

COURSE CURRICULUM

SUSTAINABLE DEVELOPMENT

ESG MANAGEMENT

ADVANCED LEVEL

Duration: 100 hours



Project: Academy of sustainable development - ESG management
KA220-VET – Cooperation partnerships in vocational education and training

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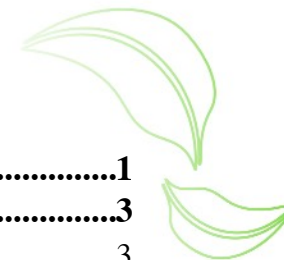
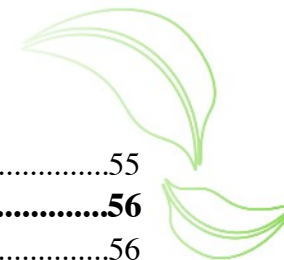


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Project: Academy of sustainable development - ESG management
KA220-VET – Cooperation partnerships in vocational education and training



COURSE CURRICULUM SUSTAINABLE DEVELOPMENT ESG MANAGEMENT ADVANCED LEVEL



TARGET GROUP AND LEARNING OBJECTIVES

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Target group: Top Management - directors, CEOs, board members.

Essential learning objectives:

1. to impart knowledge and deepen awareness of the role and importance of sustainable development management;
2. to impart knowledge and skills in sustainable leadership;
3. to prepare for leadership roles in sustainability within the organization;
4. to provide knowledge and skills in tools and methods for developing a sustainable development strategy in an organization;
5. practical preparation for the development and implementation of sustainable development strategies;
6. to impart knowledge on ESG reporting;
7. to impart knowledge about sustainable financing products and the principles of their acquisition and issuance;
8. to impart knowledge about green investments and environmentally sustainable activities;
9. to impart knowledge about sustainable business models, decarbonization strategies and a sustainable supply chain;
10. to impart knowledge on sustainable corporate governance;
11. to impart knowledge on the use of ESG management in building competitive advantage;
12. to impart the ability to formulate effective KPIs to support sustainable development;
13. to impart knowledge and skills in climate risk management;
14. preparing to create an operational ESG integration plan;
15. increasing awareness of the role of climate risk management and ESG integration in the organization;
16. transfer of skills to prepare the organization for external ESG assessments, presence in ESG indexes and ratings;
17. preparation for the development of EGS reports in accordance with international standards and best recommended practices.
- 18.

I. TRAINING MODULE: SUSTAINABLE LEADERSHIP



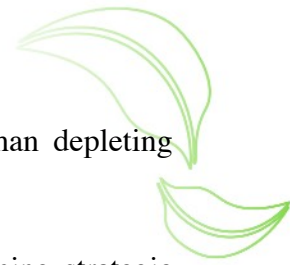
I. TRAINING MODULE: SUSTAINABLE LEADERSHIP

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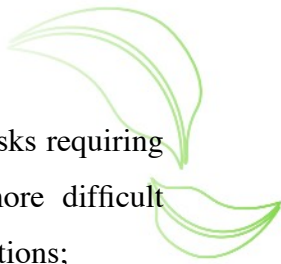

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Scope:

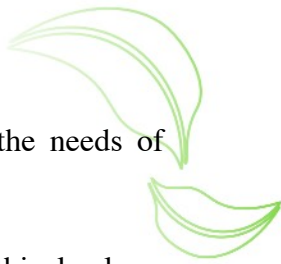
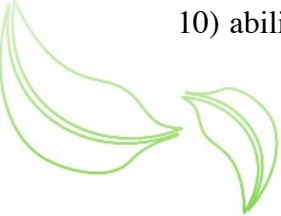
1. Introduction - definitions and terminology for sustainable leadership
 - 1) sustainable development
 - 2) sustainable business
 - 3) Corporate Social Responsibility (CSR),
 - 4) Environmental Social Governance (ESG),
 - 5) sustainable leadership.
2. Principles of sustainable leadership
 - 1) depth of learning and actual performance, not superficial performance;
 - 2) long-lasting impact beyond the leadership of individual leaders through effectively managed succession;
 - 3) sharing leadership and developing it;
 - 4) social justice - leadership actions do not harm others;
 - 5) diversity instead of standardization;
3. Universal types of green competence
 - 1) substantive competence in areas related to sustainable development
 - 2) interpersonal competence - the ability to motivate, enable and facilitate collaboration and participation in sustainability research and problem solving
 - 3) ability to take initiative to solve problems in the area of sustainable development
 - 4) the ability to anticipate future sustainability issues
 - 5) ability to co-design and implement interventions and transformative management strategies towards sustainable development
 - 6) ability to map, define, apply, agree and negotiate principles, goals and targets for sustainable development
 - 7) ability to analyze changes in customer preferences
- 6) responsible use of resources - developing rather than depleting human and material resources;
- 7) activist involvement in environmental issues - forming strategic alliances with the community, conducting pro-environmental campaigns.



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- 8) ability to manage a green supply chain
 - 9) competence in the formation of pro-environmental behavior in the professional environment.
4. Mapping managerial competencies in sustainability management
- 1) factors to consider:
 - a) specifics of the organization
 - b) sector and area of activity
 - c) company size
 - d) organizational structure
 - e) hierarchy in the structure
 - f) distribution of tasks and duties and roles and responsibilities in divisions/divisions/departments
 - g) management model.
 - 2) scale of competence development
 - a) A1 - lack of desired behavior, making mistakes, clear inability to cope with tasks that require a given competence;
 - b) B2 - attempting to behave in the expected way, to cope with tasks that require given competencies, making mistakes;
 - c) C3 - self-reliance, correct performance of most tasks requiring a given competence, problems with slightly more difficult tasks, errors in the case of new, non-standard situations;
 - d) D4 - efficient, flawless execution of most tasks requiring a given competence, dealing also with difficult tasks in non-standard situations; displaying positive behaviors describing a given competence (such people are often put forward as role models), pointing out and explaining expected behaviors to others;
 - e) E5 - excellent performance even of exceptionally difficult tasks requiring a creative approach to a given competence; a high level of automaticity of performed activities, manifestation of new behaviors from the field of a given competence, setting trends and tendencies in this area.
5. Key features of sustainable leadership
- 1) understanding of the broad context,
 - 2) managing a complex reality,
 - 3) coping with difficulties,
 - 4) systems thinking,
 - 5) working across divides,
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I. TRAINING MODULE: SUSTAINABLE LEADERSHIP

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- 6) enabling creativity and bringing about change.
 6. Expected leadership competencies for sustainable development
 - 1) very good knowledge of the company's social problems and stakeholder expectations,
 - 2) ability to build strong relationships based on trust with key external stakeholders,
 - 3) ability to identify risks and opportunities and design strategies to respond to them,
 - 4) ability to develop and implement sustainability strategies and practices within the company,
 - 5) ability to build consensus among senior staff in the company,
 - 6) ability to build trust in internal relations within the company,
 - 7) ability to measure and communicate sustainability initiatives and activities,
 - 8) ability to see the contexts of doing business and the complexity, ambiguity, interconnectedness and mega trends,
 - 9) awareness of the importance of one's own values, attitudes and beliefs, mental models and worldview,
 - 10) ability to see reality in the long term, to work on a common goal
 - 11) ability to act altruistically, the ability to focus on the needs of others,
 - 12) willingness to build business relationships based on ethical values
 - 13) creativity and innovation in creating sustainable business models,
 - 14) the ability to promote good ESG practices.
 7. The importance and role of leadership for sustainable business
 1. Ability to create sustainable value
 - a) What is sustainable value - long-term value by capitalizing on both the opportunities and threats of economic, environmental and social development; using a company's resources to increase profitability while creating value for society and ensuring adherence to sustainable development; a combination of a company's resources and capabilities considered valuable, rare, unique and irreplaceable, providing the company with a sustainable competitive advantage.
 - b) How sustainable value is created - taking advantage of the opportunities and risks of economic, environmental and social development.
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I. TRAINING MODULE: SUSTAINABLE LEADERSHIP



- c) What determines sustainable value - benefits including cost savings, reduced risk, supply chain security, access to new markets, customer loyalty and overall increased brand value.
2. Building a competitive advantage for the company
 - a) maturity of the organization in relation to stakeholders, including investors
 - b) ability to broadly assess a company's operations, processes, products and services and to take advantage of gaps unseen by competitors
 - c) opportunity to use funds for sustainable development and innovation
 - d) gain an edge in the battle for talent in the labor market
3. Setting an example of ethical behavior
 - a) meeting the standards and values that express ESG standards
 - b) care of reputation in the area of ESG
 - c) promoting ESG values to stakeholders
4. Sharing the vision
 - a) budowanie spójnej wizji, będącej inspiracją dla odpowiedzialnych i zaangażowanych liderów ESG
 - b) infecting co-workers with enthusiasm
5. Being an expert in areas of green transformation
 - a) ESG specialists' growing position in the labor market
 - b) sense of positive impact on the environment
 - c) prospects for personal and career development.
8. Sustainable leadership workshop
 - 1) Building personal credibility and gaining the trust of others.
 - 2) Values management, mission and vision of the leader.
 - 3) How to gain followers - attracting others and infecting them with values, mission and vision.
 - 4) Promoting excellence - supporting others in improving competence.

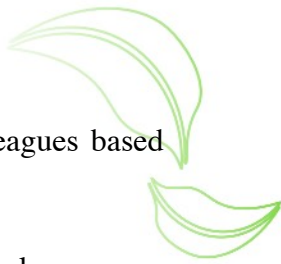


I. TRAINING MODULE: SUSTAINABLE LEADERSHIP

Learning outcomes

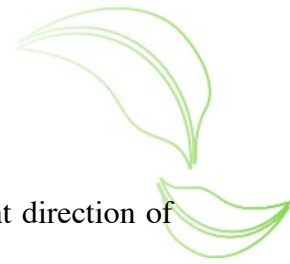
- ➔ learn basic concepts and definitions related to sustainable leadership; participant:
 - ✓ Defines and discusses the terms sustainability, sustainable business, Corporate Social Responsibility (CSR), Environmental Social Governance (ESG), sustainable leadership.
- ➔ learn about the factors for mapping managerial competencies for sustainable development; participant:
 - ✓ lists the factor to be considered when mapping managerial competencies for sustainable development;
 - ✓ assigns the competency the appropriate degree of development using the learned competency development scale.
- ➔ learn the principles and key features of sustainable leadership; participant:
 - ✓ lists the principles and key features of sustainable leadership;
 - ✓ evaluates which activities correspond to the principles of sustainable leadership
- ✓ points to the importance of attitudes such as understanding the big picture, using resources responsibly, working across divides, being open to innovation, respecting diversity, and sharing leadership in day-to-day management work;
- ➔ learn the expected leadership competencies for sustainable development; participant:
 - ✓ Lists key leadership competencies for sustainable development;
 - ✓ Points to the need to develop, improve key leadership competencies in sustainability;
- ➔ deepen understanding of the role and importance of sustainability management; participant:
 - ✓ characterizes what the sustainable development of the enterprise consists of;
 - ✓ identifies ways to implement a sustainable business management model; participant:
- ➔ acquire sustainability leadership skills to develop and implement sustainability strategies; participant:
 - ✓ Indicates desirable leadership skills for sustainable development;
 - ✓ Indicates the need to develop, improve desirable leadership skills for sustainable development

I. TRAINING MODULE: SUSTAINABLE LEADERSHIP

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- ➔ learn about the pillars on which the personal credibility of a sustainable development leader is based; participant:
 - ✓ Indicates how the credibility of a sustainability leader can be built;
 - ✓ lists examples of actions that are either in line with or contrary to the attitude that a sustainability leader should have;
 - ➔ to realize the importance of attitudes and behaviors through which others place their trust in sustainability leaders; participant:
 - ✓ Indicates the importance of building trust for the effective fulfillment of the role of a sustainable development leader;
 - ✓ points out those actions that either build or destroy trust in a person in a sustainability leadership role;
 - ➔ to learn the principles of creating an image of a sustainable development leader as a consistent and trustworthy person who acts ethically; participant:
 - ✓ indicates the necessity of ethical behavior for strengthening the role of sustainable development leadership;
 - ✓ analyzes the behavior of a person in a sustainability leadership role for consistency and consistency in action.
 - ➔ to learn the principles of building loyalty among colleagues based on trust in a sustainable leader; participant:
 - ✓ Applies techniques for building loyalty among co-workers;
 - ✓ lists the factors that either strengthen or weaken loyalty among colleagues;
 - ➔ deepen awareness of the role of company stakeholders (employees, managers, customers, community) in implementing ESG and CSR principles; participant:
 - ✓ characterizes the importance of cooperation with the company's environment for making ESG and CSR principles a reality;
 - ➔ ability to identify and respond to stakeholder needs; participant:
 - ✓ indicates the importance of the need to study and take into account the diverse needs of stakeholders for achieving non-financial indicators of corporate performance;
 - ➔ acquiring the ability to create an inspiring and valuable vision of the future that fits with the ideas of sustainable development; participant:
 - ✓ is convinced of the validity of the idea of sustainable development as a model of action that brings tangible benefits and improves the well-being of the general public;

I. TRAINING MODULE: SUSTAINABLE LEADERSHIP

- ✓ points to the need to remodel the way business is conducted in a direction that is in line with the idea of sustainable development;
- ➔ acquire the ability to recognize advocates who support sustainable values; participant:
 - ✓ characterizes significantly the concept of "greenwashing" and gives examples of this phenomenon;
 - ✓ engages in actions supporting the ideas of sustainable development;
- ➔ acquire skills to persuasively communicate ESG values and goals; participant:
 - ✓ motivates others to act in accordance with the principles of sustainable development;
- ➔ develop the ability to apply a transformational leadership style;
 - ✓ convinces others of his vision for the development of the enterprise; participant:
 - ✓ translates his vision for the development of the company into concrete actions/activities.
- ➔ acquire the ability to create a plan to transform indifferent employees into supporters; participant:
 - ✓ applies the learned techniques of persuasion;
 - ✓ strengthens the belief among employees in the right direction of the company and the values adopted;
- ➔ acquiring the ability to recognize employee potential; participant:
 - ✓ indicates the need to provide employees with opportunities for professional and personal development;
 - ✓ encourages employees' creativity, innovation and independent thinking;
 - ✓ motivates employees to be more committed to their actions and goals;
- ➔ to learn the principles of supporting employee development based on their potential; participant:
 - ✓ Recognizes the potential and development needs of its employees;
- ➔ increased motivation to promote good ESG practices; participant:
 - ✓ motivates others to act in accordance with the principles of sustainable development.



II. TRAINING MODULE: ESG REPORTING AND STRATEGY



II. TRAINING MODULE: ESG REPORTING AND STRATEGY

II. TRAINING MODULE: ESG REPORTING AND STRATEGY

Duration: 20 hours

Scope

1. ESG criteria

- 1) Environment (Environmental) - measuring and evaluating criteria for the implementation of environmental strategy and policy, environmental management, fulfillment of the principles of responsibility and concern for the environment.

Purpose: for companies to manage their direct and indirect impact on the environment, managing conservation, biodiversity, commitment to reducing greenhouse gas emissions, climate change, and contributing to the decarbonization of the economy.

- 2) Social responsibility - evaluation of relations with suppliers, customers, partners; evaluation of working conditions and compliance with labor rights and health and safety rules; evaluation of quality policy in relation to both management procedures and product/service; evaluation of the company's information policy and transparency.

Purpose: responsibility for respecting human rights, promoting

decent employment, equal opportunity policy and work-life balance, equal rights of employees regardless of gender, race, origin, sexual orientation, political or religious views; building community relations, volunteer activities, humanitarian actions.

- 3) Corporate governance - assessment of management criteria and corporate governance; analysis of the company's board structure, assessment of respect for shareholders' rights and respect for disclosure obligations to all shareholders, assessment of decision-making independence and management skills.

Purpose: the need to set a framework for the activities of the entire organization and its individual structures, serving its proper (in accordance with the strategy and the law) development; resolving and mitigating conflicts of interest of those involved in the company; engaging companies in good governance, codes of ethics and conduct, transparency and anti-corruption of the company's board and management.

2. Standardization of ESG reporting - EU regulations for sustainable economy and climate change mitigation efforts

- 1) EU taxonomy - Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment

II. TRAINING MODULE: ESG REPORTING AND STRATEGY

(Official Journal of the EU L 198 of 22.06.2020) - introduction (detailed issues will be discussed in Module III - Sustainable Financing).

- 2) NFRD Non-Financial Disclosure Directive (in force in the EU until 31.12.2023) - Non-Financial Reporting Directive, Directive 2014/95/EU of the European Parliament and of the Council of 22.10.2014 amending Directive 2013/34/EU as regards disclosure of non-financial and diversity information by certain large entities and groups (Official Journal of the EU L 330 of 15.11.2014). - Reporting of non-financial information by large entities (with more than 500 employees and meeting one of two criteria - balance sheet total greater than €20 million and net sales revenues greater than €40 million):
 - a) business model description,
 - b) a description of policies and their results with respect to environmental, social and labor issues, human rights, and anti-corruption and anti-bribery,
 - c) a description of significant risks (and due diligence procedures) with respect to the above issues,
 - d) key performance indicators (KPIs),

- e) the obligation of listed companies that meet two of the three criteria of average annual employment (above 250 employees), balance sheet total (above €20 million) and net turnover (above €40 million) to provide diversity information - information on the company's diversity policy with respect to its administrative, management and supervisory bodies.
- 3) SFDR - Sustainable Finance Disclosure Regulation - Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27.11.2019 on disclosure of information related to sustainable development in the financial services sector (Official Journal of the EU L 317 of 9.12.2019).
 - a) Impose a number of reporting obligations on financial market participants and financial advisors in terms of transparency and disclosure of approaches to managing ESG risks in their investment activities and investment decisions made by the financial entity.
 - b) Essential information covered by the disclosures:
 - ➔ on the strategy adopted to address risks to sustainability when making investment decisions,
 - ➔ on the negative impact of the investment decisions made on sustainability factors (ESG).

II. TRAINING MODULE: ESG REPORTING AND STRATEGY

c) 14 mandatory core indicators relating to the main negative impacts affecting corporate sustainability factors:

➔ Greenhouse gases

- ✓ Greenhouse gas emissions
- ✓ Carbon footprint
- ✓ Greenhouse gas intensity of customer companies
- ✓ Exposure to fossil fuel companies
- ✓ Share of non-renewable energy consumption and production
- ✓ Intensity of energy consumption by the climate sector to a strong impact

➔ Biodiversity

- ✓ Activities that adversely affect biodiversity sensitive areas

➔ Water

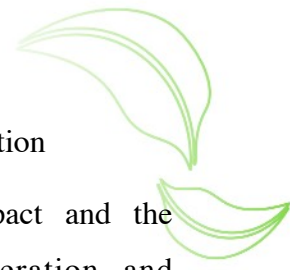
- ✓ Emissions to water

➔ Waste

- ✓ Hazardous waste rate

➔ Social rights, human rights and anti-corruption

- ✓ Violations of the UN Global Compact and the Organization for Economic Cooperation and Development (OECD) Guidelines for Multinational Enterprises
 - ✓ Lack of compliance processes and mechanisms to monitor respect for the UN Global Compact principles and the OECD Guidelines for Multinational Companies
 - ✓ Wage gap unadjusted by gender
 - ✓ Gender diversity in management bodies
 - ✓ Exposure to controversial weapons (anti-personnel mines, cluster munitions, chemical and biological weapons).
- 4) New CSRD (Corporate Sustainability Reporting Directive) - Directive (EU) 2022/2464 of the European Parliament and of the Council of December 14, 2022 amending Regulation (EU) No. 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU with regard to corporate sustainability reporting.



II. TRAINING MODULE: ESG REPORTING AND STRATEGY

- a) Reason for the directive: the overgenerality of previous regulations on the disclosure of non-financial information (the so-called NFRD) and to increase the transparency and comparability of companies for their sustainability assessment.
- b) Disclosure of information collected: according to the common European sustainability reporting standards, the so-called ESRS (European sustainability reporting standards). For small and medium-sized listed companies, a simplified standard dedicated to them will be prepared.
- c) The Sustainability Reporting Directive requires companies to submit annual reports. These must include data on their environmental, social, human rights and corporate governance impacts.
- d) Requiring companies to undergo evaluation by independent audits and certification to confirm the reliability and accuracy of their disclosures. The legislation requires member states to implement sanctions for improper implementation of reporting obligations, including sanctions that include administrative financial penalties.
- e) CSRD reporting - entities, deadlines, scope

- ➔ Sustainability reporting - will apply to some 50,000 companies in the European Union. In the first instance, the obligation will apply to large companies - regardless of whether they are listed on the stock exchange or not. Companies outside the European Union, with a large portion of their operations within the community and a turnover of more than €150 million within the EU, will be subject to the requirements on the same basis as large companies.
- ➔ time for individual EU member states to implement the CSRD into their laws - 18 months. The directive provides for a three-stage timetable for business entities to apply the new obligations (table). The first to make disclosures for 2024 are the largest entities, which already report non-financial information; the deadline is 2025. The remaining large entities will report the following year. Small and medium-sized listed companies will make their disclosures in 2027.
- ➔ Summary: In 2025, reporting for 2024 will apply to entities reporting so far under the NFRD, i.e. so-called public interest entities, such as public companies. Reporting in 2026 for 2025 will apply to so-called large

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entrepreneurs under the new definition, i.e., both listed and unlisted entrepreneurs meeting 2 of the 3 categories, i.e., more than 250 employees, €20 million in total assets, €40 million in net revenues. Reporting in 2027 will apply to 2026 and the broadest range of entities, including listed small and medium-sized enterprises.

➔ Scope of disclosure:

- ✓ business model;
- ✓ policies, with due diligence processes in place;
- ✓ the results of implementing these policies;
- ✓ risks and risk management;
- ✓ activity-related key performance indicators (KPIs);
- ✓ business strategy;
- ✓ the resilience of the business model and business strategy to risks associated with sustainability issues;
- ✓ plans to ensure that the business model and business strategy are consistent with the transition to a sustainable economy and with the goals of reducing global warming, in accordance with the Paris Agreement, and achieving climate neutrality by

2050, in accordance with Regulation (EU) 2021/1119.

3. Integrating ESG criteria into business strategy.

1) Sources for incorporating ESG assumptions into company strategy:

f) Market pressures and trends, including owner requirements

g) Regulatory compliance requirements

h) Opportunities for raising capital and financing

➔ European Green Deal - an action plan adopted by the European Commission: a sustainable development strategy for the European Union,

➔ Net "Zero" - a climate-neutral Europe by 2050. - Limiting global warming,

➔ European Union budget 2021-2027 - nearly 30% of funds allocated to initiatives and investments in the area of "green" transformation and digitization,

➔ Plan to support climate action from the financial services sector.

2) Strategic goals in specific ESG areas - examples:

II. TRAINING MODULE: ESG REPORTING AND STRATEGY



- i) Environment - reducing the organization's impact on greenhouse gas emissions, effectively managing the company's impact on the environment,
 - j) Society - enhancing employee safety and competence and involvement, promoting healthy lifestyles, and supporting social development and young talent,
 - k) Corporate Governance - conducting business in a transparent manner, openly communicating its activities and achieving its strategic goals.
- 3) Operational objectives to achieve ESG strategic goals - examples:
- l) Development of activities based on renewable energy sources, implementation of obligations under EU and national legislation to reduce greenhouse gas emissions - annual reduction of greenhouse gas emissions over the entire life cycle of fuels per unit of energy, improvement of management processes in the area of environmental protection, conducting analysis of climate risks and opportunities;
 - m) Increasing job security, improving employee competence and commitment, providing access to private health insurance and sports cards; supporting local communities, supporting young talent and providing opportunities for their development;
 - n) Building an organizational culture based on the highest standards, general availability of the company's goals, objectives and strategies, introduction of the Business Partner Code.
4. Alignment of ESG criteria with business processes.
- 1) Business processes and environmental, social responsibility and corporate governance criteria
 - 2) Sustainable investments and technologies - responding to the needs of investors, shareholders and customers
5. Risks associated with implementing ESG into an organization's strategy.
- 1) corporate ethics and responsible behavior
 - 2) product liability
 - 3) employment risks
 - 4) responsible investments
 - 5) natural resources
 - 6) climate change
 - 7) stakeholder opposition
 - 8) consideration of supply chains and other third-party relationships.



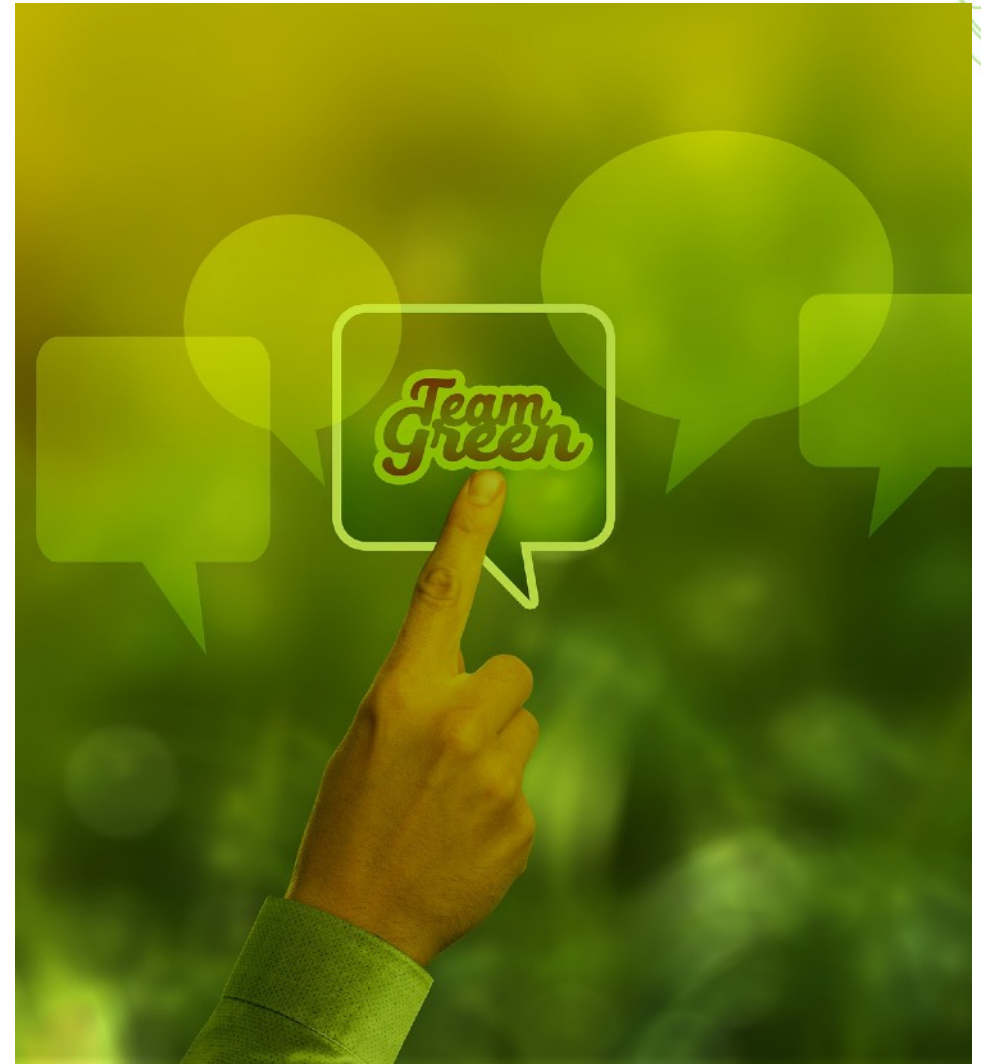
II. TRAINING MODULE: ESG REPORTING AND STRATEGY

6. ESG reporting challenges.

- 1) Lack of understanding at the board level
- 2) Difficulty in defining the structure of responsibility for ESG and climate issues
- 3) Difficulty in engaging the organization, high workload
- 4) Lack of process knowledge, difficulty in selecting methodologies
- 5) Lack of an IT tool for data collection and ESG management

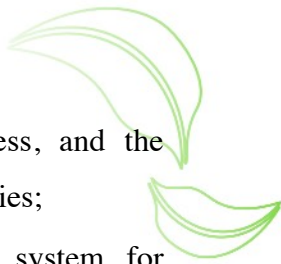

7. Workshop - identifying ESG challenges

- 1) Identification of stakeholders from an ESG perspective
- 2) Internal and external challenges
- 3) Risks and opportunities affecting ESG performance



II. TRAINING MODULE: ESG REPORTING AND STRATEGY

Learning outcomes

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- ➔ to deepen awareness of the importance of ESG in business and to understand what requirements it entails; participant:
 - ✓ lists ESG assumptions in business;
 - ✓ lists specific actions that business should take to comply with the requirements under the ESG concept;
 - ✓ points to the need to raise awareness among colleagues of the importance of ESG in business;
 - ➔ to learn about EU regulations for working towards a sustainable economy and reducing the effects of climate change; participant:
 - ✓ summarizes the EU's framework for sustainable financing;
 - ✓ defines the concept of sustainable development in accordance with the meaning given to it under EU legislation;
 - ✓ Discusses benchmarks, standards and labels and a tool for aligning business investment strategies with EU climate and environmental goals;
 - ✓ lists the most relevant assumptions of the EU's strategy for financing the transition to a sustainable economy;
 - ➔ learn and understand ESG reporting principles; participant:
 - ✓ summarizes the assumptions of the so-called "taxonomy", in particular with regard to the purpose of its introduction, the importance of environmentally sustainable business, and the possibility of obtaining financing for business activities;
 - ✓ characterizes the assumptions of the disclosure system for financial and non-financial enterprises;
 - ➔ learn and understand tools and methods to develop a sustainability strategy; participant:
 - ✓ lists the factors that should be taken into account when developing a sustainable development strategy;
 - ✓ Develops strategic and operational goals in each ESG area;
 - ➔ acquire the ability to recognize the risks and challenges that accompany ESG reporting and to integrate and implement ESG into the organization's strategy; participant:
 - ✓ lists the challenges of ESG reporting;
 - ✓ lists the challenges that are associated with integrating ESG into an organization's strategy;
 - ➔ increased motivation to promote good ESG practices; participant:
 - ✓ lists good practices for promoting ESG assumptions;
 - ✓ indicates the need to raise awareness of responsibility among colleagues for actions that directly and indirectly affect environmental and social issues.
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III. TRAINING MODULE: SUSTAINABLE FINANCING



III. TRAINING MODULE: SUSTAINABLE FINANCING

III. TRAINING MODULE: SUSTAINABLE FINANCING

Duration: 15 hours

Scop

1. EU Sustainable Funding Framework.
 - 1) EU systematics for sustainable development - adoption of a common definition of sustainable development;
 - 2) the disclosure system for non-financial and financial companies:
 - a) The impact of the company's activities on the environment and society;
 - b) the business and financial risks that the company bears in relation to its sustainability exposures (the "dual materiality" concept);
 - 3) a set of investment tools, including benchmarks, standards and labels
 - a) Facilitate the adjustment of financial market participants to align their investment strategies with EU climate and environmental goals;
2. Strategy for financing the transition to a sustainable economy.
 - 1) financing the transition to sustainable development - financing plans and the achievement of climate and broader environmental goals;
 - 2) inclusiveness - taking into account the needs of individuals and small medium-sized enterprises for sustainable financing and providing them with greater access to such financing;
 - 3) the resilience of the financial sector and its contribution - the impact of the finance sector on the achievement of the Sustainable Development Goals;
 - 4) global ambition - an international consensus for a global sustainable finance agenda.
3. Assumptions of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment - the so-called Taxonomy.
 - 1) the six environmental objectives of the taxonomy:
 - a) climate change mitigation
 - b) adaptation to climate change
 - c) Sustainable use and protection of water and marine resources;
 - d) the transition to a closed-loop economy;



III. TRAINING MODULE: SUSTAINABLE FINANCING

- e) pollution prevention and control;
- f) protection and restoration of biodiversity and ecosystems
- 2) environmentally sustainable economic activities:
 - g) making a significant contribution to at least one environmental goal
 - h) not causing serious damage to any environmental objective
 - i) minimum business guarantees
 - j) technical qualification criteria
- 4. Taxonomy obligations of the entrepreneur.
 - 1) financial industry:
 - k) environmental objective information;
 - l) statements made;
 - 2) other entrepreneurs:
 - a) obligation to publish non-financial information:
 - ▶ the percentage of turnover related to activities qualified as environmentally sustainable;
 - ▶ percentage of capital/operating expenditures related to activities qualified as environmentally sustainable;
- 5. Sustainable financing standards
 - 1) Expanding the existing sustainable financing toolkit to facilitate access to transformational financing
 - 2) Improve the inclusion of small and medium-sized enterprises (SMEs) and consumers to provide them with the right tools and incentives to access transition financing.
 - 3) Increasing the resilience of the economic and financial system to threats to sustainable development
 - 4) Increasing the contribution of the financial sector to sustainable development
 - 5) Ensure the integrity of the EU financial system and monitor its orderly transition to sustainability
 - 6) Develop international initiatives and standards for sustainable financing and support EU partner countries
- 6. UN Principles of Responsible Banking.
 - 1) alignment of business strategy with the needs of the individual and society as a whole;
 - 2) to determine the impact and purpose of the business in order to properly manage the risks associated with the banks' operations;





III. TRAINING MODULE: SUSTAINABLE FINANCING

- 3) working with customers and service recipients to promote sustainable practices;
 - 4) conducting active consultation with stakeholders to achieve social goals;
 - 5) adhere to the described Principles through effective corporate governance management and implementation of a culture of responsible banking;
 - 6) reviewing the implementation of policies, ensuring transparency of activities and accountability for their impact.
7. UN Principles of Responsible Insurance.
- 1) taking into account environmental, social issues relevant to insurance business in decision-making processes;
 - 2) work with customers and business partners to raise awareness of environmental, social, risk management issues and develop solutions;
 - 3) cooperation with government bodies and other key stakeholders to promote broad-based action throughout society on environmental, social issues;
 - 4) reviewing the implementation of the rules, ensuring transparency of activities and accountability for their impact.
8. UN Principles for Responsible Investment
- 1) integration of ESG issues into investment analysis and decision-making processes;
 - 2) integration of ESG issues into ownership policies and practices;
 - 3) seeking disclosure of ESG issues by the entities in which the funds are invested;
 - 4) promoting the implementation of responsible investment principles in the investment industry;
 - 5) cooperation to strengthen the implementation of the principles of responsible investment;
 - 6) reporting on the status of implementation of the Principles for Responsible Investment.
9. What is green debt?
10. SB (Sustainability Bonds).
- 1) SB bond definition;
 - 2) specifying the purpose of the funds from the issue;
 - 3) SB Bond Principles (Sustainability Bonds Principles):
 - a) structuring;



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- b) fulfillment of information obligations;
- c) reporting;
- 4) benefits associated with the issuance of SB bonds
- 5) barriers to the effective use of SB bonds

11. Sustainability-Linked Bonds (SLBs).

- 1) SLB bond definition;
- 2) specifying the purpose of the funds from the issue;
- 3) Sustainability-Linked Bonds Principles):
 - a) structuring;
 - b) fulfillment of information obligations;
 - c) reporting;
- 4) benefits associated with the issuance of SLB bonds;
- 5) barriers to the effective use of SLB bonds;

12. Green bonds.

- 1) definition of green bonds;
- 2) specifying the purpose of the funds from the issue;
- 3) the benefits of issuing green bonds:

- a) raising debt capital to finance a sustainable project;
- b) building an image of a company committed to sustainability;
- c) potentially lower cost of issuance;
- d) investor diversification;
- e) lower volatility of instrument prices in the secondary market;
- f) higher demand.

- 4) the essence of allocation reports and the impact of investments on the environment;
- 5) allocation and impact reporting methodology;
- 6) green bond evaluation framework.

13. Social Bonds.

- 7) definition of social bonds;
- 8) Social Bond Principles:
 - g) use of proceeds;
 - h) Project evaluation and selection;
 - i) revenue management;
 - j) reporting;
- 9) types of tasks financed by social bonds;

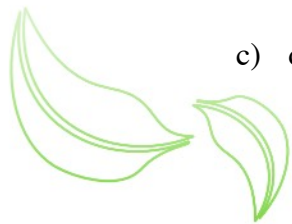


III. TRAINING MODULE: SUSTAINABLE FINANCING



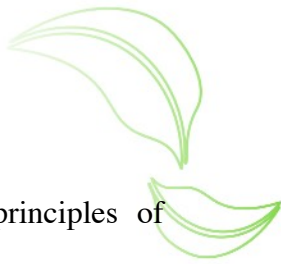

- 10) Social bond construction - payment-by-results;
- 11) the procedure for issuing social bonds;
- 12) classification of social bonds:
 - k) philanthropic
 - l) public sector social bonds;
 - m) social commercial bonds;
 - n) social hybrid bonds;
- 13) the differences between a social bond and a traditional bond;
- 14) the benefits of issuing social bonds;
 - o) Emphasis on the effectiveness of the funded task/project;
 - p) The rationality of public spending;
 - q) Risk transfer and diversification;
 - r) reusable;
- 15) bond defects:
 - a) a long period of investment implementation;
 - b) the need to define metrics for evaluating the impact of the tasks carried out;
 - c) difficulties in communication between project partners;

14. Green loans.
 - 1) definition of green credits;
 - 2) to determine the purposes of the funds raised under green credits;
 - 3) recognizing whether a given financing is green loan financing:
 - a) the environmental benefit of the funded project;
 - b) ecological description of the project;
 - c) control of the use of funds from green credits;
 - d) reporting requirements on the use of funds and the progress of the funded project.
15. ESG funds.
 - 4) ESG-neutral products;
 - 5) 'light green' products;'
 - 6) "dark green" products;
16. Other types of green financial instruments.
 - 1) sustainability linked-loan;
 - 2) gender bonds;
 - 3) climate awareness bonds;
 - 4) green swaps/forwards;



III. TRAINING MODULE: SUSTAINABLE FINANCING

Learning outcomes

- 
- 
- ➔ Acquire knowledge on sustainable financing and environmentally sustainable activities. Participant:
 - ✓ summarizes the EU's framework for sustainable financing;
 - ✓ defines the concept of sustainable development in accordance with the meaning given to it under EU legislation;
 - ✓ characterizes the assumptions of the disclosure system for financial and non-financial enterprises;
 - ✓ discusses benchmarks, standards and labels and a tool for aligning business investment strategies with EU climate and environmental goals;
 - ✓ lists the most relevant assumptions of the EU strategy for financing the transition to a sustainable economy;
 - ✓ summarizes the assumptions of the so-called "taxonomy", particularly with regard to the purpose of its introduction, the importance of environmentally sustainable business, the possibility of obtaining financing for business activities;;
 - ✓ discusses the principles of responsible banking;
 - ✓ discusses the principles of responsible insurance;
 - ➔ Acquisition of knowledge on the acquisition and principles of issuance of sustainable financing products. Participant:
 - ✓ discusses the principles of responsible investment;
 - ✓ defines SB (Sustainability Bonds);
 - ✓ discusses the purposes for which SB bonds can be used;
 - ✓ discusses the rules for the issuance and use of SB bonds in terms of their structuring disclosure obligations, reporting;
 - ✓ lists the benefits of SB bond issuance;
 - ✓ defines SLBs (Sustainability-Linked Bonds);
 - ✓ specifies the purposes for which SLB bonds may be used;
 - ✓ discusses the rules for issuing and using SLB bonds in terms of their structuring, disclosure obligations, reporting.
 - ✓ lists the benefits of issuing SLB bonds
 - ✓ defines green bonds;
 - ✓ discusses the purposes for which green bonds can be allocated;
 - ✓ discusses the use of green bonds in terms of their structuring, disclosure obligations, reporting;
 - ✓ lists the benefits of issuing green bonds;



III. TRAINING MODULE: SUSTAINABLE FINANCING

- ✓ lists barriers to the effective use of green bonds;
- ✓ defines social bonds;
- ✓ discusses the principles of using social impact bonds, project evaluation and selection, impact management, reporting;
- ✓ lists and characterizes the types of social bonds;
- ✓ discusses the procedure for issuing social bonds;
- ✓ lists the benefits and drawbacks of social bonds;
- ✓ defines green credits;
- ✓ characterizes the purposes for which funds from green credits can be used;
- ✓ discusses the requirements for implementing project financing with a green loan.
- ✓ characterizes ESG-neutral investment products, "light green" products, "dark green" products;
- ✓ discusses other sustainable financing instruments, including sustainability-linked loans, gender bonds, climate awareness bonds, green swaps/forwards.



IV. TRAINING MODULE: SUSTAINABLE BUSINESS MODELS



IV. TRAINING MODULE: SUSTAINABLE BUSINESS MODELS

IV. TRAINING MODULE: SUSTAINABLE BUSINESS MODELS

Duration: 15 hours

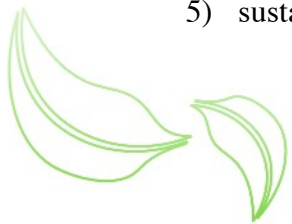
Scope

1. Introduction to the issue of a sustainable business model
 - 1) functionality-based economy;
 - 2) sharing economy;
 - 3) a closed-loop economy;
 - 4) business model as a holistic description of how a company does business;
 - 5) the business model as a tool for describing and classifying businesses;
2. Why must business work to solve global problems?
3. The concept of value as the most important concept in the consideration of business models.
4. The process of value creation by organizations
 - 1) Product and service offering as a value proposition;
 - 2) the activities undertaken to deliver the offering as value creation and delivery;
 - 3) generating profits from the delivered offering as value capture;
 - 4) assessing and analyzing industry disruptions to build shared value;
5. Defining a sustainable business model.
6. Characteristics of a sustainable business model
 - 1) economic characteristics;
 - 2) environmental features;
 - 3) social features;
 - 4) holistic/multidimensional features.
7. Profit in a sustainable business model.
8. Organizational and legal forms of sustainable business models
 - 1) standard organizational forms;
 - 2) innovative organizational forms.
9. Criteria for distinguishing sustainable business models
 - 1) a commitment to a social purpose;
 - 2) the consistency of business activities with the socially accepted goal;
 - 3) the involvement of employees in setting corporate goals;

IV. TRAINING MODULE: SUSTAINABLE BUSINESS MODELS



- 4) stakeholder oversight;
 - 5) a fair level of wages;
 - 6) reasonable profits;
 - 7) social and environmental responsibility;
 - 8) transparency;
 - 9) a sustainable value creation process leading to a sustainable outcome;
 - 10) reformulation of business model components;
 - 11) context-sensitive modeling;
 - 12) collaborative modeling;
 - 13) impact and performance management;
10. Sustainable innovation
 - 1) technological;
 - 2) organizational;
 - 3) product/service;
 - 4) financial
 11. Change in the way of doing business
 - 5) sustainable start-ups;
 - 6) transformation of a sustainable business model;
 - 7) diversification of a sustainable business model;
 - 8) acquisition of a sustainable business model;
 12. Sustainable business model diagram
 - 1) key partners;
 - 2) key activities;
 - 3) key resources;
 - 4) value propositions;
 - 5) customer relations;
 - 6) distribution channels;
 - 7) customer segments;
 - 8) cost structure;
 - 9) revenue streams;
 13. KPIs as a tool for assessing a company's performance toward achieving sustainability goals
 - 1) individual selection of relevant indicators;
 - 2) the use of KPIs in managerial control;
 - 3) creating a useful set of KPIs



IV. TRAINING MODULE: SUSTAINABLE BUSINESS MODELS

- 4) financial and non-financial indicators in the context of achieving the set sustainability goals in the enterprise.

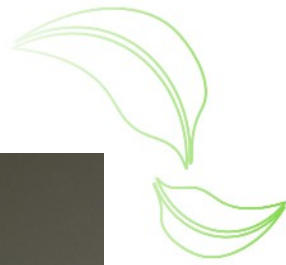
14. Sustainability management of the enterprise

- 1) designing innovative solutions in line with the concept of sustainability;
- 2) developing the enterprise through cooperation with the social environment;
- 3) implementation of sustainable changes;
- 4) motivating employees to act in accordance with the principles of sustainable development;

15. Link between sustainable business model and waste management hierarchy



16. Challenges and opportunities in implementing a sustainable business model - workshop.

17. Examples of good practices for sustainable development - how do companies implement the principles of sustainable development?



IV. TRAINING MODULE: SUSTAINABLE BUSINESS MODELS

Learning outcomes

- 
- ➔ To learn and understand the various business models that companies can use to move through the transformation of the European economy. Participant:
 - ✓ points out the roles of business players in addressing contemporary global issues such as climate change, income inequality, etc.
 - ✓ plans and directs the company's activities in accordance with the principles of sustainable business management;
 - ✓ indicates how business can be a catalyst for change in the face of significant global issues;
 - ✓ analyzes the business environment in order to improve the adopted sustainable way of doing business.
 - ➔ To learn and understand the various business models that companies can use to move through the transformation of the European economy. Participant:
 - ✓ defines the concept of a business model and a sustainable business model and other concepts to which the definition of a sustainable business model refers;
 - ✓ classifies businesses based on business model assumptions;
 - ✓ discusses value concepts as a building block of a sustainable business model;
 - ✓ characterizes the process of value creation by an enterprise;
 - ✓ indicates the profit function in a company operating on a sustainable business model;
 - ✓ lists standard and innovative organizational forms of enterprises operating on the basis of a sustainable business model;
 - ✓ characterizes the criteria that distinguish a sustainable business model from other models;
 - ✓ lists sustainable technological, organizational, product/service and financial innovations;
 - ✓ discusses the scheme of a sustainable business model;
 - ✓ indicates how a company can transition to a sustainable business model in its operations;
 - ✓ discusses the challenges and opportunities associated with implementing a sustainable business model;
points out the links between the assumptions of the sustainable business model and other tools for solving global problems.
- 

IV. TRAINING MODULE: SUSTAINABLE BUSINESS MODELS

➔ Acquire the ability to formulate effective KPIs to measure the organization's impact and dependence on the environment.

Participant:

- ✓ characterizes KPIs - discusses their importance in assessing the achievement of the company's sustainability goals;
- ✓ selects KPIs to suit individual business circumstances;
- ✓ analyzes KPIs and, according to the analysis, proposes further courses of action in the development of the company.



V. TRAINING MODULE: CLIMATE RISK MANAGEMENT AND ESG INTEGRATION IN THE ORGANIZATION



V. TRAINING MODULE: CLIMATE RISK MANAGEMENT AND ESG INTEGRATION IN THE ORGANIZATION

V. TRAINING MODULE: CLIMATE RISK MANAGEMENT AND ESG INTEGRATION IN THE ORGANIZATION

Duration: 24 hours

Scope

1. Climate risks - concepts, categories, significance and effects.

1) Physical risks - introduction.

- ➔ risks associated with extreme weather events (cyclones, hurricanes, floods, etc.) or gradual, cumulative changes occurring over the medium to long term (increases in average temperature, changes in precipitation patterns, rising sea and ocean levels).

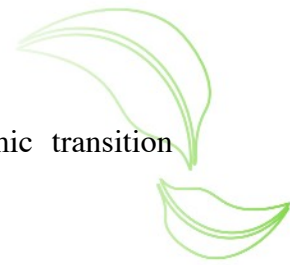
2) Transition (transformation) risks - introduction.

- ➔ Risks associated with the transition to a zero-carbon economy - relate to policies and regulatory reforms related to emissions reductions, technological advances in areas such as renewable energy or battery storage, and changing stakeholder expectations for climate action; this group also includes the risk of legal disputes - arising from linking a company's operations to climate change or failing to

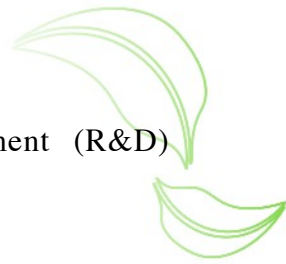
effectively manage physical and/or economic transition risks.

3) Physical risks and their financial implications:

- ➔ Short-term risks (resulting from specific extreme weather events):
 - b) Decrease in revenue due to reduced production capacity (e.g., transportation difficulties, supply chain disruptions),
 - c) Decrease in revenue and increase in costs due to adverse effects on employees (health, safety, absenteeism)
 - d) Early liquidation of existing assets (e.g., damage to property and assets in high-risk locations)
- ➔ Long-term risks (related to long-term changes in climate patterns):
 - a) Increased operating costs (e.g., insufficient water for hydroelectric power plants or for cooling fossil fuel-burning and nuclear power plants),
 - b) Increased investment costs associated with damage to various facilities,



V. TRAINING MODULE: CLIMATE RISK MANAGEMENT AND ESG INTEGRATION IN THE ORGANIZATION



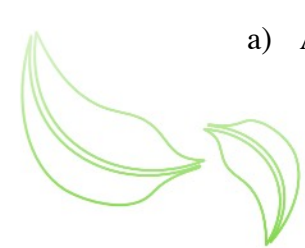
- c) Decrease in revenue due to decrease in production / sales
 - d) increase in insurance premiums
 - e) Limit the availability of insurance for assets located in high-risk locations
- 4) Transition risks and their financial implications
- 5) Political risks - rising price of greenhouse gas emissions, stringent emissions reporting obligations, requirements and regulations for existing products and services
- a) increased operating costs (e.g., higher compliance costs, increased insurance premiums),
 - b) write-offs, impairment and early liquidation of existing assets.
- 6) Legal risk - legal disputes.
- 7) Technological risks - replacement of existing products and services with their low-carbon counterparts, failure to invest in new technologies, the cost of switching to technologies that generate less energy
- ➔ write-offs and early liquidation of existing assets,
 - ➔ reduction in demand for products and services,
 - ➔ expenditures on research and development (R&D) activities, in new and alternative technologies,
 - ➔ capital investment in technology development,
 - ➔ the cost of implementing new practices and processes.
- 8) Market risk as a result of changes in the supply of and demand for certain exchange commodities, products and services - changes in consumer behavior, increases in the cost of raw materials, market uncertainty.
- a) reduction in demand for goods and services due to changes in consumer preferences,
 - b) an increase in production costs due to changes in the price of inputs (including energy and water) and the requirements for its outputs (such as waste disposal),
 - c) sudden and unforeseen changes in energy prices,
 - d) a change in the structure and sources of revenue, leading to a decline in revenue,
 - e) change in asset prices (e.g., fossil fuel reserves, land valuations, securities valuations).



V. TRAINING MODULE: CLIMATE RISK MANAGEMENT AND ESG INTEGRATION IN THE ORGANIZATION



- 9) Reputation risk - changes in consumer preferences, stigmatization of the sector (industry), heightened stakeholder concerns, negative reviews.
 - a) decrease in revenue due to lower demand for goods / services,
 - b) decrease in revenue due to reduced capacity (e.g., delays in obtaining development plan decisions, disruptions in supply chains,
 - c) decrease in revenue due to adverse effects on human resource management and workforce planning (e.g., attracting new employees and retention),
 - d) less availability of capital.
2. Non-financial risk categories vs. corporate business planning.
 - 1) ESG risk levels vs. type of company and business sector.
 - 2) Environment (environmental area)
 - a) Activities considered environmentally sustainable
 - b) Closed-loop economy
 - c) Low-carbon targets
 - 3) Social (social area)
 - a) Activities considered socially sustainable
 - b) Tools for implementing social criteria - human rights, equality, diversity
 - 4) Governance
 - a) Activities considered sustainable in terms of corporate governance
 - b) Non-financial reporting
 - c) European standards for ESG reporting - a practical aspect
3. ESG in stakeholder relations.
 - 1) Who are the stakeholders?
 - a) Internal stakeholders (insiders): employees, managers, shareholders, sponsors, owners, management, board of directors.
 - b) External stakeholders (outsiders): customers / consumers, suppliers, contractors / subcontractors, investors, competitors, financial institutions, government, local communities, NGOs, environmental, social, economic and political organizations, media / opinion leaders, trade unions.
 - 2) Stakeholder engagement
 - a) Positive stakeholders (e.g., shareholders, principals, funding institutions)



V. TRAINING MODULE: CLIMATE RISK MANAGEMENT AND ESG INTEGRATION IN THE ORGANIZATION



b) Negative stakeholders (e.g., competing organizations, institutions that adversely affect the implementation of a particular project)

c) Proper identification of stakeholder relationships, needs and expectations;

➔ employee expectations:

- ✓ decent employment conditions
- ✓ remuneration adequate to the contribution to the development of the enterprise
- ✓ job stability
- ✓ equal treatment, non-discrimination
- ✓ enable self-development
- ✓ occupational safety and health

➔ owners' expectations:

- ✓ guarantee of business continuity
- ✓ ability to compete
- ✓ dividends
- ✓ caring for the growth of share value
- ✓ compliance with corporate governance principles

➔ supplier expectations:

- ✓ stable and lasting relationships
- ✓ timely payment of obligations in accordance with the contract
- ✓ adequate remuneration for services rendered
- ✓ continuity of supply
- ✓ ethics and culture in action

➔ expectations of local communities:

- ✓ tangible and intangible contributions to society
- ✓ job creation
- ✓ respecting the integrity of local cultures
- ✓ charitable activities for education, culture, sports, health, etc.

✓ environmental protection

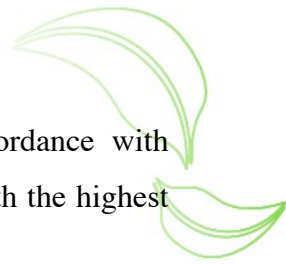
✓ safe operation of the company

➔ expectations of environmental organizations:

- ✓ minimize harmful effects on the environment
- ✓ attention to environmental criteria and compliance with legal requirements in this regard



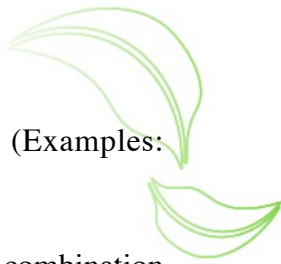
V. TRAINING MODULE: CLIMATE RISK MANAGEMENT AND ESG INTEGRATION IN THE ORGANIZATION



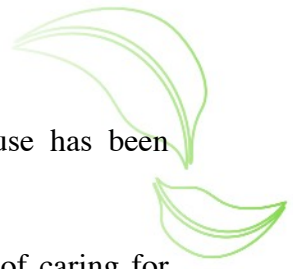
- ✓ use of renewable energy sources
 - ✓ use of modern environmentally friendly technologies
- ➔ expectation of central and local governments:
- ✓ compliance
 - ✓ creation of new jobs
 - ✓ innovation
 - ✓ increase in competitiveness
 - ✓ participation in the development of the country and the region
- 3) ESG in customer relations
- a) Customer expectations:
- ▶ positive impact of companies on the environment and society or at least minimize the negative impact
 - ▶ taking concrete measures to protect the environment, care for society and the corporate governance in force in the company
 - ▶ funding by companies for environmental activities
- b) Company expectations:
- ▶ services and products manufactured in accordance with ESG principles, in the highest quality and with the highest performance,
 - ▶ safety of product use
 - ▶ respect for customers and professional service
 - ▶ easily accessible and transparent information, transparency
- b) Company expectations:
- ▶ promotion of products and services
 - ▶ building the company's image in the market
 - ▶ building a good reputation in the community
 - ▶ clear and reliable cooperation
 - ▶ definitely
3. The impact of ESG on enterprise value.
- 1) ESG performance of companies - introduction.
- a) the impact of ESG assessments on the decisions of market participants - institutional investors, regulators and individual consumers;
- b) implications for asset prices and corporate policies.
- 2) Carbon footprint - introduction.



V. TRAINING MODULE: CLIMATE RISK MANAGEMENT AND ESG INTEGRATION IN THE ORGANIZATION

- 
- a) direct emissions from fuel combustion in stationary installations, as well as in vehicles belonging to the organization's fleet,
 - b) indirect emissions resulting from the generation of electricity and heat supplied to the company by the energy supplier,
 - c) other indirect emissions resulting from, among other things: extraction or production of raw materials or products, production of capital goods, management of production waste, use of products produced by the company, use of packaging or end-of-life products.
- 3) Water footprint - introduction: water in the world, water in the human body, how to calculate water footprint.
- d) Direct water consumption
 - e) Indirect water consumption
 - f) How to reduce the water footprint?
- 4) ESG rating agency assessment
- a) CRA activity - three types of ESG rating agencies:
 - ▶ Primary data providers: typically offer a wide range of publicly available, raw data. Usually the data comes from company reports or company websites. (Examples: Bloomberg, Refinitive).
 - ▶ Comprehensive data providers: mostly offer a combination of publicly available data (media, NGOs, company reports), their own questionnaires, and data processed by their own analysts. Comprehensive providers cover all aspects of ESG. (Examples: Sustainalytics, MSCI, TruValue Labs, ISS ESG, Vigeo Eiris)
 - ▶ Specialized data providers: mostly offer in-depth data that covers one or two aspects of ESG. They are helpful for investors trying to expand into a specific ESG area (examples: CDP, TruCost).
 - a) lack of a universal methodology for analyzing ESG data used by credit rating agencies - Analytical work by the European Commission on improving the reliability and comparability of ESG ratings;
 - b) the company's use of ESG risk assessment for capital raising activities, sustainability initiatives, but also for branding both internally and externally.
 - c) Controversy over ESG ratings market

V. TRAINING MODULE: CLIMATE RISK MANAGEMENT AND ESG INTEGRATION IN THE ORGANIZATION



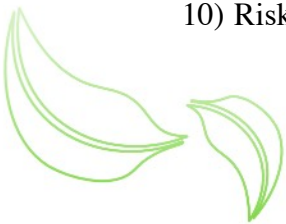
- ▶ insufficient transparency in data acquisition and data use methods;
 - ▶ disclosing sets of evaluation criteria and the weight assigned to these criteria only by some companies in their methodologies;
 - ▶ Issues related to the timeliness, accuracy and reliability of ESG ratings. - Potential conflicts of interest - providers offer simultaneous corporate rating services and paid consulting services, or charge rated entities for the opportunity to review rating reports.
- 5) Greenwashing - what it is and how to expose it.
- a) the company's concealment of opportunity costs - misrepresentation of product features relating to its environmental impact (e.g., energy-efficient electronics are actually made of environmentally hazardous materials),
 - b) the company's emphasis on alleged environmental facts that are unrelated to reality - referring to something that is not right (e.g., claiming in the U.S. market that something "does not contain HCFCs," i.e. hydrochlorofluorocarbons, the use of which was banned in the U.S. in 2010, or emphasizing that a cosmetic does not contain CFCs, while their use has been banned since the 1990s),
 - c) cost reduction by the company under the guise of caring for the environment (for example, sending an invoice by e-mail or asking the company to use towels less often),
 - d) the form's failure to provide evidence - there is no information available about the product's environmental performance or any credible certifications,
 - e) the company's deliberate use of inaccurate information - product descriptions are vague or unspecific, and may be misunderstood by the consumer; an example is the term "all natural" (e.g., arsenic (III) oxide or mercury occur in nature, but are highly poisonous; "natural" does not necessarily mean "green"),
 - f) a company's emphasis on the "lesser of two evils" through the use of its products - such as "green" cigarettes or "environmentally friendly" pesticides,
 - g) the company's use of the so-called "white lie" - the company illegally and unjustifiably uses eco-labels and certificates, and uses excessively exaggerated, suggestive images, provides invented data to certify the environmental performance of the



V. TRAINING MODULE: CLIMATE RISK MANAGEMENT AND ESG INTEGRATION IN THE ORGANIZATION



- product - the content and form of false labels are intended to mislead the customer,
- h) the company's distortion of the real impact of the product on the environment - the company exposes the ecological aspect (e.g., claiming that the packaging is made of biodegradable plastic, but at the same time lacking information on how large an ecological footprint is left by the production of the product itself or even the packaging).
4. Examples of ESG-related risks and how to manage them - workshop.
 - 1) Risk of negative impact on the environment
 - 2) Risk of negative impact on the social environment
 - 3) Employee risk
 - 4) Climate risk
 - 5) Risk of human rights violations
 - 6) Risk of corruption
 - 7) Risk of unethical business conduct
 - 8) Risks in the supply chain
 - 9) Risks in product compliance with laws and market standards
 - 10) Risk of customer security breach
 - 11) Risk of miscommunication
 - 12) ESG reporting risks
 5. Workshop on creating an operational ESG integration plan.
 - 1) Principles of creating ESG policies - analysis of selected examples
 - 2) Gap analysis and selection of ESG criteria with consideration:
 - a) regulations
 - b) climate risks
 - c) the specifics of the company's industry
 - d) value chain
 - 3) integration of ESG with business strategy - creating a business plan



V. TRAINING MODULE: CLIMATE RISK MANAGEMENT AND ESG INTEGRATION IN THE ORGANIZATION

Learning outcomes

- ➔ acquire knowledge in identifying areas of climate risk in the company;
 - ✓ lists the types of climate risks in the company; participant:
 - ✓ characterizes the different types of risks that may occur in connection with the implementation of sustainable development;
 - ✓ points to examples of actions a company can take to minimize the adverse effects of implementing sustainability strategies in the organization;
- ➔ acquire skills to manage climate risk in the company; participant:
 - ✓ identifies risks;
 - ✓ Analyzes risks in terms of possible consequences;
 - ✓ Indicates actions to mitigate risks;
 - ✓ Monitors and controls risks;
- ➔ acquire knowledge in identifying areas of ESG integration in the company;
- ➔ acquire knowledge on the impact of ESG on enterprise value; participant:
 - ✓ Assesses the company's effectiveness in the ESG area;
 - ✓ sees ESG as both an opportunity and a threat in building enterprise value;
- ➔ acquire skills to prepare organizations for external ESG assessments, presence in ESG indices and ratings; participant:
 - ✓ summarizes the activities of ESG rating agencies;
 - ✓ is able to indicate what indicators guide the ESG rating agencies;
 - ✓ lists the data sources from which rating agencies obtain information;
 - ✓ points out possible misjudgments by rating agencies and lists potential reasons for these misjudgments;
- ➔ acquire the ability to create an operational ESG integration plan;
- ➔ acquire knowledge of greenwashing and how to unmask it; participant:
 - ✓ characterizes the concept of greenwashing;
 - ✓ lists the activities of the organization classified as an example of greenwashing;
- ➔ increased awareness of the importance of climate risk management and ESG integration in the organization - for shareholders, society and the environment;

V. TRAINING MODULE: CLIMATE RISK MANAGEMENT AND ESG INTEGRATION IN THE ORGANIZATION

- ➔ increased awareness of the importance of improving ESG integration competencies; participant:
 - ✓ indicates the need to continuously improve its ESG competence.
- ➔ increased motivation to promote good ESG practices; participant:
 - ✓ lists good practices for promoting ESG assumptions;
 - ✓ Indicates the need to raise awareness of responsibility among colleagues for actions that directly and indirectly affect environmental and social issues.



VI. TRAINING MODULE: ESG STANDARDS AND RECOMMENDED PRACTICES



VI. TRAINING MODULE: ESG STANDARDS AND RECOMMENDED PRACTICES

VI. TRAINING MODULE: ESG STANDARDS AND RECOMMENDED PRACTICES

Duration: 14 hours

Scope

1. ESG standards and reporting.

1) General principles of using standards and creating sustainability reports in accordance with the ESRS - the structure of the reporting standards system:

a) Three layers:

- ▶ Sector-agnostic (layer unified for all companies)
- ▶ Sector-specific (layer unified for all companies in a given sector)
- ▶ Entity-specific (company-specific layer)

b) Three areas:

- ▶ Strategy (issues of business model, strategy and organization of management of sustainable development issues)

▶ Implementation (policies and the objectives established therein for the topic/subtheme, action plans and allocated resources)

▶ Performance measurement (measurement of the effects of implemented policies and the status of goal achievement)

c) Three themes:

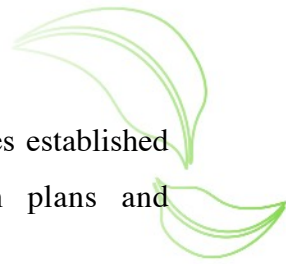
- ▶ Environment (environmental topics)
- ▶ Social (topics concerning people and society)
- ▶ Governance (topics concerning the management of the organization)

2) Structure of the report

a) Strategy

- ▶ business model and strategy
- ▶ significant areas of influence, risks and opportunities (principle of double materiality)
- ▶ organization and management of sustainable development issues

b) Implementation



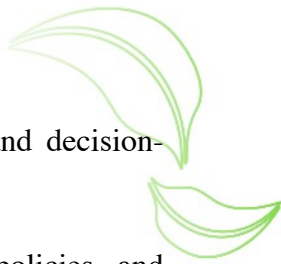
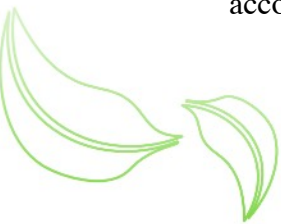
VI. TRAINING MODULE: ESG STANDARDS AND RECOMMENDED PRACTICES



- ▶ policies and objectives,
- ▶ action plans and resources
- c) Measuring the effect
 - ▶ current achievements
 - ▶ report on the status of achievement of goals
- 3) Double materiality principle issues – sustainability relevant from a financial materiality and impact materiality perspective.
- 4) GRI Standards - Global Reporting Initiative (GRI) guidelines.
 - a) Disclosures - Environment standard
 - ▶ ESRS E1 - Climate Change (9)
 - ▶ ESRS E2 - Pollution (6)
 - ▶ ESRS E3 - Water and Marine Resources (5)
 - ▶ ESRS E4 - Biodiversity and ecosystems (6)
 - ▶ ESRS E5 - Resource use and the circular economy (6)
 - b) Disclosures - Standard Society
 - ▶ ESRS S1 - Employment (17)
 - ▶ ESRS S2 - Employees in the value chain (5)
 - ▶ ESRS S3 - Social Environment (5)
 - ▶ ESRS S4 - Consumers and end users (5)
 - c) Disclosures - Governance standard
 - ▶ ESRS G1 - Business Practices (6)
- 2. Preparing organizations for external ESG assessments and presence in ESG ratings.
 - 1) Exploring the methodology of the study and the area analyzed by the rating agency in question,
 - 2) Involving multiple areas of the company to reliably collect data on ESG policies or plans to adopt them,
 - 3) Reporting and reviewing on all environmental, social and corporate governance factors and aspects,
 - 4) Developing a way to measure ESG performance at the company,
 - 5) An analysis indicating potential ESG-related business problems,
 - 6) Integration of ESG aspects into the company's strategy.
- 3. ESG stock market indexes - how to read them properly?
 - 1) Increased importance of responsible investing for company managers and investors (institutional and individual); increased demand for shares of ESG-driven companies, lowering valuations when ESG risks are high.



VI. TRAINING MODULE: ESG STANDARDS AND RECOMMENDED PRACTICES

- 
- 2) Evaluating the sustainability of publicly traded companies based on their environmental, social and corporate governance (ESG) performance, using the independent research agency Sustainalytics' ranking as an example.
 - 3) The importance of investor tracking of ESG indices for investment decisions.
 4. The work of the United Nations Principles for Responsible Investment (UN PRI) and its importance in the world.
 - 1) Support in understanding the investment implications of ESG factors.
 - 2) Supporting an international network of investor signatories in integrating ESG factors into their investment and ownership decisions.
 - 3) Encouraging investors to invest responsibly to increase returns and better manage risk.
 - 4) Cooperation with global decision-makers, no political ties, total independence (despite support from the UN, it is not part of that organization).
 - 5) Principles of responsible investment in accordance with ESG according to PRI
 - a) Integrate ESG issues into investment analysis and decision-making processes.
 - b) Integrate ESG considerations into property policies and practices.
 - c) Strive for adequate disclosure of ESG issues by the entities in which we invest.
 - d) Promote acceptance and implementation of ESG principles in the investment industry.
 - e) Collaborate to increase effectiveness in implementing ESG principles.
 - f) Reporting on activities and progress in implementing ESG principles.
 5. Workshop on creating ESG reports according to Global Reporting Initiative guidelines.
 - 1) Standard Environment
 - 2) Standard Society
 - 3) Standard Governance
- 

VI. TRAINING MODULE: ESG STANDARDS AND RECOMMENDED PRACTICES

Learning outcomes

- ➔ learn and understand the European Sustainability Reporting Standards (ESRS); participant:
 - ✓ discusses standards for developing sustainability reports in accordance with the ESRS;
 - ✓ characterizes the various elements of the structure of the report;
- ➔ learn and understand the international template for responsible business and sustainability reporting for companies - GRI Standards; participant:
 - ✓ discusses standards for developing sustainability reports in accordance with GRI;
 - ✓ characterizes the various elements of the structure of the report;
- ➔ learn and understand selected ESG stock market indices; participant:
 - ✓ interprets ESG stock market indexes;
 - ✓ determines how ESG issues affect the performance of a publicly traded company;
 - ✓ indicates how ESG stock indexes translate into the ability to attract investors;
- ➔ to learn about the activities of the United Nations Principles for Responsible Investment (UN PRI) and its importance in the world; participant:
 - ✓ discusses the principles of responsible investment;
- ➔ acquire skills to prepare organizations for external ESG assessments, presence in ESG indices and ratings; participant:
 - ✓ summarizes the activities of ESG rating agencies;
 - ✓ is able to indicate what indicators guide the ESG rating agencies;
 - ✓ lists the data sources from which rating agencies obtain information;
 - ✓ points out possible misjudgments by rating agencies and lists potential reasons for these misjudgments;
- ➔ acquire the ability to develop integrated reports in accordance with international standards and best recommended practices; participant:
 - ✓ develops reports in accordance with ESRS and GRI standards;
- ➔ increased awareness of responsible investment in accordance with ESG principles; participant:
 - ✓ increased motivation to promote good ESG practices; participant:
 - ✓ lists good practices for promoting ESG assumptions;
 - ✓ indicates the need to raise awareness of responsibility among colleagues for actions that directly and indirectly affect environmental and social issues.

ADDITIONAL INFORMATION



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LITERATURE

Module I

- ❖ Hargreaves A., Fink D., The Seven Principles of Sustainable Leadership, International Centre for Educational Change Ontario Institute for Studies in Education/University of Toronto, 2003.
- ❖ Radoiu A., Sustainable value of companies [in:] Management of Sustainable Development Journal, vol. 14, no 1/2022, pp. 10-15.

Module II

- ❖ Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting, <https://translate.google.com/?sl=en&tl=pl&text=relevance&op=translate> (dostęp: 01.03.2023).
- ❖ Arvidsson S., Dumay J., Corporate ESG reporting quantity, quality and performance: Where to now for environmental policy and practice?, [w:] Business Strategy and the Environment, 31(3), 2022, s. 1091–1110.
- ❖ Esty D.C., Cort T., Values at Work. Sustainable Investing and ESG Reporting, Yale University, New Haven, USA, 2020.

- ❖ Konarzewska U., Corporate social responsibility reporting on the Polish capital market [in:] Marketing and Market/ Journal of Marketing and Market Studies, vol. XXVII, no. 9/2020, pp. 24-33.

Module III

- ❖ Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on establishing a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088 - <https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:32020R0852&from=PL>
- ❖ Communication from the Commission to the European Parliament, the Council, the European Economic and Social Committee and the Committee of the Regions Empty - A strategy for financing the transformation towards a sustainable economy <https://eur-lex.europa.eu/legal-content/PL/TXT/?uri=CELEX%3A52021DC0390>
- ❖ What is Taxonomy? About the new EU law on classifying economic activities as environmentally sustainable <https://www.parp.gov.pl/component/content/article/75026:czym-jest-taksonomia-o-nowym-prawie-ue-dotyczacym-klasyfikowania-dzialalnosci-gospodarczej-jako-zrownowazonej-srodowiskowo>
- ❖ Sustainable financing <https://www.gov.pl/web/rozwoj-technologie/zrownowazone-finansowanie>

ADDITIONAL INFORMATION

- ❖ 1st report by the International Platform for Sustainable Finance (IPSF): <https://commission.europa.eu/select-language?destination=/node/9>
- ❖ 2nd report of the International Platform for Sustainable Finance (IPSF): <https://commission.europa.eu/select-language?destination=/node/9>
- ❖ 3rd report of the International Platform for Sustainable Finance (IPSF): <https://commission.europa.eu/select-language?destination=/node/9>
- ❖ Institute for Responsible Finance - <https://iof.org.pl>
- ❖ UN Principles for Responsible Banking <https://www.unepfi.org/banking/bankingprinciples/>
- ❖ UN Principles for Responsible Insurance <https://www.unepfi.org/insurance/insurance/>
- ❖ UN Principles for Responsible Investment <https://www.unpri.org>
- ❖ Communication from the Commission Non-financial information reporting guidelines: Supplement on reporting climate-related information - [https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:52019XC0620\(01\)&from=EN](https://eur-lex.europa.eu/legal-content/PL/TXT/PDF/?uri=CELEX:52019XC0620(01)&from=EN)
- ❖ Green Bonds Principles <http://iof.org.pl/wp-content/uploads/2020/05/Green-Bond-Principles-June-2018-140618-WEB.pdf>
- ❖ Green Bonds Standards <https://www.climatebonds.net/files/files/climate-bonds-standard-v3-20191210.pdf>
- ❖ Green bonds. A key instrument for financing a sustainable future? - <https://www2.deloitte.com/pl/pl/pages/risk/articles/zielone-obligacje.html>
- ❖ Trends in debt financing of "green" projects https://www.ey.com/pl_pl/strategy-transactions/debt-restructuring-raising-capital-and-m-a/trendy-w-finansowaniu-dluznym-zielonych-projektow
- ❖ Understanding Green, Social and Sustainability Bonds - <https://europe.pimco.com/en-eu/resources/education/understanding-green-social-and-sustainability-bonds>
- ❖ Balanced funds have good prospects <https://www.parkiet.com/esg/art37795791-zrownowazone-fundusze-maja-dobre-perspektywy>
- ❖ More and more ESG funds <https://www.analizy.pl/tylko-u-nas/27824/coraz-wiecej-funduszy-esg>
- ❖ The Best ESG Funds Of 2023 <https://www.forbes.com/advisor/investing/best-esg-funds/>
- ❖ Bonds to bridge the gender gap: A practitioner's guide to using sustainable debt for gender equality <https://www.unwomen.org/en/digital-library/publications/2021/11/bonds-to-bridge-the-gender-gap>



ADDITIONAL INFORMATION

- ❖ Climate Awareness Bonds <https://www.eib.org/en/investor-relations/cab/index.htm>
- ❖ Sustainability-Linked Bond Principles <https://www.icmagroup.org/sustainable-finance/the-principles-guidelines-and-handbooks/sustainability-linked-bond-principles-slbp/>
- ❖ Social Bond Principles <https://www.icmagroup.org/sustainable-finance/the-principles-guidelines-and-handbooks/social-bond-principles-sbp/>
- ❖ Social Bonds <https://obligacje-spoleczne.pl>
- ❖ Social bonds - an innovative instrument for financing social needs <https://cejsh.icm.edu.pl/cejsh/element/bwmeta1.element.cejsh-05393c89-ad28-4559-8c99-06878301285d/c/02.pdf>
- ❖ What is sustainable financing and how will new EU regulations on it affect the market? <https://www2.deloitte.com/pl/pl/pages/risk/articles/zrownowazone-finansowanie-regulacje-UE-kwadrans-EKF.html>
- ❖ Green loans, or green financing <https://codozasady.pl/p/green-loans-czyli-ekologiczne-finansowanie>
- ❖ The role and place of sustainability in the activities of Polish companies <https://depot.ceon.pl/bitstream/handle/123456789/7329/Rola%20i%20miejsce%20zrównoważonego%20rozwoju%20w%20działalności%20polskich%20przedsiębiorstw.pdf?sequence=1&isAllowed=y>
- ❖ What is a KPI? How do you create a KPI for your company? <https://gazeta.sgh.waw.pl/po-prostu-ekonomia/co-jest-kpi-jak-stworzyc-kpi-dla-swojej-firmy>
- ❖ Sustainable business models - characteristics, criteria, innovations <https://www.e-mentor.edu.pl/artukul/index/numer/93/id/1550>
- ❖ New sustainable business models: <https://webapi2016.eesc.europa.eu/v1/documents/EESC-2017-01690-00-00-AC-TRA-PL.docx/content>
- ❖ Sustainability in the business models of TSL companies. Assumptions and practice <https://cejsh.icm.edu.pl/cejsh/element/bwmeta1.element.cejsh-5c74dd14-1c8f-493e-b3c5-e7940168d9da/c/07.pdf>
- ❖ Probably the most sustainable business model in the world! <https://pl.linkedin.com/pulse/najbardziej-zrównoważony-model-biznesowy-na-świecie-jan-brynczak-mba>

Module IV





ADDITIONAL INFORMATION

- ❖ Business for sustainable development - good practices
https://www.dbc.wroc.pl/Content/36473/Jastrzebska_Biznes_na_rzecz_zrownowazonego_rozwoju.pdf
- ❖ Sustainable Business Models: A Review
<https://www.mdpi.com/2071-1050/11/6/1663>
- ❖ Sustainable business model innovation: A review
<https://www.sciencedirect.com/science/article/pii/S0959652618318961>
- ❖ Anatomy of sustainable business model innovation
<https://www.sciencedirect.com/science/article/abs/pii/S0959652620312488>
- ❖ Sustainable business models and structures for industry 4.0
https://www.researchgate.net/profile/Gunnar-Prause/publication/287387194_Sustainable_business_models_and_structures_for_industry_40/links/56a2ab1c08ae232fb201ca03/Sustainable-business-models-and-structures-for-industry-40.pdf?sg%5B0%5D=started_experiment_milestone&origin=journalDetail
- ❖ Aluchna, M. and Rok, B. (2018). Sustainable business models: The case of the collaborative economy. In L. Moratis, F. Melissen, and S. O. Idowu (eds.), Sustainable business models. Principles, promise, and practice (pp. 41-62). Springer.
- ❖ Antwerp Management School and ING Belgium. (2017). Challenging business as usual. Conceiving and creating sustainability value through hybrid business models. Antwerp Management School.
- ❖ Bocken, N., Short, S., Padmakshi, R., and Evans, S. (2013). A value mapping tool for sustainable business modelling. Corporate Governance, 13(5), 482-497. <https://doi.org/10.1108/CG-06-2013-0078>
- ❖ Sabeti, H. (2012). An enterprise focused on intangible benefits. Harvard Business Review Poland, 111, 67-74.
- ❖ Lüdeke-Freund, F., Carroux, S., Joyce, A., Massa, L. and Breuer, H. (2018). The sustainable business model pattern taxonomy-45 patterns to support sustainability-oriented business model innovation. Sustainable Production and Consumption, 15, 145-162. <https://doi.org/10.1016/j.spc.2018.06.004>
- ❖ Davies, I.A.; Chambers, L. Integrating hybridity and business model theory in sustainable entrepreneurship. J. Clean. Prod. 2018, 177, 378-386 [Google Scholar] [CrossRef]. Module V

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- ❖ Zscheischler J., Westra S., Van Den H., Bart J.J.M., Seneviratne S.,
- ❖ Ward Ph., Pitman A., Aghakouchak A.; Bresch D., Leonard M., Wahl T., Zhang X. Future climate risk from compound events [w:] Nature Climate Change vol. 8, 2018, pp. 469-477.





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- ❖ Kaiser L., ESG integration: value, growth and momentum [w:] Journal of Asset Management vol.21, 2020, pp. 32–51.
- ❖ Young-Ferris A., Roberts J., A Case Study of an Early Attempt at ESG Integration in Investment Decision Making, Taylor & Francis, 2021.
- ❖ Nieradzik D., Oczekiwania interesariuszy wobec społecznej odpowiedzialności przedsiębiorstw (The Stakeholders' Expectations to Corporate Social Responsibility), [w:] Organizacja i Zarządzanie, nr 1, 2017, s. 119-130.

Moduł VI

- ❖ Consolidated Set of the GRI Standards
<https://www.globalreporting.org/how-to-use-the-gri-standards>
(dostęp 01.03.2023)
- ❖ Kaplan R.S, Karthik R., How to Fix ESG Reporting, Harvard Business School Accounting & Management Unit Working Paper, No. 22-005, 2021
<https://ssrn.com/abstract=3900146> (dostęp 01.03.2023)
- ❖ Kim S., Yoon A., Analyzing active fund managers' commitment to ESG: Evidence from the United Nations Principles for Responsible Investment [in:] Management Science vol. 69, No. 2, 2022, pp. 741–758.



ADDITIONAL INFORMATION

FORMS OF ACTION

- ➔ lectures
- ➔ exercises
- ➔ workshops
- ➔ conversations

WORK METHODS

- ➔ lecture combined with multimedia presentation
- ➔ workshop method - individual work, work in small teams.
- ➔ case study
- ➔ simulations, including business simulations
- ➔ brainstorming
- ➔ decision tree
- ➔ discussion
- ➔ demonstration with explanation

TEACHING RESOURCES AND TRAINING MATERIALS

- ➔ computer/laptop/smartphone
- ➔ multimedia projector
- ➔ printer,
- ➔ interactive whiteboard
- ➔ web portals
- ➔ e-learning platform
- ➔ digital cameras and camcorders
- ➔ flipchart
- ➔ photos and overview charts
- ➔ multimedia presentations
- ➔ movies and TV shows
- ➔ podcasts
- ➔ textbooks and scientific and popular science publications
- ➔ tests, quizzes and surveys in traditional or digital form



FOLLOW-UP TESTS

FOLLOW-UP TESTS

Module I

1. Corporate Social Responsibility refers to, among other things:
 - a) fair market practices, promote sustainable consumption and care for maximum profit
 - b) respect for labor rights, the application of equal opportunity policies and the prevention of environmental degradation
 - c) social engagement, consumer concern and reduction in employment
2. Sustainable leadership features include:
 - a) standardization and exclusivity
 - d) high efficiency and maximum use of human and material resources
 - e) diversity and long-lasting impact
3. Key principles of sustainable leadership include:
 - a) understanding the broad context, managing complex reality, systems thinking
 - b) dealing with difficulties, working across divides, enabling creativity
 - c) both answers are correct
4. Universal types of green competencies include:
 - a) psychosocial competence and digital competence
 - b) the ability to anticipate future sustainability issues
 - c) green supply chain management and organizational skills
5. The process of mapping managerial competencies for sustainability management should take into account:
 - a) organizational structure, division of tasks and duties, and roles and responsibilities
 - b) specifics and size of the organization and financial revenues
 - c) sector and area of activity, management model and location of the company
6. Creating sustainable value (sustainable value) involves:
 - a) combining all the company's resources and capabilities to build a competitive advantage
 - b) using company resources to increase profitability while creating value for society and ensuring adherence to balanced development
 - c) building a business in accordance with CSR principles
7. Building a company's competitive advantage based on sustainable leadership should take into account:
 - d) the ability to broadly assess a company's operations, processes, products and services and to take advantage of gaps unseen by competitors
 - e) the ability to leverage funds for sustainability and innovation and a mature approach to investors
 - f) both answers are correct



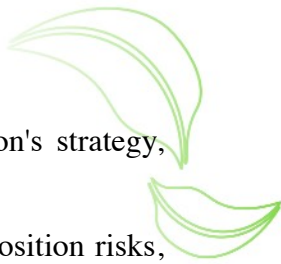

FOLLOW-UP TESTS

Module II

1. Standardization of ESG reporting is defined by:
 - a) regulations of individual EU countries
 - b) Legal regulations at the European Union level
 - c) internal regulations of enterprises
2. The 2019 SFDR (Sustainable Finance Disclosure Regulation) of the European Parliament and Council (EU) concerns:
 - a) financial sector only
 - b) companies with more than 500 employees and net sales revenues of more than €40 million
 - c) no answer is correct
3. The 2014 Non-Financial Reporting Directive (NFRD) of the European Parliament and the Council (EU) is in effect until:
 - a) 31.12.2025
 - b) 31.12.2023
 - c) 31.12.2024
4. The NFRD directive requires companies to report:
 - a) with 500 employees and net sales revenues greater than €20 million
 - b) with more than 500 employees and meeting one of two criteria - a balance sheet total greater than €20 million and net sales revenue greater than €40 million
 - c) with 500 employees and a balance sheet total greater than €40 million
5. Non-financial information subject to reporting under the NFRD includes:
 - a) a description of the business model, description of significant risks and due diligence procedures, and key performance indicators
 - b) a description of the policies and their results with respect to environmental, social and labor issues, human rights and anti-corruption and bribery issues
 - c) both answers are correct
6. Reporting obligations under the new CSRD (Corporate Sustainability Reporting Directive) of the European Parliament and the EU Council of 2022 for companies previously subject to the NFRD non-financial reporting directive will cover the fiscal year:
 - a) 2024
 - b) 2025
 - c) 2026



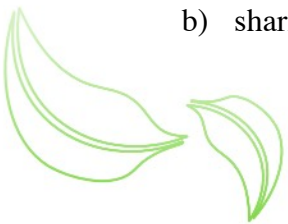
FOLLOW-UP TESTS

- 
7. The new European sustainability reporting standards are in a nutshell:
 - a) CSRD
 - b) ESRS
 - c) NFRD
 8. Negative impacts on the main factors of corporate sustainability include.
 - a) Greenhouse gas emissions, carbon footprint, share of non-renewable energy production and consumption
 - b) Water emissions, hazardous waste rate, share of renewable energy consumption and production
 - c) Unadjusted gender pay gap, gender diversity on board of directors
 9. Examples of operational objectives to achieve the company's ESG strategic goals are:
 - a) Implementation of obligations under EU and national legislation to reduce greenhouse gas emissions and the development of activities based on non-renewable energy sources,
 - b) Increasing job security, providing access to private health insurance; building an organizational culture based on the highest standards,
 - c) Improving management processes to reduce headcount, conducting an analysis of risks resulting in a reduction in company revenues.
 10. When implementing ESG principles into an organization's strategy, considerations include:
 - a) Corporate ethics, employment risks, stakeholder opposition risks, supply chains
 - b) Product liability, responsible investment, climate change risk, third party links
 - c) both answers are correct
 11. For reliable ESG reporting, it is the company's responsibility to address the following issues:
 - a) Understanding at the board level, training for employees and hiring additional staff
 - b) Defining the responsibility structure for ESG and climate issues in the company, promoting ESG-related values
 - c) Securing IT tools for data collection and ESG management and increasing salaries
 12. The goal of sustainable investing is:
 - a) To have a positive impact on society and corporate behavior in the area of sustainable development
 - b) to have a positive impact on society and corporate behavior in the area of sustainable development while fully achieving investment goals
 - c) to have a positive impact on society and corporate behavior in the area of sustainability while making concessions in terms of profit and risk.
- 



FOLLOW-UP TESTS

Module III

1. Indicate which of the following descriptions is not in line with the objectives of Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on establishing a framework to facilitate sustainable investment, amending Regulation (EU) 2019/2088, commonly referred to as the "Taxonomy":
 - a) The regulation's provisions are intended to increase the level of environmental protection by diverting capital from environmentally damaging investments to greener alternatives;
 - b) the regulation's provisions prohibit investment in activities that harm the environment;
 - c) The regulation's provisions do not prohibit investment in activities that harm the environment, but grant additional preferences for green solutions;
 - d) implementation of the regulation's provisions is linked to the obligation of certain entrepreneurs to disclose a certain amount of information about their activities.
2. The following set of features:
 - The longest maintenance of the value of products, materials and other resources in the economy,
 - Increasing the efficiency of resource use in production and consumption,
 - Minimization of waste generation, best describes:
 - a) Functional economy;
 - b) sharing economy;
 - c) circular economy;
 - d) sustainable business model
3. On the grounds of the Taxonomy, for an economic activity to be considered an environmentally sustainable economic activity, it must meet 4 conditions. From the following sets, select the one that correctly describes these conditions:
 - a) makes a significant contribution to at least one of the six environmental goals; does not cause serious harm to any of the environmental goals; is carried out in accordance with minimum guarantees; and meets technical qualification criteria;
 - b) makes at least a minimal contribution to all environmental objectives; does not cause serious harm to any environmental objective; is carried out in accordance with minimum guarantees; and meets technical qualification criteria;
 - c) makes a significant contribution to at least one of the six environmental goals; does not cause serious harm to most of the environmental goals; is carried out in accordance with minimum guarantees; and meets technical qualification criteria;
 - d) makes a significant contribution to all six environmental goals; does not cause serious harm to any of the environmental goals; is carried out in accordance with minimum guarantees; and meets technical qualification criteria;



FOLLOW-UP TESTS

- 
4. Taxonomy introduces the need for entrepreneurs to disclose information about their business. Indicate which sentence correctly describes the scope of these obligations:
 - a) the scope of information for financial and non-financial entrepreneurs is the same on the basis of the Taxonomy.
 - b) non-financial companies shall disclose, in particular, information on the percentage of their turnover derived from products or services related to economic activities that qualify as economically sustainable on the basis of the criteria adopted by the Taxonomy.
 - c) the financial company is not required to disclose how and to what extent investments in the financial product are made in business activities that qualify as environmentally sustainable according to the Taxonomy.
 - d) all the answers indicated above correctly describe the scope of information disclosed by financial or non-financial entrepreneurs.
 5. Indicate the correct sentence regarding the UN Principles for Responsible Banking:
 - a) The Principles provide detailed guidelines for bank operations.
 - b) Application of the rules is mandatory for all banks.
 - c) The Principles aim to integrate environmental and social aspects into banks' strategies.
 - d) The rules do not provide for mandatory reporting, monitoring and review of actions taken.
 6. Which of the following sentences incorrectly describes the idea of sustainable insurance:
 - a) Consideration of environmental, social and corporate governance issues that are relevant to the insurance business in decision-making processes.
 - b) taking measures to draw attention to environmental, social issues among customers and business partners.
 - c) taking measures to primarily improve business performance.
 - d) undertaking activities aimed at, among other things, developing innovative solutions.
 7. Indicate the true sentence that characterizes responsible investing:
 - a) responsible investment yields returns primarily over the long term.
 - b) the idea of responsible investment implies that ethical aspects are more important than economic ones.
 - c) currently, the so-called ethical stock market indexes are not yet in place.
 - d) all of the above statements are true.
 8. The proceeds received from the issuance of SLB Bonds are used for general purposes, so their use is not a determining factor in determining whether the bonds are SLB Bonds. The above statement is:
 - a) True
 - b) False
- 

FOLLOW-UP TESTS

9. Bonds that intentionally combine environmental and pro-social projects are referred to as, and the proceeds of which are used exclusively to finance or refinance a combination of environmental and pro-social projects are referred to as:
- green bonds
 - sustainability bonds
 - sustainability-linked bonds
 - social bonds
10. Indicate the sentence that is true about green bonds:
- Green bonds are designed to help issuers in the process of transforming their business models to be more environmentally sustainable through the implementation of specific projects that fall under the so-called green projects.
 - the legal documentation for green bonds does not indicate what green projects the proceeds from the bond issue are used for.
 - when communicating the expected environmental impact of projects, green bond principles recommend using primarily quantitative indicators.
 - green bond rules cover only three elements: use of funds, management of funds, reporting.
11. point out a sentence that is not true about social bonds (social bonds):
- redemption of social bonds and their profitability depends on the effect of the social task.
 - there is no secondary market for social bonds.
 - in the case of social bonds, the investor has cash frozen for the entire duration of the program.
 - social bonds are less risky than traditional bonds
12. Green Loans Principles create certain standards AND rules for the provision of financing by banks for the purposes of environmental protection in the broadest sense. Indicate which of the following statements is not consistent with the principles:
- four areas assist participants in recognizing whether financing is green loan financing: 1) use of loan funds; 2) evaluation of the financed project; 3) management of loan funds; reporting.
 - the borrower's task is to describe in detail and justify the environmental benefits of the project financed by the green loan.
 - green loan funds do not have to be segregated in a special bank account.
 - the borrower should report on the use of funds and the progress of the financed project.

FOLLOW-UP TESTS

13. light green investment products are (indicate correct answer):

- a) focus on sustainable investments as the fund's specific objective.
- b) merely promote environmental or social aspects and invest in companies that follow good management practices, but do not.
- c) do not promote ESG investment features.
- d) none of the above answers is correct.



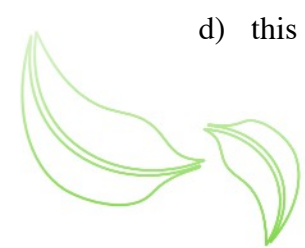
FOLLOW-UP TESTS

Module IV

1. In the business model, value capture system means:
 - a) product and service offerings that are a source of revenue;
 - b) creating, producing, selling, delivering offerings to consumers;
 - c) to earn revenue and generate profits from the products, services, information provided.
 - d) none of the above.
2. Point out a sentence that is not true about the characteristics of a sustainable business model:
 - a) sustainable business models are business models that strongly integrate social and environmental issues with business operations.
 - b) profit is treated as a necessary part of the operation of the enterprise, through which social and environmental problems can be solved;
 - c) in a sustainable business model, the value proposition must be attractive to both the company's customers and other stakeholders;
 - d) sustainable business models can only exist in specific, limited organizational and legal forms.
3. A sustainable business model can be created in different ways. The case in which an additional sustainable business model is created without major changes to the existing traditional business model is referred to as:
 - a) sustainable business model transformation;
 - b) the acquisition of a sustainable business model;
 - c) diversification of a sustainable business model
 - d) none of the above.
4. A sustainable business model that relies on collaboration with communities and social networks, other companies, social movements, academics, organizations and politicians, and which additionally requires the creation of partnerships and the infrastructure necessary to gain access to resources and expertise, is what is known as the "business model".
 - a) Generation I of sustainable business models;
 - b) Generation II of sustainable business models;
 - c) Third generation of sustainable business models;
 - d) Generation IV of sustainable business models;

FOLLOW-UP TESTS

5. Key performance indicators (KPIs) are an important tool for assessing the performance of a company, including in terms of achieving its sustainable development goals. However, for a set of these indicators to be useful, they must meet several conditions. Indicate which conditions are involved:
- indicators should be tailored to the specific sector in which the company operates.
 - the number of indicators should not be too large, as measurement should focus on monitoring key indicators.
 - the costs of data collection should not be higher than the benefits of using indicators.
 - all of the conditions indicated above must be taken into account in creating a useful set of KPIs.
6. Key performance indicators (KPIs) are:
- financial only.
 - exclusively non-financial.
 - both financial and non-financial.
 - none of the above answers is correct.
7. Customer loyalty calculated as the average time of use of the product/ service, is an example:
- financial KPIs.
 - non-financial KPIs.
 - mixed KPI (financial and non-financial).
 - this phenomenon cannot be used as an example of a KPI.
8. Sales revenue is an example
- Financial KPIs.
 - non-financial KPIs.
 - mixed KPI (financial and non-financial).
 - this value cannot be used as an example of a KPI



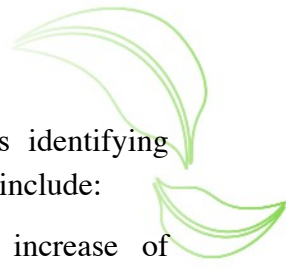
FOLLOW-UP TESTS

Module V

1. climate risks are divided into:
 - a) physical and biological
 - b) physical and chemical
 - c) physical and transformational
2. Risks associated with extreme weather events are a different matter:
 - a) physical risk
 - b) transformational risk
 - c) biological risks
3. Extreme weather events include:
 - a) Cyclones, hurricanes, heavy rains and violent storms, heat waves, cold waves, increases in average temperature, changes in precipitation patterns, rising sea and ocean levels
 - b) Cyclones, hurricanes, heavy rains (floods) and violent storms, heat waves (droughts), cold waves
 - c) Increase in average temperature, changes in precipitation patterns, rising sea and ocean levels
4. Risks associated with the transition to a zero-carbon economy include:
 - a) increased raw material costs and changing weather patterns
 - b) increased stakeholder concerns, rising average temperatures and rising sea and ocean levels
 - c) regulations and reporting obligations, as well as technological advances and changes in customer behavior
5. **Short-term** financial impacts of climate change risks include:
 - a) a decrease in revenue due to a reduction in production capacity and an increase in capital costs related to damage to various facilities,
 - b) increased costs due to adverse effects on employees (health, safety, absenteeism) and early liquidation of existing assets
 - c) increase in insurance premiums, decrease in revenue due to decrease in production / sales
6. Technological risks associated with replacing existing products and services with their low-carbon counterparts and switching to technologies that generate less energy are resulting:
 - a) write-offs and early liquidation of existing assets and increased costs of implementing new practices and processes
 - b) sudden and unforeseen changes in energy prices and changes in the structure and sources of revenues, leading to their decline
 - c) changes in asset prices (e.g., fossil fuel reserves, land valuations, securities valuations).
7. The consequences of reputational risk (changes in consumer preferences, stigmatization of the sector (industry), intensification of stakeholder concerns) are:
 - a) decrease in revenue due to lower demand for goods / services,
 - b) decrease in revenue due to adverse effects on human resource management and workforce planning (e.g., attracting new employees and retention)
 - c) both answers are correct

FOLLOW-UP TESTS

8. Indicate the sentence that is true:
- external stakeholders with influence on ESG tasks include investors, owners and the board of directors.
 - positive stakeholders of the company in terms of ESG compliance include employees, shareholders, principals and sponsors.
 - negative stakeholders of the company in terms of ESG compliance include competitors, NGOs and sponsors.
9. In the context of ESG compliance, it is important to correctly identify the needs and expectations of employees. These include:
- decent employment conditions, remuneration adequate to the contribution to the development of the company, guarantee of business continuity
 - employment stability, equal treatment, enabling self-development
 - health and safety, job creation, continuity of supply
10. Supplier expectations and needs in the context of ESG include:
- stable and lasting relationships, timely payment of obligations in accordance with the contract, continuity of supply
 - ethics and culture in action, ability to compete, compliance with corporate governance principles
 - innovation, charitable activities, attention to share value growth
11. Adherence to the company's ESG principles involves identifying community expectations. Expectations of a social nature include:
- tangible and intangible contribution to society, increase of competitiveness of the company
 - respect for the integrity of local cultures, charitable activities for the purposes of education, culture and sports
 - use of renewable energy sources, guarantee of business continuity
12. ESG in customer relations is primarily associated with:
- funding by companies for environmental activities and equal treatment of employees
 - the highest quality of services and products produced in accordance with ESG principles and a guarantee of business continuity
 - professional service, safe use of products and easily accessible and transparent information
13. Indicate the sentence that is true:
- A carbon footprint is the total sum of greenhouse gas emissions caused directly or indirectly by a person, organization, event or product.
 - Water vapor has no effect on the greenhouse effect.
 - Greenhouse gases are called those components of the Earth's atmosphere that, due to their physicochemical properties, have the ability to transmit solar energy within the Earth's atmosphere.



FOLLOW-UP TESTS

14. The carbon footprint is related to:

- a) transportation of hard coal
- b) emissions resulting from the combustion of fuels in stationary installations and automobiles,
- c) hard coal mining

15. The water footprint is:

- a) the relationship between consumed goods and services related to water consumption and environmental pollution
- b) the sum of the consumer's indirect and direct water consumption; it refers to products for which water is needed for production
- c) places where there are natural bodies of water

16. The ESG rating agencies are tasked with:

- a) accepting ESG reports from companies
- b) performing checks on compliance with ESG principles in the company
- c) measuring and evaluating a company's ESG performance and risks

17. Greenwashing means:

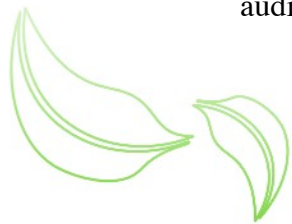
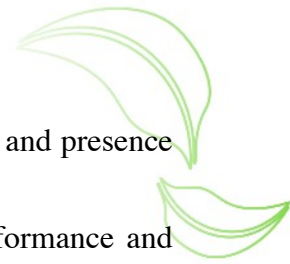
- a) façade ecology, i.e., the promotion of the environmental advantages of a product or service that is inconsistent with the real state of affairs
- b) "green washing" - a service offered by the GreenEath Cleaning system
- c) ecological washing with natural substances, harmless to the environment



FOLLOW-UP TESTS

Module VI

1. The areas of ESG reporting concern:
 - a) issues of the company's business model and the strategy and organization of managing sustainability issues
 - b) measurement of the effects of implemented policies and the status of achievement of objectives
 - c) both answers are correct
2. The structure of the report consists of the following **main** areas:
 - a) strategy, implementation, measurement of effect
 - b) resources, action plans, achievements
 - c) influences, risks, opportunities
3. In ESG reporting, the Double materiality principle is:
 - a) the inclusion of data from the individual's point of view and the company's point of view
 - b) communicating information in two perspectives, "from the outside in" and "from the inside out"
 - c) to provide information to national and EU authorities
4. Which sentence is true:
 - a) Disclosures in the Environment standard address climate change, pollution, water resources and biodiversity, among others.
 - b) Information related to the Society standard includes: employment, social environment and risk management.
 - c) Reporting on governance issues includes information on internal audit, business practices, and customers and end users.
5. Preparing an organization for external ESG assessments and presence in ESG ratings involves, among other things:
 - a) develop a way to measure the company's ESG performance and prepare the company for the IPO
 - b) integrate ESG aspects into the company's strategy and explore the methodology of the study and the area analyzed by the rating agency in question
 - c) no answer is correct
6. Which sentence is true?
 - a) There is an increase in demand for shares of ESG-driven companies and a reduction in company valuations when ESG risks are high.
 - b) ESG indexes do not allow for the evaluation of the sustainability of listed companies based on their environmental, social and corporate governance performance.
 - c) ESG indexes have no relevance to investors in the investment decision-making process.
7. The institution for responsible investment on behalf of the United Nations is called:
 - a) Paris Agreement (UN PP)
 - b) UN Principles for Responsible Investment (UNPRI)
 - c) EY Building a better working world UN (EY UN)



SCENARIO OF CONDUCTING CLASSES - TEMPLATE



SCENARIO OF CONDUCTING CLASSES - TEMPLATE

SCENARIO OF CONDUCTING CLASSES - PATTERN

1. **Target group:**
2. **Training module:**
3. **Training topic:**
4. **Implementation time:**
5. **Main objective:**

It is included in the course curriculum and refers to the preparation of participants to perform specific functions, carry out specific tasks, provide professional development in a specific area.

6. Operational objectives (specific):

- a) **remembering knowledge** (*participant knows / knows*):
- b) **understanding knowledge** (*participant understands*):
- c) **application of knowledge** (*participant can/does*):.....
- d) **attitude formation** (*the participant is ready for / is oriented towards / is aware of*):
.....

Specific objectives are included in the program of each training module and describe the achievements of participants after the class. They indicate the benefits for the participants; they should build in the participants a vision of themselves. They define who the participants will be, what they will gain, how they will change, what they will be able to do.

7. Work methods:

.....

When selecting methods, the following principles should be followed: participants should learn by doing, methods should be attractive to participants and appropriate to their level of knowledge and skills, selection of methods depends on the content they are to implement. Examples of working methods: case study, situational method, simulation games, decision tree, lecture, discussion, description, multimedia presentation, individual exercises, group workshops, brainstorming.





SCENARIO OF CONDUCTING CLASSES - TEMPLATE

8. Teaching resources and training materials:

.....

Teaching aids are all kinds of items used during classes to enhance the training process and help achieve the best possible educational results. Examples of teaching resources: computer / laptop / smartphone, multimedia projector, interactive whiteboard, digital camera, digital camera, flipchart, charts; audios, digital media, including presentations, videos, podcasts, digital quizzes. Training materials can be in electronic or traditional (printed) form.

9. A description of the training course with the duration of each stage:

When planning the classes, you should base your course on a course syllabus that includes a set of objectives, the thematic scope of the classes, and a list of learning outcomes regarding knowledge, skills and attitudes that the participant should have after completing a certain stage of the training. You should plan your work with participants in such a way as to enable each of them to actively participate in the training.

a) Preliminary stage [stating the topic, purpose, and planned activities]

.....

duration:

b) The main stage [in case of lecture classes: stating the content of the class, determining the difficulty of acquiring knowledge, formulating problems, giving issues for discussion; in case of workshop classes: discussing the principles of performing exercises, demonstration with explanation, trial performance of tasks by participants under the supervision of the instructor, observation of the performance of implementing exercises; assessment of the mastery of knowledge and skills]

.....

duration:

c) final stage [summary of the class, systematization, repetition and consolidation of the acquired knowledge and skills, in the case of exercises set to be performed during the class - comparison of the obtained results with the objective and plan of the class, possibly a work assignment for independent performance]

.....

duration :



SCENARIO OF CONDUCTING CLASSES - TEMPLATE

10. Evaluation

.....

Evaluation of the effects of the conducted training: to what extent the set objectives have been achieved; the degree of acquisition of knowledge and skills of participants; what is the usefulness of the training for its participants; what is the level of satisfaction with participation in the training; what are the needs and expectations of participants for the future. Choice of evaluation form: self-evaluation (self-assessment), ex-ante evaluation, ex-post evaluation. Evaluation tools: questionnaires, knowledge tests, observation of acquired skills, simulation, interview, assessment of increase in organizational effectiveness.



SAMPLE SCENARIO FOR CONDUCTING CLASSES



SAMPLE SCENARIO FOR CONDUCTING CLASSES

1. **Target group:** top management.
2. **Training Module:** Sustainable Leadership.
3. **Training topic:** Introduction - definitions and terminology for sustainable leadership.
4. **Implementation time:** 1 hour.
5. **Main goal:** To learn the basic concepts and definitions related to sustainable leadership.
6. **Specific Objectives:**
 - a) **the participant knows the terms:** sustainability, sustainable business, Corporate Social Responsibility (CSR), Enviromantal Social Governance (ESG), sustainable leadership.
 - b) **the participant understands** the terms sustainability, sustainable business, Corporate Social Responsibility (CSR), Enviromantal Social Governance (ESG), sustainable leadership.
 - c) **the participant can** prepare examples of the company's CSR activities.
 - d) **the participant is willing** to motivate others for CSR and ESG.
7. **Work methods:**

Lecture with multimedia presentation, conversation, discussion.
8. **Teaching resources and training materials:**

Multimedia presentation equipment, electronic materials.
9. **Course of training**
 - a) **preliminary stage - 5 minutes.**
 - ▶ Introducing the purpose of the class and the scope of the topic.
 - ▶ Specifying planned activities:
 1. Presentation of thematic content within a lecture format through multimedia presentation and explanation,



SAMPLE SCENARIO FOR CONDUCTING CLASSES

2. Q&A,
3. conclusion.

b) main stage - 35 minutes

Class content:

1. What is sustainable development?
2. What is meant by the term: sustainable business?
3. Term: Corporate Social Responsibility (CSR).
4. The concept of Environmental Social Governance (ESG).
5. Short discussion, opportunity to ask questions, answers.

c) final stage - duration: 5 minutes.

- ▶ Summary of classes, systematization, repetition of essential content.
- ▶ Task for individual work: prepare examples of CSR activities for the selected industry and form and type of business.

10. Evaluation

Ex-ante online survey - made available to participants to complete before the training. Ex-post online survey - made available for participants to complete after the training.

The content of the survey - the form below:

NAME AND SURNAME:



ANKIETA EX-ANTE / ANKIETA EX-POST

SURVEY EX-ANTE / SURVEY EX-POST

Training: Basic definitions and terminology for sustainable leadership

Please indicate your answers to the following questions on a scale of 1 to 5, where: 1 means very poor, 2 - poor, 3 - average, 4 high, 5 - very high.

1. How would you rate your level of satisfaction in joining the training?

1	2	3	4	5
---	---	---	---	---

2. How would you rate the usefulness of the topics covered in the sustainable leadership training?

1	2	3	4	5
---	---	---	---	---

3. How do you assess your knowledge and understanding of:

a/ definition of sustainable development?

1	2	3	4	5
---	---	---	---	---

b/ concepts: sustainable business?

1	2	3	4	5
---	---	---	---	---

c/ terms: Corporate Social Responsibility (CSR)?

1	2	3	4	5
---	---	---	---	---

d/ the concepts of Environmental Social Governance (ESG)?

1	2	3	4	5
---	---	---	---	---

e/ the term: sustainable leadership?

1	2	3	4	5
---	---	---	---	---

4. How do you assess your knowledge and understanding of:

a/ environmental ESG area?

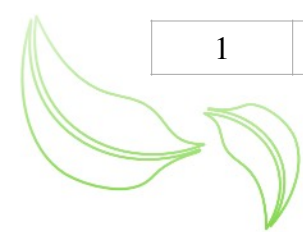
1	2	3	4	5
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b/ social ESG area?

1	2	3	4	5
---	---	---	---	---

c/ ESG governance area?

1	2	3	4	5
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ANKIETA EX-ANTE / ANKIETA EX-POST

5. How do you rate your skills in:

a/ analyze the differences between CSR and ESG?

1	2	3	4	5
---	---	---	---	---

b/ analysis of examples of CSR activities?

1	2	3	4	5
---	---	---	---	---

c/ explain the terms CSR, ESG, sustainable business, sustainable leadership effectively on their own?

1	2	3	4	5
---	---	---	---	---

6. To what extent do you think participation in the training will affect:

a/ your knowledge and understanding of the terms CSR, ESG, sustainable business, sustainable leadership?

1	2	3	4	5
---	---	---	---	---

b/ ability to effectively explain the terms CSR, ESG, sustainable business, sustainable leadership independently?

1	2	3	4	5
---	---	---	---	---

c/ willingness to expand competencies in training topics?

1	2	3	4	5
---	---	---	---	---

7. How do you assess your opportunities and predispositions for CSR and ESG professional and social activity?

1	2	3	4	5
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8. To what extent will participation in the project affect your self-assessment of your knowledge and skills and attitudes regarding the training topics?

1	2	3	4	5
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Scoring scale:

1. 18-36 – 1. negative result, the participant must read all materials,
2. 37-54 – unsatisfactory score, the participant must return to the elements indicated in the assessment,
3. 55-72 – score good - the training material can serve to refresh knowledge and be a source of inspiration,
4. 73-90 – a very high score.

