

A 360 DEGREE ASSESSMENT THAT
MAPS YOUR ESG AND SUSTAINABILITY
PERFORMANCE TO MANAGE RISK, CREATE
OPPORTUNITY AND DRIVE GROWTH



**EXPERTS WITH IMPACT™** 



FTI Consulting is an independent global business advisory firm dedicated to helping organisations manage change, mitigate risk and resolve disputes: financial, legal, operational, political & regulatory, reputational and transactional. FTI Consulting professionals, located in all major business centres throughout the world, work closely with clients to anticipate, illuminate and overcome complex business challenges and opportunities.

Drawing on our significant experience of business, investment, politics and regulation, FTI Consulting's approach to ESG and Sustainability is distinctive by linking policy, communications and performance data to build resilience. Our integrated understanding of the commercial environment and the diversity of stakeholders that entails, enables us to work with you to map and mitigate reputational and business risks, identify new opportunities, and best position the company for future growth. Partnering with FTI Consulting enables clients to develop effective ESG and Sustainability strategies, measure performance against those goals, and identify, build and manage expectations around reputation and present and future compliance requirements.

### The Covid-19 crisis has highlighted a shift in the way that ESG and Sustainability is understood and put into practice by companies.

If environmental, social and governance concerns were in the past often interpreted as three separate, marginal issues, they are now clearly both more inter-connected and central to business performance. FTI Consulting's 2020 Resilience Barometer™ C-suite insights reaffirmed the growing relevance of ESG and Sustainability issues for companies. 81% of leaders surveyed admitted that their company are under pressure to improve their ESG offerings, with 28% saying they were under 'extreme pressure'.

Engagement and communications are an essential element of successful financial performance, both for short-term resilience and longer-term sustainability. However, planning must be rooted in a robust understanding of ESG and financial performance data relative to legal compliance requirements, insight into policy and regulation, as well as stakeholder and shareholder views. Insights captured from 250 global institutional investors showed 88% agree that 'there should be more reporting on the actual impact of their activities'.

#### Companies must effectively match commitments against expectations.

Resilience means being prepared for what comes next. As we all continue to protect, adapt and prepare for the new normal in a post COVID-19 world, the global FTI Resilience Barometer <sup>™</sup> brings C-suite insights to help organisations protect value and re-build resilience by balancing shortterm imperatives with a longer-term focus. To thrive in the new normal, companies have an opportunity to embrace sustainability to build resilience and protect value today and tomorrow. The ESG Compass Model enables us to help companies understand and assess how they perform in relation to their peers, and to ensure our support for their ESG and Sustainability plans match this performance to their purpose, and the expectations of investors and stakeholders alike.



**Martin Porter** Senior Advisor, ESG and Sustainability



**Caroline Das Monfrais** FTI Consulting Global Resilience Lead

## **ESG** and Sustainability: driving public policy and corporate agendas







The UN Sustainable Development Goals (SDGs) and related international treaties, most notably the Paris Climate Agreement, have created a framework, agenda and dynamic for a global economic transformation that is accelerating as the urgency of making progress becomes ever clearer.



For companies and investors, the sustainability transition presents both risk and opportunity. They are increasingly expected to play active roles that ensure sustainability goals are met whilst also seeking profit. In doing so, the Environmental, Social and Governance (ESG) agenda of investors has become important for company Boards and their business strategies as a resilience as well as a sustainability test.

"The SDGs are a moral imperative. The SDGs are also an economic imperative. Their achievement would mean greater productivity, increased labour supply and ultimately stronger growth."

Mark Carney, former Governor of the Bank of England

"Nature is angry. And we fool ourselves if we think we can fool nature, because nature always strikes back, and around the world nature is striking back with fury, there is a cost to everything. But the biggest cost is doing nothing."

Antonio Guterres, UN Secretary-General

"Within the next 5 years all investors will measure a company's impact on society, government, and the environment to determine its worth"

Larry Fink, BlackRock CEO



Environmental and social issues have in the past been considered as less important than economic ones. That has clearly changed. Both as citizens and as company executives, we see a mix of global and local public interest driving these issues to the centre of discussions and decisions about how economies can develop sustainably and how companies can support prosperity for their stakeholders and shareholders. Whether led by an investor-driven ESG perspective or policy-makers' focus on sustainable development, these are now mainstream and strategic issues for all companies.

## ESG and Sustainability: transition into a corporate sustainability agenda

#### FROM DEFENSIVE, MARGINAL AND LOW IMPACT



There has been a shift in the way that ESG is understood and put into practice by companies. Environment, social and governance are now inter-connected issues.

Where they were previously seen as necessary to follow for reasons of regulatory compliance, or to ensure business as usual, they are now seen as also driving innovation and business transformation.

#### TO STRATEGIC, HIGH PRIORITY **AND TRANSFORMATIVE**



Where they were considered as low priority issues, the engagement and communications around them are now increasingly seen as an essential element of successful financial performance, both for short-term resilience and longer-term sustainability.

## ESG Compass Model: An integrated approach to business, policy and communications planning



Putting ESG and Sustainability performance and expectations together, guiding an informed and integrated approach to stakeholder communications

There is now a range of ESG and Sustainability standards, metrics and assessments, but these are often poorly linked to corporate stakeholder engagement strategies. Conversely, narratives and purpose-led communications may be developed without being sufficiently based on current performance.

ESG strategies based on performance will also miss the dynamic and direction of public policy or stakeholder sentiment beyond investor interests.

FTI Consulting's approach seeks to fill that gap. It offers data-driven assessment and planning which is informed by integrating verified ESG performance measures with insight and expectations from stakeholders and emerging policy.

ESG COMPASS MODEL

## **ESG Compass Model: measuring** capabilities across nine key categories



#### **Climate Change**

- Carbon Neutrality Targets
- Climate Action Plan
- Commitment to SDGs and Paris Agreement
- Disaster Management
- Disclosure of Direct/ Indirect Emissions

#### Resource Management

- Circular Economy Business Strategy (Recycling & Waste)
- Green Procurement Processes
- Use of Renewable Energy
- Use of Smart Technology

#### **Environmental** and Health

- Accountability
- Biodiversity
- Data Collection & Analysis, Monitoring and Reporting
- Environmental Impact Assessments/ **Emissions Footprint**
- Innovation and Investment into Cleaner Technology
- Quality Controls

#### Shareholder **Rights**

- Activism
- Financial Reporting
- Transfer of Ownership

**CORPORATE** 

**GOVERNANCE** 

- Transparency
- Voting Rights

#### Management Quality

- Alignment with Company Principles
- Corporate Governance
- ESG Performance Indicators
- Enforcement of Quality Controls
- Peer and Sector Analysis
- Regulatory Compliance
- Renumeration (CEO & Board)

#### **Purpose** and Innovation

- Business Plan and Investment Strategy
- Crisis & Continuity Planning
- Non-Financial Reporting
- Measurement/ Standardisation
- Sustainability Mission Statement
- Sustainable Investments

- Cybersecurity

RESPONSIBILITY

#### **Value Chain** and Communities

- Activist Engagement
- Community Engagement
- Corporate Citizenship and Purpose
- CSR Commitments
- Reviewing Suppliers & Supply Chains
- Sponsorship & Endorsement

#### Communication and Public Policv

- Active Advocacy
- Clear Policy Positions
- Consistent Corporate Narrative and **Integrated Reporting**
- Media Footprint & Profile
- NGO Engagement
- Reputation and Third Party Endorsement

#### Workforce and **Human Capital**

- Diversity & Inclusion (Gender Balance)
- Fair Wages (Pay Gap)
- Health and Safety
- HR Recruitment
- Renumeration (Employees)
- Unionisation
- Worker Rights (Modern Slavery)

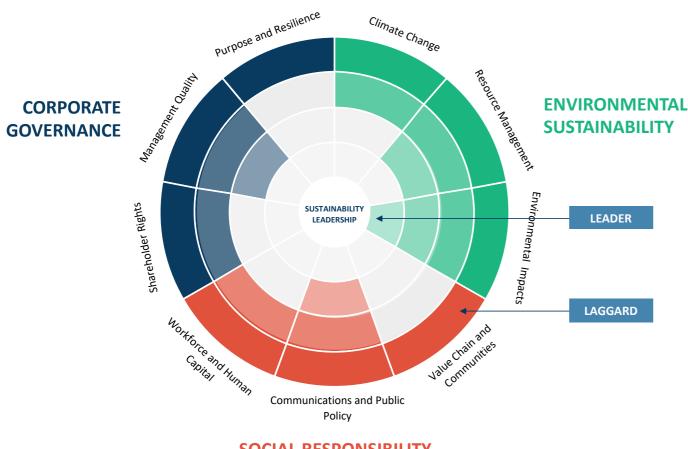
## Aggregating public performance data with stakeholder insight

FTI Consulting has considered the range of different approaches to the tracking of ESG performance criteria. We have simplified the hundreds of different data points and grouped them into nine different categories. These are organised with a relevance to stakeholder engagement, communications and public policy.

Each category has a number of different trigger points from the annual corporate calendar. Each could require an invidual response or could be reviewed collectively.

FTI Consulting understands how they relate to one another. The results from the ESG Compass Model provide further insight on performance to help design and execute communications and engagement plans effectively.

## ESG Compass Model: data-driven mapping of leadership performance and potential



**SOCIAL RESPONSIBILITY** 

#### **LEADERS**

Top rank

- ESG policies central to company strategy
- Best-in-class and meaningful disclosure
- Top performers

#### **EARLY ADOPTERS**

Second rank

- Comprehensive ESG policies and procedures
- Informative disclosure
- Good performance

#### **LATE ADOPTERS**

Third rank

- Partial ESG policies and procedures
- Indicative disclosure
- Moderate performance

#### **LAGGARDS**

**Lowest rank** 

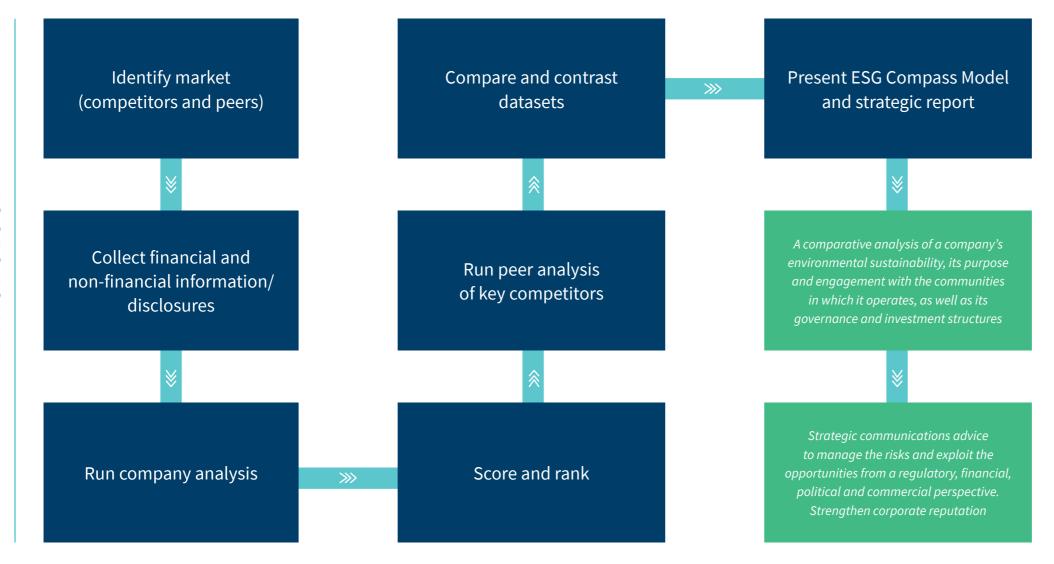
- ESG based on minimum legal compliance
- Lack of transparency
- Poor performance

At the core of our ESG and Sustainability approach is the ESG Compass Model.

It takes performance data for each criteria from relevant sources and ranks management performance in relation to a relevant peer group, be that immediate competitors or a wider set of companies.

This is then supplemented by insight from FTI Consulting in relation to public policy, stakeholder expectations and perceptions alongside media reporting to map leadership performance and potential.

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## The steps in our process

**ANALYSIS** 

and assess relevant data. On this basis we can offer a distinctive perspective on relative performance and potential for improvement as well as practical ideas and steps for how to undertake this.

We have a clear process by which we gather, analyse

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## ESG Compass Model: our services



#### **ESG Workshop**

- One day introductory programme
- Introduction to ESG and Sustainability landscape relevant to company
  - Sustainability policy landscape
  - Finance and wider agenda
  - Overview of media and stakeholder landscape
- ESG and you
  - Light touch performance assessment and peer comparison
  - Challenges and opportunities
  - Indicating best practice and improvement opportunities
  - Further research and follow up ideas



#### **ESG Compass Model Assessment**

- Full ESG Compass Model assessment with relevant background and in-depth analysis, detailed report and recommendations, including
  - Performance assessment
- Peer review and ranking
- $\boldsymbol{-}$  Recommendations for action and improvement
- Strategic support in ESG and Sustainability programme design
  - Development of approach linked to business strategy and review
  - Recommendation of plan for implementation and communication with internal and external audiences



#### **ESG Strategy**

- Application of strategic conclusions and plan from ESG Compass Model
- Support on investor and related communications around ESG reporting and disclosure
- Incorporation of conclusions into strategic communications, crisis and related media and other value chains and internal engagement activities
- Incorporation into public affairs, stakeholder engagement and public policy activities

## From ESG Compass Model to an ESG and Sustainability programme





Evaluate strengths and weaknesses of existing programme compared to best practices, the market, peers and shareholder expectations



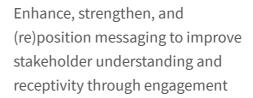
STRATEGY DESIGN & PLATFORM DEVELOPMENT



(Re)construct programmes, initiatives, and internal processes to rebuild credibility and reputation in the eyes of key stakeholders



ENGAGEMENT & MESSAGE AMPLIFICATION





Regardless of a company's unique business challenges or existing progress on ESG and Sustainability programme development, FTI Consulting's ESG and Sustainability offering takes a research-based approach to help a company develop an informed strategy that leverages effective messaging and multistakeholder engagement to elevate its ESG profile with investors and meet the sustainability expectations of its stakeholders.

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## Fitting your ESG and Sustainability programme together

#### **ESG ASSESSMENT**

- Analyse key areas of ESG factors that are most material to the company's industry, geography and operations
- Assess company practices and disclosures relative to peers, best practices and shareholder expectations
- Analyse key areas of environmental, social and governance factors thare are most material to the company's industry, geography and operations
  - Use holistic approach when analysing performance relative to best practices based on multiple reference points, stakeholders and policy expectations:
    - Reporting frameworks intended for various audiences (SASB, GRI, TCFD, CDP, and other industry-specific or regional frameworks)
    - ESG rating agencies and other influencers
    - Regulations and codes of best practices, evolving policy and expectations

#### PROGRAMME DEVELOPMENT

- Identify key priorities for improvement based on material impact
- Develop recommendations for strategy development based on following parameters:
  - Management approach: strategy and prioritisation relative to materiality
  - Initiatives: programmes, policies, and procedures to address risks and opportunities
  - Metrics and targets: performance based on quantitative factors and progress relative to stated objectives or industry benchmarks

The ESG Compass Model is a starting point. It can be used for the planning of disclosure and reporting for financial and non-financial information. It can also be complementary to a set of associated activities, including public affairs, employee and stakeholder engagement and corporate communications, from strategy design to crisis response.

It can also assist those companies who may already be active and well advanced in many areas that it addresses, by providing a considered and comparative overview of current performance.

The ESG Compass Model also can provide additional insight that may require further support and services which FTI Consulting can assist with.

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# From ESG Compass Model to extended support from across FTI Consulting

FTI Consulting's approach recognises that there is no 'one size fits all'. We ensure that each application of the ESG Compass Model and the associated advice and services are tailored to individual company needs. That may be specific to sector, geography, size or stage of development.

The ESG Compass Model provides an overview that enables us to offer broader services and support across your business targeting different stakeholders.



## Why FTI Consulting

Integrating our ESG Compass Model into our overall approach to ESG and Sustainability means that our services are more data-driven, holistic, forward-looking and resilient than alternative approaches. They are:

#### **ANCHORED**



Accountability and progress are key drivers, differentiating us from more purpose-led narrative driven alternatives

#### **AWARE**



A more experienced understanding of the business perspective and context than detailed technical reports from specialist agencies

#### CONTEXT



Broader analysis beyond more tightly focused regulatory compliance analysis, to include innovation and wider stakeholder responsibilities

#### **INFORM**



We know how to use data to help you inform public policy advocacy, develop campaigns, engage your employees, inform capital markets, prepare you for crisis and issues management, restructuring or forensic litigation cases



## ESG COMPASS MODEL

Are you a Leader, Early Adopter, Late Adopter or a Laggard?

## In summary: how we can help

#### **UNDERSTANDING YOUR CHALLENGE**

- Companies uncomfortable with ESG and Sustainability efforts. Rising tide of uncertainty over what their customers, shareholders, partners expect
- Mismatch between changing ESG and Sustainability expectations are changing in political and regulatory arena and way in which corporates are currently responding to and managing them. Too often 'it doesn't apply to me.'

- Indices measures different things. No one holistic option, so they have to be tailored to your needs
- A poorly managed approach to ESG and Sustainability weakens a company's resilience to shocks, inhibits innovation, undermines stakeholder trust and corporate reputation, and diminishes long-term shareholder value

#### **UNDERSTANDING YOUR OPPORTUNITY**

- Agreement at Board level to ensure that that ESG and Sustainability is central to the company's business strategy and reporting obligations
- C Comprehensive review of day to day business operations
- Tactical alignment of ESG and Sustainability strategy. Mitigate risk
- Implement enhanced ESG and Sustainability-centred business strategy focused on clear objectives and deliverables. Manage transition and disruption
- Ongoing review of ESG and Sustainability strategy to ensure effectiveness to meet targets. Improved investment decisions
- Never forget that there are always experts than can be utilised as and when required to address any significant challenges





02
Identify strengths
and weaknesses



03
Analyse areas
of improvement



04 Map future pathway

## Introducing FTI Consulting: Experts with Impact



FTI Consulting is an independent global business advisory firm dedicated to helping organisations manage change, mitigate risk and resolve disputes. Due to our unique mix of EXPERTISE, CULTURE, BREADTH OF SERVICES and INDUSTRY EXPERIENCE, we have a tangible impact on our clients' most complex opportunities and challenges.





#### **DEFINITIVE EXPERTISE**

- Who's Who Legal: Consulting Experts (Most Recognised),
   Law Business Research Ltd. (2016 2019)
- Best Of National Law Journal: Hall of Fame National Law Journal (2017 – 2019)
- #1 Restructuring Advisor, The Deal (2007-2019)
- Gold SABRE Award, Healthcare Providers, The Holmes Report (2019)



#### A CULTURE THAT DELIVERS

- To outcomes
- Judicious in complex, multi-party situations
- Collaborative with clients and colleagues
- Professional in our commitment to work with the highest caliber



#### **COMPREHENSIVE SERVICES**

- Financial
- Legal
- Operational
- Political & Regulatory
- Reputational
- Transactional



#### **INDUSTRY EXPERTISE**

- Aerospace & Defense
- Hospitality & Gaming
- Agriculture
- Insurance
- Automotive
- Mining & Mining Services
- Construction
- Public Sector
- Chemicals

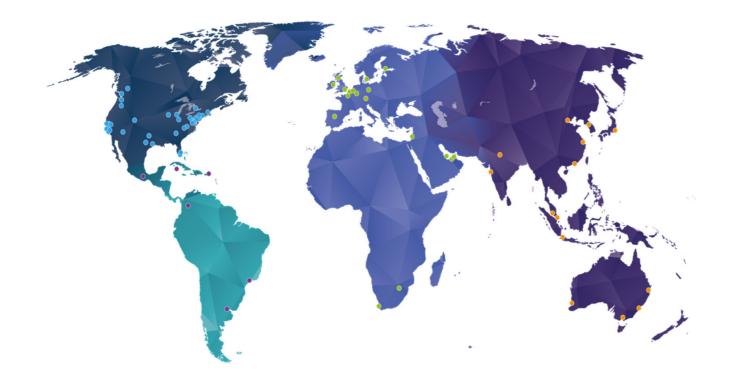
- Real Estate
- Energy, Power & Products
- Retail & Consumer Products
- Environmental
- Telecom, Media & Technology
- Financial Institutions
- Transportation
- Healthcare & Life Sciences

(1) Number of total share outstanding as of February 17, 2019, times the closing share price of February 25, 2019

## Our global reach

With offices in every major financial centre and every corner of the globe, we successfully serve our clients wherever challenges and opportunities arise.

Combined with our extensive affiliate network.





#### **NORTH AMERICA**

Canada	<b>United States</b>				
Calgary	Annapolis	Charlotte	Los Angeles	Phoenix	Santa Barbara
Toronto	Atlanta	Chicago	McLean Miami	Pittsburgh	Seattle Walnut
Vancouver	Austin	Dallas	New York	Portland	Creek
	Baltimore	Denver	Oakland	Princeton	Washington, D.C.
	Boston	Great Neck	Palm Beach	Rockville	Wayne
	Bowie	Houston	Pasadena	Roseland	Winston-Salem
	Brentwood	Indianapolis	Philadelphia	San Francisco	

#### LATIN AMERICA

rgentina	Caribbean	Belgium	Germany	Israel	Spain
uenos	British	Brussels	Berlin	Tel Aviv	Madrid
ires	Virgin Islands	Denmark	Düsseldorf Frankfurt	Qatar	United Arab
Brazil	Colombia	Copenhagen	Munich	Doha	Emirates
ão Paulo	Bogotá	France	Ireland	South Africa	Abu Dhabi Dubai
	Mexico	Paris	Dublin	Cape Town	
	Mexico City	Finland	Netherlands	Johannesburg	United Kingdom
		Helsinki	Den Haag		London Stirling

**EUROPE, MIDDLE EAST, AFRICA** 

#### **ASIA PACIFIC**

Brisbane Beijing Mumbai Jakarta Seoul  Melbourne Hong Kong New Delhi  Perth Shanghai Japan Malaysia  Sydney Tokyo Kuala Lumpur	Australia	China	India	Indonesia	Korea	Singapore
Perth Shanghai Japan Malaysia	Brisbane	Beijing	Mumbai	Jakarta	Seoul	
Tetti Shangiai	Melbourne	Hong Kong	New Delhi			
Sydney Tokyo Kuala Lumpur	Perth	Shanghai		Japan	Malaysia	
	Sydney			Tokyo	Kuala Lumpur	

## The five segments of FTI Consulting



01

CORPORATE FINANCE & RESTRUCTURING

As a trusted partner to companies, boards of directors, investors, lenders and creditors around the world, the Corporate Finance & Restructuring segment is focused on delivering restructuring, business transformation and transaction solutions. Committed to our clients' success, our awardwinning professionals address the full spectrum of financial, operational and transactional risks and opportunities across diverse industries. Included among our core strengths is providing expertise in guiding companies through the value-creation life cycle.

02

ECONOMIC CONSULTING

A global standard bearer in economic consulting, we provide law firms, corporations and government agencies with sophisticated analyses of complex economic issues to assist clients in understanding the challenges and opportunities they face. Our Economic Consulting practice, including our subsidiary Compass Lexecon, is involved in a wide range of engagements that provide critical insight and expert testimony in legal and regulatory proceedings, strategic decision making and public policy debates. We also have deep expertise in securities litigation, M&A and antitrust, risk management, valuation and international arbitration.

03

FORENSIC & LITIGATION CONSULTING

We provide the industry's most complete range of forensic, investigative, data analytic and litigation services. As an independent consulting firm, we have unmatched qualifications in all types of risk, dispute, investigations and litigation scenarios. We have extensive experience serving leading corporations, governments and law firms around the globe.

04

05

STRATEGIC COMMUNICATIONS

As a leading global communications consultancy with more than 30 years of experience advising management teams and boards of directors, we help clients communicate effectively to protect and enhance their business interests with key stakeholders. We have a comprehensive view of strategic communications with an integrated suite of services in financial communications, corporate reputation and public affairs in all the major markets around the world.

**TECHNOLOGY** 

FTI Technology solves data-related business challenges, with expertise in legal and regulatory matters. As data grow in size and complexity, we help organisations better govern, secure, find, analyse and rapidly make sense of information. Innovative technology, expert services and tenacious problem solving provide our global clients with defensible and repeatable solutions. Organisations rely on us to root out fraud, maintain regulatory compliance, reduce legal and IT costs, protect sensitive materials, quickly find facts and harness organisational data to create business value.

## FTI Consulting Segments and Practices



### **Strategic Communications**

- Financial Communications
- Corporate Communications
- Public Affairs
- Digital Communications
- People and Change
- Strategy Consulting & Research
- Capital Markets Advisory
- Investor Relations
- Reputation Management
- Litigation Communications
- Crisis Communications
- Restructuring and Financial Issues
- M&A Communications
- Shareholder Activism and Proxy Advisory



#### Corporate Finance/ Restructuring

- Restructuring/Turnaround Services
- Lead Financial Advisory
- Business Planning & Cash Management
- Interim Management
- Insolvency & Contingency Planning
- Valuation & Financial Advisory Services
- Lending Solutions
- Performance Improvement
- Transaction Services
- Private Equity Advisory
- Tax Advisory
- Transfer Pricing
- Office of the CFO
- Litigation Support
- Investment Banking
- Bankruptcy Support Services



## **Economic** Consulting

- Business Valuation
- Claims & Disputes
- Competition Damages and Market Investigations
- Competition Policy
- Derivatives and Structured Products
- Intellectual Property
- International Arbitration
- Public Policy
- Regulated Industries
- Securities Litigation & Risk Management
- Antitrust & Competition Economics
- Center for Healthcare Economics and Policy
- Labor & Employment



### Forensic & Litigation Consulting

- Construction & Environmental Solutions
- Forensic Accounting & Advisory Services
- Forensic Investigations
- Financial & Enterprise Data Analytics
- Governance, Risk & Regulation
- Global Risk and Investigations
- Insurance Advisory
- Performance Analytics
- Business Insurance Claims
- Compliance, Monitoring & Receivership
- Dispute Advisory Services
- Financial Services
- Health Solutions
- Intellectual Property
- Trial Services



#### Technology

- Managed E-discovery Services
- Computer Forensics & Investigations
- Discovery Consulting
- E-discovery Software & Services
   Predictive Coding
- Data Analytics
- Mobile E-discovery Solutions
- Document Review
- Information Governance
- Managed Review
- Predictive Discovery

AMERICA'S BEST MANAGEMENT CONSULTING

Firms list Forbes (2016 – 2020)

EMEA PUBLIC AFFAIRS
CONSULTANCY OF THE YEAR
SABRE Awards by PRovoke (2020

GLOBAL STRATEGY CONSULTING FIRMOF THE YEAR

Global M&A Network Atlas Awards (2019)

GOLD WINNER: PUBLIC RELATIONS AGENCY OF THE YEAR PR World (2019)

GLOBAL M&A PUBLIC RELATIONS FIRM OF THE YEAR

M&A Atlas Awards, Global M&A Network (2017 – 2018)

BEST SOCIAL MEDIA CAMPAIGN
PRCA City and Financial Awards
(2020)

### Our international team

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## FTI CONSULTING AND THE RESILIENCE AGENDA

Sustainability and ESG are a core element of the FTI Consulting Resilience Agenda. Our Resilience Barometer™ brings you insights from business leaders across all industry sectors globally and explores how C-suite Executives and Boards build resilience by preparing for their organisations for emerging risks and critical events that threaten revenue, value and reputation.

The Resilience Agenda helps you navigate risks and opportunities by bringing into focus how decision-makers can take action to:

- Protect your business, people and customers
- Adapt to accelerating trends and emerging risks
- Compete in a post Covid-19 economy

For more information please go to

https://ftiresiliencebarometer.com

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