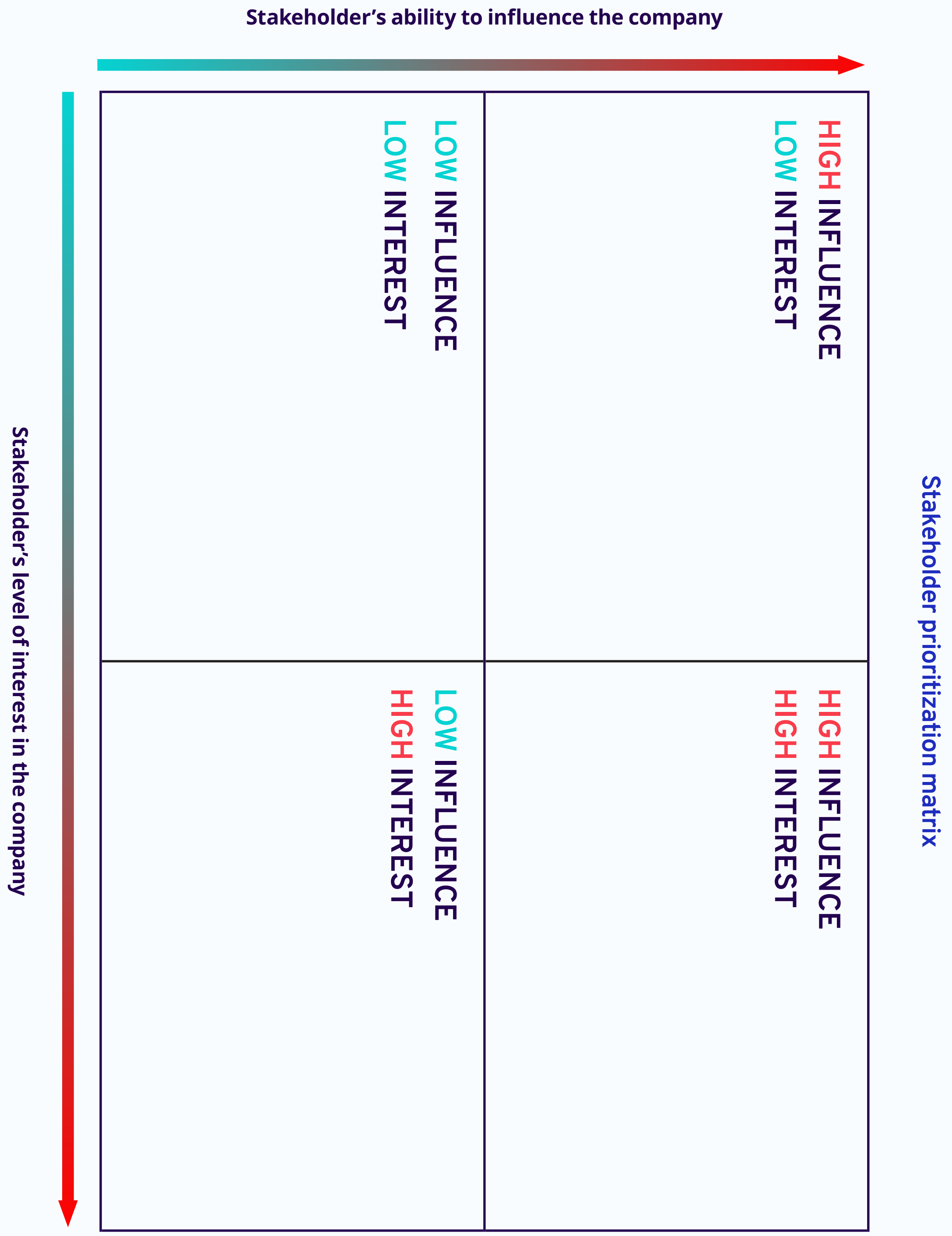
- **External stakeholders**

  Groups with diverse objectives such as the general public, government and the media, who can be influenced or otherwise impacted by the company's operations.



Template 5: Stakeholder prioritization exercise

Develop a stakeholder prioritization matrix to assess and prioritize stakeholders based on the importance of the company's ESG impacts to the decision-making activities of these stakeholders. This can be done, for example, on a flipchart, using a matrix such as the one shown in the example below. The result of the exercise is a list of priority stakeholders on which the company will focus its ESG stakeholder engagement.



Template 6: Example questions for priority stakeholders

The example questions aim to ensure that stakeholders feel heard while providing actionable information for the company's ESG strategy. It may be useful to introduce and explain the concept of ESG first.

Overall expectations

- What are your expectations of ___________________________ in terms of environmental, social, and governance practices?
- Are there any specific ESG initiatives that you think ___________________________ should pursue? Why?

Material issues

- Which specific ESG issues are most important to you?
- In your view, which specific ESG issues have the greatest impact on ___________________________ ?

Performance

- How would you rate ___________________________'s current ESG performance?
- Are there areas where you think the company should improve?

Impact on stakeholders

- How do ___________________________'s operations, products, or services impact you/your community positively or negatively?

Communications

- What is the best way for ___________________________ to communicate its ESG progress to you?
- How frequently would you like updates?

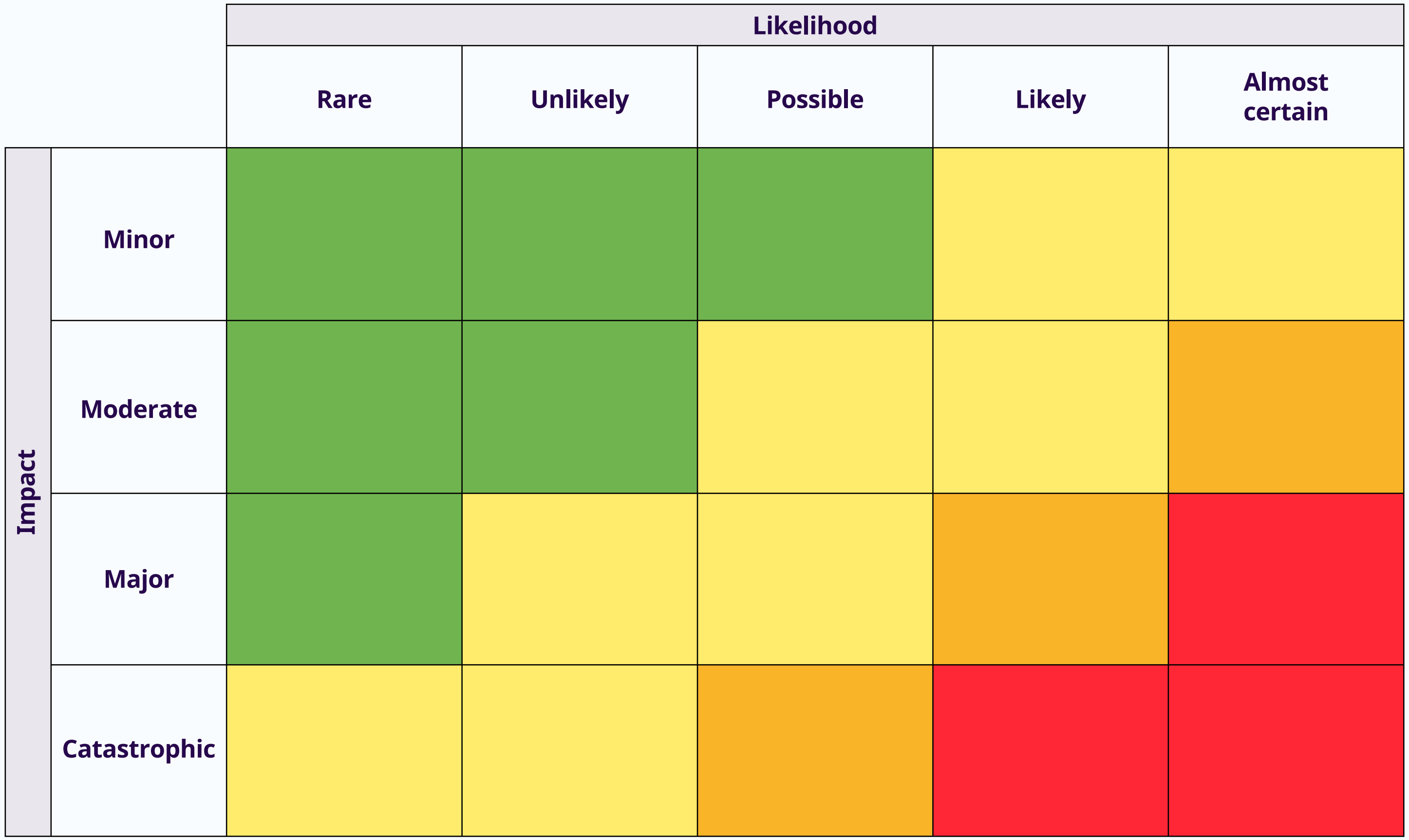
Template 7: Materiality matrix

Materiality matrix

Impact on stakeholders ↑		
	Low impact on business High impact on stakeholders	High impact on business High impact on stakeholders
	Low impact on business Low impact on stakeholders	High impact on business Low impact on stakeholders
	Impact on the company" →	

Template 8: ESG risk heat matrix

ESG risk heat matrix for Safari Foods



Risk level	Priority level
Critical	Immediate action required
High	Action required soon
Moderate	Monitor and manage proactively
Low	Low priority, minimal impact

Template 9: ESG risks – severity and impact

ESG focus area	Risk description	Likelihood	Impact	Priority	Potential consequences	Affected stakeholders	Estimated financial impact	Mitigation strategy
E								
S								
G								

Stage 1
Stage 2
Stage 3
Annexes

Stage 1
Stage 2
Stage 3
Annexes

Template 10: ESG opportunities – benefits and required resources

ESG focus area	Opportunity description	Expected benefits	Resources required	Priority
E				
S				
G				

Template 11: ESG company strategy

This template outlines the sections of a basic ESG strategy. The template includes examples of the type of information that can be shared in each section. The examples cover one aspect of each of the elements of ESG for a fictional company. In practice, an ESG strategy will feature many more ESG aspects and contain much more information.

1. Enterprise overview

Enterprise Name:

Industry:

Operations:

Workforce size:

Stakeholders:

2. ESG statement

3. Current ESG performance

4. Action plan

Goals

Environmental -

Social –

Governance –

Reporting and disclosure –

Targets for 2025

The table below sets out the annual targets that will ensure that we achieve our goals.

ESG focus area	Target	Timeline	Resources needed
E			
S			
G			
Reporting and disclosure			

5. Monitoring and metrics

The table below sets out how and when we will monitor progress against each target for the next year.

ESG focus area	Target	Metrics	Frequency
E			
S			
G			
Reporting and disclosure			

6. Stakeholder engagement plan

Stakeholder group	Engagement method	Aims	Frequency
All			
Staff			
Customers			
Local community			
Trees and Bees			

7. Monitoring and review

Date of next ESG strategy review:

Responsible Team:

Checklist 6: Questions for the ESG strategy validation workshop

Below are a set of non-exhaustive questions that can be used to structure the validation workshop.

- Does the draft ESG strategy align with the company's vision and stakeholder expectations?
- Are there any areas of the strategy that seem unclear, incomplete, or unrealistic?
- Are the ESG goals identified in the strategy the ones with the most material impacts?
- Does the strategy meet regulatory requirements?
- Are the targets achievable? Do the targets represent meaningful improvements? Are the timelines realistic?
- Are the metrics proposed to track impact of the strategy adequate? Do/should these metrics align with recognized standards?
- Are the resources (financial, human, and technological) allocated in the strategy sufficient for successful implementation?
- Does the company have the required resources (budget, staff time, expertise, technology) to deliver the strategy?
- Are there any risks or challenges that could hinder implementation of the strategy? How can these be mitigated?
- What additional support is the company likely to need to deliver its ESG strategy?

Template 12: Job description for a Sustainability Officer

Job Description	The Sustainability Officer is responsible for developing, implementing, and monitoring sustainability initiatives within the company. This role involves working closely with colleagues across teams and departments to ensure the company meets its sustainability goals.
Key responsibilities	
Requirements	
Skills	

Template 13: Basic structure of a company ESG policy

A strong ESG policy usually includes several key sections to ensure clarity, accountability, and actionable commitments.

1. ESG statement

2. Environmental commitments

3. Social commitments

4. Governance commitments

5. Stakeholder engagement

6. Reporting and accountability

7. Implementation and monitoring

Stage 1
Stage 2
Stage 3
Annexes

Template 14: A basic ESG communications plan

No.	Stake-holder group	Activity	Aim(s)	Product(s)	Channel(s)	Date	Person(s) responsible	Budget	Additional details
1									
2									
3									
4									
5									
6									
7									

Checklist 7: Questions for the ESG strategy review workshop

Below are a set of non-exhaustive questions that can be adapted and used by the EBMO to structure the ESG review workshop. The EBMO can present data where available and then open the floor for contributions from the company's senior managers and other relevant staff. It can be useful to again carry out some of the exercises that were done to inform the original ESG strategy, such as the stakeholder analysis, and materiality and risk assessments.

ESG performance

- What has been the company's ESG performance in the past year?
- How does the company's ESG performance in the last year compare to relevant benchmarks?

ESG strategy implementation

- How well has the company implemented its ESG strategy? What worked well and what did not? Why?
- How well is the ESG strategy linked to the overall business strategy and other relevant strategies, policies, procedures and practices?
- Were the resources (financial, human, and technological) allocated in the strategy sufficient for successful implementation?

Goals and targets

- Does the ESG strategy still align with the company's goals?
- If not, what has changed? How can the new context be reflected in the revised ESG strategy?
- If yes, does the company wish to be more ambitious when it comes to its ESG goals and performance?
- Are the ESG goals identified in the strategy still those with the most material impacts? (If not, carry out a materiality assessment).
- Were all the ESG strategy targets met?
  - If not, why not?
  - If yes, why? Should any new targets be more ambitious?
  - Should the targets be changed? How?
- Does the strategy continue to meet regulatory requirements?

Stakeholders

- How have different stakeholders reacted to (1) the ESG strategy, (2) the company's ESG performance, and (3) its stakeholder engagement?
- Does the ESG strategy still align with stakeholder expectations?
  - If not, what has changed? How can the new context be reflected in the revised ESG strategy?
  - If yes, does the company wish to be more ambitious when it comes to its ESG goals and performance?

Tracking progress

- How useful were the metrics that track impact of the strategy?
- Were there any challenges in collecting, analysing and reporting on the data?
- Should the metrics be changed? If so, how?

ESG risks and opportunities

- How has the ESG strategy helped the company to manage ESG risks?
- Are there any new ESG risks or opportunities that have arisen since the last ESG strategy was finalized? (If so, consider carrying out a risk assessment, see chapter 3). Should these new risks and opportunities be incorporated in the revised ESG strategy?
- What external support (if any) is the company likely to need to continue on its ESG journey?

After the workshop, the ESG strategy can be revised and updated. The EBMO can use the ESG strategy template in the last chapter to structure the company's revised ESG strategy. The EBMO can also update and reiterate its advisory services offer to the company.

Template 15: ESG report structure

The sections below can be used to structure a basic ESG report. The template structure builds on previous chapters. For example, it mentions the ESG strategy, metrics, and benchmarking.

A company's first ESG reports often describe the company's ESG strategy and how this is being implemented. Once metrics are fully embedded and more data is available, the report can feature more quantitative information.

1. Statement of commitment

2. Executive summary

3. Company overview

4. ESG strategy

5. ESG performance

6. Looking forward

Annex: methodology

ESG assessment template

Initial assessment date: ____________________

Today's date: ____________________

Last assessment date (if applicable): ____________________

Next planned assessment review date: ____________________

Environmental standards

1. The business takes measures to prevent and reduce energy consumption and emissions of greenhouse gases.

   ☐ Strongly agree
   ☐ Agree
   ☐ Neutral
   ☐ Disagree
   ☐ Strongly disagree
   ☐ Not applicable

   Factors to consider when responding:

   ▶ Does the business monitor and track energy consumption and conduct on-site energy audits?
   ▶ Does the business measure greenhouse gas emissions in total (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility)?
   ▶ Has the business set targets to reduce greenhouse gas emissions and energy use?

2. The business takes measures to reduce water consumption and treat wastewater responsibly.

   ☐ Strongly agree
   ☐ Agree
   ☐ Neutral
   ☐ Disagree
   ☐ Strongly disagree
   ☐ Not applicable

   Factors to consider when responding:

   ▶ Does the business have a system in place to monitor water withdrawals and consumption?
   ▶ Does the business have procedures in place to reduce water use or reuse/recycle water?
   ▶ Has the business set targets to reduce water consumption?

3. The business ensures safe handling and storage of chemicals, other dangerous substances, and plastics.

   ☐ Strongly agree
   ☐ Agree
   ☐ Neutral
   ☐ Disagree
   ☐ Strongly disagree
   ☐ Not applicable

Factors to consider when responding:

- Does the business have procedures in place to manage and dispose of hazardous waste, wastewater, solid waste, and airborne emissions?
- Has the business set targets to reduce waste?
- Does the company minimize packaging, in particular any plastic packaging?

4. The business has identified hazardous operations and the potential consequences on human health and the environment if an accident occurs.

☐ Strongly agree
☐ Agree
☐ Neutral
☐ Disagree
☐ Strongly disagree
☐ Not applicable

Factors to consider when responding:

- Does the business have detailed procedures, plans, equipment and training programmes to prevent accidents and emergencies?
- Does the business have detailed procedures, plans and equipment to effectively respond to accidents and emergencies if they occur?
- Does the business train workers to respond to accidents and emergencies?

5. The business is working to reduce its overall transportation footprint.

☐ Strongly agree
☐ Agree
☐ Neutral
☐ Disagree
☐ Strongly disagree
☐ Not applicable

Factors to consider when responding:

- Does the business minimize any unnecessary travel (e.g. by prioritizing low impact transportation modes, encouraging the use of online platforms, carpooling for staff, etc.)?
- Does the business consolidate shipments and optimize routes to maximise energy efficiency?
- Has the business switched to electric vehicles?

6. The business encourages the development and use of environmentally friendly technologies.

☐ Strongly agree
☐ Agree
☐ Neutral
☐ Disagree
☐ Strongly disagree
☐ Not applicable

Factors to consider when responding:

- Are business premises built with resource-efficient materials (e.g. recycled wood, recycled steel, bamboo) and/or technologies (e.g. solar panels, heat pumps, LED lights)?
- Is the business paperless? Is all contracting, billing, and other document management done digitally?

7. The business has effective management systems in place and accompanying training of staff to assess and manage environmental risks associated with its operations.

- ☐ Strongly agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly disagree
- ☐ Not applicable

Factors to consider when responding:

- Is the business compliant with all national and environmental laws and regulations, and does it have all required license(s) or permit(s)?
- Has the business established environmental targets and objectives to improve environmental performance?
- Does the business try to avoid environmental damage by regular maintenance of production processes and environmental protection systems (such as air pollution control and wastewater treatment systems)?
- Does the business conduct systematic risk assessments of materials used, products and processes to ensure no environmental damage?
- Do all relevant staff receive regular training on environmental issues and company expectations?

8. The business engages in regular stakeholder dialogue within the community on critical environmental issues.

- ☐ Strongly agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly disagree
- ☐ Not applicable

Factors to consider when responding:

- Does the company operate in a sector that could be perceived as negatively impacting the local habitat and the sustainability of the region?
- Does the company provide information to all relevant stakeholders about uncertainties and/or potential risks to workers, consumers, the public and the environment of the company's products and processes?
- Does the company prevent and reduce impacts on the surrounding environment from noise, odour, light and vibrations?

Social standards

9. The business complies with all national labour laws.

- ☐ Strongly agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly disagree
- ☐ Not applicable

Factors to consider when responding:

- Does the business have effective means for dialogue to help manage, avoid or harmonize conflicting interests between workers and management?
- Are workers are entitled to paid sick leave in accordance with the applicable national law?
- Are workers paid holiday leave, sick leave, and parental leave in accordance with national minimum standards?
- Are female workers are entitled to maternity leave in accordance with national law, industry norms or collective agreements?
- Does the business ensure that the workweek is limited to 48 hours (or national equivalent), that overtime is limited as necessary, and that workers are given reasonable breaks and rest periods?
- Does the business pay wages at regular intervals while not making deductions from wages for disciplinary or other purposes not authorised by national law?

10. The business takes all the necessary measures to ensure that it does not participate in any form of child, forced or bonded labour or trafficking of any kind.

- ☐ Strongly agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly disagree
- ☐ Not applicable

Factors to consider when responding:

- Does the business comply with minimum age standards?
- Does the business allow all workers to leave company premises during breaks and at the end of their shifts, and all workers in company housing to freely enter and exit their accommodation at any time?
- Does the business (or its recruitment agencies) ensure that it does not retain identity cards, passports, travel documents or other personal items without which workers cannot leave employment?
- Does the business give loans or salary advancements to workers that are based on fair terms that are clearly explained to the worker, not granted to cover basic living expenses, limited in size, and/or do not require the worker to remain with the company until full repayment is made?
- Does the business ensure that all workers receive employment contracts prior to starting work for the company, and that contracts are understood by each worker?

11. The business neither discourages nor restricts independent trade unions.

☐ Strongly agree
☐ Agree
☐ Neutral
☐ Disagree
☐ Strongly disagree
☐ Not applicable

Factors to consider when responding:

- Are workers part of or free to join an independent and free union?
- Can workers gather independently to discuss work-related problems?
- Does company management meet regularly with worker representatives to discuss work-related problems and any concerns/complaints workers may wish to raise?

12. The business has effective health and safety procedures in place, which comply with industry, national and international standards.

☐ Strongly agree
☐ Agree
☐ Neutral
☐ Disagree
☐ Strongly disagree
☐ Not applicable

Factors to consider when responding:

- Are workers provided with safe, suitable and hygienic work facilities?
- Does the business ensure that workers are provided with the protective equipment and training necessary to perform their tasks safely and are responsibilities for health and safety tasks clearly defined?
- Does the business ensure that all workers have the necessary training to safely perform their job functions and keep workers fully informed, in a language and format understandable to them, of the health and safety procedures?
- Are health and safety accidents reported and investigated including involving the relevant worker(s), and are actions taken to prevent recurrences?
- Does the business have specific plans in place in case of a hazard threat such as natural disasters (wildfires, hurricanes, floods, earthquakes, and so on).

13. The business hires workers based on merit and ensures that there are no direct obstacles in hiring legal migrants, disabled or young workers, or others perceived as minorities.

☐ Strongly agree
☐ Agree
☐ Neutral
☐ Disagree
☐ Strongly disagree
☐ Not applicable

Factors to consider when responding:

- When the company recruits new workers, does it impose criteria of sex, age, ethnicity, religion or other personal characteristics that are unrelated to the job?
- When the company advertises a position does the job advertisement include language such as “women and men and persons from all ethnicities are encouraged to apply”?
- Are business decisions on hiring, wages, promotion, training, discipline, retirement and termination based only on objective criteria, and not linked to any discriminatory practices, whether intentional or not?
- Do employment advertisements avoid referencing discriminatory criteria, such as race, gender or age (unless listed as part of a legal equal opportunities promotion)?
- Does the business take reasonable steps to enable qualified persons with disabilities or health conditions to gain employment opportunities with the company, for example by providing wheelchair access, flexible working hours, longer breaks, and so on?

14. The business ensures pay equality between male and female workers for work of equal value.

- ☐ Strongly agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly disagree
- ☐ Not applicable

Factors to consider when responding:

- Do all workers have access to salary increments, benefits, facilities and services without any distinction on the grounds of gender, race, ethnicity and so on?
- Does the company promote female employment in traditionally male dominated roles (plumbing for example)?
- Does the company support female staff in some or all of the following ways: flexible work arrangements, child and dependent care support, and the promotion of women to senior positions.

15. The business has created a safe and inclusive working environment.

- ☐ Strongly agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly disagree
- ☐ Not applicable

Factors to consider when responding:

- Does the business ensure zero-tolerance towards all forms of harassment and violence at work, and has it created a safe and inclusive working environment for all staff regardless of gender, race, ethnicity etc.?
- Has the business clearly defined workplace bullying/harassment/violence in precise, concrete language and has it outlined in precise terms the consequences of making threats or committing acts to other workers?

- Has the business established procedures, accessible and known to all workers, that allow workers to safely report incidents of workplace discrimination, harassment and/or violence?
- Is the business perceived to be aligned with any political, religious or ethnic group? Does it ensure that no potentially divisive flags or emblems are displayed in the workplace?

16. The business employs men and women from the local community, is deeply invested in its local community and is seen as a positive contributing force.

☐ Strongly agree
☐ Agree
☐ Neutral
☐ Disagree
☐ Strongly disagree
☐ Not applicable

Factors to consider when responding:

- Does the company provide employment in an area with high rates of formal employment?
- Are local livelihoods in the community supported by workers?
- Does the company support local firms, such as suppliers and local businesses?
- Does the company provide products and services that enable the local community to improve health and well-being outcomes?
- Does the business directly produce or provide services at an affordable cost that greatly assist people in accessing and utilising basic services such as water, energy or waste management?
- Does the business have or contribute to any philanthropic efforts within the local community?

Governance standards

17. The business has management systems in place to effectively manage all its compliance obligations.

☐ Strongly agree
☐ Agree
☐ Neutral
☐ Disagree
☐ Strongly disagree
☐ Not applicable

Factors to consider when responding:

- Does the business have sufficient staff and resources to effectively run its compliance management systems?
- Do senior managers or the board have oversight to ensure compliance?
- Does the business ensure it complies with all relevant supplier codes of practice?

18. The business has clear values and principles underpinned by a commitment to ethical behaviour that guides all its operations.

- ☐ Strongly agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly disagree
- ☐ Not applicable

Factors to consider when responding:

- Has the business documented what these values/principles mean in terms of its operations?
- Are the values/principles widely publicized to all stakeholders?
- Are bribery and corrupt payments strictly prohibited?
- Do all workers understand that they must respect the letter and the spirit of anti-corruption and anti-money laundering laws?
- Are employees confident that, if they lose business because they comply with company policies or with the law, they will be supported by their supervisors and will not suffer adverse consequences?
- When designing new operations, services or activities, is an assessment of risk, opportunity and impact is carried out and taken into account?

19. The company's business partners, including suppliers, do not cause negative environmental or social impact.

- ☐ Strongly agree
- ☐ Agree
- ☐ Neutral
- ☐ Disagree
- ☐ Strongly disagree
- ☐ Not applicable

Factors to consider when responding:

- Do business suppliers/key partners have previous negative documented impacts on environmental, social or governance (ethics and compliance) issues (such as court cases)?
- Are/were the business practices of suppliers/key partners on environmental, social or governance (ethics and compliance) issues perceived to be negative by relevant stakeholders (e.g. media stories)?
- Are suppliers/business partners engaged in any predatory behaviour that could be perceived as impacting negatively on the community?
- Do customers use the company's products or services in a way that could be perceived as negatively impacting on local jobs and livelihoods or the environment?

Other

20. The business operates in a sector identified in the Government's National Development Plan (NDP) as a priority sector to achieve broad national development objectives, such as raising education standards or improving health outcome.

☐ Yes

☐ No

Factors to consider when responding:

- Governments often set national development goals to drive economic growth, sustainability, and social progress, and companies can align their ESG initiatives to contribute to these broader objectives. In many countries the construction, health, education, agriculture, or other sectors that have a strong social and/or environmental impact are priority sectors. In some countries the government has identified in its NDP manufacturing and/or tourism as a target sector(s) for expansion as both are employment rich sectors.
- Examples of "a direct contribution" to the NDP include companies operating in the health sector and producing or distributing key health products, or companies in the education sector producing education material or providing education and training. Examples of "an indirect contribution" to the NDP include companies operating in the construction sector and manufacturing cement bags.

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