

Managing Financial Stakeholder ESG Demands

Owning the ESG narrative

Financial stakeholders – shareholders, lenders and insurers – are becoming some of the most vocal stakeholders demanding credible Environmental, Social and Governance (ESG) performance from corporates, especially plcs. This is being driven by regulation mandating financial stakeholders to assess and report on climate change risk and other material ESG issues. Owning your sustainability narrative and excluding room for estimation and subjectivity is crucial.

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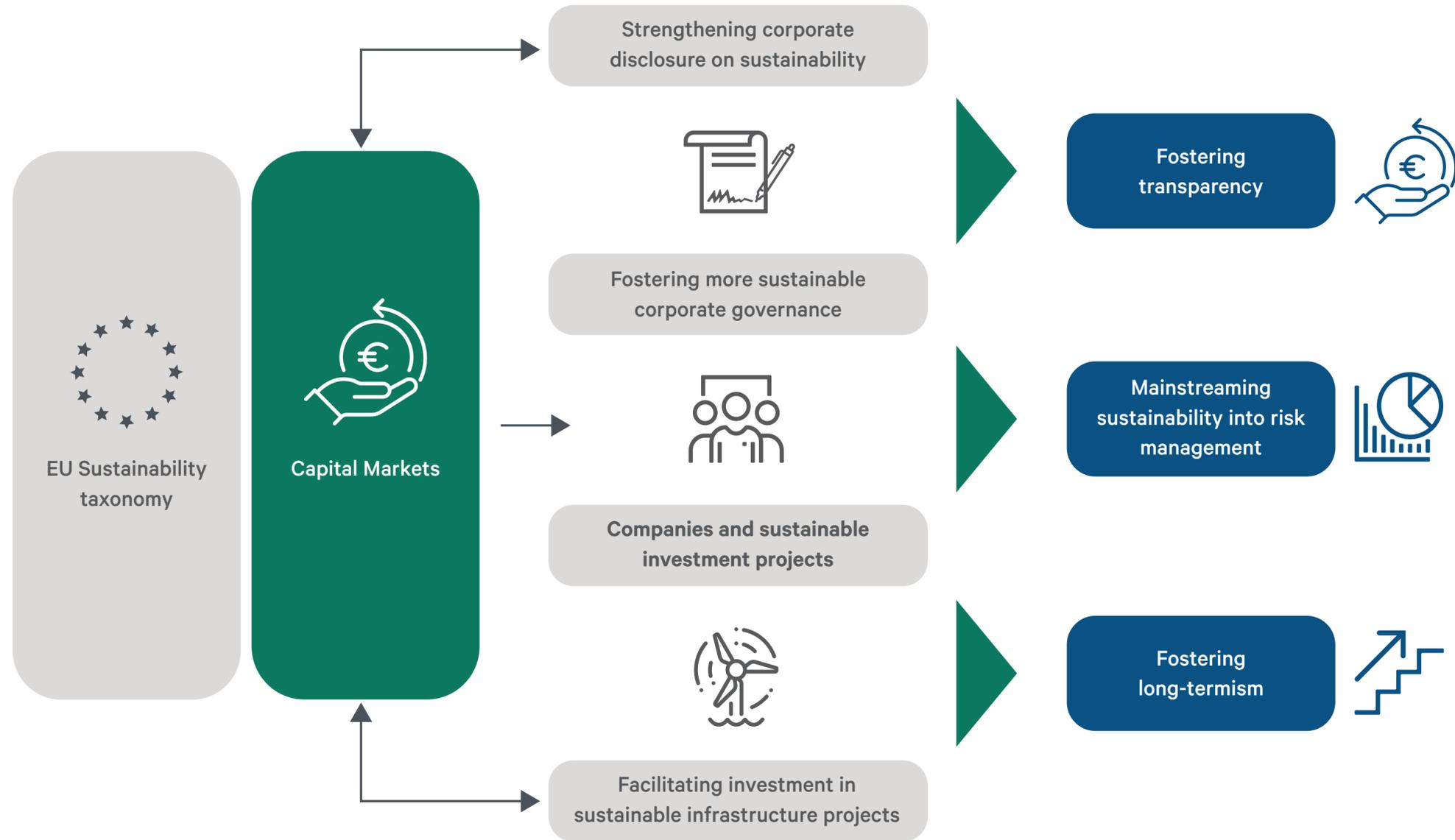
Environmental 	Social 	Governance 
Climate Change	Human Rights	Accountability
Environmental Management	Labour and Pay	Purpose Led
Protecting Biodiversity	Working Conditions	Materiality
Halting Deforestation	Modern Slavery	Remuneration
Circular Economy	Diversity and Inclusion	Anti-Corruption and Bribery
Resources and Waste	Health and Safety	Anti-Money Laundering
Water Stewardship	Responsible Sourcing	Anti-Competition
Pollution	Marketing Ethics	Transparency and Disclosure
Green Procurement	Community	Board Diversity

Davy Horizons understands that accessing capital efficiently is becoming increasingly linked to financial stakeholder ESG information requirements. As regulatory, investor, shareholder and customer ESG demands grow for businesses, it is becoming ever more important to own the ESG narrative through:

- **Accountability** – alignment to best-practice sustainability benchmarks.
- **Non-financial ESG data** – regulatory compliant, assured, verified and EU Taxonomy-aligned data.
- **Credibility** – confident, authentic sustainability communication on how the business is managing its material ESG risks and opportunities.

1 ISAE 3000 (revised), Assurance Engagements Other than Audits or Review of Historical Financial Information. ISAE
 2 GHG Verification Standard - ISO14064-3:2019: Specifications with Guidance for the Validation and Verification of Greenhouse Gas Statements
 Standards for the competency of the verifier - ISO 14065:2020: General principles and requirements for bodies validating and verifying environmental information, Annex F: Additional requirements applicable to greenhouse gas validation, verification and AUP (Agreed Upon Procedures).
 ISAE 3410 - External verification to ISAE 3410: Assurance engagements on greenhouse gas statements, to ensure that our data is credible and trustworthy.

Own your ESG narrative



As regulatory, financial stakeholder and customer demands for ESG information grow for businesses, it is becoming ever more important to own the ESG narrative.

- Assured ESG data**
- Avoiding greenwash**
- Credible non-financial data**
- Accountability**

Contact us



Are you ready to take the next step?

Talk to us today.
Email sustainability@davy.ie or visit davy.ie/horizons

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