



How to Prevent Greenwashing in Sustainable Finance



**The London Institute
of Banking & Finance**

Gihan Hyde / May 16th 2024

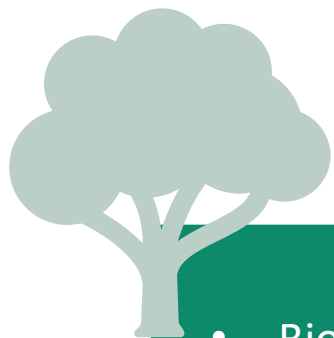
TOPICS

- | **01** ESG Transparency and Disclosure Requirements
- | **02** Regulatory Framework and Oversight
- | **03** Case Study – Silicon Valley Bank – and lessons learned
- | **04** Employee Engagement in Sustainability Initiatives



ESG TRANSPARENCY AND DISCLOSURE REQUIREMENTS

WHAT IS ESG?



ENVIRONMENT

- Biodiversity Impact Reduction
- Carbon Offsets/Credits
- CO2 Equivalent Emission Total
- Eco-Design Products
- Energy Use Total
- Environmental Expenditures
- Environmental Products
- E-waste Reduction
- Green Buildings
- Hazardous Waste
- Hybrid Vehicles
- Energy Efficiency
- Water Efficiency
- Renewable Energy Use
- Targets Emissions
- Waste Recycling Ratio
- Water Recycled
- Water Withdrawal

WHAT IS ESG?



SOcial

- Accidents Total
- Average Training Hours
- Customer Satisfaction
- Day Care Services
- Donation Total
- Employee Satisfaction
- Flexible Working Scheme
- Health and Safety Policy
- Human Rights Policy
- Women Employees/Managers
- Lost Time Injury Rate
- Lost Working Days
- Policy Child Labor
- Policy Diversity and Opportunity
- Supply Chain Health & Safety Training
- Trade Union Representation
- Training Costs Total
- Turnover of Employees

WHAT IS ESG?



GOVERNANCE

- Anti-Takeover Devices
- Audit Committee Independence
- Board Cultural Diversity
- Board Meeting Attendance Average
- Board Member Compensation
- CEO-Chairman Separation
- Classified Board Structure
- Compensation Committee Independence
- CSR Sustainability Committee
- CSR Sustainability External Audit
- Female On Board
- Global Compact
- Highest Remuneration Package
- Policy Board Diversity
- Policy Board Experience
- Policy Board Independence
- Policy Board Size and structure
- Policy Equal Voting Right
- Shareholders Vote On Executive Pay

DRIVERS OF ESG DISCLOSURE



Regulators



Investors



Consumers



TYPES OF ESG DISCLOSURES



Stand alone
reports



Integrated
reports

FRAMEWORKS & STANDARDS



CHALLENGES IN ESG REPORTING



Data Collection



Materiality Assessment



Assurance

A man in a dark pinstripe suit and a blue patterned tie is visible on the right side of the image. He is standing in an office environment with blurred desks and computer monitors in the background. The overall image has a blue-grey tint.

REGULATORY FRAMEWORK AND OVERSIGHT

REGULATORY FRAMEWORK & OVERSIGHT



European
Union



Materiality
Assessment



The background image shows two men in business attire. On the left, a younger man with dark hair, wearing a dark suit and tie, is pointing at a tablet held by an older man. The older man, with white hair, is wearing a light blue shirt and a dark tie with small white dots. They are both looking down at the tablet. The background is a blurred office interior with large windows and structural elements. The text is overlaid in the center in a bold, white, sans-serif font.

CASE STUDY & LESSONS LEARNED: SILICON VALLEY BANK

SILICON VALLEY BANK - VIDEO



https://www.youtube.com/watch?v=YDwDMF_f5rM



EMPLOYEE ENGAGEMENT IN SUSTAINABILITY INITIATIVES

EMPLOYEE ENGAGEMENT

