

CHƯƠNG TRÌNH ĐÀO TẠO

Nâng cao Năng lực Quản trị Công ty Tốt theo Thông lệ Quốc tế về Phát triển Bền vững

TRAINING PROGRAM

Enhancing Good Corporate Governance to Meet Sustainability International Practices

GIỚI THIỆU

CHƯƠNG TRÌNH ĐÀO TẠO

NÂNG CAO NĂNG LỰC QUẢN TRỊ CÔNG TY TỐT THEO THÔNG LỆ QUỐC TẾ VỀ PHÁT TRIỂN BỀN VỮNG

- ✓ Chủ đề 1: Khung ESG trong doanh nghiệp
- ✓ Chủ đề 2: Thẩm định/Soát xét tổng thể doanh nghiệp
- ✓ Chủ đề 3: Quản lý rủi ro trong doanh nghiệp
- ✓ Chủ đề 4: Kiểm soát tuân thủ trong doanh nghiệp

Nhìn xa hơn: Đánh giá mức độ thực hành ESG của DN



DN Anh/Chị ở đâu trên bản đồ ESG Việt Nam?

TOP 10 CÁC BÁO CÁO ESG TẠI VIỆT NAM NĂM 2022

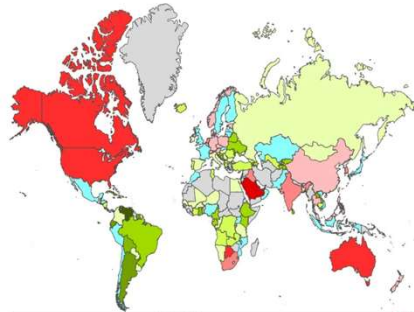
- Sợi Thế Kỳ (STK)
- Vinamilk (VNM)
- Điện Gia Lai (GEG)
- Tập đoàn Bảo Việt (BVH)
- TTC Biên Hòa (SBT)
- Tập đoàn Xăng dầu Việt Nam (PLX)
- Dược Hậu Giang (DHG)
- Tập đoàn Novaland (NVL)
- PAN Group (PAN)
- Everpia (EVE)



ESG RATING: MSCI & ECOVADIS

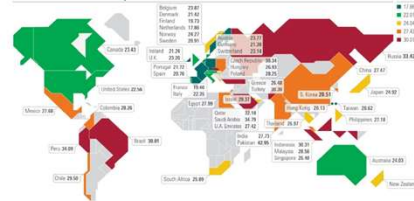


Việt Nam ở đâu trên bản đồ ESG thế giới?



ESG SOVEREIGN BOND RATING BY COUNTRY

Country	Current Credit Rating	ESG Rating	ESG vs. Current Rating	ESG-Adjusted Rating	ESG-Adjusted vs. Current Rating
Zambia	CC	B-	-4	CCC	2
Vietnam	BB	BB	0	BB	0
Venezuela	D	BBB	13	B	7
Uzbekistan	BB-	BBB-	4	BB	2
USA	AAA	A+	-6	AA+	-3
Uruguay	BBB	A-	-2	BBB+	1
United Kingdom	AA-	A+	-1	AA-	0
United Arab Emirates	AA	BB+	-8	A-	-4
Ukraine	B	BBB	6	BB	3
Uganda	B	B-	-1	B	0



RED Current rating > ESG rating
 BLUE ESG rating = current rating
 GREEN ESG rating > current rating

Source: Morningstar Bond Data as of February 18, 2023



ESG – the UK experience

Brook Horowitz
 IBLF Global

Hanoi 22 March 2024

Who is driving ESG in the UK?

Consumers

Investors

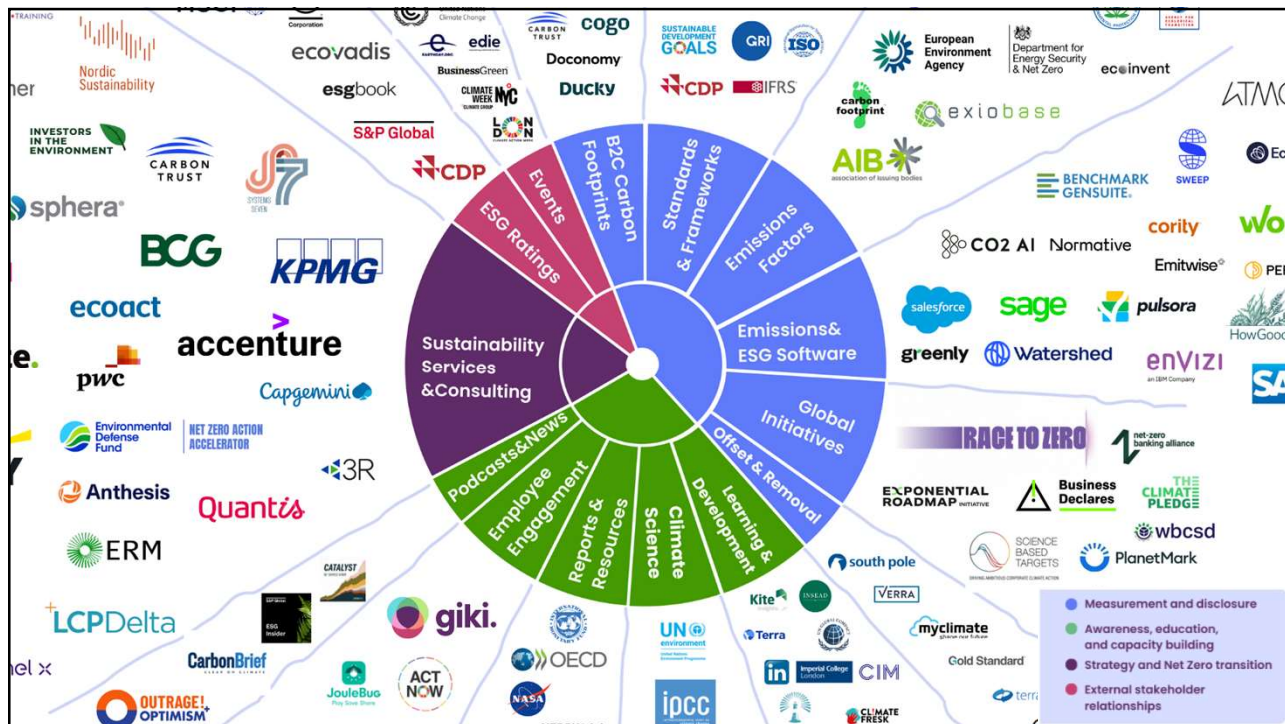
Employees







Social media

Regulators

Who regulates ESG?

- No single regulator
- Confusion over what ESG is and how to measure
- There are many voluntary principles and guidance issued
- For investors, increasing disclosure rules in financial markets
- For companies, a mix of environmental and other rules
- New EU rules governing due diligence



<p>What happens when companies are not honest about their accounts?</p>	 <p>BRITISH HOME STORES</p>	
		
		 <p>LOVINGLY HANDMADE SINCE 1924</p>

<p>What happens when companies are not honest about ESG?</p>		
		
		

Why is ESG important now in the UK?

Costs		Opportunities
Losses for companies		New markets
Risk of penalties, legal costs and loss of reputation		Investment benefits
Loss of revenues		Increased profit
Loss of investment opportunities		Enhanced brand

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Case study 1: Po-Zu



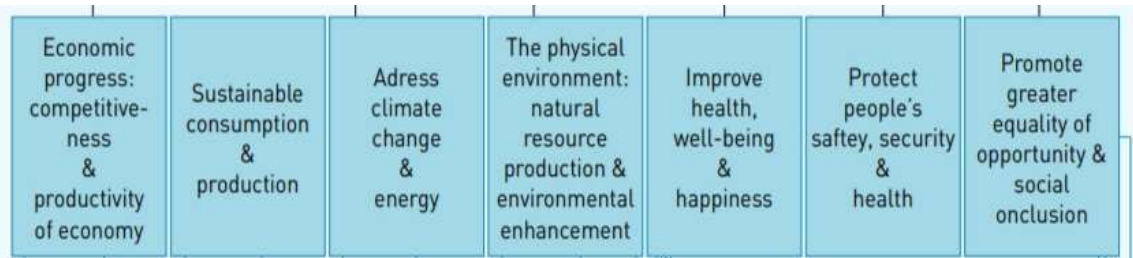
Po-zu's ethical sourcing

- **Mission:**
 - Prioritize ethical practices throughout their supply chain
- **Ethical Sourcing:**
 - Collaborates closely with suppliers to ensure fair wages, safe working conditions, and transparency
- **Sustainable materials:**
 - Sustainable materials such as organic cotton, cork, and natural rubber.
 - Coconut husk
 - Vegan and cruelty free. Avoid using animal-derived materials

Case study 2: Crossrail



Crossrail Sustainability Themes



Case study 3: The Sustainable Restaurant Association



SRA Principles and Practice

- 1. Holistic Assessment:** a **360-degree view** of sustainability tailored specifically for foodservice businesses.
- 2. Three Pillars:**
 - 1. Sourcing:** More plants, sustainable seafood, and supporting local farmers.
 - 2. Society:** Treating staff fairly and promoting social well-being
 - 3. Environment:** Reducing waste, minimizing greenhouse gas emissions, and conserving resources
- 3. Continuous Improvement:** The Food Made Good Report informs their practices and guides them in a process of continuous improvement.
- 4. Influential Partnerships:** Working together toward a greener, more socially responsible future for the food industry¹.

Conclusions

- It's to do with competitive advantage, profit and growth
- It's to do with doing good and doing better
- It's to do with improving the environment for you, your children, your neighbours and your friends
- It's about your legacy and what you leave behind



**Thực tiễn triển khai ESG
trong các doanh nghiệp Việt Nam**



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