

Sustainable Association Case Studies

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Introduction

The world is at an inflection point, in which organizations are rethinking their role in society to ensure a sustainable and just future for all. This includes leading industry and professional associations whose mission is to foster success of their members.

Employment and Social Development Canada commissioned this study of seven leading professional and industry associations to understand how associations are supporting their members to thrive and lead through these turbulent times. It is a companion report to [The Sustainable and Just Association Report](#) which presents a leadership roadmap and continuum for associations to follow to set their course.

The scan was conducted in the fall of 2020, based on association websites, followed by review and finalization by industry association representatives. The following associations are profiled:

1. Industry / Trade Associations
 - a. Burnaby Board of Trade
 - b. Canadian Chamber of Commerce
 - c. Colleges and Institutes Canada
 - d. Mining Association of Canada
2. Professional Associations
 - a. Canadian Institute of Planners
 - b. Chartered Professional Accountants Canada
 - c. Governance Professionals of Canada

Associations and their members are encouraged to read these case studies to pick up best practices they can pursue in their own organizations.

The Benchmark used for the assessment was based on the following:

- [Industry Association Sustainability Benchmark and Checklist](#) (2018)
- [Climate Change Guide for Industry and Professional Associations](#) (2020)

The comprehensive benchmark has 26 practices, however, as associations have different priorities and mandates, not every practice is addressed by every association.

Every association has a range of good practices and some best and leading practices. The best practices, numbering about 80, are highlighted in green in the summaries below.

Associations and their members are encouraged to read these case studies to pick up best practices they can pursue in their own organizations.

This document uses the term ESG which means “Environment, Social and Governance” and is an umbrella term to include a range of environmental, social and governance practices. Associations may use other terms, such as the United Nations Sustainable Development Goals (SDGs), Corporate Social Responsibility (CSR), Social Impact, and sustainability, along with other terms. Each case study provides a list of topics the association and its members have prioritized to address.

Sustainable Association Benchmark

Use this tool if you are interested in completing a similar self-assessment of the sustainability practices of your association. [\(Link\)](#)

INDUSTRY / TRADE ASSOCIATIONS

Burnaby Board of Trade

Focus Area	Practice	Association Practice
1. Definitions and Scope	Has adopted a definition and principles to define the ESG field of practice and enable communications.	Adheres to the principle of the triple bottom line of economic, social, and environmental sustainability. The topics in scope for ESG include: <ul style="list-style-type: none"> • Governance: <ul style="list-style-type: none"> ○ Social purpose • Environment: <ul style="list-style-type: none"> ○ Climate change ○ Environment ○ Green economy ○ Plastic waste ○ Circular economy • Social: <ul style="list-style-type: none"> ○ Gender equity ○ Childcare

		<ul style="list-style-type: none"> ○ Community housing ○ Buy local ○ Diversity and inclusion ○ Newcomer integration ○ Healthy and sustainable workplace
2. Board Governance	Provides board education, adopts public ESG policies or commitments, integrates ESG into association’s purpose, mandate, vision, values strategic plan, goals, targets, and reporting	<p>ESG is integrated into BBOT’s vision and commitments:</p> <ul style="list-style-type: none"> ● <i>BBOT’s vision is to be the recognized leader in championing an innovative, sustainable, socially responsible and robust business community in Burnaby.</i> ● On the About Us page, BBOT has a commitment to the triple bottom line of economic, social and environmental sustainability, to fulfill its role as the catalyst, convener and champion of a thriving business community—and the community as a whole. The Board uses the “Triple Bottom Line” lens for decision-making on board decisions, policies and positions which informs advocacy, policies, events, committees, task forces and programs
3. Management System	<p>Designated staff responsible</p> <p>Most senior executive responsible</p> <p>Name and role of ESG member committee, task force or advisory group that recommends initiatives and priorities</p>	<p>ESG staff include:</p> <ul style="list-style-type: none"> ● Manager, Marketing, Programs and Sustainability ● Director of Policy and Stakeholder Engagement <p>ESG member committees:</p> <ul style="list-style-type: none"> ● <i><u>Environmental Sustainability Committee</u>: Current areas of focus include promoting a green economy and developing resources for improving environmental sustainability in the workplace</i> ● <i><u>Women’s Business Success Network</u></i>: a group of women and men that fosters discussions, facilitates connections, and advances advocacy positions in support of women in business. ● Past and Ongoing Task Forces: <ul style="list-style-type: none"> ○ Housing and Homes Task Force: Reviewed housing needs in Burnaby and made recommendations to the Mayor’s Task Force on Community Housing ○ Climate Emergency Task Force: Developed and submitted advocacy positions to the provincial government regarding climate change ○ Plastic Waste Task Force: Explored ways to encourage a reduction in plastic waste ○ Emerging Economy Task Force: Reviewing the provincial government’s Emerging Economy Task Force report with a goal of endorsing and promoting key elements of it
4. Operations	Office systems, meetings, conferences, hiring practices, procurement, investments, and other	<ul style="list-style-type: none"> ● <i>Climate Smart Certified in 2015</i> ● <i>Purchase FSC certified paper</i> ● <i>Eliminated regular mail-outs</i>

	operational practices demonstrate best ESG practices Follows a green meeting/conference protocol with the following elements: source promotional products with ESG qualities, eliminate paper and plastic bottles, reduce waste, use green venues, consolidate number of meetings, hold virtual meetings, etc.; includes ESG criteria in RFPs for conferences and events	<ul style="list-style-type: none"> • <i>Eliminated single use plastics in kitchen and purchased cutlery, dishes and glasses</i> • <i>Eliminated bottled water at events</i> • <i>Buy local for board gifts and events</i> • <i>Encourage use of transit for all events</i> • <i>Holds virtual meetings and events</i> • <i>Office has a large visual that talks about triple bottom line values</i>
5. Information	Includes ESG information in regular member communications, e.g. ESG news, reports, information on government programs, etc.	BBOT's news page includes regular ESG information and member ESG case studies. BBOT regularly communicates ESG information through social media channels and weekly e-newsletters and through dedicated communications to a cohort of sustainability minded businesses.
6. Education	Includes ESG in conferences, webinars, workshops, websites, mentoring programs, peer-based learning, communities of practice	<ul style="list-style-type: none"> • Hosts ESG webinars, e.g.: Purpose Leadership in the Time of COVID-19 • Holds an annual environmental sustainability forum, featuring speakers on how to embed sustainability in a business. • As part of its ongoing learning and professional development programming, held several sessions on B Corp certification in 2020
7. Consultation	Consults and surveys members to identify best practices and priorities	<ul style="list-style-type: none"> • <i>In collaboration with the City of Burnaby and the Social Purpose Institute at United Way, convened a consultation of members to determine their interest in social purpose business and the role the City and BBOT could play to advance this concept in business.</i> • Regularly consults members on ESG topics through roundtables, task forces and surveys
8. Practices	Offers ESG awards and produces case studies and inventories of best practices to recognize and inspire leadership	<ul style="list-style-type: none"> • Profiles member ESG case studies, e.g.: Chandos Construction: A Social Purpose Organization, Pledge for a Sustainable Community Success Stories • Circulates awards for businesses to get recognition for ESG excellence including City of Burnaby environmental awards, Small Business Awards • Offers 3 ESG-related awards: <ul style="list-style-type: none"> ○ Environmental Sustainability Award for a business that has made protecting, sustaining and enhancing natural resources an integral part of their business plan

		<ul style="list-style-type: none"> ○ Healthy Workplace for a business that has created a workplace and culture which supports employees in their efforts to achieve work-life balance and to maintain and improve their physical, emotional and mental well-being ○ Burnaby Community Spirit for a business that demonstrates commitment to Corporate Social Responsibility and for the strong support of local service agencies and non-profits ● BBOT's Business Directory provides an inventory of businesses that are members of its Sustainable Pledge program, by highlighting participants ● Profiles social purpose and pledge member success stories / case studies via its blog and other communications, e.g.: Social Purpose Success Stories
9. Tools	<p>Creates/shares ESG tips, articles, toolkits, how-to guides, checklists, guidelines, helpdesk, and other resources</p> <p>Operates an ESG portal, centre of excellence or hub on website</p>	<p>Offers ESG tips, articles, toolkits, how-to guides, checklists and guidelines through its ESG portal, The Pledge for a Sustainable Community, which is a comprehensive online resource focused on energy, water, travel, waste and purchasing. Participants can share their successes, serve as role models, and pledge to take on new challenges. There are currently 150 pledge takers.</p>
10. Industry Collaboration	<p>Supports joint ESG R&D, working groups and pilot projects that support industry collaboration and innovation to overcome ESG barriers and pursue ESG opportunities</p>	<p>Contributed to and circulated BCCIC's Association Guide on Climate Change.</p>
11. Stakeholder Engagement	<p>Regularly consults industry/ profession's stakeholders on their ESG priorities and expectations</p> <p>Partners and collaborates with external stakeholders on issues of mutual concern / benefit</p>	<ul style="list-style-type: none"> ● BBOT conducts stakeholder engagement on a case-by-case basis to inform ESG programs and research ● Partners and collaborates with external stakeholders on issues of mutual interest. E.g. Breaking Down the Barriers: Building Welcoming and Inclusive Workplace and Communities, a joint collaboration between BBOT and the Burnaby Intercultural Planning Table that connected more than 250 immigrants with Canadian companies over a period of 18 months. Composed of 2 employer forums and 6 workplace tours, the program raised awareness in the business community regarding the importance of newcomer integration into society, particularly through employment opportunities. ● <i>Created a partnership with the Social Purpose Institute at United Way (Social Purpose Partnership) to make Burnaby the center of excellence for the growth and development of social purpose-led organizations. This marks the first-ever partnership between a chamber of</i>

		<p><i>commerce to promote Social Purpose in business and opens the door to an acceleration of the movement and adoption of social purpose practices within Burnaby.</i></p> <ul style="list-style-type: none"> • Sits on the Steering Committee of CityHive, supporting youth in engaging on climate action and sustainability.
<p>12. Government</p>	<p>Proactively seeks opportunities to comment on the development of federal, provincial, regional, and municipal ESG strategies, regulations, programs and plans; includes ESG considerations as part of the association’s budget submissions</p> <p>Engages with governments on public policy measures to advance ESG</p> <p>Joins ESG advocacy coalitions to lobby governments on an accelerated ESG response</p> <p>Engages NGOs and other organizations to collaborate on shared advocacy objectives</p>	<ul style="list-style-type: none"> • BBOT advocacy goals include “looking at issues from a triple bottom line perspective, considering the economic, social and environmental aspects of all matters”. • Comments on government (municipal, provincial and federal) ESG strategies and engages on public policy measures to advance ESG, for example: <ul style="list-style-type: none"> ○ Endorsed the Social Purpose Institute’s (SPI) submission to the BC Government to support a purpose-led recovery ○ Endorsed the SPI’s submission to the City of Burnaby to join a social purpose tri-partnership to promote social purpose among Burnaby businesses ○ Comments on BC Government’s budget measures addressing ESG (e.g. 2020 budget): Child care investments, affordable housing and climate change ○ <i>BBOT Submission for Climate Preparedness and Adaption Strategy: Convened a small task force of business owners and professionals who met to discuss and brainstorm areas of concern and focus.</i> ○ Submission on BC’s Climate Leadership Plan ○ Developed a policy encouraging more women on corporate boards, submitted to the provincial government. Made a submission to the Parliamentary Standing Committee on the Status of Women and the BC Securities Commission. ○ BBOT Policy Bulletin on working with and supporting business to act on plastics waste ○ Advocates for government policy to support members to improve their ESG, e.g.: BBOT Policy Bulletin: making government environmental programs and incentives more open to small businesses ○ Sent letter to the City of Burnaby seeking greater action on GHG targets ○ BBOT is an active member on the City of Burnaby Sustainability Committee • Other ESG-related submissions and position statements include: <ul style="list-style-type: none"> ○ 2020 Submission to Provincial Climate Preparedness and Adaption Strategy: ○ BBOT resolution adopted by Canadian Chamber of Commerce on Creating a National Framework on Climate Leadership ○ Burnaby Board of Trade Calls on PMO to work with business on GHG reduction emission targets in advance of UN Paris Climate Change conference

		<ul style="list-style-type: none"> ○ Making Government Environmental Programs More Open to Small Business ○ Working With and Supporting Business to Act on Plastic Waste ○ Submission on Climate Preparedness and Adaptation Strategy ○ Policy position on flexible and sharable parental leave ○ Endorsed the importance of childcare for recovery from COVID, return to work and long-ter prosperity ○ Recommended a Buy-Local Campaign to the City of Burnaby as key element of economic recovery
13. Suppliers	Provides ESG guidelines for procurement and sourcing to members (e.g. sustainable purchasing guidelines)	<ul style="list-style-type: none"> ● Provides ESG guidelines for procurement/purchasing: “Sustainable Purchasing Report” ● Burnaby Business Recovery Task Force Report identifies “Buy Local” as a strategic undertaking to build resilience within the community, to be executed in 2021
14. Marketing	Helps members market their ESG practices and tell their ESG story (e.g. brand or template members can use in their marketing)	<i>Helps members market their ESG practices with an ESG brand: Pledge for a Sustainable Community</i>
15. Public Engagement	Raises public awareness and inspires public action on ESG issues; launches public and consumer education campaigns on ESG actions the public can pursue	In 2020 launched a print, digital and social media awareness campaign to support local businesses, #BuyLocalBuyBurnaby, which includes an online directory of local businesses

Canadian Chamber of Commerce

Focus Area	Practice	Association Practice
1. Definitions and Scope	Has adopted a definition and principles that define the ESG field of practice and enable communications.	<p>Defines inclusive growth: “This means creating diversified and inclusive workplaces in which individual differences and the contributions of all employees are recognized and valued.”</p> <p>ESG topics addressed by the association include:</p> <ul style="list-style-type: none"> ● Environment: <ul style="list-style-type: none"> ○ Climate change ○ Environment ○ Circular economy

		<ul style="list-style-type: none"> • Social: <ul style="list-style-type: none"> ○ Indigenous reconciliation ○ Inclusive growth ○ Diversity and inclusion ○ Systemic racism ○ Pandemic response ○ Mental health in the workplace • Governance: <ul style="list-style-type: none"> ○ Sustainable Development Goals
2. Management System	<p>Designated staff responsible</p> <p>Most senior executive responsible</p> <p>Name and role of ESG member committee, task force or advisory group that recommends initiatives and priorities</p>	<p><i>CCC has four committees focusing on ESG topics:</i></p> <ul style="list-style-type: none"> • <i><u>Inclusive Growth, including the Council for Women’s Advocacy. The Council for Women’s Advocacy is responsible for driving action to address the barriers facing women in the workforce while ensuring the perspectives of women are integrated into national public policy development. The Council is mandated to:</u></i> <ul style="list-style-type: none"> ○ <i>bring the voice and perspectives of women to national policies.</i> ○ <i>inform CCC’s initiatives in advancing the gender equality agenda.</i> ○ <i>drive meaningful action to address identified issues and barriers.</i> • <i><u>Indigenous Affairs Committee examines the relationships between Canada’s businesses and Indigenous peoples and advocates opportunities both can use to ensure private sector projects can move forward in a way that meets the competitive priorities of business while respecting the rights of Indigenous peoples. Committee is mandated to:</u></i> <ul style="list-style-type: none"> ○ <i>Examine the relationships between Canada’s businesses and Indigenous peoples.</i> ○ <i>Advocate federal legislative, policy, regulatory challenges/opportunities to ensure private sector projects can move forward in a way that meets businesses’ competitive priorities while respecting the rights, cultures and aspirations of Indigenous peoples as well as the environment.</i> • <i><u>National Circular Economy Working Group: advocates harnessing the power of circularity, develops extended product responsibility strategies, and influences government policy on circular initiatives. The Working Group is mandated to:</u></i> <ul style="list-style-type: none"> ○ <i>Advocate for an approach to extended producer responsibility that can be harmonized with provincial jurisdictions.</i> ○ <i>Create a realistic and environmentally responsible approach to Canada’s zero plastic waste strategy.</i>

		<ul style="list-style-type: none"> ○ <i>Use CCC’s convening power to explore initiatives to improve circular initiatives in existing supply chains.</i> ● <i>The <u>Natural Resources & Environment Committee</u> is mandated to:</i> <ul style="list-style-type: none"> ○ <i>Consider and report on matters relating to national policies and legislation affecting the environment.</i> ○ <i>Monitor and review resource sector and environmental issues and interact with government, business, and non-governmental organizations on these issues.</i> ○ <i>Assess implications for Canadian business of key reports and studies on Canada’s resource sector.</i> ○ <i>Promote the natural resource sector through policy work and public relations campaigns for the long-term benefit of Canadians and Canadian businesses.</i> ○ <i>Conduct studies and prepare policy statements and submissions on key policy issues identified by the committee.</i> <p><i>CCC has two staff dedicated to ESG issues:</i></p> <ul style="list-style-type: none"> ● <i>Senior Director, Workforce Strategies & Inclusive Growth</i> ● <i>Senior Director, Natural Resources & Sustainable Growth</i>
<p>3. Operations</p>	<p>Office systems, meetings, conferences, hiring practices, procurement, investments, and other operational practices demonstrate best ESG practices</p>	<p><i>CCC <u>commits to</u> building workplaces that are mentally healthy, accessible, diverse and inclusive, for example:</i></p> <ul style="list-style-type: none"> ● <i>CCC is implementing the National Standard for Psychological Health and Safety in the Workplace.</i> ● <i>CCC’s headquarters achieved Rick Hansen Foundation Accessibility Certification.</i> ● <i>Women make up at least 40% of CCC’s leadership team and board of directors.</i> ● <i>CCC staff are encouraged to bring their “whole selves” to work.</i> ● <i>CCC has committed to the first four goals of the <u>Black North Pledge</u>: We will:</i> <ul style="list-style-type: none"> ○ <i>Increase our efforts to make our workplaces trusting places to have complex, and sometimes difficult conversations about anti-Black systemic racism and ensure that no barriers exist to prevent Black employees from advancing within the company.</i> ○ <i>Implement or expand unconscious bias and anti-racism education.</i> ○ <i>Share best—and unsuccessful—practices.</i> ○ <i>Create and share strategic inclusion and diversity plans with our board of directors.</i>

<p>4. Information</p>	<p>Includes ESG information in regular member communications, e.g. ESG news, reports, information on government programs, etc.</p>	<p>Includes ESG topics in “5 Minutes for Business” blog series, for example:</p> <ul style="list-style-type: none"> • “The Shortest Decade: Addressing the Coming Climate Crunch”: examines how Canada’s business community will be a driver in effective and responsible climate action.
<p>5. Education</p>	<p>Includes ESG in conferences, webinars, workshops, websites, mentoring programs, peer-based learning, communities of practice</p> <p>Engages a trusted organization with ESG expertise to deliver information, training and resources to members</p>	<p>Supports ESG webinars:</p> <ul style="list-style-type: none"> • CCC is supporting Competent Boards in conducting an online SDG panel series, Leveraging the SDGs to Achieve a Sustainable and Competitive Canadian Economy Post-COVID-19, to discuss how Board Members and Executives can leverage the SDGs in Canada to achieve a sustainable economy post-COVID-19.
<p>6. Tools</p>	<p>Creates/shares ESG tips, articles, toolkits, how-to guides, checklists, guidelines, helpdesk, and other resources</p>	<p>Compiled a number of resources to help members create a diverse and inclusive workplace. CCC’s inclusive growth initiative is designed to support members in filling their talent and skills gaps, to enhance opportunities for underrepresented segments of the Canadian population to fully participate in the economy. The resources include links to information, support, and engagement opportunities on various topics:</p> <ol style="list-style-type: none"> 1. Mentally Healthy Workplaces: resources on the National Standard for Psychological Health and Safety in the Workplace. 2. Accessibility in the Workplace: resources on the Rick Hansen Foundation Accessibility Certification program. 3. Women in the Workforce: Sharing information on subjects such as sponsorship and mentorship, entrepreneurship (including Indigenous entrepreneurship), women’s access to capital, promoting STEM and the skilled trades to young women and access to childcare. 4. Enhancing Business-Indigenous Engagement: resources to help members get started on this journey or to help enhance their relationships with Indigenous peoples. These resources include the experiences and best practices of businesses with longstanding relationships with Indigenous peoples, research and training tools. <p><i>Encourages adoption of third-party ESG standards and certification programs among members:</i></p> <ol style="list-style-type: none"> 1. <i>CCC is in the process of adopting the National Standard for Psychological Health and Safety in the Workplace, and encourages chambers and boards of trade across Canada to</i>

		<p><i>champion mentally healthy workplaces and encourage their member businesses to adopt the Standard.</i></p> <p>2. <i>CCC encourages businesses, as well as chambers and boards of trade across Canada, to adopt the Rick Hansen Foundation Accessibility Certification program and become leaders in building a more accessible Canada.</i></p>
7. Stakeholder Engagement	<p>Regularly consults industry/profession's stakeholders on their ESG priorities and expectations</p> <p>Partners and collaborates with external stakeholders on issues of mutual concern / benefit</p>	<p><i>Senior staff speak at public events on ESG topics such as the UN Sustainable Development Goals.</i></p> <p>Efforts to engage stakeholders on ESG topics and partner with external stakeholders on issues of mutual concern/benefit is focused on Indigenous Reconciliation:</p> <ul style="list-style-type: none"> • CCC entered into a three-year partnership with Indigenous Works to develop a national strategy to improve member engagement with Indigenous businesses and communities (2018). • "Lessons in Reconciliation" report series: CCC engaged business and Indigenous leaders in Saskatoon, Thunder Bay and Fredericton to hear what they had to say about reconciliation, what it means to them, their communities and their businesses. CCC captured this input in three reports (see 2019 annual report).
8. Government	<p>Proactively seeks opportunities to comment on the development of federal, provincial, regional, and municipal ESG strategies, regulations, programs and plans</p> <p>Endorses government ESG policies</p> <p>Engages NGOs and other organizations to collaborate on shared advocacy objectives</p>	<p>Proactively seeks opportunities to comment and engage on government ESG policies and plans:</p> <ul style="list-style-type: none"> • Indigenous Affairs Committee mandate includes advocating federal legislative, policy, regulatory challenges/opportunities to ensure private sector projects can move forward in a way that meets businesses' competitive priorities while respecting the rights, cultures and aspirations of Indigenous peoples as well as the environment. • National Circular Economy Working Group mandate includes influencing government policy on circular initiatives, e.g. advocate for an approach to extended producer responsibility that can be harmonized with provincial jurisdictions and create a realistic and environmentally responsible approach to Canada's zero plastic waste strategy. • Natural Resources & Environment Committee mandate includes reporting on matters relating to national policies and legislation affecting the environment, and conducting studies and preparing policy statements and submissions on key policy issues. • National Utilities Working Group mandate includes developing recommendations to the federal government to ensure Canada's utility sector remains competitive as it moves towards decarbonization, and to develop research and a strategic focus to ensure Canada's energy system is resilient, affordable, and low carbon.

		<ul style="list-style-type: none"> • As part of its Canadian Business Resilience Network, CCC developed a Roadmap to Recovery, including some ESG-focused government recommendations (e.g. Inclusive Recovery, Ensuring a Resilient Resource Sector and Strengthening Our Public Health Infrastructure). • Partnered with the Mental Health Commission of Canada to launch “338 Conversations”, calling on federal members of Parliament to join forces with chambers of commerce to promote mental health in the workplace (see 2019 annual report). <p>Often includes ESG topics in the association’s Government Relations program. CCC and its various committees adopted several Policy Resolutions some of which include ESG, for example:</p> <ul style="list-style-type: none"> • Ensuring the Long-Term Competitiveness and Sustainability of Canada’s Agrifood Industries (2019) • Removing Barriers for Indigenous Participation in Post-Secondary Education (2019) • Addressing the Impact of Climate Change on Indigenous Communities’ Transportation Infrastructure (2019) • Creating Private, Public and Indigenous Partnerships to Address the Skills Gap (2018) • A Resolution for a More Robust Climate Strategy (2019) • Align the Species at Risk Act to Respond to Regional Biodiversity Conservation Needs (2019) • Helping Industries and Communities Transition to a Low-Carbon Economy (2019) • Enable Municipal Infrastructure to Withstand the Challenges of Climate Change (2019) • Keeping Canada’s Air Travel Industry Sustainable and Affordable to Canadians (2019)
<p>9. Mobilization and Position Statements</p>	<p>Issues formal position statements endorsed by the membership outlining members’ commitments to ESG topics</p> <p>Endorses ESG commitment statements, charters, or principles and recruits other signatories</p> <p>Releases position papers on the significance of ESG and the industry’s or profession’s response, and encourages others to do the same</p>	<p><i>Released ESG position statement on racism:</i></p> <ul style="list-style-type: none"> • <i>Canadian Chamber of Commerce Statement on Racism</i> <p>Endorsed ESG commitment statements:</p> <ul style="list-style-type: none"> • <i>CCC is a signatory of the BlackNorth initiative, committing to specific actions and targets designed to end anti-Black systemic racism and create opportunities for all of those in the underrepresented BIPOC community.</i>

Colleges and Institutes Canada

Focus Area	Practice	Association Practice
1. Definitions and Scope	Has adopted a definition and principles to define the ESG field of practice and enable communications.	<p>CICan has embraced the UN SDGs as its overarching framework for its role in improving society.</p> <p>Specifically referenced ESG topics include:</p> <ul style="list-style-type: none"> • Environment: <ul style="list-style-type: none"> ○ Environment and climate change ○ Green skills ○ Campus sustainability • Social: <ul style="list-style-type: none"> ○ Indigenous reconciliation ○ Inclusive economic growth ○ Reducing inequalities ○ Just recovery ○ Gender equality and women’s empowerment ○ Youth employment ○ Social entrepreneurship ○ Social innovation ○ Immigrant settlement ○ Student mental health
2. Board Governance	Provides board education, adopts public ESG policies or commitments, integrates ESG into association’s purpose, mandate, vision, values, strategic plan, goals, targets, and reporting	<p>1. <i>CICan’s vision has an ESG-focus: “Better futures for peoples and communities”</i></p> <p>2. <i>CICan has 6 policy focus areas, four of which include ESG topics: <u>Indigenous Education, Environment & Climate Change, Innovation, Training for Inclusive Economic Growth</u></i></p> <p>Starting in 2021, the Board will receive mid-year reports that show how CICan’s activities align with the SDGs.</p>
3. Management System	<p>Designated staff responsible</p> <p>Most senior executive responsible</p> <p>Name and role of ESG member committee, task force or advisory group</p>	<p>Several ESG committees and advisory groups recommend initiatives and priorities addressing ESG topics:</p> <ul style="list-style-type: none"> • <i>CICan’s <u>ImpAct Initiative</u>: an initiative to help strengthen and scale up member institutions’ efforts to: reduce barriers to access for vulnerable populations, support social entrepreneurship, and improve campus sustainability. The initiative is guided by 23 member institutions via three working groups. They have two years to co-create an approach to their theme based on existing promising practices and new ideas. Two</i>

	<p>that recommends initiatives and priorities</p>	<p><i>advisory committees guide the project, bringing perspectives of large, small, urban, rural and Northern institutions from across the country:</i></p> <p><i>a. The Presidents’ Advisory Committee</i></p> <p><i>b. The Student and Alumni Advisory Committee (ISAAC)</i></p> <ul style="list-style-type: none"> • CIGan worked with the Mental Health Commission of Canada, as well as Universities Canada, to create a new Mental Health Standard for postsecondary students. As part of this effort, CIGan created an Advisory Committee on Student Mental Health. (see 2018-2019 annual report) • Indigenous Education Committee: established to provide leadership and guidance for the development of an Indigenous Education Protocol for Colleges and Institutes. Committee has regional representation, and representation from urban, rural, First Nations institutes and the Assembly of First Nations. <p>Designated ESG staff include:</p> <ul style="list-style-type: none"> • Manager of Impact Partnerships • Senior Program Officer and Program Officer on ImpAct Partnerships team • Director of Communications and Stakeholder Engagement • Program Officer for Canadian Partnerships Communications • Senior Program Officer, Sustainable Development and Skills for Employment in the Extractive Sector of the Pacific Alliance • Senior Program Officer, Gender Advisor • Gender Advisor hired to work with project teams to integrate gender analysis in CIGan’s international projects (2019)
<p>4. Risks and Opportunities</p>	<p>Conducts research and provides information on ESG trends, innovation, risks, opportunities that will affect the future performance of the sector / profession; develops business case and benefits for member action</p>	<p>CIGan’s strategic plan has an objective to collect and communicate information on global trends and priorities and coordinate shared responses.</p> <p>Conducts research and releases reports on ESG trends, innovation, risks, opportunities that will affect the future performance of the sector. CIGan released the following ESG-focused research reports:</p> <ol style="list-style-type: none"> 1. Green Skills for Sustainable Economic Growth: The Role of Canadian Colleges and Institutes in Advancing Education for Sustainability in Canada and Overseas (2017) 2. Skills Development as a Means to Women’s Empowerment: Integrating Gender Equality in TVET (2017)

		<p>3. Green Skills for Sustainable Economic Growth (2016): Given increasing demand for green skills in a variety of sectors, and for education focused on sustainable development, CIGan commissioned a comprehensive report on the topic. The report examines the capacity of Canadian colleges and institutes to contribute to, and partner in, what is now widely referred to as the “greening” of post-secondary education. The findings of the report were shared with a variety of partners, and also informed CIGan’s advocacy efforts, including a submission to Natural Resources Canada.</p>
<p>5. Information</p>	<p>Includes ESG information in regular member communications, e.g., ESG news, reports, information on government programs, etc.</p>	<p>CIGan’s member newsletter, “Perspectives”, regularly includes ESG topics, e.g.:</p> <ul style="list-style-type: none"> • Gender equality: a new program and renewed call to action (Feb 2020) • The future is now: our vision for the 20s (Jan 2020) <p>ImpActful Updates monthly newsletter, SDG Spotlights, focuses exclusively on SDGs/ESG topics</p>
<p>6. Education</p>	<p>Includes ESG in conferences, webinars, workshops, websites, mentoring programs, peer-based learning, communities of practice</p>	<p>CIGan embeds ESG topics in its conferences and events:</p> <ol style="list-style-type: none"> 1. Hosted over 200 members and stakeholders at Indigenous Education Symposium in 2019. 2. Annual Conferences regularly includes ESG topics and focuses on a different theme each year (e.g. 2019’s theme was “Inclusion”). Its 2020 conference was organized into 6 streams including: <ul style="list-style-type: none"> • Inclusive Governance • Embodying Sustainability: Sessions in this stream explored how members can contribute to the SDGs via curriculum development, solutions-oriented approaches to applied research, and designing green campuses. <p>The conference had “thought forums” for networking, centralized around certain topics, including:</p> <ul style="list-style-type: none"> ○ SDGs: Students Deliver on the Goals ○ Innovations in Reconcili-Action ○ Let’s Talk: Supporting Student Wellness ○ Building Resilience - Is your institution/organization ready for an emergency? <p>Most webinars are ESG-focused; 2020 webinars included:</p> <ul style="list-style-type: none"> ○ SDG Webinar: Implementing inclusive and equitable quality education to ensure no one gets left behind (Sept 2020) ○ Emerging best practices to embed the SDGs in the TVET sector to build back better (Aug 2020) ○ Webinar: SAGE Institutional Partnership Training on Gender Equality (Part 1) (June 2020)

		<ul style="list-style-type: none"> ○ COVID-19: A Transformative Opportunity to Advance the UN Sustainable Development Goals (June 2020) ○ Webinar: Demystifying the United Nations Sustainable Development Goals (SDGs) (May 2020) ○ Webinar: Fundamentals of Diversity and Inclusion (March 2020)
7. Consultation	Consults and surveys members to identify best practices and priorities	<p><i>In 2018 CICan launched one of the most extensive consultations in its 45-year history to inform its 5-year strategic plan, which came up with the vision “Better futures for peoples and communities”. CICan met with members, partners, staff, and key stakeholders from across the country to discuss the future of colleges and institutes, and the role of CICan as their national voice. Hundreds of people took part in the campaign via roundtables across the country, one-on-one meetings, online polls, etc.</i></p> <p>In 2019 CICAN conducted its first SDG annual survey of members to identify priority goals to pursue together. Due to COVID it was not repeated in 2020 but will in future years.</p>
8. Practices	Offers ESG awards and produces case studies and inventories of best practices to recognize and inspire leadership	<p><i>Developed two protocols promoting ESG practices for members to endorse and follow:</i></p> <ul style="list-style-type: none"> ● Pan-Canadian Protocol for Sustainability ● Indigenous Education Protocol <p>Developed several best practice inventories to recognize and inspire leadership on ESG topics:</p> <ol style="list-style-type: none"> 1. Created an inventory of examples of how members are supporting their communities during COVID-19. 2. <i>Developed “Innovation Showcase” webpage which highlights over 150 innovation stories from members across the country. Stories are organized into categories, including “environmental”, “renewable energy and conservation”, and “social innovation”. Top case studies on the site include “Zero Emissions Public Transit”, “Working with UNEP on Sustainability and Consumption”, and “Winter Planting Enhances Wetland Reclamation for Oil Sands”.</i> 3. College & University Collaboration webpage highlights examples of member collaboration, many of which focus on ESG topics. 4. Maintains a Members with Indigenous Initiatives webpage that highlights examples of services and programs that member institutions provide to Indigenous learners. <p>Offers ESG awards:</p>

		<ul style="list-style-type: none"> • Created new award, <i>Excellence in Sustainable Development Award</i>, which focuses on advancing SDGs at member institutions. • Offers Indigenous Education Excellence Award that recognizes a member that has a commitment to Indigenous education through innovative approaches and dedicated structures, curriculum, holistic support services and community partnerships that contribute to learner success, as well as socio-economic development and reconciliation within communities. • Criteria for other Leadership Excellence awards include “Impact” and “Sustainability”
9. Tools	Creates/shares ESG tips, articles, toolkits, how-to guides, checklists, guidelines, helpdesk, and other resources	<p><i>Launched SDG Toolkit for Canadian Colleges during Global Goals Week 2020. It is an inventory of member SDG practices designed to advance CICan’s vision to Build Back Better. It covers five dimensions of the sector’s social impact:</i></p> <ul style="list-style-type: none"> • <i>Finance and Administration</i> • <i>Student and Community</i> • <i>Academic</i> • <i>Physical Infrastructure</i> • <i>Applied Research</i>
10. Industry Collaboration	Supports joint ESG R&D, working groups and pilot projects that support industry collaboration and innovation to overcome ESG barriers and pursue ESG opportunities; supports the industry to work on ESG issues together	<p>CICan’s strategic plan has an objective to rally members around key priorities for maximum impact. It is committed to mobilizing member resources to tackle SDGs by working together nationally as an extension of its Value Proposition: “To be a force multiplier for Canadian colleges and institutes”.</p> <p>CICan undertakes projects to advance SDGs among members, for example, the Beyond Salt project which seeks to reduce sodium levels in food to improve the health of Canadians. The project brings members together to:</p> <ol style="list-style-type: none"> 1. create and test the teaching material faculty and students need to meet this challenge; 2. share and showcase sodium-reduction measures with partners from post-secondary, public, private and non-profit sectors. <p>Results and materials of this two-year initiative will be available to all Canadian colleges and institutes, for inclusion in courses and programs related to food production and preparation. The initiative aligns with SDG 3, Good Health and Well-being.</p> <p><i>Several initiatives focus on industry collaboration, for example:</i> <i>CICan’s ImpAct Initiative: an initiative (supported by the McConnell Foundation and the patronage of the Canadian Commission for UNESCO) to help strengthen and scale up member</i></p>

		<p><i>institutions' efforts to: reduce barriers to access for vulnerable populations, support social entrepreneurship, and improve campus sustainability. The initiative is guided by 23 member institutions via three working groups. They have two years to co-create an approach to their theme based on both existing promising practices and new ideas. Two advisory committees guide the project, bringing the perspectives of large, small, urban, rural and Northern institutions from across the country:</i></p> <ol style="list-style-type: none"> <i>1. Presidents' Advisory Committee</i> <i>2. Student and Alumni Advisory Committee</i>
<p>3. Stakeholder Engagement</p>	<p>Regularly consults industry/profession's stakeholders on their ESG priorities and expectations</p> <p>Facilitates cross-sectoral information sharing</p> <p>Creates common platform for addressing shared ESG issues</p> <p>Partners and collaborates with external stakeholders on issues of mutual concern / benefit</p>	<p>In its national consultation to develop its 5-year strategic plan, CIGan met with members, partners, staff, and key stakeholders from across the country to discuss the future of colleges and institutes, and the role of CIGan as their national voice. Hundreds of people took part in the campaign via roundtables across the country, one-on-one meetings, online polls, etc.</p> <p>In addition:</p> <ol style="list-style-type: none"> 1. ImpAct Presidents' Advisory Committee which consists of members and external stakeholders (e.g. NGOs, business, industry associations) meets quarterly to discuss ESG topics 2. ImpAct Student and Alumni Advisory Committee meets monthly to discuss and advise on ESG topics 3. BCIT and CIGan co-hosted a regional roundtable to catalyze action on the SDGs for British Columbia in October 2019. Attendees included the head of UN Habitat, UNESCO Chair in Sustainability in higher education, and the manager of Sustainable Development Solutions Canada. Three additional roundtables in Manitoba, Atlantic and Quebec were canceled due to COVID <p>Participates in stakeholder platforms:</p> <ul style="list-style-type: none"> • Signatory member of UN Global Compact Canada to network with businesses involved in the SDGs and matchmake them to members. <p>Member of Alliance 2030, a national network of organizations and individuals committed to achieving the SDGs. Members share information and learn from each other</p>
<p>4. Government</p>	<p>Proactively seeks opportunities to comment on the development of federal, provincial, regional, and municipal ESG</p>	<p><i>CIGan 6 advocacy priorities include ESG topics:</i></p> <ul style="list-style-type: none"> • <u><i>Indigenous Education</i></u> • <u><i>Environment & Climate Change</i></u>

	<p>strategies, regulations, programs and plans; includes ESG considerations as part of the association’s budget submissions; provides ESG expertise to governments, informing governments of ESG role the association is playing</p> <p>Endorses government ESG policies</p> <p>Participates in government ESG collaborations</p> <p>Seeks out and applies for government funding to help the sector or profession transition to a sustainable future</p> <p>Joins ESG advocacy coalitions to lobby governments on an accelerated ESG response</p> <p>Engages NGOs and other organizations to collaborate on shared advocacy objectives</p>	<ul style="list-style-type: none"> • <u>Innovation</u> • <u>Training for Inclusive Economic Growth</u> <p>CICan seeks opportunities to engage with governments on public policy measures to advance ESG and advocate for government policy to support members to improve their ESG, e.g.:</p> <ul style="list-style-type: none"> • <u>Wrote open letter to the Economic Recovery team of Ministers (including Minister of Infrastructure and Communities, Minister of Environment and Climate Change, and Minister of Canadian Heritage) calling for a bold commitment to the 2030 Agenda and climate action in COVID-19 economic recovery plans. 19 signatories as of September 2020. Recommendations include adopting science-based climate targets, adopting the Just Recovery principles, and adopting the principles of the Canadian Pact for a Green New Deal.</u> • <u>Open Letter to the Minister of Finance: calls on the federal government to make a new investment in applied research, to contribute pragmatic solutions to Canada’s biggest challenges, including its global climate change ambitions.</u> • “Clean Technology in Canada’s Natural Resource Sectors: Input to Natural Resources Canada (NRCan) on the Contributions of Canada’s Colleges, Institutes, Cégeps and Polytechnics” (see 2016-2017 annual report) • “Skills for Sustainable Development: Canada’s Partnership Advantage in Building Education and Training Systems with Developing Countries” (see 2016-2017 annual report) <p>CICan includes ESG considerations in its budget submissions, e.g.:</p> <ul style="list-style-type: none"> • <u>Restart, Recover, Build Back Better: Submission to the Standing Committee on Finance (Budget 2021). CICan positioned its budget submission within the context of the SDGs, recommending a holistic approach grounded in the SDGs to set social, economic and environmental objectives to create the best possible future for all, leaving no one behind. It makes 8 recommendations to move Canada toward the SDGs. Key recommendations include: 1) Support a green, inclusive recovery through a \$5B stimulus investment in college infrastructure, making campuses more sustainable and accessible, advancing innovation, and improving learning spaces for Indigenous students. 2) Accelerate sustainability initiatives at colleges and in communities by investing \$50M in a national network of sustainability offices. 3) Improve PSE access for vulnerable and low-income Canadians through: funding increases for Indigenous programs; extending special Canada Student Grants and Loans provisions; covering costs for computer equipment and internet</u>
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	<p><i>access for online learning. 4) Increase Canada’s commitment to international development to support skills training and applied research for climate change adaptation.</i></p> <ul style="list-style-type: none"> • <i>2020 Budget submission included seven recommendations aimed at supporting economic growth, competitiveness and the fight against climate change by investing in skills and innovation.</i> • “Canada’s Colleges and Institutes - Skills and Innovation to respond to Climate Change: Submission to the House of Commons Standing Committee on Finance – Pre-budget Consultations in Advance of Budget 2020” (link) • 2019 Budget submission includes: Improve labour market outcomes of Indigenous peoples and support economic development in Indigenous communities through increased financial support for learners, tailored programs and wraparound supports; make campuses greener, more energy efficient and better suited to current and future learning needs by investing in the Post-secondary Institutions Strategic Investment Fund. • Recommendation in the 2018 Budget submission: “Invest \$26 million per year to support truth and reconciliation programming and wrap-around services at post-secondary institutions to improve the recruitment, retention and academic success of Indigenous students.” • As part of its 2016 Budget priorities, CIGan recommended increasing funding for the Community College Social Innovation Funds by \$5M annually and making the program permanent to strengthen college and institute partnerships with communities to find solutions to social challenges. <p>CIGan releases statements in support of federal government programs that support members to improve their ESG, for example:</p> <ul style="list-style-type: none"> • Support of the 2016 infrastructure program which invests in innovation and sustainable growth at Canadian post-secondary institutions • Statement in support of the 2017 Feminist International Assistance Policy • Support of the 2018 Budget: “Budget 2018 empowers colleges and institutes to fuel Canadian innovation and inclusive growth” <p>CIGan seeks out and applies for government funding to help the sector or profession transition to a sustainable future, for example:</p> <ul style="list-style-type: none"> • CIGan’s Kenya Education for Employment Program funded by the Government of Canada.
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5. Impact Finance	Contributes to the development of the Impact Finance sector	<i>Essential Skills Social Finance Pilot (2016): CIGan led the first national project in Canada to test a social impact bond approach providing essential skills training to unemployed Canadians. The pilot was shown to have a positive impact on unemployed Canadians.</i>
6. Marketing	Positions the sector / profession as offering ESG solutions	<i>CIGan’s strategic plan has an objective to amplify recognition of the system as the source of solutions to pressing challenges.</i>
7. Public Engagement	Raises public awareness and inspires public action on ESG issues	<p>CIGan’s president and CEO publishes several op-eds every year, including on ESG topics, for example:</p> <ul style="list-style-type: none"> • Realizing Canada’s vision for a greener future (2020): highlights members’ innovation and calls on Canada to develop a national framework to promote the integration of climate change adaptation and mitigation into postsecondary education and ensure all relevant programs reflect environmental concerns in their given fields. • Preparing Canadians for the green economy (2017) • Supporting Indigenous Education Key To Thriving Economy (2016) • There’s A Way We Can End The Indigenous Health Crisis (2016) • It’s time to build an inclusive innovation eco-system (2016)
8. Mobilization and Position Statements	Endorses ESG commitment statements, charters, or principles and recruits other signatories	CIGan signed the Global SDG Accord during 2020 Global Goals Week.

<p>9. International</p>	<p>Builds ESG partnerships and collaborations with international associations in the sector or profession; finds out about new research, best practices, and experts from international partnerships; recruits them to address ESG issues at conferences and events</p>	<p><i>CICan is a founding member and most recent past chair of the World Federation of Colleges and Polytechnics. In 2020 CICan led the launch of a Global SDG Affinity Group to advance the SDGs globally among colleges and polytechnics.</i></p> <p>CICan is a member of Sustainable Development Solutions Network (SDSN) Canada which is part of a global movement to build a network of universities, colleges, research centers, and knowledge institutions to promote practical solutions for sustainable development. With over 1,300 participating institutions worldwide, SDSN members work together to support action-oriented research to address the world’s most pressing problems, including the implementation of the SDGs and the Paris Climate Agreement.</p> <p>CICan achieves its ESG goals in part by building international partnerships and promoting industry ESG performance with international partners, including international educational institutions and associations. Through the below partnerships, CICan has recruited international partners to address ESG issues at conferences and events, and finds out about new research, best practices, and experts from international partnerships. Education for Employment (EFE) is CICan’s flagship international program, supporting the development of employment-focused technical and professional training around the world by facilitating partnerships between members and their international counterparts. The benefits of these programs to its own members are listed here. Here are some examples:</p> <ul style="list-style-type: none"> • In 2016 CICan launched the Kenya Education for Employment Program, a five-year initiative offered in collaboration with Kenya’s Ministry of Education and funded by the Government of Canada. The ten national polytechnics in Kenya are matched with ten CICan members, to strengthen and support technical and vocational education and training. It focuses on agriculture and energy to provide employment and self-employment opportunities for youth while supporting gender equality, green economic growth and poverty reduction. It contributes towards SDG Goal 4, “Quality Education”. • Pacific Alliance EFE Program (Sustainable Development and Skills for Employment in the Extractive Sector of the Pacific Alliance) 2016: a regional, five-year program funded by Global Affairs Canada to upgrade the skills of workers in the extractive sector. Program beneficiaries are young men and women who access extractive sector jobs in the Pacific Alliance member countries, with a focus on the environment and their communities’ wellbeing. The program supports the extractive sector governance by strengthening regional dialogue between representatives of the private, public, and civil society sectors of
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		<p>the four Pacific Alliance countries and Canada on regulatory best practices (environmental, socioeconomic, etc.) of the extractive sector.</p> <ul style="list-style-type: none"> • Skills to Access the Green Economy Program (2019): a 5-year program that helps six Caribbean countries become more resilient by supporting technical and vocational education training in key economic sectors associated with climate change. It will increase the capacity of local training institutions to deliver gender-sensitive skills training programs that meet economic and environmental needs in the region, by leveraging the expertise of Canadian colleges and institutes. • CIGan partnered with the Mastercard Foundation’s Young Africa Works initiative in Kenya (2020). By working closely with Kenyan partners and post-secondary institutions, CIGan contributes to the Mastercard Foundation’s goal of enabling 30 million young Africans, particularly young women, in dignified and fulfilling work by 2030. • CIGan members support women’s training and empowerment in Senegal: CIGan plays a key role in implementing the initiative, <i>Mille femmes: Je suis femme, j’existe, je participe (One Thousand Women: I am woman, I exist, I participate)</i>, which facilitates access to professional and technical training for Senegalese women. This initiative helps women hone their skills and develop income-generating activities in Senegalese growth sectors by strengthening their entrepreneurial know-how. • The Education for Employment – Al-Najah Tunisia program supports the improvement of post-degree training and the employability of graduates from the Tunisian ISET (Institutions supérieures d’études technologiques) network with the help of CIGan members. The objective is to increase the economic autonomy of young graduates in Tunisia, notably young female graduates living in poor regions of the country, while reducing the country’s unemployment rate and combatting poverty among women. • Supporting Innovation in the Technical and Vocational Education Sector: Towards Productivity and Competitiveness (SITVES) Project: CIGan works with two Kenyan organizations to fund research at Kenyan TVET institutions that looks at ways to improve skills and employability prospects for Kenya’s youth. Other countries benefiting from the Education for Employment initiative include Mozambique, Bolivia, Colombia, Peru, and Tanzania. <p>See a complete list of CIGan’s international programs.</p>
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Mining Association of Canada

Focus Area	Practice	Association Practice
1. Definitions and Scope	Has adopted a definition and principles to define the ESG field of practice and enable communications.	<p>MAC draws on the 1987 Brundtland Commission definition of Sustainable Development: “Development that meets the needs of the present without compromising the ability of future generations to meet their own needs.”</p> <p>ESG topics explicitly addressed by the association include:</p> <p>Environment:</p> <ul style="list-style-type: none"> • Biodiversity conservation • Climate change • Tailings management • Water stewardship <p>Social:</p> <ul style="list-style-type: none"> • Indigenous relations • Community engagement • Safety and health • Child and forced labour • Equity, diversity and inclusion
2. Board Governance	Provides board education, adopts public ESG policies or commitments, integrates ESG into association’s purpose, mandate, vision, values, strategic plan, goals, targets, and reporting	<p>Strategic focus areas of the association include:</p> <ul style="list-style-type: none"> • Corporate Responsibility (environment and community) • International CSR (human rights, transparency) • Indigenous Affairs • Climate Change (climate change innovations and role in clean technology) • Tailings Management <p>MAC’s main ESG policy is its Towards Sustainable Mining Initiative.</p>
3. Management System	<p>Designated staff responsible</p> <p>Most senior executive responsible</p> <p>Name and role of ESG member committee, task force or advisory group that recommends initiatives and priorities</p>	<p>Over half of the 13 staff have ESG responsibilities:</p> <ul style="list-style-type: none"> • CEO was MAC’s first VP of Sustainable Development and Public Affairs and instrumental in the development and implementation of the Towards Sustainable Mining (TSM) initiative • SVP responsible for the TSM initiative and for overseeing MAC’s work related to Indigenous Peoples, Public Affairs & Communications and Government Relations.

		<ul style="list-style-type: none"> • Vice President, Science and Environmental Management focuses on regulatory and environmental aspects of mining, including mine waste management, effluent quality, and monitoring and mitigating effects on water quality and the aquatic environment. • Vice President, Economic and Northern Affairs is responsible for advancing the mining industry’s understanding of key economic issues, including energy and climate change and innovation. • Senior Director, Regulatory and Indigenous Affairs works with members, stakeholders and government decision makers on policy issues related to Indigenous engagement, wildlife and biodiversity conservation. This position works with Indigenous partners through the management of MAC’s Indigenous Relations Committee • Director, Towards Sustainable Mining responsible for the management of the Mining Association of Canada’s Towards Sustainable Mining initiative. • Vice President, Environment and Regulatory Affairs <p>MAC’s Working Committees include the following ESG committees:</p> <ol style="list-style-type: none"> 1. Energy Committee 2. Environment Committee 3. Indigenous Relations Committee 4. International Social Responsibility Committee 5. Public Affairs Committee 6. Science Committee 7. Tailings Working Group 8. TSM Governance Team 9. TSM Initiative Leaders Committee
4. Operations	Office systems, meetings, conferences, hiring practices, procurement, investments, and other operational practices demonstrate best ESG practices	MAC is a carbon neutral flyer. All carbon emissions from the association’s air travel are offset through the Gold Standard .
5. Information	Includes ESG information in regular member communications, e.g. ESG news, reports, information on government programs, etc.	MAC includes ESG information, news and reports in regular member e-newsletter.

<p>6. Education</p>	<p>Includes ESG in conferences, webinars, workshops, websites, mentoring programs, peer-based learning, communities of practice</p> <p>Engages a trusted organization with ESG expertise to deliver information, training and resources to members</p>	<p><i>Offers an TSM Online Training Program which consists of eight courses that prepare participants to apply the TSM protocols and complete a TSM self-assessment for their company’s facilities. The courses include:</i></p> <ol style="list-style-type: none"> <i>1. Understanding TSM</i> <i>2. Applying the TSM Protocols</i> <i>3. Energy Use and Greenhouse Gas Emissions Management</i> <i>4. Crisis Management Planning</i> <i>5. Aboriginal and Community Outreach</i> <i>6. Safety and Health</i> <i>7. Biodiversity Conservation Management</i> <i>8. Tailing Management</i> <p><i>MAC, with the support of third-party experts, delivers TSM training to members and offers in-person and webinar workshops on these topics.</i></p>
<p>7. Practices</p>	<p>Offers ESG awards and produces case studies and inventories of best practices to recognize and inspire leadership</p>	<p>TSM Excellence Awards include the Environmental Excellence Award and the Community Engagement Excellence Award. To be eligible mining companies must be actively implementing the TSM initiative.</p> <p>Profiles ESG case studies in the following areas:</p> <ul style="list-style-type: none"> • Indigenous Case Studies • Reclamation Case Studies • Sustainability / TSM Case Studies <p>Bi-monthly newsletter highlights leading ESG practices of members.</p>
<p>8. Tools</p>	<p>Creates/shares ESG tips, articles, toolkits, how-to guides, checklists, guidelines, helpdesk, and other resources</p> <p>Operates an ESG portal, centre of excellence or hub on website</p>	<p><i>TSM program provides guidance for ESG performance management. It has produced the following guides:</i></p> <ul style="list-style-type: none"> • <i>Tailings Facility Management</i> • <i>Energy and GHG Emissions Management</i> • <i>Site-Level Grievance and Community Response Mechanisms</i> • <i>Crisis Management</i> <p><i>MAC has a TSM portal on its website.</i></p>
<p>9. Industry Collaboration</p>	<p>Supports joint ESG R&D, working groups and pilot projects that support industry collaboration and</p>	<p>Many of MAC’s committees such as International Social Responsibility Committee, Indigenous Affairs Committee, Climate Change Task Force, Biodiversity Task Force,</p>

	innovation to overcome ESG barriers and pursue ESG opportunities; supports the industry to work on ESG issues together	Environment Committee and TSM Initiative Leaders Committee are geared towards member collaboration on ESG issues.
10. Metrics	Develops common metrics/KPIs to measure the industry's overall ESG performance and enable sector benchmarking and peer comparisons.	<p><i>TSM has ESG metrics for the sector to measure and report on its ESG performance in the following areas:</i></p> <ul style="list-style-type: none"> • <i>Indigenous and Community Relationships</i> • <i>Energy and GHG Emissions Management</i> • <i>Tailings Management Protocol</i> • <i>Biodiversity Conservation Management</i> • <i>Safety and Health</i> • <i>Child and Forced Labour</i> • <i>Water Stewardship</i> • <i>Crisis Management and Communications</i> <p><i>This enables sector benchmarking, peer comparisons and continuous improvement.</i></p>
11. Goals	Develops shared ESG vision, goals, targets, metrics, monitoring and continuous improvement for members to advance on ESG together; sets targets for industry or professional advancement	<p><i>MAC's overarching ESG goal and target is that all members achieve Level A or higher in the TSM program, which means they are effectively managing their key social and environmental risks, and are adhering to best practices in environmental management, safety and community engagement.</i></p> <p><i>TSM includes a suite of seven performance protocols that members measure and publicly report their performance against. Companies embed TSM protocol and framework requirements into each facility's operations and management systems.</i></p> <p><i>Members are required to endorse the <u>TSM principles</u>: "As members of the Mining Association of Canada, our role is to responsibly meet society's needs for minerals, metals and energy products. To achieve this we engage in the exploration, discovery, development, production, distribution and recycling of these products. We believe that our opportunities to contribute to and thrive in the economies in which we operate must be earned through a demonstrated commitment to sustainable development."</i></p>
12. Monitoring and Reporting	Regularly reviews the sector's / profession's progress toward the Association's ESG goals.	<p><i><u>Annual Reporting</u>: Mining facilities self-assess their performance annually against each of the program's indicators across the ESG protocols. They assign a letter grade to each indicator that reflects their performance, ranging from Level C to Level AAA. These grades are made public in MAC's annual TSM Progress Reports.</i></p>

	<p>Develops and regularly updates an internal database that tracks the sector's / profession's ESG performance.</p> <p>Publicly reports in regular or annual ESG reports on the association's ESG impacts and activities, including progress towards ESG targets and the association's overall performance.</p>	<p><i>New members have three years to start publicly reporting to provide an opportunity to train staff and fully integrate TSM into their operations.</i></p> <p>This is the link to the 2019 TSM Progress Report of the Industry. Reports from 2011 – 2019 are disclosed on MAC's website.</p>
<p>13. Stakeholder Engagement</p>	<p>Regularly consults industry/profession's stakeholders on their ESG priorities and expectations</p> <p>Creates common platform for addressing shared ESG issues</p> <p>Partners and collaborates with external stakeholders on issues of mutual concern / benefit</p> <p>Provides support to members on how to engage with stakeholders</p>	<p>Uses the term "<i>Communities of Interest</i>" to include all of the individuals and groups who have or believe they have an interest in the management of decisions about mining operations that may affect them. This includes employees, contractors, Aboriginal or indigenous peoples, mining community members, suppliers, customers, environmental organizations, governments, the financial community, and shareholders.</p> <p><i>MAC convenes a Community of Interest (COI) Advisory Panel which is an independent, multi-stakeholder group comprised of 12 to 15 individuals from Aboriginal groups, communities where the industry is active, environmental and social NGOs, and labour and financial organizations. Objectives of the COI Advisory Panel include: Identify to the MAC Board current and emerging ESG priorities for the sector; advise and encourage MAC and its members to improve and raise the bar for ESG performance; advise MAC on TSM implementation; conduct a yearly review of a sample of companies' verified results to analyze company systems and practices. The COI Panel uses a regular issue scanning and prioritization process to identify areas of mutual concern/benefit.</i></p> <p>MAC lists these ESG partners on its website:</p> <ul style="list-style-type: none"> • National Organizations <ul style="list-style-type: none"> ○ Assembly of First Nations ○ Canadian Aboriginal Minerals Association ○ Canadian Council for Aboriginal Business • International Organizations <ul style="list-style-type: none"> ○ United Nations Environment Programme

		<p>The Indigenous and Community Relationships Protocol provides support to members on how to engage with stakeholders. The Protocol consists of five performance indicators. These indicators seek to confirm that:</p> <ul style="list-style-type: none"> • Processes are in place to identify communities of interest, including Indigenous communities and organizations • Processes have been established to support the development and maintenance of meaningful relationships with communities of interest • Mining facilities are actively building meaningful relationships and implementing engagement and decision-making processes with Indigenous communities • Processes have been established to mitigate adverse community impacts and optimize social benefits generated from facilities • Processes are in place to respond to incidents, concerns, and feedback from communities of interest <p>MAC regularly collaborates with NGOs on shared ESG priorities, for example, MAC collaborated with NGOs on advocating for the new Impact Assessment Act and with Publish What You Pay on advocating for the implementation of the Extractive Sector Transparency Measures Act.</p> <p>MAC funds and participates in MEND, a multi-stakeholder research program addressing acid rock drainage and other mine site environmental issues. It also funds and participates in the multi-stakeholder National Orphaned and Abandoned Mines Initiative (NOAMI).</p>
<p>14. Government</p>	<p>Proactively seeks opportunities to comment on the development of federal, provincial, regional, and municipal ESG strategies, regulations, programs and plans; provides ESG expertise to governments, informing governments of ESG role the association is playing</p> <p>Endorses government ESG policies</p> <p>Participates in government ESG collaborations</p>	<p><i>Supported the Federal Government’s Impact Assessment Agency legislation.</i></p> <p><i>Through TSM, develops an ESG narrative / story members can use with governments.</i></p> <p>Participates in the federal government’s ESG collaborations and consultations:</p> <ul style="list-style-type: none"> • Member of the Minister of International Trade’s Multi-Stakeholder Advisory Body on Responsible Business Conduct. • Member of the Federal Government’s Species At Risk Advisory Committee.

	<p>Seeks out and applies for government funding to help the sector or profession transition to a sustainable future</p> <p>Engages with governments on public policy measures to advance ESG</p> <p>Develops an ESG narrative / story members can use with governments where they lack this capacity</p> <p>Engages NGOs and other organizations to collaborate on shared advocacy objectives</p> <p>Advocates for government policy to support members to improve their ESG</p>	<p>MAC seeks out and applies for government funding to help the sector transition to a sustainable future:</p> <ul style="list-style-type: none"> • MAC’s Climate Adaptation Guide for mining was developed with a grant from NRCan. • MAC receives funding from Global Affairs Canada (GAC) through the CanExport program to attend the Mining Indaba conference in South Africa where MAC regularly delivers ESG content as part of the conference agenda. • Global Affairs Canada funds MAC’s work to spread TSM to other national mining associations in other counties. <p><i>MAC joins ESG advocacy coalitions to lobby governments on an accelerated ESG response, e.g. advocating for the new Impact Assessment Act and for the implementation of the Extractive Sector Transparency Measures Act.</i></p> <p>MAC advocates for government policy to support members to improve their ESG and includes in the association’s Government Relations Plan measures that support the association’s ESG goals and targets for example:</p> <ul style="list-style-type: none"> • Works with GAC to spread TSM globally. • Advocated for stronger measures, including trade sanctions for Canadian companies that don’t participate in dispute resolution processes such as the National Contact Point and the Canadian Ombudsperson for Responsible Enterprise. • Advocated for the development of the Canadian Minerals and Metals Plan which incorporates ESG measures. • Funds and participates in MEND, a multi-stakeholder research program addressing acid rock drainage and other mine site environmental issues. • Funds and participates in the multi-stakeholder National Orphaned and Abandoned Mines Initiative (NOAMI).
<p>15. Customers</p>	<p>Researches customer ESG priorities</p> <p>Educates the sector’s customers about industry’s / profession’s ESG role</p>	<p><i>Informs members of customer ESG priorities, for example:</i></p> <ul style="list-style-type: none"> • <i>The importance of mining and metals in the transition to the low carbon economy (e.g., solar and wind power, electric cars)</i> • <i>Efforts are underway to raise the awareness of TSM as a tool members’ customers should be looking at to inform their responsible sourcing practices for metals and minerals</i>

<p>16. Value-Chain Collaboration</p>	<p>Identifies adjacent sectors or allied professions where an aligned ESG response is needed to ensure the success of the overall value chain, partners to foster best practices and knowledge sharing, tackle barriers and challenges together, and advance innovation; initiates or joins ESG collaborations with other associations, addressing shared risks and opportunities</p>	<p><i>MAC is involved in a number of value-chain collaborations:</i></p> <ul style="list-style-type: none"> • <i>MAC is a member of ResponsibleSteel™ to share its expertise with TSM and to help develop the mining component of a new global standard for a responsible steel supply chain.</i> • <i>MAC is working with the Responsible Minerals Initiative on supply chain responsible sourcing. The RMI brings together global manufacturing brands such as Apple, Microsoft, BMW and others along with mining companies.</i> • <i>MAC participates in the M3 Partnership which includes Responsible Steel, Responsible Jewelry and the Initiative for Responsible Mining Assurance to find alignments and equivalencies to enable all standards to be more effective in the value chain. A key aim is to create tools to establish better alignment of standards to reduce unnecessary reporting and assurance burden and thus enhance the uptake.</i>
<p>17. Marketing</p>	<p>Develops an ESG public relations program including marketing and branding to communicate member leadership; initiates public awareness campaigns to communicate the ESG performance and leadership of the sector/profession</p> <p>Helps members market their ESG practices and tell their ESG story (e.g. brand or template members can use in their marketing)</p> <p>Provides ESG voice of industry / profession</p> <p>Positions the sector / profession as offering ESG solutions</p> <p>Includes ESG story in market development and trade and export promotion of the sector</p>	<p>TSM is MAC's ESG marketing and branding program to communicate member leadership. It uses TSM to help members market their ESG practices and tell their ESG story.</p> <p>TSM is MAC's ESG voice of the industry.</p> <p><i>MAC is profiling the role metals and minerals can play in the transition to a low-carbon economy, thereby offering ESG solutions.</i></p> <p><i>MAC includes TSM in its trade and export promotion of the sector.</i></p> <p>MAC communicates the ESG performance of its members through public awareness campaigns.</p>
<p>18. Mobilization and Position Statements</p>	<p>Issues formal position statements endorsed by the membership outlining members' commitments to ESG topics</p>	<p><i>MAC and its members issued a formal commitment to Equity, Diversity and Inclusion, including objectives to ensure the Canadian mining workforce reflects the diversity of Canada and the communities where the industry operates and focuses on a culture of belonging and inclusion.</i></p>

	Endorses ESG commitment statements, charters, or principles and recruits other signatories	<i>MAC endorsed the <u>Voluntary Principles on Security and Human Rights</u> and the <u>Paris Accord</u>. Its TSM Indigenous Relationships Protocol references and supports the <u>UN Declaration on the Rights of Indigenous Peoples</u>.</i>
19. Standards	<p>Develops and coordinates ESG benchmarks to enable members to assess their performance relative to peers; includes ESG in designations, certifications, curriculum, to formalize practices and enable benchmarking, develops ESG code of practice or rating system</p> <p>Requires members to participate in ESG program</p>	<p><i>MAC developed and maintains TSM as an industry standard. It is a set of tools and indicators to drive performance and ensure that key mining risks are managed responsibly at member facilities. Through TSM, MAC members demonstrate leadership by reporting and independently verifying their performance in key environmental and social areas such as aboriginal and community engagement, biodiversity conservation, climate change and tailings management. The program was established in 2004 and its main objective is to enable mining companies to meet society's needs for minerals, metals and energy products in the most socially, economically and environmentally responsible way.</i></p> <p><i>Participation in the TSM program is a mandatory condition of membership.</i></p>
20. Verification	Enables auditing of ESG program to support verification of ESG performance	<p><i>TSM requires Canadian mines to publicly report and verify their environmental and social performance through the following steps:</i></p> <ul style="list-style-type: none"> <i>• Self-Assessment: Each facility conducts an annual self-assessment against each protocol. Letter grades are assigned for each indicator to reflect the comprehensiveness of the relevant management system ranging from Level C to Level AAA.</i> <i>• External Verification: Every three years, a trained <u>Verification Service Provider (VSP)</u> reviews a company's self-assessments to determine if there is adequate evidence to support the performance ratings the facility has reported. The verifiers can change the ratings up or down to ensure they accurately reflect the facility's management practices and performance.</i> <i>• CEO Letter of Assurance: In the year of external verification, the company's CEO or most senior Canadian executive submits a letter to MAC that confirms an external verification has been conducted in accordance with the VSP Terms of Reference. The CEO Letters of Assurance are <u>publicly available</u> on the MAC website.</i> <i>• Post-Verification Review: Each year, MAC's independent <u>Community of Interest (COI) Advisory Panel</u> selects a sample of companies to appear before the Panel to present and discuss their TSM results. Through these discussions, the Panel</i>

		<p><i>tests to see whether and how facility systems are leading to performance improvement.</i></p>
<p>21. å</p>	<p>Builds ESG partnerships and collaborations with international associations in the sector or profession; finds out about new research, best practices, and experts from international partnerships</p> <p>Help sets international ESG performance standards</p> <p>Promotes industry ESG performance in international arena</p> <p>Promotes relevant global ESG standards to members</p>	<p>MAC helps set international ESG performance standards in a number of ways:</p> <ul style="list-style-type: none"> • While mandatory for their Canadian facilities, a growing number of MAC members are voluntarily applying TSM and publicly reporting performance for their international operations. By adopting TSM at their operations abroad, these companies demonstrate they are managing mining risks throughout the world at the same high standard as their Canadian operations. • <i>TSM has been adopted by other national mining associations including Argentina, Brazil, Botswana, Philippines, Norway, Finland and Spain.</i> • MAC is a member of the international Responsible Business Alliance’s Responsible Mining Initiative Engagement Team, an NGO based in the US. • MAC is working with the Initiative for Responsible Mining Assurance, an NGO based in the US which certifies social and environmental performance at mine sites globally. MAC is collaborating with them to ensure their tailings standard is consistent with TSM’s requirements. <p>MAC encourages its members to endorse relevant international standards.</p> <p><i>MAC is working on a new Responsible Sourcing Supplement for TSM that will allow full recognition by International Council on Mining and Metals, Copper Mark, Responsible Gold Mining Principles and the Risk Readiness Assessment.</i></p>

PROFESSIONAL ASSOCIATIONS

Canadian Institute of Planners

Focus Area	Practice	Association Practice
<p>10. Definitions and Scope</p>	<p>Has adopted a definition and principles to define the ESG field of practice and enable communications.</p>	<p>CIP’s Strategic Plan refers to engaging in planning themes that support environmental, social, and economic best practices and prioritizes:</p> <ul style="list-style-type: none"> ● Resilient and Sustainable Communities ● Inclusive and Diverse Communities <p>It defines a healthy community as “a place where healthy built, social, economic, and natural environments give citizens the opportunity to live their full potential, regardless of their socially, culturally or economically defined circumstances. A healthy community allows people to come together to make their community better for themselves, their family, their friends, their neighbours and others. A healthy community creates ongoing dialogue, generates leadership opportunities for all, embraces diversity, connects people and resources, fosters a sense of community, and shapes its own future.” This definition is in the Healthy Community Policy.</p> <p>Its Climate Change Policy indicates CIP envisions a future in which Canadian communities are planned, designed, developed, and managed to contribute to climate stability and to be more resilient in the face of unavoidable changes in the climate, and in the process, to become more liveable, prosperous, and equitable.</p> <p>ESG topics explicitly addressed by the association include:</p> <ul style="list-style-type: none"> ● Healthy communities ● Sustainable development ● Ecological limits ● Stakeholder engagement ● Climate change ● Indigenous planning ● Equity, diversity, and inclusion

<p>11. Board Governance</p>	<p>Provides board education, adopts public ESG policies or commitments, integrates ESG into association’s mandate, vision, values, strategic plan, goals, targets, and reporting</p>	<p>CIP values include “inclusiveness and ethical”.</p> <p><i>CIP has four ESG policies that set out the role of CIP and planners:</i></p> <ol style="list-style-type: none"> <i>3. <u>Policy for Climate Change Planning (2018)</u>: Defines planning’s role in meeting climate change challenges, and calls planners to action to create communities that are resilient and contribute to climate stability. Defines CIP’s role to support policy implementation.</i> <i>4. <u>Policy on Planning Practice and Reconciliation (2018)</u>: Defines the role of planners to embed reconciliation in planning practice in Canada, so that planners can build relationships with Indigenous peoples based on mutual respect, trust, and dialogue. Defines CIP’s role to support policy implementation.</i> <i>5. <u>Policy on Healthy Communities Planning (2018)</u>: Defines planning’s role in fostering vibrant environments and active lifestyles that promote and protect the health of Canadians, increasing the social and health equity of communities. Defines CIP’s role to support policy implementation.</i> <i>6. <u>Equity, Diversity & Inclusion (EDI) Roadmap (2020) (Press Release)</u>: Provides a structured, measurable, and systematic approach to embed EDI into the Institute and across the planning profession. It consists of four core areas over a five-year period, with metrics to evaluate progress over time (Leadership Commitment, Education & Communication, Systemic Changes, Sustainment).</i> <p>ESG is integrated in some sections of CIP’s strategic plan, for example the Advocacy and Partnerships section: “As an effective and influential organization, the Institute will identify and actively engage in planning themes that support environmental, social, and economic best practices. This includes focus on improving the quality of life within non-Indigenous and Indigenous communities in Canada and abroad through excellence in professional planning that supports resilient and sustainable communities and inclusive and diverse communities.”</p>
<p>12. Management System</p>	<p>Designated staff responsible</p> <p>Most senior executive responsible</p> <p>Name and role of ESG member committee, task force or advisory group that recommends initiatives and priorities</p>	<p>Creates ad hoc member committees to advise on ESG priorities:</p> <ul style="list-style-type: none"> • CIP’s Climate Change Committee was formed in 2009. Its role is to realize the aspirations and directives of the Climate Change Policy. Roles include the promotion of resources, support of dialogue on government climate policy, development and delivery of climate change projects and programs, development of strategic partnerships, etc. Led development of the 2018 Climate Change Policy. • Indigenous Community Planning Committee, comprising Indigenous and non-Indigenous practitioners led the development of the 2019 Professional Practice and Reconciliation Policy.

		<ul style="list-style-type: none"> • Healthy Communities Committee led development of the 2018 Healthy Communities Policy. • Federal Sustainable Development Response Committee (2019). • Implementation of the New Urban Agenda 2030, Response Committee (2017/2018). • Social Equity and Diversity Committee (2019), set up to develop gender policy (approved September 2019), resulted in commitment and implementation by board to develop social equity and diversity strategy (released August 2020). <p>Hires staff interns under the UN Green Climate Fund.</p>
13. Operations	<p>Office systems, meetings, conferences, hiring practices, procurement, investments, and other operational practices demonstrate best ESG practices</p> <p>Integrates ESG factors in financial endowments and investments</p>	<p><i>Addresses carbon impacts of its operations, considers ESG in procurement and investments:</i></p> <ul style="list-style-type: none"> • <i><u>Commitment to Operational Carbon Neutrality:</u> CIP has worked with a consultancy agency to develop a carbon-neutral strategy for its operations. In December 2020, the Board committed the Institute to be carbon neutral, effective 2019, through reductions in emissions and with the purchase of Gold Standard offset credits.</i> • <i>Assessed GHG impacts of board meetings and changed venues to reduce flight emissions.</i> • <i>Reviewed its organizational investment policy and identified opportunities to align with ESG goals.</i> • <i>Conducting research into how to incorporate Equity, Diversity, and Inclusion into its tendering and procurement processes</i>
14. Risks and Opportunities	<p>Conducts research and provides information on ESG trends, innovation, risks, opportunities that will affect the future performance of the sector / profession; develops business case and benefits for member action</p>	<p><i>Conducts and provides research on climate change and healthy communities:</i></p> <ul style="list-style-type: none"> • <i>Developing Land Use Guide for flood risk areas, in partnership with Natural Resources Canada.</i> • <i>Climate Change Annotated Bibliography: Explores the issues that affect the ability of the planning profession to mitigate greenhouse gas emissions, while adapting to the impacts of climate change. Members are encouraged to read and share the bibliographies.</i> • <i>Healthy Communities Annotated Bibliography: A resource for planners to understand the connections between health and the built environment, as well as implications for planning.</i> • <i>Conducted a cross-country scan of provincial government's climate policies.</i>
15. Information	<p>Includes ESG information in regular member communications, e.g., ESG news, reports, information on government programs, etc.</p>	<p>ESG related information is included in monthly member newsletters, the quarterly magazine, on the website, and in the online Resource Library. This includes reports, statistics, funding opportunities, and case studies.</p>

<p>16. Education</p>	<p>Includes ESG in conferences, webinars, workshops, websites, mentoring programs, peer-based learning, communities of practice</p> <p>Engages a trusted organization with ESG expertise to deliver information, training and resources to members</p> <p>ESG is included as a component of members Continuing Professional Development (CPD)</p>	<p>ESG is included in webinars and the Continuous Professional Learning program:</p> <ol style="list-style-type: none"> 3. <i>ESG topics are built into regular conference programming calls and is a standing topic in the <u>Continuous Professional Learning program</u>. 2020 topics include social housing, heritage, rural futures, health and well-being, climate change, flood risk, indigenous communities and social equity and diversity.</i> Examples of webinars: <ol style="list-style-type: none"> a. National Indigenous History Month – CIP Webinar Series 2020: CIP offered a week-long webinar series that brought together Indigenous planners, Elders, and experts from across Canada. b. September 2020: Planning And Social Equity & Diversity. c. Hosted Planning for Health and Well-Being webinar in CIP's Continuous Professional Learning Program series. 4. ESG is featured on its website in the following ways: <ol style="list-style-type: none"> a. A link to CIP's Equity, Diversity & Inclusion Roadmap on the home page b. ESG topics comprise 4 out of the 5 key topics featured on the website: Healthy Communities, Climate Change, Indigenous Planning, and Equity, Diversity and Inclusion. <p>Formal mentorship for aspiring planners follows the competencies, which have ESG components.</p>
<p>17. Consultation</p>	<p>Consults and surveys members to identify best practices and priorities</p>	<p>Surveys and consults members on climate change practices, barriers, and priorities:</p> <ol style="list-style-type: none"> 1. National Climate Change Benchmarking Surveys (4 in total): In order to determine what the needs of planners are with respect to climate change, CIP undertakes surveys of planners in partnership with Natural Resources Canada (NRCan). Example: 2019 Benchmarking Survey Of Canadian Professional Planners. 2. Consulted members to develop a Land Use Guide for Flood Risk Areas. 3. Conducting a “Planning for Sustainable Food Systems in Canada Survey” in Fall 2020
<p>18. Practices</p>	<p>Offers ESG awards and provides case studies and inventories of best practices to recognize and inspire leadership</p>	<p><i>Offers a range of ESG awards: <u>Awards for Planning Excellence</u> have several ESG categories, including Climate and Environment, Healthy Communities, Natural Systems Planning, Inclusionary Planning, Reconciliation, Aboriginal Community Planning and Development, Social Planning, and Sustainability, Mobility, Transportation and Infrastructure. CIP also has awards for <u>young planners and students</u>.</i></p>

		<p><i>Showcases best practices from award recipients at conferences and on the website as written and video case studies.</i></p>
<p>19. Tools</p>	<p>Creates/shares ESG tips, articles, toolkits, how-to guides, checklists, guidelines, helpdesk, and other resources</p> <p>Operates an ESG portal, centre of excellence or hub on website</p>	<p>Provides tools, resources, and information on addressing climate change, Indigenous relations, healthy communities, and equity, diversity and inclusion.</p> <ul style="list-style-type: none"> • Examples of Climate Change tools: <ul style="list-style-type: none"> a. Climate Brief: Climate Change and Land Use Planning (includes information on addressing climate change in land use planning and how to bring it into planners' professional practice). b. Climate Change Adaptation Planning: A Handbook for Small Canadian Communities. c. Resource Library includes external resources on Climate Change Planning. • Examples of Indigenous tools: <ul style="list-style-type: none"> d. Articles in <i>Plan Canada</i>, e.g. "Indigenous Planning", "Indigenizing Planning / Planning to Indigenize", and "Celebrating Best Practices of Indigenous Planning". e. Resource Library includes external resources on Indigenous Planning. • Examples of Healthy Communities tools: <ul style="list-style-type: none"> f. Healthy Communities Practice Guide helps planners promote healthier communities, and to understand how health practitioners can support them in attaining that shared goal. g. Factsheet series: Health Equity and Community Design: What is the Canadian evidence saying? h. Resource Library includes external resources on Healthy Communities. • Examples of Equity, Diversity, and Inclusion tools: <ul style="list-style-type: none"> i. The planned topic for the Spring 2021 issue of <i>Plan Canada</i> is Social and Racial Equity. j. CIP has additional resources on EDI.
<p>20. Stakeholder Engagement</p>	<p>Regularly consults industry/profession's stakeholders on their ESG priorities and expectations</p> <p>Partners and collaborates with external stakeholders on issues of mutual concern / benefit</p>	<p>Consults stakeholders in developing its ESG policies:</p> <ol style="list-style-type: none"> 1. Climate Change Policy was developed by consulting members, climate change researchers, advocates, and other partner organizations using interviews, surveys, and focus groups. 2. Reconciliation Policy was developed through engagement with Indigenous planning practitioners, community leaders and CIP members via interviews, focus groups, and surveys.

	<p>Provides support to members on how to engage with stakeholders</p>	<p>3. Healthy Communities Policy was developed through consultation with professional planners, planning and health practitioners, academics, and other experts in the healthy community field using interviews, surveys, and focus groups.</p> <p>4. Equity, Diversity, and Inclusion Roadmap was developed through consultation with professional planners and students using interviews, surveys, and focus groups.</p> <p><i>Provides resources for members on how to engage with stakeholders. For example:</i></p> <ul style="list-style-type: none"> • <i>“Authentic Engagement” resource.</i> • <i>Standard of Practice for Climate Change Planning includes information on stakeholder consultation.</i> <p>Its Strategic Plan has an Advocacy and Partnering Goal that references identifying and working with strategic partners to achieve mutually beneficial results. Among the strategic initiatives in this area is a commitment to develop and support programs that promote resilient, inclusive, and diverse communities. CIP is involved in a number of strategic partnerships with stakeholders addressing ESG priorities for example:</p> <ul style="list-style-type: none"> • Part of Simon Fraser Adaptation to Climate Team (ACT), which issued joint statement of professional organizations (Engineers Canada, RAIC etc.), identifying Climate Change as no.1 threat to Canada. • Partnering with Simon Fraser University Institute for Sustainable Food Systems, assessing planners’ understanding of food systems planning, with a view to developing further tools.
<p>21. Government</p>	<p>Proactively seeks opportunities to comment on the development of federal, provincial, regional, and municipal ESG strategies, regulations, programs and plans; provides ESG expertise to governments, informing governments of ESG role the association is playing</p> <p>Endorses government ESG policies</p> <p>Participates in government ESG collaborations</p>	<p>Contributes ESG perspectives in government consultations and budget submissions:</p> <ul style="list-style-type: none"> • CIP Responds to The Draft Federal Sustainable Development Strategy (FSDS) 2019-2022. The FSDS consultation was an opportunity to influence national dialogue concerning key issues on which CIP has published policies: healthy communities, climate change, and reconciliation. • Planner’s Perspectives on Budget 2019: CIP invited members to review the federal government’s 2019 budget with a focus on planning-related policy or funding. Key comments are under the following topics: Social Equity and Diversity, Housing, and Community Development, Reconciliation, Climate Change, and Healthy Communities. <p>Participates in government ESG collaborations:</p> <ul style="list-style-type: none"> • Part of Climate Change Services Canada sub working group on training: developing climate change education materials. Promotes Climate data hub.

	<p>Seeks out and applies for government funding to help the sector or profession transition to a sustainable future</p> <p>Engages with governments on public policy measures to advance ESG</p> <p>Advocates for government policy to support members to improve their ESG; includes in the association’s Government Relations Plan measures that support the association’s ESG goals and targets</p>	<ul style="list-style-type: none"> • Seeks government funding to help the sector or profession transition to a sustainable future: • CIP has a Contribution Agreement with Natural Resource Canada and Indigenous and Northern Affairs Canada's to develop Climate Change adaptation plans and Toolkit in Nunavut. <p>Endorses government ESG policies:</p> <ul style="list-style-type: none"> • Indigenous Peoples: CIP “strongly supports Bill C-262, An Act to ensure that the laws of Canada are in harmony with the United Nations Declaration on the Rights of Indigenous Peoples.” Press Release • Climate Change: CIP “fully supports and endorses the federal government’s stance on climate change.” Press Release <p>Advocates for government policy to support members to improve their ESG practices:</p> <ul style="list-style-type: none"> • ESG is integrated into Advocacy and Partnerships section of CIP’s strategic plan: “As an effective and influential organization, CIP will identify and actively engage in planning themes that support environmental, social, and economic best practices. This includes focus on improving the quality of life within non-Indigenous and Indigenous communities in Canada and abroad through excellence in professional planning that supports resilient and sustainable communities and inclusive and diverse communities.”
<p>22. Value-Chain Collaboration</p>	<p>Identifies adjacent sectors or allied professions where an aligned ESG response is needed to ensure the success of the overall value chain, partners to foster best practices and knowledge sharing, tackle barriers and challenges together, and advance innovation; initiates or joins ESG collaborations with other associations, addressing shared risks and opportunities</p>	<p><i>Collaborates with allied professions:</i></p> <ul style="list-style-type: none"> • <i>CIP committed to collaboration with allied professions in its 2018 Joint Statement on Advancing Integrated Climate Action, where CIP and other associations committed to advance interdisciplinary capacity for climate action between and within associations, among other commitments.</i> • <i>Its Healthy Communities Practice Guide provides an overview of other professional groups planners could partner with, such as health professionals, occupational therapists, etc.</i> • <i>Its Climate Change Policy encourages members to:</i> <ul style="list-style-type: none"> ○ <i>Collaborate across sectors to ensure an integrated and comprehensive approach to climate change planning, including landscape architects, architects, engineers, environmental scientists, public health practitioners and first responders.</i> ○ <i>Consult and engage elected officials, private sector, Indigenous and non-Indigenous communities, youth and the general public.</i> ○ <i>Consider the perspectives of vulnerable communities and populations in the development of climate change solutions.</i>

<p>23. Mobilization and Position Statements</p>	<p>Endorses ESG commitment statements, charters, or principles and recruits other signatories</p> <p>Releases position papers on the significance of ESG and the industry's or profession's response, and encourages others to do the same</p> <p>Provides ESG awards to external organizations, e.g. government, research institutes, suppliers, and vendors, to generate demand and interest in addressing ESG issues</p>	<p>Endorses ESG commitment statements:</p> <ul style="list-style-type: none"> • <u>2018 Joint Statement on Advancing Integrated Climate Action, where CIP and other associations committed to:</u> <ul style="list-style-type: none"> ○ Enact standards/codes of practice that incorporate responsibilities on climate change ○ Work to advance understanding of climate change (CC) responsibilities among members ○ Advance understanding in the public sphere to raise CC support ○ Advocate for CC policy ○ Improve education and training for members on CC science, best practices, and tools ○ Cooperate with government and organizations to address shared risks, lead, develop guidelines/policies/ standards, implement projects, build awareness ○ Enable effective monitoring and reporting ○ Advance interdisciplinary capacity for climate action between and within associations • Endorsed the <u>Commonwealth Women in Planning Manifesto (2018)</u> • Joint statement with <u>Global Planners Network on World Town Planning Day</u> addressing equity, diversity and inclusion (2019).
<p>24. Standards</p>	<p>Develops and coordinates ESG benchmarks to enable members to assess their performance relative to peers; includes ESG in designations, certifications, curriculum, to formalize practices and enable benchmarking, develops ESG code of practice or rating system</p>	<p><u>Members must demonstrate a number of ESG competencies contained within the professional competency self-assessment tool including: understands sustainability issues, sustainable community building, public interest in relation to social, environmental and cultural aspects, ecological limits, environmental management, sustainable development, diversity and inclusion, Indigenous relations and stakeholder engagement.</u></p>
<p>25. Public Interest</p>	<p>Publicly recognizes professional obligations members owe to clients and the public in relation to ESG topics, to ensure members consider ESG in their decision-making. For example, clarifies how existing ethical obligations address ESG issues, and amends codes of conduct</p>	<p><u>CIP's Climate Change Policy for the planning profession defines the role of planners to act on climate change and calls on planners to create communities that are resilient and low-carbon. It recognizes that planners have an ethical and professional obligation to address climate change.</u></p> <p><u>CIP's Code of Professional Conduct (2016) includes</u></p>

	<p>or ethics to explicitly recognize members' professional obligations in relation to ESG issues <i>[Professional Associations only]</i></p>	<ul style="list-style-type: none"> • <i>Members shall: 1.1 practice in a manner that respects the diversity, needs, values and aspirations of the public and encourages discussion on these matters;</i> • <i>Members shall: 1.3 acknowledge the inter-related nature of planning decisions and the consequences for natural and human environments;</i> • <i>Members shall: 1.4 provide opportunities for meaningful participation and education in the planning process to all interested parties.</i> <p><i>CIP's Statement of Values identifies the values that membership should exemplify, including:</i></p> <ul style="list-style-type: none"> • <i>To respect and integrate the needs of future generations</i> • <i>To value the natural and cultural environment</i> • <i>To respect diversity</i> • <i>To balance the needs of communities and individuals</i> • <i>To foster public participation</i> • <i>To articulate and communicate values</i>
<p>26. International</p>	<p>Builds ESG partnerships and collaborations with international associations in the sector or profession; finds out about new research, best practices, and experts from international partnerships; recruits them to address ESG issues at conferences and events</p> <p>Help sets international ESG performance standards</p> <p>Promotes industry ESG performance in international arena</p>	<p><i>Participates in international ESG efforts:</i></p> <ol style="list-style-type: none"> 1. <i>CIP is a member of <u>Planners for Climate Action</u>, a cooperative initiative born at the 23rd Conference of Parties (COP-23) to the UN Framework Convention on Climate Change (UNFCCC), 2017. The initiative, convened by UN-Habitat, is comprised of associations of planning practitioners and planning educators, representing tens of thousands of planners worldwide.</i> 2. <i>CIP is a member of the <u>Commonwealth Association of Planners</u> which seeks to develop the skills of urban and regional planners across the Commonwealth to meet the challenges of urbanization and the sustainable development of human settlements.</i> 3. <i>CIP is a member of the <u>Global Planners Network</u>, whose vision is to contribute to the creation and maintenance of inclusive, safe, healthy, and sustainable human settlements through a collaboration of the international planning profession.</i>

CPA Canada

Focus Area	Practice	Association Practice
<p>1. Definitions and Scope</p>	<p>Has adopted a definition and principles to define the ESG field of practice and enable communications.</p>	<p>CPA uses the term “ESG” and defines it as the environmental, social and governance factors that can impact company value and investor decision-making. ESG factors include financially material risks and opportunities such as climate change, water use, human capital management and health and safety. CPA also defines CSR and sustainability as terms used to describe a company’s approach to managing environmental and social factors relevant to a broad range of corporate stakeholders, including employees, customers, and communities. The boundary between ESG and CSR is not fixed. CSR issues can evolve (sometimes rapidly) to become material ESG factors.</p> <p>ESG topics profiled on its website and in its publications include:</p> <p>Governance :</p> <ul style="list-style-type: none"> ● UN Sustainable Development Goals <p>Environment:</p> <ul style="list-style-type: none"> ● Sustainable finance ● Carbon markets ● Climate resilience ● Low-carbon, clean and sustainable growth ● Greenhouse gas emissions ● Climate change impacts ● Air quality ● Energy management ● Water and wastewater management ● Land use and ecosystem impacts ● Biodiversity including deforestation ● Produce design and life cycle management ● Supply chain environmental issues <p>Social:</p> <ul style="list-style-type: none"> ● Financial literacy ● Income inequality

		<ul style="list-style-type: none"> • Precarious employment • Women’s leadership • Inclusive growth • Human capital management • Employee engagement, diversity, and inclusion • Health and safety • Labour practices • Human rights • Indigenous rights • Product quality and safety • Cybersecurity and data privacy • Bribery and corruption • Supply chain social issues • Mental health
2. Board Governance	Provides board education, adopts public ESG policies or commitments, integrates ESG into association’s purpose, mandate, vision, values, strategic plan, goals, targets, and reporting	<p>CPA Canada’s mission includes ESG themes:</p> <ol style="list-style-type: none"> 1. CPA Canada enhances the influence, relevance and value of the Canadian CPA profession by: <ul style="list-style-type: none"> • acting in the public interest • supporting our members • contributing to economic and social development 2. The guiding principle and overarching objective of CPA Canada is enabling Canada’s accounting profession to serve and protect the public. To meet that objective, they consistently develop and promote programs and advocate for public policy that serves consumers, businesses and organizations.
3. Management System	<p>Designated staff responsible</p> <p>Most senior executive responsible</p> <p>Name and role of ESG member committee, task force or advisory group that recommends initiatives and priorities</p>	<p>Three directors and a VP in Research, Guidance and Support collaborate on ESG events, reports and guidance to share with industry and/or members as well as global public speaking on the accountant’s role in sustainability.</p> <p><i>The Advisory Board on Sustainable Business (ABSB) is a dedicated advisory committee comprised of volunteers from the business community (board directors and executives from various sectors) which offers insight and advice on sustainability, technology and emerging trends/ issues impacting the profession and CPA member in business/industry.</i></p>

<p>4. Operations</p>	<p>Office systems, meetings, conferences, hiring practices, procurement, investments, and other operational practices demonstrate best ESG practices</p>	<p>Reduced frequency of in-person committee meetings to reduce air travel and associated environmental impact; travel reduced by roughly 25% (pre-COVID) and now 100%; plan to increase use of virtual meetings and limit travel post-COVID.</p> <p>Other environmental impacts of meetings have been reduced, for example, materials distributed electronically, zero plastic water bottles, etc.</p>
<p>5. Risks and Opportunities</p>	<p>Conducts research and provides information on ESG trends, innovation, risks, opportunities that will affect the future performance of the sector / profession; develops business case and benefits for member action</p>	<ol style="list-style-type: none"> 1. Primer for Environmental and Social Disclosure describes the trend to investor expectations for ESG disclosure, including how the board provides oversight of material environmental and social factors, how environmental and social factors are integrated into company strategy, how environment and social factors are taken into account in board selection and director education and the linkage of executive compensation to environment and social metrics and targets. 2. <i>Conducts research on ESG-related trends, innovation, risks and opportunities, including the case for member action, for example:</i> <ol style="list-style-type: none"> a. 2019 study of climate-related disclosures by Canadian public companies: Summary report b. Canada's Sustainable Finance Movement — Is it on Your Radar? (2018) c. Income inequality in Canada: The urban gap (2017) outlines how income inequality has risen modestly over time in Canada, especially in urban areas. d. Navigating Precarious Employment in Canada: Who is Really at Risk? (2018) explores existing data to see what it reveals about those at risk of being precariously employed. e. The impact of personality traits: a fresh look at gender differences in financial literacy (2018) sheds light on the role of gender in financial capability. f. CPA Canada study of climate-related disclosures by Canadian public companies: outlines findings from a CPA Canada study of climate-related disclosures provided by TSX-listed companies in their securities filings. g. Drivers of change: Navigating the future (2017) looks at challenges and opportunities for the Canadian and global business community, including climate change and other ESG topics
<p>6. Information</p>	<p>Includes ESG information in regular member communications, e.g. ESG news, reports, information on government programs, etc.</p>	<p>Includes ESG information in regular member communications: ESG topics are regularly included in CPA Canada's PIVOT magazine, for example:</p> <ol style="list-style-type: none"> 1. How Indigenous communities are regaining economic independence 2. The innovative designers using produce to make their bags

<p>7. Education</p>	<p>Includes ESG in conferences, webinars, workshops, websites, mentoring programs, peer-based learning, communities of practice</p> <p>Engages a trusted organization with ESG expertise to deliver information, training, and resources to members</p> <p>ESG is included as a component of members Continuing Professional Development (CPD)</p>	<p>Offers ESG-focused webinars, for example:</p> <ul style="list-style-type: none"> • Building climate resilience of cities through implementation of the TCFD recommendations • Implementing the TCFD recommendations • Scenario analysis and TCFD climate risk disclosure: The next frontier in corporate reporting? • Financial reporting by First Nations in 2019 • Overview of sustainability trends and reporting frameworks • Scenario analysis and TCFD climate risk disclosure: The next frontier in corporate reporting? • Investor trends and perspectives on TCFD recommendations <p>Offers ESG-focused courses as a component of its CPD program. Past courses include: (See Professional development catalogue 2019-2020)</p> <ul style="list-style-type: none"> • Corporate Social Responsibility and Ethics: “Discover what defines the CSR landscape today, including what it means to be a good corporate citizen and the role that ethics play in business matters across different industries.” • Finding Success Through Resilience and Adaptability: Contemporary Matters: “Resilience – the ability to react and adapt – is key to business success. Learn more about what trends are relevant to the world of business and accounting in this four-part video series where the experts weigh in on integrating reporting, capital expenditures, climate disclosures and natural capital.” <p>Offers ESG-related training for members:</p> <ul style="list-style-type: none"> • <i>CPA Canada, with funding from Natural Resources Canada, is collaborating on a multi-year training initiative to help Canadian business leaders recognize and anticipate the emerging financial impacts of climate change and develop value-creating strategies for the long-term.</i> • CPA Canada collaborated with Natural Resources Canada: funding to help business leaders respond to climate change; this includes climate change training for boards, best practice guidance for implementation of the Task Force on Climate-related Financial Disclosures (TCFD) recommendations. This includes webinars, courses, resources, and publications. <p>Offers mentorship programs:</p> <ul style="list-style-type: none"> • CPA Canada supports future Aboriginal leaders through an accounting mentorship program. <p>Hosts and co-hosts ESG-related events:</p>
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<p>8. Practices</p>	<p>Offers ESG awards, and provides case studies and inventories of best practices to recognize and inspire leadership</p>	<p>Profiles ESG case studies, for example:</p> <ul style="list-style-type: none"> • Accounting for Sustainability (A4S): Social and human capital accounting: Four Canadian organizations share how they are integrating social and human capital into their decision-making.

		<ul style="list-style-type: none"> • CPA profiled climate change case studies of members in a video series, focusing on the role that accountants play in helping organizations respond to climate shifts • Canadian perspectives on recommendations from the Task Force on Climate-related Financial Disclosure: Video Series: Video interviews to understand how Canadian investors and companies are embracing enhanced climate change disclosure. • Maintains a general landing page for all NRCan climate change resources, publications, webinars and videos • Why Canada’s largest cities are adopting the TCFD recommendations.
<p>9. Tools</p>	<p>Creates/shares ESG tips, articles, toolkits, how-to guides, checklists, guidelines, helpdesk, and other resources</p>	<p>Produces ESG-related tools for members:</p> <ul style="list-style-type: none"> • Climate-related issues: Questions to ask under public sector GAAP and SORPs: This tool serves to help financial statement preparers and auditors better understand how climate-related issues might affect the application of Canadian public sector generally accepted accounting principles. • Career navigation: Toolkit for women - Advancing women in the profession. Toolkit to help women learn how to overcome barriers and challenges in their career. • Advancing Women in Leadership: Business Case Q&A explores the value proposition that women in leadership positions are good for business. • A primer for environmental and social disclosure. • A primer on greenhouse gas emissions management. • The Time Value of Carbon: Smart Strategies to Accelerate Emission Reductions: examines how the right accounting practices can support efforts to curb greenhouse gas emissions, offering information, tools and decision-making recommendations to mitigate risk and improve long-term outlooks. • An Evolving Corporate Reporting Landscape: A Briefing on Sustainability Reporting, Integrated Reporting; and Environmental, Social and Governance (ESG) Reporting; and Five Steps to Simplifying Financial Statements. • Ten key elements to sustainable business practices in SMEs. • Evolution of corporate sustainability practices: Perspectives from the UK, US and Canada. • RESILIENT + ADAPTABLE + INNOVATIVE = Sustainable Enterprises A new mindset to RAISE the bar. • A4S – Social and Human Capital Accounting – Implementing the A4S Essential Guide to Social and Human Capital Accounting – four examples to provide finance teams practical guidance.

		<p>Offers a Sustainability, environmental and social reporting database of education, information and resources related to sustainability, environmental and social reporting.</p> <p>Provides an online “Climate change resources for accountants” database.</p>
10. Industry Collaboration	<p>Supports joint ESG R&D, working groups and pilot projects that support industry collaboration and innovation to overcome ESG barriers and pursue ESG opportunities; supports the industry to work on ESG issues together</p>	<p>Engages in ESG collaborations with Accounting for Sustainability, TMX, Natural Resources Canada, Globe Series, Sustainable Finance and Institute for Sustainable Finance.</p> <p>CPA Canada and A4S host roundtables with the Oil and Gas sector and the investment community to create a common narrative on Canada’s transition to net-zero.</p>
11. Stakeholder Engagement	<p>Regularly consults industry/profession’s stakeholders on their ESG priorities and expectations</p> <p>Facilitates cross-sectoral information sharing</p> <p>Partners and collaborates with external stakeholders on issues of mutual concern / benefit</p>	<p>Consults stakeholders on ESG issues on a case-by-case basis to develop reports and publications:</p> <ul style="list-style-type: none"> • Roundtable report: Climate-related reporting in the energy sector. The TMX and CPA Canada convened a roundtable of Canadian finance and investor relations professionals from the energy sector to share views on growing investor requests for climate-related information. • Roundtable report: Climate-related reporting in the mining sector. • Investor interviews on climate disclosure and decision-making: Key findings. • Hosted a roundtable to provide an opportunity for business leaders to share views on opportunities and challenges relating to sustainable finance and climate-related risk disclosures, and how to promote climate resilience and low-carbon growth in Canada (2018). • Canadian perspectives on implementing the TCFD recommendations • The 2030 Agenda for Sustainable Development: A Snapshot of the Accountancy Profession's Contribution: produced as a result of workshops and meetings with international thought leaders in accounting and business to outline the key opportunities for global accountants to contribute to the SDGs. <p>Partners and collaborates with external stakeholders on issues of mutual concern / benefit, for example: supports Indigenous communities across the country through its partnership with the Martin Family Initiative and Aboriginal and Financial Officers Association of Canada</p>
12. Government	<p>Proactively seeks opportunities to comment on the development of federal, provincial, regional, and municipal ESG</p>	<p>Public policy and government relations goals include ESG elements:</p> <ul style="list-style-type: none"> • Advocacy goals: Strives to positively influence public policy and contribute to economic and social development in ways that align with the Canadian ideal of good business, cultivating

	<p>strategies, regulations, programs and plans; includes ESG considerations as part of the association’s budget submissions; provides ESG expertise to governments, informing governments of ESG role the association is playing</p> <p>Participates in government ESG collaborations</p> <p>Seeks out and applies for government funding to help the sector or profession transition to a sustainable future</p>	<p>a healthy and thriving economy through sustainable growth and social development; its policy advocacy and research focuses on economic policy topics for inclusive and sustainable growth.</p> <ul style="list-style-type: none"> • “Sustainability and climate change” is one of 7 key advocacy topics. • CPA Canada commits to promoting dialogue between government, business and all Canadians on how it builds a sustainable economy and preserve the natural endowment, by: <ul style="list-style-type: none"> ○ promoting awareness of its climate-related research and thought leadership ○ advocating policies that promote climate change mitigation and adaptation, as well as a business environment that supports clean growth and clean technology <p>Includes ESG considerations in its budget submissions:</p> <ul style="list-style-type: none"> • <i>2021 budget submission includes recommendations such as: 1) Map Canada’s long-term path to a low-emissions, climate-smart economy; 2) Implement recommendations of the Taskforce on Climate-related Financial Disclosures (TCFD).</i> • <i>2020 budget submission includes recommendations such as: Implement the recommendations of the Expert Panel on Sustainable Finance within federal jurisdiction and encourage and support other jurisdictions and the private sector to do the same. Specifically: map Canada’s long-term path to a low-carbon, climate-resilient economy to maintain forward momentum and provide policy certainty to Canadian business; establish a Canadian centre for climate information to improve the availability and reliability of climate data to facilitate business decision-making.</i> • <i>CPA Canada promoted adoption of the recommendations presented by the Expert Panel on Sustainable Finance, including in CPA Canada’s pre-budget submission to the House of Commons Finance Committee. This recommendation was reflected in the Committee’s final report to government. (see 2019-2020 annual report)</i> <p>Proactively seeks opportunities to comment on the development of federal, provincial, regional, and municipal ESG strategies, regulations, programs and plans:</p> <ul style="list-style-type: none"> • CPA Canada's Submission to Consultations on the draft Federal Sustainable Development Strategy (FSDS), 2019 • CPA Canada responds to the interim report of the Expert Panel on Sustainable Finance, 2019
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<p>13. Value-Chain Collaboration</p>	<p>Provides ESG tools and resources for organizations where members work and develops strategies to enhance the ESG competencies of organizations and sectors that hire members [Professional Associations only]</p>	<p>Produces tools and resources for organizations where its members work, for example:</p> <ul style="list-style-type: none"> • A guide to adopting the TCFD recommendations for cities: Highlights actions taken by Canadian cities in response to climate change. • Female talent management: Toolkit for organizations: Toolkit to help organizations attract, retain and develop women in the accounting profession. • Climate risk: Is it on your radar? Report for organization board members to understand climate risk and investor climate expectations. • Disclosing the impact of climate change: A process for assessing materiality: Sets out a process to assist companies in assessing materiality of climate-related matters. • Climate change briefing: Questions directors should ask. Outlines 20 questions for boards of directors to ask in overseeing organizational risk management, business strategy and performance in the context of climate change. • Climate change disclosure and decision making: Guidance for companies, auditors and municipalities on enhancing climate-related disclosures in financial reports and integrating climate change information into decision-making.

		<ul style="list-style-type: none"> • Business implications and governance challenges associated with environmental and social issues • A Starter's Guide to Sustainability Reporting
14. Public Engagement	Raises public awareness and inspires public action on ESG issues; launches public and consumer education campaigns on ESG actions the public can pursue	<i>Provides COVID-19 Financial Literacy Resources and other financial literacy publications and podcasts to the public.</i>
15. Mobilization and Position Statements	Endorses ESG commitment statements, charters, or principles and recruits other signatories	<p><i>Endorses ESG commitment statements, charters, and principles:</i></p> <ol style="list-style-type: none"> 1. <i>CPA Canada was one of 14 accounting bodies that signed the global call to action to address climate change. These bodies represent 2.5 million accountants across 181 countries, including 217,000 Canadian CPAs. The multi-signatory statement acknowledged the importance and responsibility of accountants and professionals to respond to climate change, and includes several commitments, including providing members with the training and support required to deal with climate change. (see media release)</i> 2. <i>CPA Canada signed a voluntary statement of support for the Financial Stability Board's Task Force on Climate-Related Financial Disclosures (TCFD). (see 2017-2018 annual report)</i>
16. Standards	Develops and coordinates ESG benchmarks to enable members to assess their performance relative to peers; includes ESG in designations, certifications, curriculum, to formalize practices and enable benchmarking, develops ESG code of practice or rating system	CPA Canada and A4S will be launching a Climate Change Valuations framework in 2021 which offers a framework to systematically consider climate change impacts on discounted cash flows and fair market values.
17. International	Builds ESG partnerships and collaborations with international associations in the sector or profession; finds out about new research, best practices, and experts from international partnerships	<p><i>CPA Canada joined forces with A4S to bring the CFO Leadership Network to Canada. It was launched in 2017 and is the first group of its kind to focus on the role CFOs play in integrating environmental and social issues into financial decision-making. This group shares knowledge and insights and develops new sustainability-focused resources.</i></p> <p>In 2017, CPA Canada supported its Hong Kong chapter as they hosted "Sustainability Reporting and Green Financing: From Canada to Greater China & Asia". Experts from Canada and China</p>

	Promotes relevant global ESG standards to members	came together to share their insights on how to support strategic and sustainable business practices in the face of new challenges brought on by global climate change. (See 2016-2017 annual report)
18. Awards	Association receives awards for its ESG efforts	Named Sustainability Champion of the Year in 2017 by The Accountant and International Accounting Bulletin for its effort to help organizations integrate environmental and social issues into strategic planning and financial decision-making; also won their Thought Leadership Initiative of the Year Award for its Financial Literacy Program (See 2017-2018 annual report) Member of the executive received the prestigious Clean50 award , an initiative recognizing outstanding contributions in the sustainability field in Canada

Governance Professionals of Canada

Focus Area	Practice	Association Practice
1. Definitions and Scope	Has adopted a definition and principles to define the ESG field of practice and enable communications.	<p>Defines sustainable governance as: <i>"Sustainable governance considers not only the board's role in ensuring the long-term and enduring success of the company but also includes the steps the board takes to ensure an effective oversight function of the organization's social and environmental performance."</i></p> <p>ESG topics explicitly addressed by the association include: Governance:</p> <ul style="list-style-type: none"> • Purpose of the Corporation • Generic ESG • Environment <ul style="list-style-type: none"> ○ Climate change and the transition to the low carbon economy • Social: <ul style="list-style-type: none"> ○ Diversity and inclusion ○ Indigenous reconciliation ○ Systemic racism ○ Pandemic risk

<p>2. Information</p>	<p>Includes ESG information in regular member communications, e.g. ESG news, reports, information on government programs, etc.</p>	<p>Includes ESG information, news, and reports in regular member e-newsletter.</p>
<p>3. Education</p>	<p>Includes ESG in conferences, webinars, workshops, websites, mentoring programs, peer-based learning, communities of practice</p> <p>Engages a trusted organization with ESG expertise to deliver information, training and resources to members</p>	<p>ESG is routinely included in conferences, for example:</p> <p><i>Full day ESG conference: “Governance in the New Decade: The Rise of Boardroom ESG” (2020) addressing:</i></p> <ul style="list-style-type: none"> • <i>What is ESG (Environmental, Social, Governance) and Climate Governance and how does this relate to the board’s role?</i> • <i>What are the legal, investor and business cases driving boards to adopt best practices in ESG and climate governance and oversight?</i> • <i>What should sustainability practitioners, governance professionals and corporate directors know about ESG and Climate Governance?</i> • <i>What practices should competent boards have in place to build ESG and Climate Governance in their organizations from the perspective of directors and corporate secretaries?</i> <p><i>Annual Conference (2020) includes ESG as a conference theme and offered the following sessions:</i></p> <ul style="list-style-type: none"> • Bridging the Gap on ESG Within the Company: How Can Governance Professionals Work With Colleagues to Develop an Effective Approach to ESG? • ESG, Strategy and The Culture Imperative • Climate Change and the Role of Boards in the Transition to a Low-Carbon Economy <p><i>Annual Conference (2020) included a plenary session on Purpose Governance:</i></p> <ul style="list-style-type: none"> • <i>Purpose Governance: The Missing Link and How it Can Help Address Systemic Risks such as Climate Change, Pandemics and Structural Racism</i> <p>Engages a third-party expert to deliver information, training and resources to members and act as an advisor to GPC.</p>
<p>4. Practices</p>	<p>Offers ESG awards and produces case studies and inventories of best practices to recognize and inspire leadership</p>	<p><i>Offers two ESG awards:</i></p> <p>1) Best Practices in Sustainability and ESG</p> <p>This category considers the board’s responsibilities for the company’s sustainability policies and strategies and the board’s role in designing processes that effectively address its own sustainability. Other factors include approaches to environmental, social and governance issues and risks faced by the organization and the board’s role in their review. Entrants in this category will be</p>

		<p>judged on the board processes in place that instill and support a culture of sustainability across the organization and that demonstrate effective board oversight of sustainability.</p> <p>2) Best Practices in Diversity and Inclusion Entrants will be judged on the diversity of their board of directors, including consideration and disclosure of: a diversity policy; measurable diversity objectives and regular progress reporting; diverse board and committee chairship; and diversity incorporation within the board evaluation and director identification and selection processes, among other topics.</p>
5. Tools	Creates/shares ESG tips, articles, toolkits, how-to guides, checklists, guidelines, helpdesk, and other resources	In 2019 and 2020 GPC commissioned a conference report on ESG governance to share with members. Commissioned a summary report of its Purpose Governance Plenary at its 2020 Conference.
6. Standards	<p>Develops and coordinates ESG benchmarks to enable members to assess their performance relative to peers; includes ESG in designations, certifications, curriculum, to formalize practices and enable benchmarking, develops ESG code of practice or rating system</p> <p>Represents industry in standard-setting initiatives</p>	<p><i>ESG and Social Purpose is included in the GPC.D designation for governance professionals: CSR, Sustainability and ESG and the role of the Board, and addresses:</i></p> <ul style="list-style-type: none"> • <i>Governing Principles</i> • <i>Best Practices</i> • <i>Practical Tools</i> • <i>Implementation Skill</i> <p><i>Conducts Annual Corporate Governance Benchmark which includes Sustainability Governance and Board Diversity sections with questions such as:</i></p> <ul style="list-style-type: none"> • <i>Does your organization have a formal sustainability policy (or equivalent policies) in place that addresses both social and environmental topics?</i> • <i>Have the Board and Management agreed on the most material social and environmental risks that will affect the business and its value chain and operating environments, over the short, medium, and long-term?</i> • <i>Have the Board and Management updated your organization’s purpose, mission and / or vision?</i> • <i>Are social and environmental oversight responsibilities embedded in board committees?</i> • <i>Does your organization have a formal Board diversity (i.e. gender, age, and ethnicity) policy in place?</i> <p><i>The Benchmark report is shared with members so they can benchmark themselves to their peers and best practices.</i></p>