

Environmental, Social and Governance Checklist



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LexisNexis Regulatory Compliance is a legal obligations register and alerting solution that combines regulatory content with technology to empower you to take control of your compliance obligations.

About the Environmental, Social and Governance Compliance Obligations Register

The Environmental, Social and Governance (ESG) module provides an overview of the information that a business may include in an ESG report. It summarises the ESG issues that can be addressed and proposes specific disclosures for each topic. Topics addressed in this module include, but are not limited to, greenhouse gas emissions, climate change, biodiversity, waste, human rights, labour conditions, privacy, community engagement, organisational governance and ownership, board composition, regulatory compliance, business ethics, and responsible investment.

This module proposes an approach for planning and preparing an ESG report. This includes guidance on the range of ESG reporting frameworks and the assurance of the final report by an auditor. The module also includes information on the international legal framework that can impact ESG reporting, including relevant treaties and non-binding guidelines from international bodies such as the United Nations, Organisation for Economic Co-operation and Development, and International Labour Organization.

About the Expert

Dr Rachel Baird

Director at IcebergSRC



Dr Rachel Baird is an experienced environmental professional with a unique understanding of the interplay between state, commonwealth and international laws. Her major project experience provided a valuable practical lens to her legal skills and experience with social impact. Her research (Masters and Phd) addressed international environmental law including marine resource management, regional and high seas fisheries, and marine pollution.

Rachel has lectured international environmental law covering topics such as climate change, resource management, and transboundary pollution. She has authored many articles and books addressing sustainability topics and is a regular expert reviewer for LexisNexis.

Rachel currently facilitates a Sustainability Law course run in partnership by Pearson and Oxford University and has provided ESG workshops/presentations for the CEO Institute, Governance Institute of Australia, Women on Boards and the Malaysian Institute of Accountants. Having now built a practice in governance advisory, Rachel has a particular interest in ESG and draws upon years of practice and academic research to advise boards and management teams on organisational sustainability strategies.

ENVIRONMENTAL, SOCIAL AND GOVERNANCE CHECKLIST

This complimentary checklist can help you to deliver on your ESG strategy and reporting requirements.

Environmental, Social and Governance (ESG) Overview

Requirement	Needs work	Don't know	Meets Requirement
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Does the organisation consider how ESG (Environmental, Social and Governance) issues will be addressed in its ESG report?

Environmental Impact

Requirement	Needs work	Don't know	Meets Requirement
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Has the organisation assessed how its environmental impact will be addressed in its ESG report?

Has the organisation considered how disclosures will be made in relation to its impact on climate change and the production of greenhouse gas emissions? Has the organisation reviewed the international treaties on climate change and emissions to assess whether they impose obligations on the organisation?

Has the organisation considered how disclosures will be made in relation to its involvement in carbon offsetting, carbon trading, carbon capture or other related methods? Has the organisation reviewed the international treaties on climate change and emissions to assess whether they impose obligations on the organisation?

Has the organisation considered how disclosures will be made in relation its impact on natural resources and biodiversity, including its use of water, land and materials? Has the organisation reviewed the international treaties relating to natural resources to assess whether they impose obligations on the organisation?

Has the organisation considered how disclosures will be made about the impacts of the its waste management systems or the discharge of pollutants? Has the organisation reviewed the international treaties relating to waste or pollution to assess whether they impose obligations on the organisation?

Has the organisation consider how its environmental impact will be addressed in its ESG report, including the impact caused by parties in its supply chain?

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Social Impact

Requirement	Needs work	Don't know	Meets Requirement
Has the organisation assessed how its social impact will be addressed in its ESG report?			
Has the organisation considered how disclosures will be made about its impact on workers, including disclosures relating to working conditions, workplace discrimination, modern slavery, industrial relations, and training? Has the organisation reviewed the international treaties on labour to assess whether they impose obligations on the organisation?			
Has the organisation considered how disclosures will be made about occupational health and safety? Has the organisation reviewed the international treaties on occupational health and safety to assess whether they impose obligations on the organisation?			
Has the organisation considered how disclosures will be made in relation to the assurance of its goods or services, and the provision of relevant information and protections to its customers?			
Has the organisation considered how disclosures will be made in relation to its role in protecting the privacy of individuals? Has the organisation reviewed the international treaties relating to privacy to assess whether they impose obligations on the organisation?			
Has the organisation considered how disclosures will be made in relation to impact on local communities, including its disclosures relating to community engagement, indigenous rights, and its approach to doing business in conflict-affected areas? Has the organisation reviewed the international treaties relating to human rights and indigenous rights to assess whether they impose obligations on the organisation?			
Has the organisation considered how disclosures will be made about the social impacts of the parties in its supply chain?			

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Corporate Governance

Requirement	Needs work	Don't know	Meets Requirement
Has the organisation assessed how corporate governance will be addressed in its ESG report?			
Has the organisation considered how disclosures will be made in relation to the composition and operation of its governing bodies? Has the organisation reviewed the international treaties relating to occupational discrimination to assess whether they impose obligations on the organisation?			
Has the organisation considered how disclosures will be made in relation to the remuneration of its executives? Has the organisation reviewed the international treaties relating to equal remuneration to assess whether they impose obligations on the organisation?			
Has the organisation considered how disclosures will be made in relation to the organisation's ownership and its approach to managing conflicts of interest?			
Has the organisation considered how disclosures will be made in relation to its approach to stakeholder management?			
Has the organisation considered how disclosures will be made in relation to its approach to responsible investment?			
Has the organisation considered how disclosures will be made in relation to its approach to ESG incident management and supply chain management?			

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Corporate Integrity

Requirement	Needs work	Don't know	Meets Requirement
Has the organisation assessed how corporate integrity will be addressed in its ESG report?			
Has the organisation considered how disclosures will be made in relation to its approach to the prevention of corruption and anti-competitive practices? Has the organisation reviewed the international treaties relating to corruption to assess whether they impose obligations on the organisation?			
Has the organisation considered how disclosures will be made in relation to taxation? Has the organisation reviewed the international treaties relating to taxation to assess whether they impose obligations on the organisation?			
Has the organisation considered how disclosures will be made in relation to its compliance with regulations?			
Has the organisation considered how disclosures will be made in relation to its approach to business ethics?			

Reporting

Requirement	Needs work	Don't know	Meets Requirement
Has the organisation made appropriate arrangements for the preparation and publication of its ESG report?			
Has the organisation considered preparing an ESG reporting plan?			
Has the organisation considered adopting an ESG reporting framework?			
Has the organisation considered performing an audit of its ESG reports and reporting processes?			

Your Free Demonstration.

If you would like a demonstration of the ESG Compliance Obligations Register, [click here](#).

About LexisNexis Regulatory Compliance

LexisNexis Regulatory Compliance is a legal obligations register and alerting solution that combines regulatory content with technology to empower you to take control of your compliance obligations.

We use New Zealand's leading legal and industry experts to provide a practical, plain English interpretation of all the relevant legislative and regulatory materials, so you don't have to.

Content is updated regularly, so you can access obligations which reflect the current legislative framework - saving you significant costs and / or research time.

All content is supported with flexible technology options designed to meet your existing and future needs.

LexisNexis Regulatory Compliance makes your compliance journey fast and seamless.

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