



ESG – Emerging Mandates and Opportunities

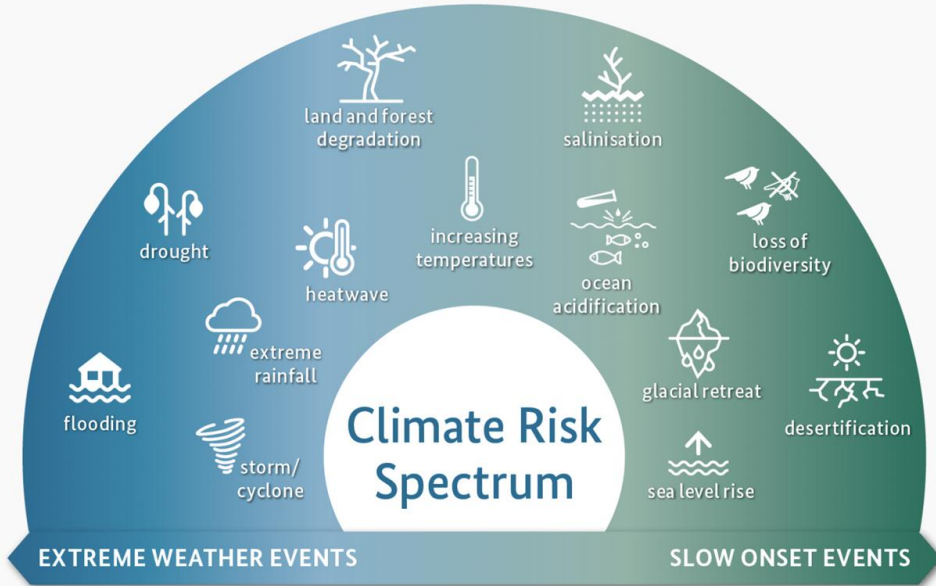
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SUSTAINABILITY



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

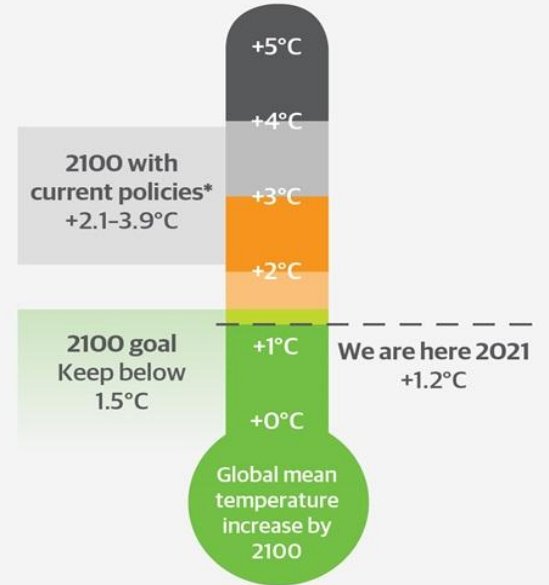
CLIMATE CHANGE IMPACT



© GIZ / Global Programme on Risk Assessment and Management for Adaptation to Climate Change (Loss and Damage)



Predicted global temperature increase by 2100








* Projected temperature increase under current international policies

Source: Climateactiontracker.org

Increase
in
0.5 °C



C	1.5°C	2°C	IMPACT of 2°C compared to 1.5°C
 LOSS OF PLANT SPECIES	8% of plants will lose 1/2 their habitable area	16% of plants will lose 1/2 their habitable area	> 2x worse
 LOSS OF INSECT SPECIES	6% of insects will lose 1/2 their habitable area	18% of insects will lose 1/2 their habitable area	> 3x worse
 FURTHER DECLINE IN CORAL REEFS	70% to 90%	99%	> up to 29% worse
 EXTREME HEAT	14% of the global population exposed to severe heat every 1 in 5 years	37% of the global population exposed to severe heat every 1 in 5 years	> 2.6x worse
 SEA-ICE-FREE SUMMERS IN THE ARCTIC	At least once every 100 years	At least once every 10 years	> 10x worse

THE SHARED VALUE OPPORTUNITY



**“SHARED VALUE
OPPORTUNITY
=
SUSTAINABILITY”**

SOCIAL NEEDS and ECONOMIC VALUE CREATION



-
- Social deficits and environmental impact create economic costs for companies
 - Community weaknesses affect company productivity
 - Social needs represent the largest unserved market opportunity
-

The 3 P's of the Triple Bottom Line



Doing business without negatively impacting the environment, community, or society as a whole

ESG



Triple bottom line approach through ESG metrics replaces “**How Much Return**” with “**How Much Sustainable Return**”

ESG REPORTING FRAMEWORK



United Nations
Global Compact





SUSTAINABLE DEVELOPMENT GOALS

17 GOALS TO TRANSFORM OUR WORLD

1 NO POVERTY



2 ZERO HUNGER



3 GOOD HEALTH AND WELL-BEING



4 QUALITY EDUCATION



5 GENDER EQUALITY



6 CLEAN WATER AND SANITATION



7 AFFORDABLE AND CLEAN ENERGY



8 DECENT WORK AND ECONOMIC GROWTH



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



10 REDUCED INEQUALITIES



11 SUSTAINABLE CITIES AND COMMUNITIES



12 RESPONSIBLE CONSUMPTION AND PRODUCTION



13 CLIMATE ACTION



14 LIFE BELOW WATER



15 LIFE ON LAND



16 PEACE, JUSTICE AND STRONG INSTITUTIONS



17 PARTNERSHIPS FOR THE GOALS

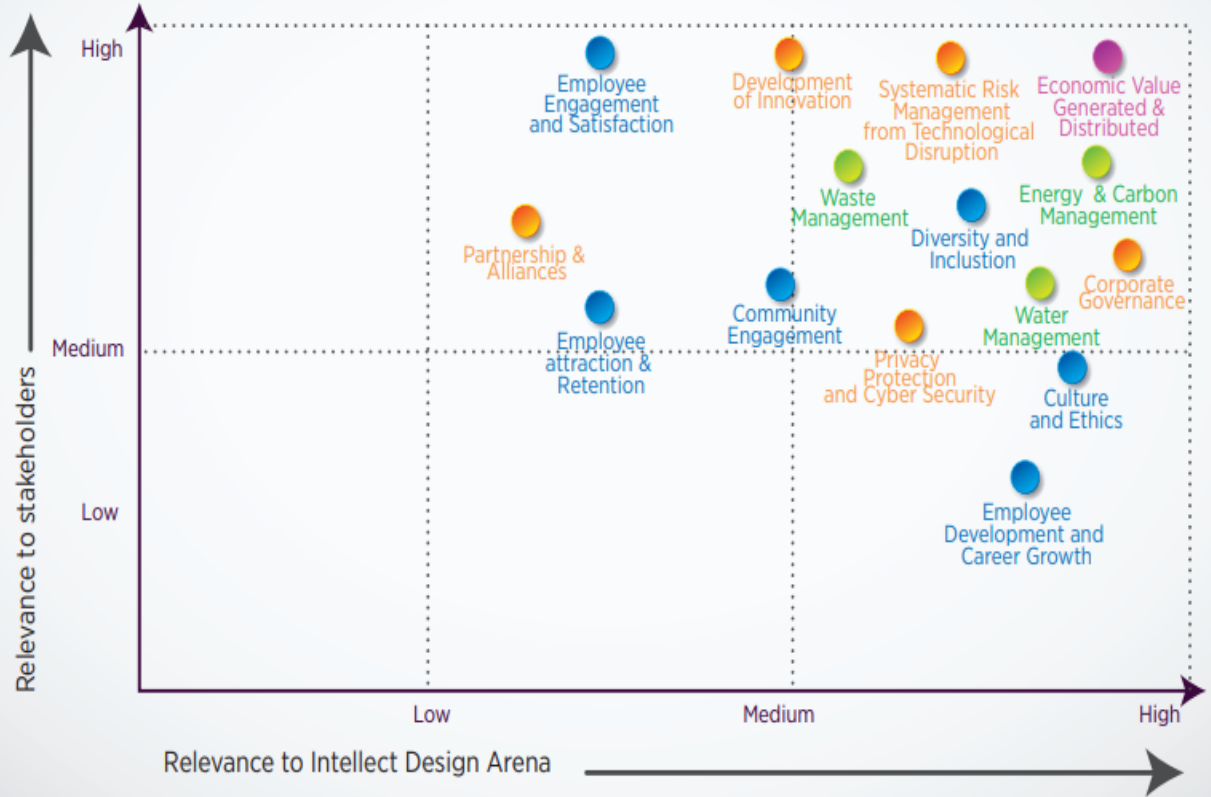


SUSTAINABLE DEVELOPMENT GOALS

Materiality Matrix

Environment Social Governance Economic

Based on GRI framework Intellect reports on the material topics which are in HIGH-HIGH zone



Business Responsibility and Sustainability Reporting (BRSR)

Transition from compliance to core business strategy

The disclosure requirements are grouped into nine core categories, based on the principles of the National Guidelines for Responsible Business Conduct introduced by SEBI

- **Environmental protection**
- **Human rights**
- **Integrity**
- **Employee well-being**
- **Inclusive growth**
- **Sustainable goods and services**
- **Responsible consumer engagement**
- **Stakeholder responsiveness**
- **Responsible public policy engagement**

Green is the new Gold

Mandates and Opportunities

- UN's 2023 Global Sustainable Development Report confirms world is nowhere near on track to reach its 2030 SDG targets – largely delayed due to the pandemic
- Increased regulatory mandates and disclosures
- Harmonization across reporting frameworks
- Focus on GHG emissions with Scope 1, 2 and expanding into Scope 3
- Beyond compliance – sustainability data used for decision making and investments
- Green Credits

THANK YOU