

ESS ENVIRONMENTAL AND SOCIAL SUSTAINABILITY



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ACRONYMS LIST

| Acronym | Definition |
|---------|---|
| CoP | Communication on Progress |
| ESG | Environment, Social and Governance |
| ESS | Environmental and Social Sustainability |
| GHG | Greenhouse Gas |
| GRI | Global Reporting Initiative |
| H&S | health and safety |
| HSEC | Health, Safety, Environment and Communities |
| HSECMS | HSEC Management System |
| IFC | International Finance Corporation |
| SBTi's | Science Based Targets Initiative |
| SDGs | Sustainable Development Goals |
| TCFD | Task Force on Climate-related Financial Disclosures |
| ToR | Terms of Reference |
| UN | United Nations |
| UNGC | United Nations Global Compact |

STATEMENT OF SUPPORT FROM THE ESS MANAGING DIRECTOR

On behalf of ESS (Environmental and Social Sustainability), I am proud to present our first Communication on Progress (CoP), which summarizes our efforts in 2021 to grow our business and services in a responsible manner.

Publishing this Report is one of the key requirements of our participation in the United Nations Global Compact (UNGC). It provides a description of the concrete actions (i.e., all relevant policies, procedures, and activities) that ESS has taken (or plans to take) to implement the UNGC Principles on governance, human rights, labour, environment, and anti-corruption. It also presents the goals and performance indicators that have been achieved or are planned for future years.

ESS is a sustainable development advisory services firm, based in and focused on Africa and emerging economies. Its objective is to support companies, investors and organisations to cost-effectively integrate sustainability and Environmental, Social and Governance (ESG) considerations into their business model. With our innovative spirit and talented employees, I am confident that we will continue to provide leading-edge sustainability services to all our clients.

We are proud to be the trusted consulting partner of many leading industries in a variety of sectors such as financial services, manufacturing and mining. We help our clients to sustainably improve their operations and ensure that we are always improving both our processes and where possible those of our clients in accordance with the UNGC Principles.

Given the above, I am delighted to share with you the following highlights:

- ESS became a UNGC signatory on 9 September 2021 demonstrating its commitment to implementing the UNGC Principles and communicating on progress in implementing the Principles each year.
- The implementation of an internship programme, which contributes to the next generation of leaders in sustainability in Africa, for Africa, and by Africans.
- Expansion of the ESS team from five employees in January 2021 to 25 employees in December 2021, of which 44% were women based in Ghana, Kenya, Senegal, and South Africa respectively.
- Achieved successful delivery of 26 projects in 2021, up from nine projects in 2020 for multiple clients across public, private, financial and development partners within Africa.
- 19 training sessions were held on various relevant ESG and sustainability topics aligned with the UNGC Principles, including Environmental and Social Impact Assessments, Stakeholder Engagement, Site Visit Good Practices, and others.
- Launch of ESS Online, which will be a key initiative in supporting Environmental and Social Due Diligence (ESDD) assessments and ESG teams to increase efficiency and support accurate and reliable analysis of ESG gaps in management systems.

ESS is committed to being an active member for years to come. We will continue to work with our employees and partners to improve policies and procedures in relation to these principles to ensure that we are fully aligned with the UNGC and contribute to achieving the goals of sustainable development.



Adrian Mill
Managing Director
ESS (Environmental and Social Sustainability)

1 INTRODUCTION

1.1 Overview

ESS (Environmental and Social Sustainability) is a signatory to the United Nations Global Compact, a platform for encouraging and promoting good corporate principles and learning experiences in the areas of human rights, labour, environment and anti-corruption. This CoP Report provides an overview of activities for the year ending 31 December 2021 in support of the Global Compact's objectives and the UNGC Principles.

ESS has been a signatory of the UNGC since 9 September 2021 and is a supporter of all of the embedded principles. ESS is committed to improving its performance and impact throughout its workforce, community and sector. It is committed to being innovative and proactive to effectively improve its environment and sector.

ESS is a sustainable development advisory services firm, based in and focused on Africa and emerging economies. Its objective is to support companies, investors, and organisations to cost-effectively integrate sustainability and Environmental, Social, and Governance (ESG) considerations into their business model.

This CoP Report presents ESS' commitment to innovation and being proactive at effectively improving its governance, human rights, labour, environment, and anti-corruption performance to its stakeholders. ESS outlines the company's commitments to the UNGC requirements, which have been largely developed in accordance with the Global Reporting Initiative (GRI) Standards.

1.2 Objectives and Scope

The key objectives of the present Report are to:

- Describe practical actions (i.e., disclosure of any relevant policies, procedures or activities) that ESS has taken (or plans to undertake) to implement the UNGC Principles across each of the following five areas namely; governance, human rights, labour, environment and anti-corruption
- Present measurements of outcomes (i.e., the degree to which targets and performance indicators were met), and
- Provide our development perspectives.

The Report contains information relating to the different actions and policies implemented by the end of 31 December 2021 on all the company's sites and activities.

APPLICABLE FRAMEWORK

2.1 UNGC Principles

As a signatory to the UNGC, ESS is committed to developing all activities according to the UNGC Principles and the following frameworks:

- The Universal Declaration of Human Rights
- The International Labour Organisation's Declaration on Fundamental Principles and Rights at Work
- The Rio Declaration on Environment and Development
- The United Nations Convention against Corruption.

The UNGC's Principles are outlined as follows:

- **Governance:**
 - *Principle 1:* Businesses should support and respect the protection of internationally proclaimed human rights.
 - *Principle 7:* Businesses should support a precautionary approach to environmental challenges.
 - *Principle 10:* Businesses should work against corruption in all its forms, including extortion and bribery.
- **Human Rights:**
 - *Principle 1:* Businesses should support and respect the protection of internationally proclaimed human rights.
 - *Principle 2:* make sure that they are not complicit in human rights abuses.
- **Labour:**
 - *Principle 3:* Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.
 - *Principle 4:* the elimination of all forms of forced and compulsory labour.
 - *Principle 5:* the effective abolition of child labour.
 - *Principle 6:* the elimination of discrimination in respect of employment and occupation.
- **Environment:**
 - *Principle 7:* Businesses should support a precautionary approach to environmental challenges.
 - *Principle 8:* undertake initiatives to promote greater environmental responsibility.
 - *Principle 9:* encourage the development and diffusion of environmentally friendly technologies.
- **Anti-Corruption:**
 - *Principle 10:* Businesses should work against corruption in all its forms, including extortion and bribery.

2.2 Sustainable Development Goals (SDGs)

In September 2015, the 193 United Nations (UN) member states adopted “*Transforming our world: the 2030 Agenda for Sustainable Development*”, which includes a set of SDGs for 2015-2030, as shown in Figure 1. Achieving the SDGs will require all sectors and stakeholders to incorporate the SDGs into their own practices and operations.

ESS contributes to the SDGs on two levels, external (i.e. clients) and internal. We are committed to achieve SDGs by aligning our operations and services with impactful goals as outlined in Table 1.







Figure 1: The SDGs








Figure 2: Example of consultation with indigenous peoples – Baka children in Cameroon


Table 1: The SDGs aligned to ESS Operations and Services

| SDGs | Overview | Relevance to ESS | Relevance to ESS Clients |
|---|--|---|---|
| Social | | | |
|  | SDG 3: Good Health and Well-being | <p>The goal aims to ensure healthy lives and promote well-being for all ages.</p> <p>We have developed a variety of policies to ensure the well-being of our employees, including:</p> <ul style="list-style-type: none"> • Human resources • Health, safety and security • Discipline and termination • Information technology • Professional and ethical behaviour • Sustainability • Staff grievance mechanism. <p>ESS proactively works to prevent occupational illnesses – for example, every week we undertake a Safety Share and Lessons Learned session during our weekly meeting, including topics such as best practices in terms of workstation ergonomics, time and task management to improve well-being at work, etc.</p> <p>ESS plans to offer a health coverage to all employees and their dependents. It is looking for a meaningful option to provide a global health insurance for all employees across Africa.</p> | <p>Through our HSEC Outsourcing and HSEC Management System services, ESS assists clients in developing and implementing policies to ensure the well-being of their employees, such as respect for human rights and best practices in employment conditions and relationships.</p> <p>For example, ESS encourages clients to develop employee benefits, techniques to reduce occupational illness and risk, and zero accidents per year (e.g., personal protection equipment provision, workstation ergonomics, etc.).</p> |
|  | SDG 4: Quality Education | <p>This SDG ensures inclusive and equitable quality education and promotes lifelong learning opportunities for all.</p> <p>ESS seeks to contribute to the development of the next generation of African ESG, sustainability and HSEC leaders, as these profiles are lacking in an emerging markets context.</p> <p>To address this, we is committed to employee training and development in order to be consistent in achieving our business goals. Our aim is to ensure that all employees have the knowledge and skills necessary to perform their role to international standards.</p> | <p>ESS offers training sessions and provides support to clients on ESG, sustainability and HSEC issues, including with regard to the need to support education of local communities as well as the training of their national staff.</p> |

| SDGs | Overview | Relevance to ESS | Relevance to ESS Clients |
|---|--|--|--|
| | | <p>We provide internal weekly training sessions to ensure continuous improvement of the team members professional capacity.</p> <p>With regard to external training, the HR department is working on a training plan according to the needs expressed by the employee during the annual performance review, the requirements of projects, technical development which benefits to employee and the organisation more broadly.</p> <p>In addition, ESS has an internship programme which offers scope for career advancement to students and young professionals, with both internal training programmes and structured progression. ESS hosted four interns in 2021.</p> | |
|  | SDG 3: Gender Equality This SDG ensures to achieve gender equality and empower all women and girls. | <p>Recognizing that gender equality is important for a peaceful, prosperous and sustainable world, We is committed to contribute to this goal by ensuring parity (i.e. at least 50% female) among our employees and build societies without discrimination and respectful of human rights.</p> <p>In December 2021, 44% of ESS employees were women. ESS intends to join the UNGC Target Gender Equality accelerator programme which will be instrumental in supporting ESS to set more ambitious corporate targets for women's representation and leadership.</p> | <p>As part of our consulting services, we encourage our clients to contribute to SDG 5 on gender equality and empowering women and girls, by preparing a Gender Strategy or including in client policy documents ambitious corporate targets for women's representation and leadership.</p> |
|  | SDG 11: Sustainable Cities and Communities The goal aims to make cities and human settlements inclusive, safe, resilient and sustainable. | <p>While ESS has limited capacity as a small advisory services firm to contribute directly to this SDG, our objective in the next report period will be to contribute positively to the communities in which we operate through environmental protection projects, education and awareness training and skills development, climate change action, gender awareness and strengthening partnerships with local actors.</p> | <p>ESS support organisations in formalising their approach to sustainability, including regarding sustainable community development projects as well as sustainable construction and operational approach (i.e use of IFC EDGE / green building certifications for sustainable buildings, waste management etc.).</p> <p>We further encourage clients to implement sustainable solutions that promote sustainable cities and communities (e.g., carbon neutral</p> |

| SDGs | Overview | Relevance to ESS | Relevance to ESS Clients |
|--|---|---|---|
| <p>activities, no forced or child labour, etc.) by taking into consideration expectations of local communities, as for example indigenous peoples such as the Baka (see Figure 2).</p> | | | |
| Economic | | | |
|  | SDG 8: Decent Work and Economic Growth | <p>The goal aims to promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for its employees.</p> <p>ESS provides decent work and fair pay for employees, who are based all over Africa. We contribute to economic growth by providing employment opportunities and monthly wages.</p> <p>ESS provides wages, benefits and working conditions that meet minimum legal requirements and are aligned to those offered by equivalent local or regional employers. We ensure a decent livelihood.</p> | <p>ESS encourages clients to provide wages, benefits, and working conditions which meet minimum legal requirements and are aligned to those offered by equivalent local or regional employers.</p> |
|  | SDG 9: Industry, Innovation and Infrastructure | <p>The goal aims to build resilient infrastructure, to promote inclusive and sustainable industrialization and to foster innovation.</p> <p>ESS respects Exclusion Lists used by our finance and development clients (i.e. IFC; LINK: http://www.ifc.org/exclusionlist) and excludes potential clients involved in these activities.</p> <p>Further, we apply our own exclusions on working on projects in fossil fuels, specifically oil and coal. Note that we still work with gas projects, as these are considered a transition fuel in an emerging-markets setting.</p> | <p>We lead our clients to implement sustainable approaches for their operations, by providing options assessments and advice with regard to more sustainable solutions that promote innovative and low- / zero-carbon industrial and infrastructure solutions (e.g., developing carbon neutral activities, using renewable energy, ensuring sustainable waste management, awareness for unsustainable behaviour change in the industry sector, etc.).</p> <p>ESS has developed an internet-based tool, ESS Online, that will be instrumental in improving assessment and management of ESG, sustainability and HSEC issues.</p> |
|  | SDG 12: Responsible Consumption and Production | <p>The goal aims to ensure sustainable consumption and production patterns.</p> <p>We have fully dedicated our activities in an environmentally friendly and socially responsible manner.</p> <p>We have developed several policies and processes to achieve this objective such as our Sustainability Policy.</p> <p>We will also develop in 2022 a Sustainability Report in which an assessment of our initial</p> | <p>We promote sustainable sourcing and responsible purchasing practices, life cycle analysis of products and services, and recycling of materials for the operations of our clients.</p> <p>With our climate and carbon sustainability assessment services, in 2023, ESS intends to implement product portfolio analysis tools (i.e.</p> |

| SDGs | Overview | Relevance to ESS | Relevance to ESS Clients |
|---|--|---|---|
| | | Greenhouse Gas (GHG) emissions will be made, both for our activities and for carbon under management. | ESS Online) for clients to better understand the environmental and social footprint of their products throughout their lifecycle, from production, through use and end of life. |
|  SDG 17: Partnerships for the Goals | This SDG strengthens the means of implementation and revitalizes the Global Partnership for Sustainable Development. | <p>ESS is working to build strong partnerships with local actors and stakeholders to develop projects with a strong positive societal impact.</p> <p>Steps to be undertaken in the following reporting period include identifying local UNGC networks across ESS operating markets, and peer to peer collaboration within industry.</p> | We encourage our clients to foster meaningful partnerships with local actors (e.g. for local purchasing and employment of local subcontractors) and stakeholders in order to develop projects with a strong positive societal impact. |
| Environment | | | |
|  SDG 13: Climate Action | The goal calls for urgent action to combat climate change and its impacts. It acknowledges the UNFCCC as the main international intergovernmental forum for negotiating the global response to climate change. | <p>ESS prioritizes low-carbon processes and services. We promote audio-conferences (as opposed to videoconferences), low paper use (digital reports for our clients), virtual meetings and reduction of site visit travel by recruiting local experts for some of our projects.</p> <p>To further contribute to the global climate effort, ESS will sign up for the UNGC Climate Ambition Accelerator programme in order to gain the requisite knowledge and skills required for ESS to accelerate progress towards setting science-based emissions reduction targets aligned with the 1.5°C pathway, a pathway towards net-zero emissions by 2050.</p> <p>We also plan to voluntarily undertake these disclosures in alignment with the Task Force on Climate-related Financial Disclosures (TCFD) requirements by 2025.</p> | We assist our clients in adopting a low-carbon strategy and promotes GHG mitigation initiatives such as renewable energy use, green finance and environmentally friendly businesses. |

| SDGs | Overview | Relevance to ESS | Relevance to ESS Clients |
|---|---|---|--|
|  | SDG 15: Life on Land <p>The goal aims to protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, reverse land degradation and halt biodiversity loss.</p> | <p>We are committed to reducing our direct impact on land and biodiversity, and increase our involvement in the conservation of natural resources.</p> <p>ESS intends to develop by 2023 a Corporate Biodiversity Action Plan to further set out how we will directly support environmental protection actions in our host communities.</p> | <p>We assess the significant impact of our clients' activities, products and services on biodiversity, particularly in protected areas and areas of high biodiversity value outside protected areas, through our ESDD, Gap Analysis, and HSEC Management Systems Services.</p> <p>Furthermore, ESS will offer Biodiversity Services in 2022 to support clients on their biodiversity issues to undertake serious baseline studies and manage impact proactively. An example of biodiversity positive outcome is the reduction and/or elimination of deforestation and forest degradation in their direct operations and/or supply chain.</p> |

3 COMPANY OVERVIEW

3.1 ESS Presentation

ESS is a sustainable development advisory services firm, based in and focused on Africa and emerging economies. Its objective is to support companies, investors and organisations to cost-effectively integrate sustainability and Environmental, Social and Governance (ESG) considerations into their business model.

ESS was developed in response to a key problem in emerging economies – the lack of quality, experienced environmental and social sustainability consulting firms with team members and offices that are actually based in the countries where they work, with solutions adapted to the local context.

It has successfully completed a variety of projects on behalf of companies (energy, mining, agriculture, industry etc.), investors, international institutions and other organisations. Beyond offering ESG due diligence services, its implementation-centric and unique "HSEC Outsourcing" approach enables its clients to cost-effectively put in place Health, Safety, Environment and Communities (HSEC) measures that meet the highest national and international standards (i.e. IFC Performance Standards).

The ESS team lives in the countries where it works, and have hard-earned experience in implementing sustainable development in emerging markets. Its team is present in a significant and growing number of African countries (see Figure 3). It also possesses a vast network of associates and consultants throughout emerging markets, and are supported by several well-known international consultancies.

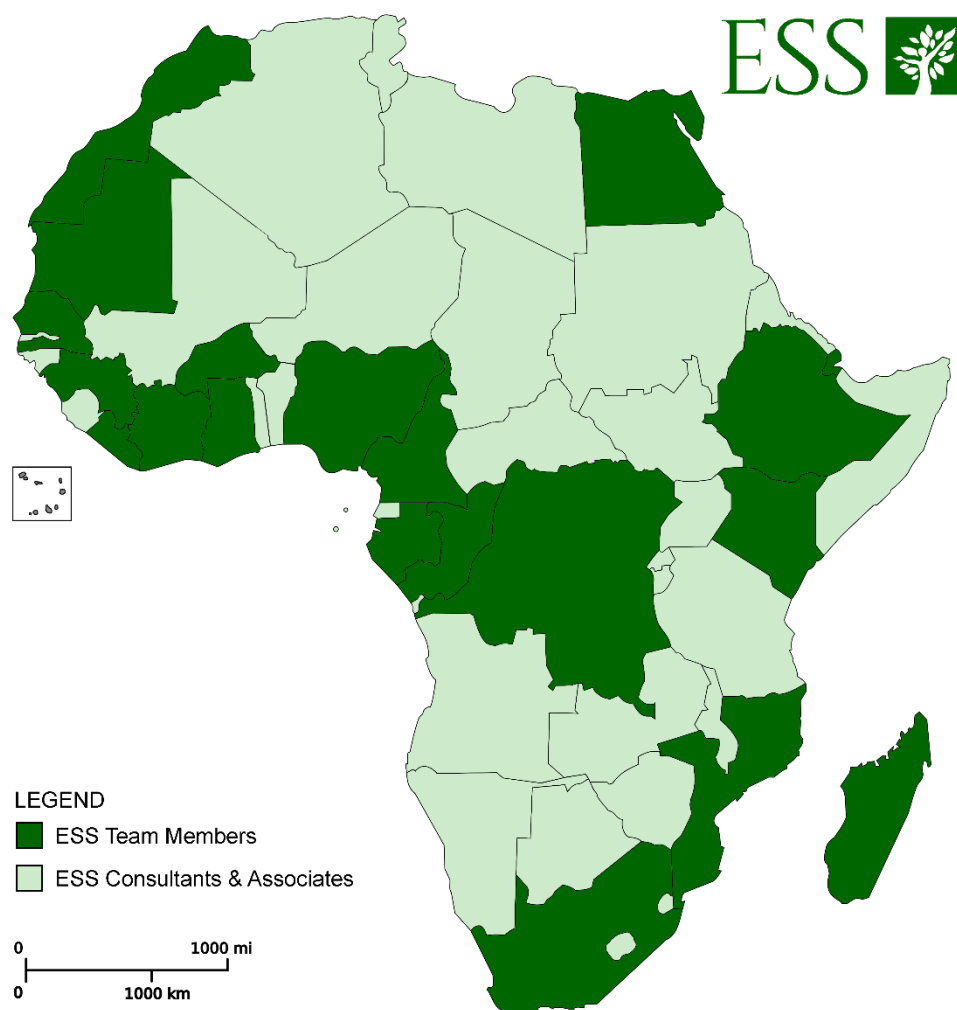


Figure 3: ESS Team Location

3.2 Vision and Mission

The vision and mission of ESS explicitly articulates how ESS integrates ESG and Sustainability into its company's culture as follows:

- **Vision:** The vision of ESS is to contribute in the sustainable development of Africa and emerging economies by providing expert guidance and implementation-focused teams to our clients that ensures that ESG and sustainability actions are realised where they are needed.
- **Mission:** ESS provides world-class support on the implementation of Environmental, Social and Governance (ESG) and sustainability into the business models and projects of investors and companies, contributing to sustainable environmental, social and economic development across Africa and emerging economies.

3.3 Values

ESS possesses a strong moral and ethical code that is encapsulated in its values as follows:

- **Excellence:** ESS provides international-quality services to its clients by leveraging its experienced specialists who live across Africa and emerging economies, robust quality control systems, targeted training and professional development.
- **Innovation:** It integrates innovation throughout its services, from providing its unique HSEC Outsourcing services to developing bespoke solutions integrating information technology, new green technologies and other novel approaches.
- **Implementation:** ESS prides itself on focusing specifically on implementing identified measures on the ground as cost-effectively as possible, maximising profit as well as environmental and social benefits.
- **Nurturing future leaders:** It proactively trains early-career specialists with the objective of creating the future ESG and sustainability leaders in Africa and emerging economies, with a focus on hands-on, on-the-job training.

3.4 Strategic Areas and Sustainability-related Services

3.4.1 HSEC Outsourcing

ESS provides its unique HSEC Outsourcing services by providing an HSEC management team for the project in the country concerned. This team will provide the necessary assurance and support to ensure the implementation of all aspects of HSEC management.

ESS provides the following HSEC implementation team and management system:

- **HSEC Manager (in-country):** Full-time ESS team member based in-country (all logistics and living expenses to/from and at the site will be covered by the client).
- **HSEC Director (remote):** Senior international ESS staff member providing approximately 30% on-demand support to the HSEC Manager.
- **Project Manager/Client Liaison:** Partner-level ESS staff member providing approximately 5% part-time support and client liaison for administrative matters between ESS and the Client.
- **HSEC Management System (HSECMS):** Key policies, plans, procedures, and other documents that can be prepared without the need for external specialists.
- **Back-office support:** A dedicated remote HSEC team provides support to the HSEC Manager, ensuring that any issues are handled in accordance with national and international standards, as quickly and economically as possible.

3.4.2 HSEC Management Systems

ESS supports its clients in implementing HSEC Management Systems at the organisational and project level, providing expertise and management system documentation to ensure that requirements are implemented as quickly and effectively as possible.

To develop an adequate and ESG-compliant, ESS supports its clients by:

- Conducting Gap Analyses to identify outstanding gaps and produce an action plan to address them
- Developing or updating adequate policies, plans, procedures, and programmes and providing support and advice in their implementation
- Identifying HSEC staffing and budget needs
- Planning and execution actions for some key issues such as:
 - Biodiversity, including developing Terms of References (ToRs) and managing specialist consultants for key plans (i.e. Biodiversity Action Plan, Offset Feasibility Study, etc.)
 - Social and communities, including developing ToRs and managing specialist consultants for key plans (i.e. Resettlement Action Plan, Livelihood Restoration Plan, Compensation, Community Development Plan, etc.).

3.4.3 Environmental and Social Due Diligence and Gap Analysis

ESS undertakes ESDD studies on behalf of investors to analyse the compliance of Management Systems with international standards, frameworks, and guidelines (i.e. World Bank/IFC Performance Standards). An ESDD provide an overview of the applicable standards, project classification, key risks, and proposed management measures and contain a separate Environmental and Social Action Plan (ESAP) to achieve full compliance.

ESS also provides Gap Analysis services which are similar to ESDD, but instead are provided directly to the client company so that they proactively demonstrate to potential investors and others how they plan to meet national and international ESG standards.

3.4.4 Independent Environmental and Social Consultant (IESC) Services

ESS supports investors to align their investments with national requirements and international standards by acting as IESC for investments in line with the requirements of the Equator Principles. This entails providing third-party support to the investee and the investor in assuring that the applicable standards are respected.

3.4.5 Compliance and Implementation of Best Practice

ESS supports its clients to align their activities with key applicable national and international frameworks such as IFC Performance Standards, Equator Principles, World Bank Environmental, Health, and Safety Guidelines and Global Reporting Initiative (GRI) to meet compliance requirements, proactively manage key risks, and demonstrate ESG leadership.

3.4.6 Green Sustainable Finance Advisory Services

In accordance with the increasing regulatory requirements of international institutions relating to climate-related risks on organisations' activities, ESS is developing services to support organisations in integrating climate-related risks and opportunities in their governance, strategy, risk management, and reporting activities.

ESS addresses the following services:

- Bank portfolio review / Loan book review
- Development of Climate / Green Finance strategies
- Reporting against Task Force on Climate-Related Financial Disclosures recommendations
- Scoping/feasibility studies
- Capacity building on ESG integration for financial institutions.

3.4.7 Sustainability Climate and Carbon Assessments

ESS supports companies to improve their sustainability performance and comply with corporate or legal commitments to contribute to the SDGs by:

- Identifying activities to serve as a unique differentiator against competitors, identification of relevant

- Corporate Social Responsibility initiatives, Contribution to reducing risks and costs,
- Providing diverse climate-related advisory services, including improved contributions to climate change adaptation and mitigation,
- Quantifying historic and current GHG emissions, climate reporting, scenario analysis, and others,
- Developing Sustainability Reporting, Sustainability Options Assessments, Life Cycle Assessments, and other sustainability advisory services,
- Supporting client companies across the process of generating carbon credits, including calculation of the total carbon credit generation potential and provision of advice on maximising this potential.

3.5 Key Stakeholders

ESS is working with several internal and external stakeholders who provide technical and operational support on a variety of issues. ESS's constant dialogue with their stakeholders is a key component of a mature Sustainable Development approach. A map of ESS's key stakeholders has been drawn up (see Figure 4).

Table 2 presents the different communication channels established to facilitate stakeholder dialogue.

In 2022, we will develop our materiality of issues and determine, for each stakeholder identified, the level of priority and intensity of dialogue to be engaged (disclosure of information, consultation and participation for relevant projects).



Figure 4: ESS Key Stakeholders

Table 2: Key ESS Stakeholders and Dialogue Tools

| Stakeholder | Dialogue Tools |
|---|---|
| Employees | Weekly coordination meeting, email, telephone, social network (Teams and LinkedIn), weekly HSEC trainings, online and in person meetings. |
| Clients | Satisfaction questionnaire, kick-off meeting, skills transfer, site visits, meeting minutes, website, social networks (LinkedIn). |
| Shareholders | Activities reporting and email. |
| Professional Associations | Web site, social network and periodic meetings. |
| Suppliers, Contractors and Subcontractors | Telephone, email, site visit, meetings and assessments. |
| Financial Institutions and Public Authorities | Declaration form, work certificate, payment check, Hygiene, Health and Safety Committee (CHSST) report, social report, website, social networks, visit and email. |

3.6 2021 Achievements

ESS highlights from 2021 are as follows:

- Expansion of team from five employees in January to 25 employees in December 2021, based across Africa including 44% of women based in Ghana, Kenya, Senegal and South Africa.
- Development of 26 projects in 2021, up from nine projects in 2020 for multiple public, private, financial and development partners, from diverse sectors countries across Africa.
- 19 training sessions were held on various relevant HSEC and sustainability topics, including on Environmental and Social Impact Assessments, Stakeholder Engagement, Site Visit Good Practices and others.
- ESS became a UNGC signatory on 9 September 2021 demonstrating our commitment to adopt sustainable business practices
- Launch of ESS Online, which will be a key initiative in supporting ESDD assessments and HSEC teams to increase efficiency and support accurate and reliable analysis of ESG gaps in management systems.

4 SUSTAINABILITY

4.1 Overview

ESS is committed to develop activities which are conducted according to high ethical, professional and legal standards.

ESS possesses a range of policies which enables to consolidate these commitments by effective actions internally, and externally through our clients' projects. These policies include:

- Health, Safety and Security
- Human Resources
- Discipline and Termination
- Information Technology
- Professional and Ethics
- Sustainability.

In addition, we plans to launch a Sustainability Strategy in 2022 to strengthen our commitments to sustainable development in accordance with the SDGs and have more impact in the communities where we work.

In the meantime, we developed this CoP Report to present our involvement in the five key areas of the UNGC Principles, which are governance, human rights, labour, environment and anti-corruption (see Sections 4.2 to 4.6). Each area is presented according to the approach outlined in Figure 5.

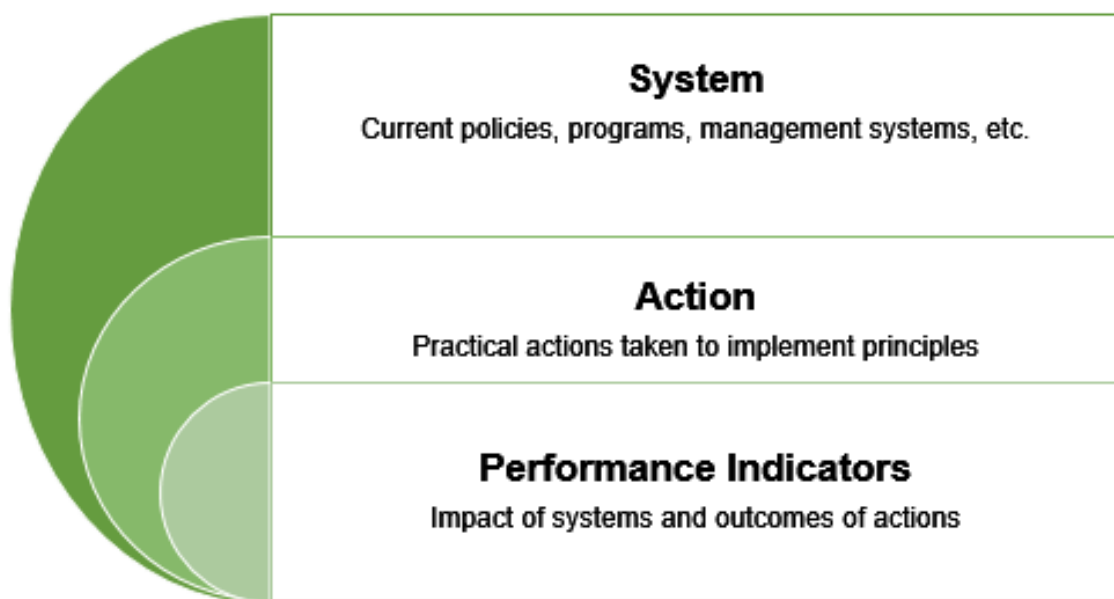


Figure 5: ESS Approach to reporting its compliance to the UNGC Principles

4.2 Governance

4.2.1 Measures Already in Place

ESS corporate governance is structured around three key elements:

- Staffing and Senior Management / Advisory Board
- Risk Management
- Compliance

Staffing and Management / Advisory Board

To be able to meet the expectations of our clients, employees, communities and all of our stakeholders, we put in place a management team as presented in Figure 6 to further increase corporate value. It relies on principles (see Figure 7) to develop activities in a sustainable way.

All “senior” team members are party to a weekly strategic call where all elements of internal ESS sustainability matter as well as those of client projects are discussed.

A weekly company-wide call is also held, which has a section devoted to sustainability in ESS and where progress and opinions are shared.

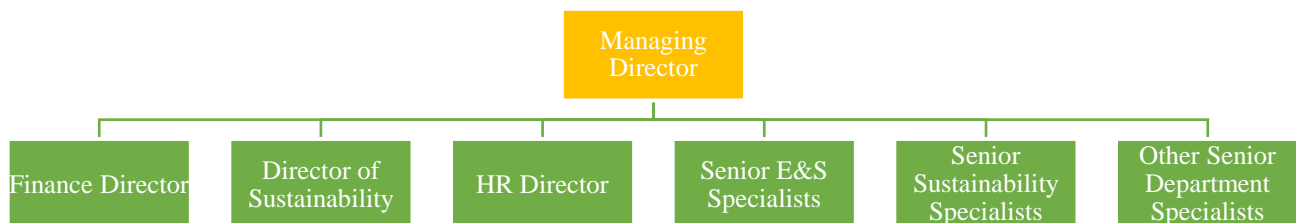


Figure 6: Corporate Governance Chart

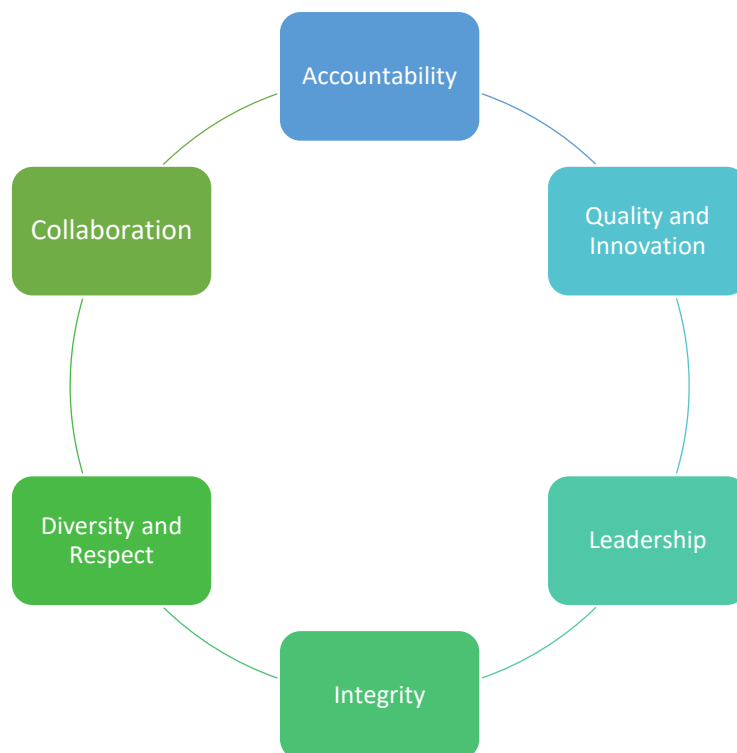


Figure 7: ESS Principles

Risk Management

ESS possesses several policies and implementation frameworks which set out how all employees should behave with relation to sustainability and other key subjects. This further forms part of the HR Handbook, and are directly tied to each employee’s employment contract. It is mandatory that all employees confirm in writing annually that they have read and understood the policies.

In terms of health and safety (H&S) risks for ESS employees, H&S risk assessments are undertaken prior to all client site visits with contingency planning.

During the weekly company-wide calls, a specific section is devoted to H&S and security issues in countries where our team are located or operating.

Compliance

For compliance, ESS is committed to developing activities according to the legislation of the countries in which it operates, and all international standards and frameworks, ensuring that a sustainable approach is applied to all business activities.

ESS undertakes due diligence externally on behalf of investor / financier clients, of which a major component is sustainability.

Internally, ESS intends to undertake a Sustainability Strategy which will comprise a due diligence of our current and potential future activities, and a requirement to review annually.

4.2.2 Actions and Monitoring Process in Current Reporting Period

We implemented several actions to embed corporate responsibility throughout our strategies and operations such as:

- Became a member of the UNGC
- Communicated publicly our commitment to corporate responsibility through our website, reports, and during conferences and other public engagements
- Provided training on sustainable governance and practices to our employees
- Implemented principles and values reflected in our policies.

4.2.3 Commitments and Ambitions

ESS is committed to ensuring that its clients continuously improve their operations in a way that preserves the environment and avoids human rights violations. At the same time, we continually strive to improve our internal practices in accordance with the UNGC Principles while ensuring legal compliance, accountability, integrity, inclusivity, and transparency which are necessary for any structured organisational approach to sustainability.

In 2022, ESS plans to:

- Develop a Sustainability Strategy
- Commence work on our first Sustainability Report covering the reporting period of 2022, to be published in 2023
- Participate in the UNGC's SDG Ambition Accelerator
- Be an active UNGC Africa Chapter member.

Furthermore, we will ensure that each employee participates in the development and implementation of the company's sustainability strategy across our operations.

4.3 Human Rights

4.3.1 Measures Already in Place

Human rights are a significant consideration for us to ensure sustainability of our operations and respect for UNGC Principles. ESS focuses on implementing sustainability where it is needed most. This includes ensuring that our activities and those of our clients respect human rights in their totality.

Accordingly, ESS has committed in several policies to the protection of human rights, both internally and externally with our clients.

Table 3 addresses key human rights implemented by ESS, which are presented in the following policies:

- Health, Safety, and Security
- Human Resources
- Professional and Ethical
- Sustainability.

Table 3: Human Rights implemented by ESS

| Human Rights | Description |
|--|---|
| Non-Discrimination and Equal Opportunity | <p>ESS is committed to ensuring that all employment relationships are based on the principle of non-discrimination and equal opportunity. It ensures ESS employment decisions are fair, objective and is influence at all by personal biases such as such as gender, race, nationality, political opinion, affiliation to a union, ethnic, social or indigenous origin, religion or belief, marital or family status, disability, age, sexual orientation or gender identity, that are unrelated to the inherent requirements of the job.</p> <p>ESS also has institutionalized measures to ensure that the company does not discriminate in any aspect of the employment relationship, including recruitment and hiring, compensation (including salary and benefits), working conditions and terms of employment, access to training, promotion, termination of employment or retirement, and disciplinary action. Differences in average compensation between countries or regions are not considered a form of discrimination.</p> <p>ESS has robust measures to prevent and address any form of harassment, including sexual harassment. Employees may not harass, unlawfully discriminate, or support others who harass and unlawfully discriminate against colleagues or members of the public on any basis.</p> |
| Trade Unions and Collective Bargaining | Where ESS operates in countries that do not have significant restrictions on trade unions and other similar organisations, it respects the right of staff to freely form or join organisations of their choosing or to bargain collectively. |
| Training and Development | Training and development for employees is important in ensuring that we are capable of achieving our business objectives by enhancing their knowledge and skills to carry out the assigned tasks, now and in the future. |
| Child Labour | ESS does not employ children or youth below the national minimum age of employment. When there is a reviewing of the labour practices of client projects, ESS encourages client to put in place procedures to verify the age of all young workers. Young workers (those between the minimum age of employment and the age of 18 according to the international labour organisation) may be provided intern or entry-level positions as long as they fulfil the legal criteria for such roles. |
| Forced Labour | ESS is committed to ensuring that all staff enter into employment freely and voluntarily, without coercion or penalty and that ESS does not use any form of forced, bonded or involuntary prison labour. ESS does not charge workers any recruitment, processing or placement fees in order to obtain employment with the company. Staff are free to leave their jobs without penalty after reasonable notice, as agreed in their contract. |
| Grievance Mechanism | ESS has a confidential grievance mechanism that is available to all staff (and their organisations, if any) to raise concerns about recruitment and workplace practices, without fear of intimidation, discrimination or retaliation. |

As part of these policies, ESS requires that all employees respect the Universal Declaration of Human Rights and International Labour Organisation Conventions in the course of their activities.

We consistently conduct our business in an honest, open, and ethical manner, recognising the importance of protecting all stakeholders from human rights violations.

As a service company, ESS ensures that its clients and partners adhere to the same principles. We encourage our clients to treat their employees, customers, and other relevant stakeholders in a manner that respects human rights.

4.3.2 Actions and Monitoring Process in Current Reporting Period

We developed a detailed Staff Grievance Mechanism that allows all employees to report on human rights violations or concerns.

ESS has not received any grievances or feedback in the reporting period relating to the human rights of its employees or of our clients.

4.3.3 Commitments and Ambitions

ESS is committed to respecting human rights both internally and in the activities of our clients that we have control over. We will not work with companies who are not committed to respecting human rights.

In 2022, we intend to implement several actions to the respect of human rights throughout our value chain including:

- Development of an external grievance mechanism to allow workers on client projects to address grievances directly to ESS
- Training on the human rights which are developed for all employees as UNGC Course on Human Rights Due Diligence
- Participation to the UNGC's Business and Human Rights Accelerator.

4.4 Labour

4.4.1 Measures Already in Place

ESS is committed to respecting fair labour practices and working conditions in all countries where it operates. We have put in place policies to align with the UNGC Principles on labour standards and to incorporate the core conventions defined by the International Labour Organisation. To this end it, we have developed policies relating to:

- Human Resources
- Health, Safety and Security
- Discipline and Termination.

We have a Staff Grievance Mechanism available to all employees. This internal grievance mechanism ensures that employees have a way to report any actions or situations that violate its policies. It allows team members to anonymously raise any concerns or complaints they have through accessible channels. Each grievance is treated via pre-defined steps, and solutions is proposed, to ensure satisfactory resolution of the grievance.

This framework establishes ethical and sustainable labour fundamentals such as diversity and inclusion, elimination of forced, compulsory and child labour, freedom of association and collective bargaining, training opportunities and guarantee of a safe workplace for all employees. As well as internally, we ensure that all of our partners and clients adhere to the same practices and refuse to engage with companies that do not.

ESS is aligned with the international commitment to reduce all forms of forced, compulsory and child labour. We have put in place internal frameworks to effectively ensure that these forms of labour are banned from our operations and those of our clients. We refuse to partner with any company that does not respect these principles.

ESS does not employ children or youth below the national minimum age of employment. Our employees are encouraged to be alert to any evidence of forced labour internally and among our clients' workforces. They encourage to report it immediately to their Project Manager and the Human Resources Director.

In addition, ESS is committed to implementing equal employment opportunities, diversity and inclusion for all employees.

ESS considers it essential that our employees have a positive work environment that gives them the tools to succeed. ESS advocates a workplace flexibility, convinced of the positive impact that this has on the well-being and commitment of employees (see Figure 8).

For clients, we submit a satisfaction questionnaire at the project's end to gather feedback on our technical performance and compliance with the UNGC Principles.

Lastly, if incidents occur that are not in compliance with ESS policies and procedures regarding labour laws, it is the responsibility of the HR Director to investigate the incident with the support of the concerned Senior

Manager. Then, they present the findings and recommended action plan to the Managing Director who determines what actions should be taken, and how those actions will be communicated to employees.

Lastly, ESS respects employees' rights to freedom of association and collective bargaining. We comply with all applicable laws and regulations where we work and ensure that our employees can exercise this right without any risk of discrimination or interference.



Figure 8: Example of how we encourage our teams to succeed as Remote Workers

4.4.2 Actions and Monitoring Process in Current Reporting Period

Actions that we regularly undertook relating to labour during the reporting period include:

- Equal access to training and career advancement
- No discrimination for opportunities (training or career) on the basis of race, religion, gender, sexual orientation, age, disability, etc.
- Living wages and takes steps toward achieving zero fatal work-related accidents, severe injuries, and diseases, including cost of living increases
- Fair labour conditions, including well-being and safety at work, protection of the worker's health, ergonomics and occupational hygiene
- Work-life balance through flexible work hours and working remotely
- Weekly training through a development plan to improving their skills and performances.

ESS took on five interns during the reporting period, with the possibility of integration as an employee at the end of their internship, of which two were retained.

Lastly, an annual performance review process was initiated in 2021 for all employees. This serves to get performance feedback of their line managers and as a formal opportunity for employees to share any comments they may have regarding the work environment at ESS. This feedback is taken into account during the policies and procedures revision, and frameworks implementation.

4.4.3 Commitments and Ambitions

For next years, we intend to:

- Develop a HR Handbook
- Implement a medical check-up every year for employees
- Introduce a performance monitoring system for all employees

- Develop a training and career development plan
- Pursue the mentoring system for employees and interns
- Provide health insurance for all employees
- Participate to the UNGC's Gender Equality Accelerator in 2022 to reinforce our commitment towards parity.

4.5 Environment

4.5.1 Measures Already in Place

ESS aims to always conduct its activities in an environmentally responsible manner. We encourage all employees and clients to use the mandatory checklist to mitigate any adverse environmental risks during the development of any project. For example, prior to the execution of any project, an assessment is made of the potential environmental risks to either prevent them from occurring or to mitigate their severity, at least discourage to invest in the project or encourage potential relocation.

The environmental principles are taken into account in the ESS policies or practices by voluntary charters or codes, performance targets, sustainable consumption and responsible use objectives such as:

- Sustainability Policy
- General Environmental and Social Checklist for Site
- Health and Safety Travel Risk Assessment
- Compliance Checklist for Project Assessment
- Health, Safety and Security Policy.

To implement the environmental principles, we aim to support our clients in reducing their environmental footprint, among others by these actions:

- Implementation of an environmental management system
- Assessment of life-cycle and costing
- Integrating circular economy
- Environmental risk assessment
- Promotion of resource use efficiency and pollution prevention
- Using environmentally-friendly technologies and solutions
- Development of training and awareness programmes.

4.5.2 Actions and Monitoring Process in Current Reporting Period

ESS has implemented several actions to support its commitment to environmental sustainability of activities such as:

- Made remote work central to our business model, reducing GHG emissions related to employee transportation to the office or to external meetings
- Prioritized in-country personnel for project work or site visit
- Developed almost entirely digital workflow (avoiding printing and paper consumption)
- Encouraged employees to maintain good environmental practices in their personal and professional lives, and influences the environmental practices of its clients
- Utilised audio-conferences (as opposed to video-conferences), among other reasons for mitigating GHG emissions associated with additional computing power
- Reduced energy consumption by installing LED lighting in the ESS offices
- Developed an internet-based tool, ESS Online, that will be instrumental in improving assessment and management of ESG, sustainability and HSEC issues in future years.

In addition, ESS drives action on climate change through:

- Mission (climate action prioritised in ESS strategy, core values, etc.)
- Corporate Functions (internal policies on facilities, travel, investments)

- Product Development (develop low GHG offerings, etc.)
- Business Models (shared or as-a-service offerings)
- Energy Usage (energy consumption, clean energy creation, ...)
- Impact Measurement (resource requirement, product impacts, services, etc.)
- Advocacy and collaboration (industry partnerships, cross-sectoral initiatives, government engagement).

Furthermore, ESS has an emissions reduction commitment and climate-related issues are integrated into ESS's business strategy, although no emissions target was declared in the reporting year.

We encouraged the development and dissemination of environmentally friendly technologies both internally and externally, and prioritize clients who share our commitment to sustainability and responsible environmental practices.

ESS's core business is to help clients identify, manage and monitor their environmental risk. This is done through services such as environmental and social due diligence, HSEC implementation, and environmental management planning.

In 2021, ESS worked on several projects in the development sector with strong environmental components, concretely:

- FCDO, Manufacturing Africa: Climate and Environment Team in a Programme aiming to promote Inclusive Economic Transformation across Africa
- IFAD, Africa Integrated Climate Risk Management Programme; Inclusive Green Finance Initiative: Development of Environmental and Social Management Frameworks for agricultural development programmes
- UNDP, Support in aligning its policies with Green Climate Fund requirements.

We integrate environmental considerations throughout all ESS work, among others in the provision of HSEC Managers to implement ESG on the ground, and support in conducting specialist environmental studies.

4.5.3 Commitments and Ambitions

In the future, ESS will monitor performance indicators for water and electricity consumption of our offices. We will also develop new tracking methods to assess the quantity of GHG emissions generated by remote work as well as emissions avoided through the use of online conferencing tools as an alternative to in-person meetings. It will be possible to evaluate the tons of GHG emissions prevented in relation to the number of flights, miles travelled and hotel stays avoided. We are also planning to introduce a target according to the Science Based Targets Initiative (SBTi's) in the next two years and undertake disclosures aligned with the TCFD by 2025.

To further contribute to the global climate effort, ESS will sign up for the UNGC Climate Ambition Accelerator programme in order to gain the requisite knowledge and skills required for ESS to accelerate progress towards setting science-based emissions reduction targets aligned with the 1.5°C pathway, a pathway towards net-zero GHG emissions by 2050.

4.6 Anti-Corruption

4.6.1 Measures Already in Place

ESS implements policies and procedures relating to the prevention of corruption and the promotion of ethics, aligned with the UNGC Principles. It developed human resources policy and, professional and ethical policy which set out principles and responsibilities that all employees are expected to respect. Some principles are presented in Figure 7.

All employees adhere to these policies and procedures by signing ESS Compliance Declaration upon employment agreeing to abide by them. Any employee who violates these rules is subject to disciplinary action as deemed necessary. ESS ensures that employees do not accept bribes, gifts or favours that may be considered inappropriate. We encourage our employees not to misuse their position to obtain opportunities for

future employment, and nor themselves or their work to be influenced by plans for or offers of employment outside of ESS.

ESS supports the UNGC Principles on Anti-Corruption. We work strongly against corruption in all its forms, including extortion and bribery. Our Professional and Ethical Policy stipulates actions to help with anti-corruption and responding to incidents.

Furthermore, several actions have been undertaken by ESS to ensure fair businesses and prevent corruption such as:

- ESS adheres to best practices even where national law sets a lower standard;
- Employees are trained in best practices in business ethics and anti-corruption to help them identify and avoid these types of situations during the weekly training;
- Any employee may report to their line manager or the Human Resources Manager any action that they believe is in conflict with ESS's anti-bribery and corruption policy. We guarantee the employee's physical and moral integrity, as well as the protection of their privacy;
- ESS includes anti-corruption provisions in its contracts with clients and third party.

There have been no instances of corruption reported or dealt with since the inception of ESS.

We are confident that the policies in place and the ethics of our employees are sufficient to identify and deal with all situations where corruption would be present both internally and externally with our partners and clients.

4.6.2 Actions and Monitoring Process in Current Reporting Period

Upon commencement of their employment with ESS, all staff have signed a Compliance Declaration to confirm they have read and understood the Professional and Ethical Policy.

Employees are also to ensure that confidential and sensitive information in any form (e.g. documents, computers files) cannot be accessed by unauthorised persons.

No instance of breach of our policies regarding anti-corruption, bribery or similar was recorded during the reporting period.

4.6.3 Commitments and Ambitions

To reinforce our commitments to anti-corruption practices, we intend to undertake the following actions:

- Develop targeted ethics and anti-corruption training for our internal team members
- Develop a detailed Code of Conduct
- Strengthen our internal and external due diligence processes
- Improve on our process for whistleblowing for Code of Conduct violations.

5 CONCLUSIONS AND PERSPECTIVES

This UNGC CoP Report, being the first one submitted by ESS, lays the basis for ESS's ambitions in terms of sustainable development. It will be a tool to better evaluate our progress towards the implementation of the UNGC Principles.

ESS is committed to ensuring that all business is conducted according to rigorous ethical, professional, and legal standards. Developing sustainability is a key element of the continued development and success of our operations, based on governance, human rights, labour, environment and anti-corruption.

We are committed to implement sustainable business activities by improving transparency, accountability, community impact and protection of environment.

Specifically, we plan to:

- Develop our Sustainability Strategy in 2022 including Materiality Assessment and ESG Metrics
- Commence work on our first Sustainability Report covering the reporting period of 2022, to be published in 2023
- Participate in the UNGC's SDG Ambition Accelerator
- Be an active UNGC Africa Chapter member
- Develop an external grievance mechanism
- Train all employees on the UNGC Human Rights Due Diligence Course in 2022
- Participate to the Business and Human Rights Accelerator
- Develop a HR Handbook
- Implement a medical check-up every year for employees
- Introduce a performance monitoring system for all employees
- Develop a training and career development plan
- Pursue the mentoring system for employees and interns
- Provide health insurance for all employees
- Participate to the UNGC's Gender Equality Accelerator to reinforce its commitment towards parity
- Develop new tracking methods to assess the quantity of GHG emissions generated by remote work as well as emissions avoided through the use of online conferencing tools as an alternative to in-person meetings
- Sign up for the UNGC Climate Ambition Accelerator programme
- Set up a target according to the SBTi's in the next two years and undertake disclosures aligned with the TCFD by 2025
- Develop targeted ethics and anti-corruption training for our internal team members
- Develop a detailed Code of Conduct
- Strengthen our internal and external due diligence processes
- Improve on our process for whistleblowing for Code of Conduct violations.



Figure 9: Adrian Mill and ESS Team in Senegal

6 ANNEXES

Annex 1 INFORMATION SOURCES

Table 4: Information Sources

| Document Title | Date of Issue / Draft | Author | Notes / Comments |
|---|-----------------------|--------|------------------|
| Project-specific documents | | | |
| Discipline and Terminology Policy | 2020 | ESS | |
| Health, Safety and Security Policy | 2020 | ESS | |
| Human Resources Policy | 2020 | ESS | |
| Information Technology Policy | 2020 | ESS | |
| Professional and Ethical Policy | 2020 | ESS | |
| Questionnaire Guidebook Communication on Progress | 2021 | UNGC | |
| Sustainability Policy | 2020 | ESS | |
| Staff Grievance Mechanism | 2020 | ESS | |
| Other documents | | | |
| SDGs | 2015 | UN | |

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The background of the entire page is a photograph of a savanna landscape at sunset. The sky is filled with soft, orange and yellow clouds. The sun is a bright, glowing orb positioned behind several acacia trees, creating a silhouette effect. The trees have characteristic flat-topped canopies. The overall color palette is warm, dominated by oranges, yellows, and browns.

ESS ENVIRONMENTAL
AND SOCIAL
SUSTAINABILITY