

Our proposal for launching your CSR strategy

# Green Deal, New Rules



Darwin X



# 00 We guide you through the space of your transformation

## CSR Strategy

You want to launch a **CSR initiative**, comply with regulations or **develop** your existing strategy?

01 Context and issues

02 Our convictions

03 Our approach

04 Who we are?

ESG Index



# 01 Beware of the butterfly effect of legislation!

The European Corporate Sustainability Reporting Directive came into force on the 1<sup>st</sup> of January 2024.  
What does the CSRD change?

## All concerned, right now

The new sustainability obligations will gradually be applied to companies according to a regulatory timetable (\*), but above all through a knock-on effect and pressure from their ecosystem. If one of your stakeholders is concerned (investors, customers, suppliers, etc.), you already are.

## Aligning global strategy and CSR ambition

Effectively managing your company's climate and societal risks should not be done in isolation. Its ambitions in terms of CSR must be articulated with its development strategy, its business model or its digital transformation, which may need to be adjusted consequently. This angle of analysis can lead to the identification of new opportunities.

## Rigorous new standards

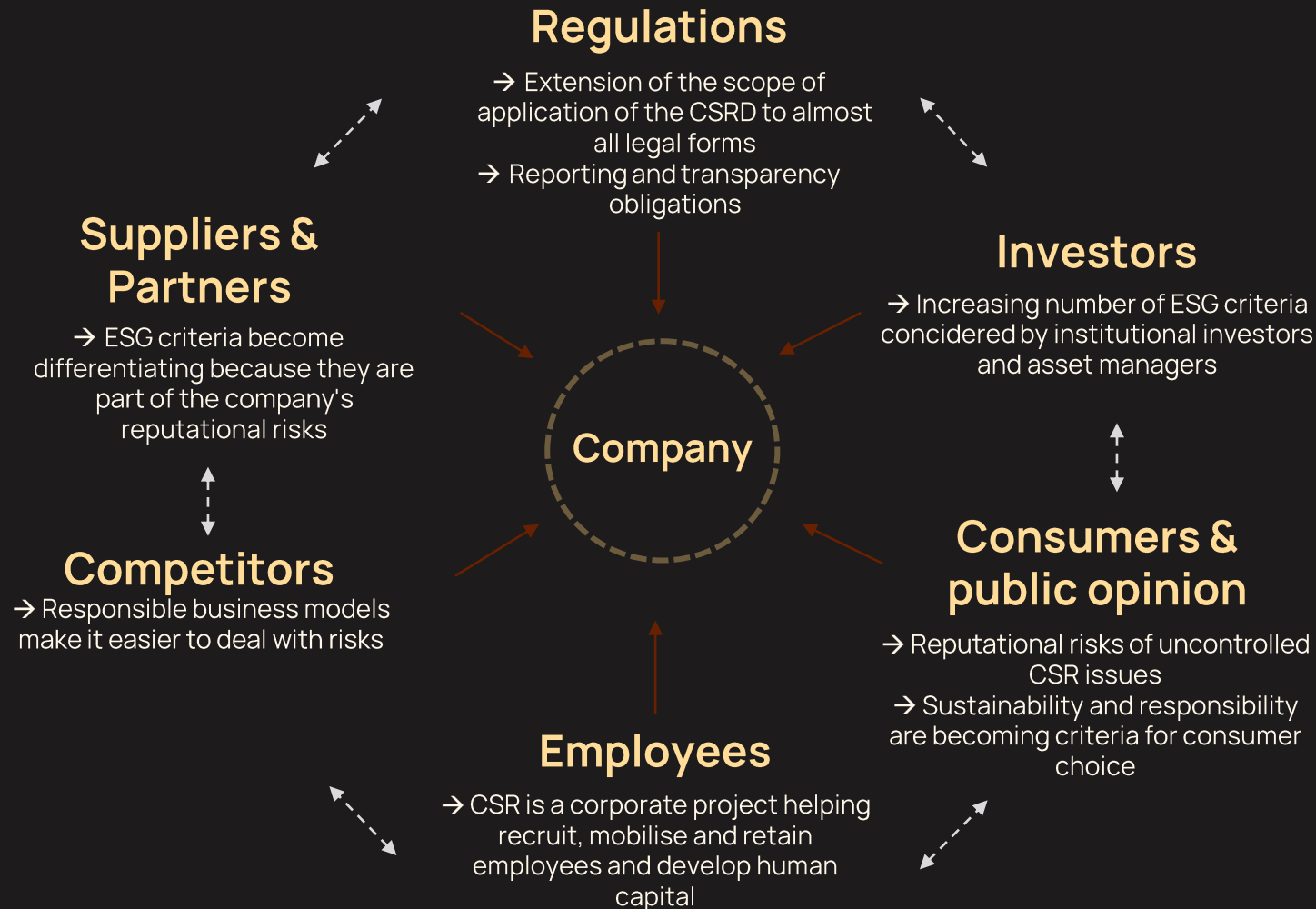
Reporting standards are evolving, as are reliability requirements. The quality of the methodology and the rigour of data collection are being reaffirmed in order to feed into greenhouse gas emission reduction trajectories whose realism will be challenged.



What about you? What's on your agenda?

\* Thresholds: companies with more than 250 employees and revenues of more than €40m and/or balance sheet total of more than €20m, as well as banks, insurance companies and large non-European companies with subsidiaries in Europe, and all listed companies with more than 10 employees. Timetable: 31/12/2024 for companies already subject to the DPEF, from 31/12/2025 for the others.

# 01 CSR issues and challenges are increasingly important



**Ever-changing legal landscape**

**Transformation across the company and its stakeholders**

**Wide range of rare expertise**

**Continuous improvement approach**

**Heterogeneous and incomplete internal and external data**



# 02 The key factors for success

## Involving Executive Management

- General Management must **determine its strategic vision of CSR** and share it with the whole company.
  - It must **embody** this vision and lead by example.
  - Beware of the risk of greenwashing.
  - Its **sponsorship is crucial** to the success of this approach.
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- A concrete, measured assessment of the situation
  - Awareness of business risks and challenges
  - A progressive and iterative operational strategy

## Mobilising all employees

- CSR is a major challenge that can be a **powerful motivator** for teams and become a genuine **corporate project**.
  - The implementation of the strategic vision must be carried out in a **co-construction** mode, with the close involvement of employees.
  - Co-construction enables us to **pass on our expertise** so that, in the long term, the company can become autonomous in these areas.
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- Multi-themed awareness-raising sessions
  - Co-construction workshops with internal stakeholders

## Iterating continuously

- Déployer une politique RSE est une démarche qui s'inscrit **dans la durée**
  - Elle nécessite une **transformation profonde de l'entreprise** et doit se faire étape par étape, en prenant appui sur des premiers succès
  - Pour cela, il convient de **fixer des objectifs ambitieux mais atteignables** qui se concrétiseront dans le temps
- 
- A progressive roadmap
  - Change management focused on collaboration, awareness-raising and business process transformation

## Measuring and improving

- **Measurement** must be at the heart of the CSR approach
  - It is essential to deploy a **rigorous and scalable** methodology
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- Proprietary measurement tools (ESG & Sustainable Digital Index, etc.)
  - A rigorous Data strategy in line with scientific standards

**BOURSE DIRECT**

Diagnosis and definition of the CSR strategy

**VIEL & Cie**

Support for regulatory sustainability statements DPEF

**acolad.**

Initiating and deploying the CSR & data strategy

**INGÉROP**

Measuring and managing IT's carbon footprint

# 02 « Think big, start small, scale » approach

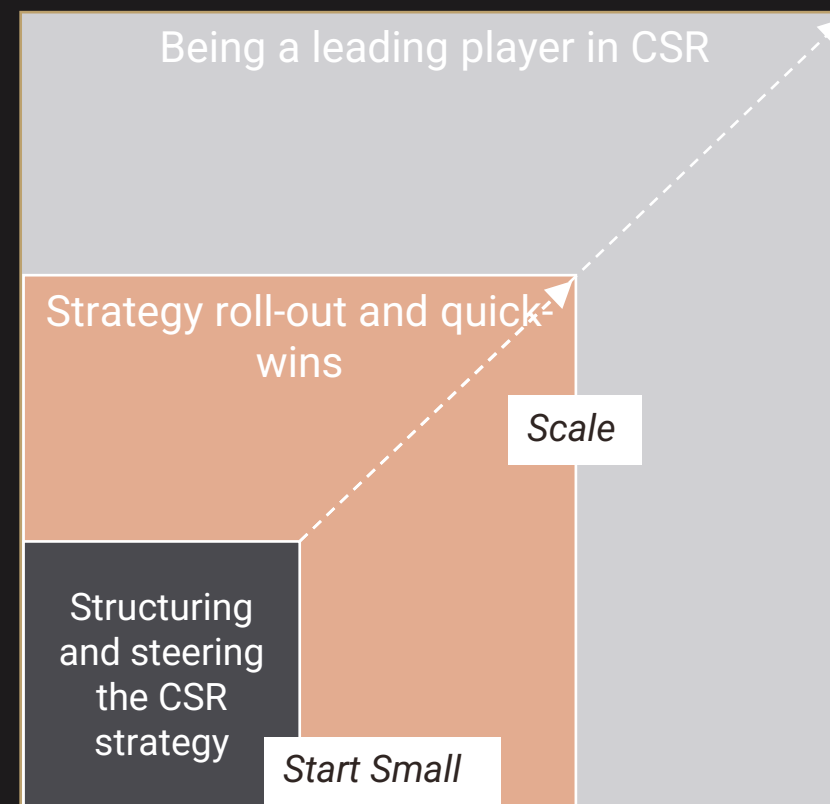
To become a major player in CSR in its sector and give itself the means to achieve its ambitions.

Think Big

*A CSR approach integrated into the business strategy that meets the highest standards and is aligned with the Group's values.*



Rapidly materialise the approach by activating integrated governance and giving concrete form to the initiatives and expected results.



# 03 Design your CSR Strategy

## Objectives

- **Diagnose** the company's areas of responsibility and measure itself against competitors
- Define a **CSR strategy** and **associated objectives** in terms of Environment, Social and Governance
- **Anticipating** or **complying** with **sectoral and/or partner** regulatory requirements
- **Raise awareness** of the approach among all stakeholders

## Deliverables

- **Awareness-raising sessions** (COMEX, CODIR, Middle-management)
- **ESG Flash-Diagnosis** - Benchmark and competitive landscape, regulatory and sector watch
- Main **stakes** and **Impacts , Risks & Opportunities** via the **Materiality Matrix**
- **Strategic plan, objectives** and **ESG indicators**
- Definition of CSR **business processes**

Option – ESG Index

## Approach



**INGÉROP**

Measure and manage IT's carbon footprint

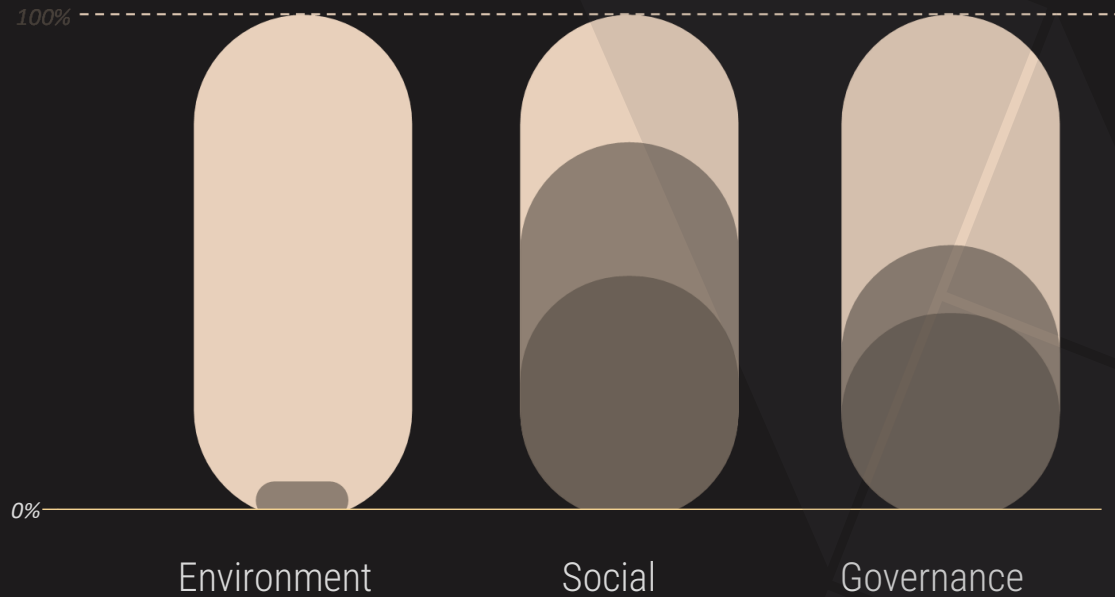
**BOURSE DIRECT**

Diagnosis and definition of CSR strategy

**VIEL & Cie**

Support to produce DPEF reports

# 03 Get your bearings with our ESG & Digital Sustainability Index



- Our ESG index, based on current standards (ISO 26000, ESRS), enables you to assess yourself, identify areas for improvement and plan the development of your maturity over several years.
- The rating of indicators is a proprietary Darwin-X approach.
- This index stands out for its assessment of digital sustainability, an innovative and specific expertise of Darwin-X, which is still not widely used in ESG indexes.







# Why Darwin X ?

## An innovative consulting boutique

- › We help our customers to carry out complex transformations combining Business and Technology
- › We combine strategy and execution capacity in short cycles that generate rapid change dynamics and visible results
- › We devote a great deal of energy to R&D work, particularly in the fields of CSR and sustainable digital technologies, which has earned us certification as a Young Innovative Company.



## Proprietary assets

- › We build proprietary indices to assess and benchmark the dimensions of ESG maturity and sustainable digital maturity.
- › We offer a catalogue of university-quality CSR conferences and training courses, as well as gamification tools



## A committed team

- › Strategy Consultants, Enterprise Architects, Technical Engineers, Data Scientists, AI Experts and CSR Specialists, we are "Thinkers" and "Doers" who combine our know-how to create impact.
- › Our CSR expert is a recognised contributor to eco-responsible digital technology in France, through his commitments to the HCNE, the Shift Project, the Boavizta association and French Engineering Schools.
- › Our CSR consultants run the Climate Fresco and the 2 Tons workshop.

