# TAKING THE NEXT STEP IN YOUR SUSTAINABILITY JOURNEY











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Accelerating strategic action towards 2030!

#### THE CHALLENGE

The world is facing a cascade of crises, which increasingly confronts companies with a choice between two options: responding to each crisis as reactive risk-management or proactively searching for strategic business models that are future-resilient and value-driven.

#### **DEMANDS ARE INCREASING**

In Europe, businesses now face increasing new legal requirements such as the CSRD (Corporate Sustainability Reporting Directive), which mandates detailed sustainability disclosures. The CSDDD (Corporate Sustainability Due Diligence Directive) requires companies to take responsibility for social and ecological sustainability risks in their entire global supply chains. First experiences in implementing these regulatory frameworks – either as mandatory step towards 'integrated' reporting in 2025 or as pilot test for actual reporting in 2026 - shows that many companies face considerable challenges.

#### **BEYOND COMPLIANCE**

This program offers companies the opportunity to accelerate their actions towards the SDGs and at the same time make their business future-proof while adopting new legal requirements such as the CSRD or CSDDD as a concrete tool for change. The program is based on a proven evidence that change has to be based on ethical as well as strategic business principles. There is one universal lesson to be learned to successful transition processes: change agents within the organization are the true drivers of change, if they are equipped with the right knowledge, tools and skills.



#### Early experience with CSRD reveals great ambiguities:

- Expensive consultancy trajectories without sufficient build-up of internal competencies;
- Dominance of short-term financial considerations and quantifiable metrics;
- Difficulty in linking new ambition with corporate strategies towards suppliers and buyers;
- Uncertainty on the effects of CSRD on the future competitiveness;
- How can risk-management be turned around in opportunity-seizing;
- Sustained uncertainty about liabilities and responsibilities around sustainability
- Major questions about the smart use of reporting strategies around sustainability efforts (for instance with regard to stakeholder engagement and reputation management);
- Leadership challenges: what attitude to take on the transition: reactive or proactive;
- Difficulty in using the CSRD to develop own capabilities for next reporting cycle;
- More focus on compliance, while facing increasing ESG-risks and dependencies urging companies to move beyond compliance
- What are the consequences of CSRD for non-European companies and how does this affect our competitive position beyond Europe?
- Insight in blind spots in impacts, risks and opportunities related to ESG topics, for instance on biodiversity.

Source: surveys and talks with early adopters

#### WHO IS THIS PROGRAM FOR

This program, developed by TOSCA, RSM/ECET and SBI, provides the insights, knowledge and tools that companies need to define and implement their sustainable transition ambitions. It aims to accelerate action in particular towards the integrated agenda of the SDGs and apply the CSRD and other regulations as a tool for change. It will enable you to articulate your sustainability business case, move beyond 'ticking boxes' exercising, but instead 'strategize' on the opportunities that this critical juncture of time also offers. Cocreation sessions around CSRD with internal teams of involved 'change agents' (management, strategy and sustainability departments, HR, works council members) will give participants and organizations the operational knowledge and skills needed to realize sustainability ambitions and drive real impact towards future-fit business.

#### WHY PARTICIPATE?

The program offers you an opportunity to make your business future-proof and use the CSRD requirements in a proactive manner by:

- Creating a sophisticated understanding of your current position: through the Company's Better Business Scan
- Strategize the CSRD by articulating clear business cases and ambition as well as a roadmap to get you there: a transformation plan and the best way to report to create a basis for constructive feedback
- Focus on specific areas of management that have proven to be particularly relevant in overcoming barriers to change; understand span-of-control challenges
- Manage your organization's position in the energy transition
- Guidance from senior professionals throughout the program
- Capability building: a selected group of 5 employees from relevant parts of your organization will be trained to become effective change agents and sustainable intrapreneurs
- Access to best practices through share & learn sessions with other companies; understand and exercise best ways to engage in 'strategic stakeholder' engagement
- Access to state-of-the-art scientific knowledge on implementing SDG targets and defining and implementing relevant CSRD interventions, through back-casting and impact oriented techniques
- Creating and implementing new sustainable business models. Moving from business model to community

Only 16% of the SDG targets are on track to be met globally by 2030, with the remaining 84 % showing limited progress or a reversal of progress

SUSTAINABLE DEVELOPMENT REPORT 2024

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#### **OUR APPROACH**

This program is in particular of interest for those companies that want to become or stay a frontrunner in sustainability as part of their competitiveness strategy. This ambition requires a continuous journey for which sophisticated management techniques are required in which companies can overcome internal hurdles and align with external stakeholders. The experience with reporting under the CSRD forms a perfect starting point to take the next step to a realistic strategy that is sustainable and competitive at the same time. The program starts from the position where your organization currently is in its sustainability journey. Most organizations have to go through comparable transition phases, but each organization faces a different starting position. The program works with internal change agents to create capabilities for change. By entering in this program together with other companies, participants get the opportunity to learn from other frontrunners and test their ideas within the group. This journey is partly based on the skill development framework of the Inner Development Goals.

#### WHY WORK WITH US

#### RSM | ECET

With its mission to be a force for positive change in the world, Rotterdam School of Management, Erasmus University (RSM) has firmly established its reputation over almost 50 years as one of Europe's most international and innovative business schools. ECET (the Erasmus Centre for Energy Transition) engages multiple stakeholders involved in the energy transition, which necessitates new business-and finance models, a new type of collaboration between public and private stakeholders and a reevaluation of the driving values of our society towards sustainability and social inclusion.

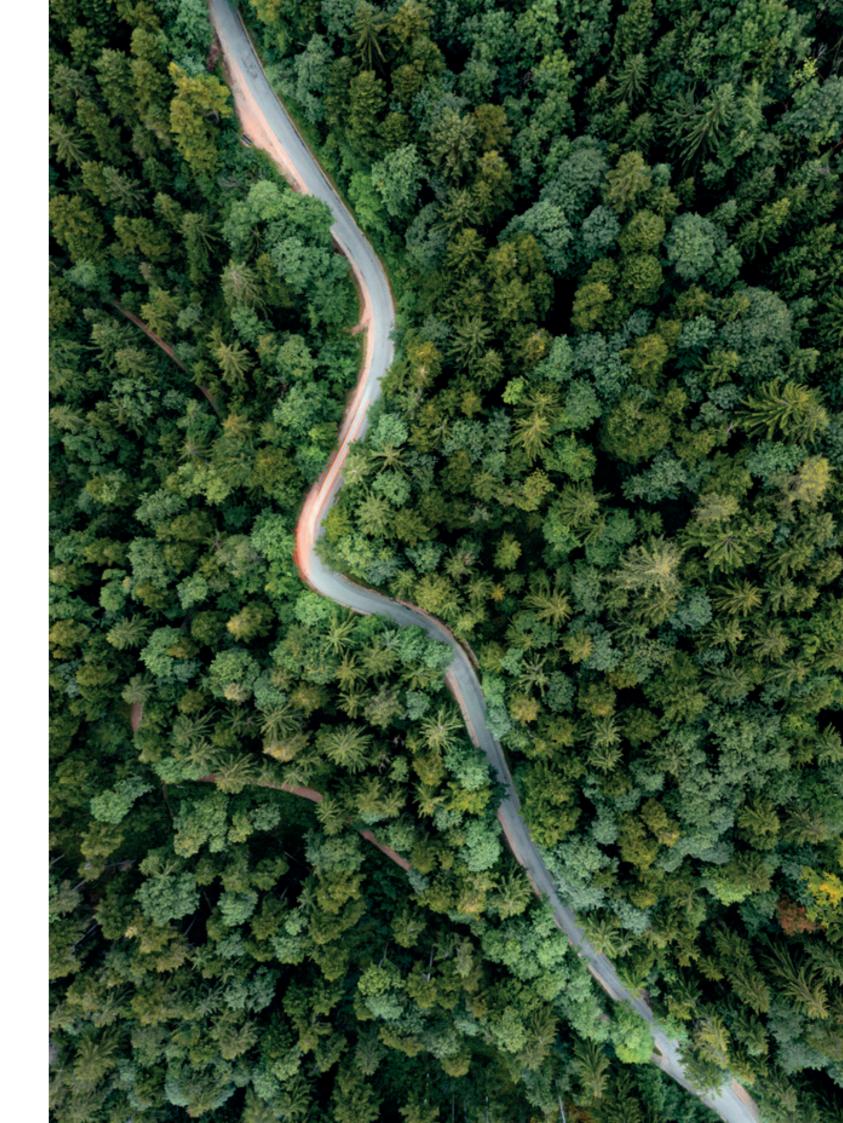
At RSM, Rob van Tulder is emeritus full professor and (co)founder of the Department of Business-Society Management. His academic and consulting work focuses on multinational enterprise strategies, corporate social responsibility and the Sustainable Development Goals (SDGs). Malou Kroezen is managing director of ECET and experienced facilitator of executive training and intrapreneurship projects.

#### **TOSCA | Tribe of Sustainability Change Agents**

TOSCA is a Tribe of sustainability professionals. The founding partners of TOSCA are Ulrike de Jong and Nicolette Loonen. TOSCA's vision is that businesses can be a force for good and must play a key role in the transition towards the 2030 Sustainable Development Goals. The partners in TOSCA have broad experience as consultants, managers and directors. Their expertise ranges from sustainability reporting and implementing the CSRD to change management and business development and from marketing to stakeholder engagement and community building.

#### SBI

SBI stands for Cooperation, Reflection, and Inspiration. Jaap Jongejan is executive director of SBI and an expert in social innovation. Wim Oolbekkink is program director of SBI and an accelerator of the SDG agenda. The foundation's aim is to contribute to the social and ecological sustainable development of organizations and society. SBI is market leader in training and consultancy for works councils. SBI is partner of the SDG House Network and a driving force for the SDG's in the world of labor relations as well as partner of Earth Charter international. The Earth Charter is a document with sixteen principles powering a global movement. Together, we are turning conscience into action for a thriving Earth.



### THE SDGs, CSRD AND IDGs: A TRIPLE FRAMEWORK FOR ACTION

For companies, the CSRD (Corporate Sustainability Reporting Directieve), SDGs (Sustainable Development Goals) and IDGS (Inner Development Goals) are an opportunity to become future-proof. More specifically combining these frameworks will bring:

- New business opportunities and revenue streams
- Enhanced access to capital
- Contribute to a (just) energy transition
- Internal and external alignment under the aegis of a universal agenda (the SDGs)
- · A framework for better understanding and managing impacts, risks and opportunities
- Opportunities to better meet consumer expectations
- Opportunities for differentiation and competitive advantage
- More focus on possible sustainability strategies for maximum impact
- Innovation and creation of business solutions to societal problems
- Reputational gains and enhanced license to operate
- Energize employees in particular young professionals to work on their own ambition
- The IDGs provide an essential framework of transformative skills for sustainable development

#### FROM INTENTION TO REALIZATION

Moving from intention to realization starts with a sound understanding of the drivers of change. These are largely related to an interplay between intention (business case for sustainability) and how to realize these in practice (business model). A World Business Council for Sustainable Development (WBCSD) survey found that even frontrunner companies underutilize the business case that a smart use of the SDGs represent.

#### What makes the program unique?

This program combines state of the art scientific knowledge and hands on experience. It will not only help you to articulate your sustainability business case, strategizing the CSRD, but also gives you the operational knowledge and tools you need to realize your intention and drive real impact towards the 2030 goals embedded in an principles-based and future-resilient ethical framework. The program trains the collaborative effort of 5 selected change agents from your organization, each representing a vital part of your sustainability journey.

#### **TOPICS OF THE PROGRAM**

Topics covered during this program include:

- Systems thinking
- Business case & business models
- Internal alignment and how to embed sustainability in the culture of the organization
- How to strategize the SDGS and CSRD
- External alignment: stakeholder engagement & partnership portfolio management
- Different leadership styles in each phase of the transition
- Business ethics and skill development based on the IDGs

"Sustainability should be anchored in the core of the business and the SDGs provide a very relevant framework for companies to define where to contribute. We need leaders to 'walk the talk'

[Feike Sijbesma, We mean Business coalition]



#### THE PROGRAM IN DETAIL

The 12-month program starts with an inspiring kick-off session to set the scene. We will perform a company scan – the so-called 'Better Business Scan' which has been adopted by more than 2000 managers around the world - to map the ambition and current position of your company. We also discuss international developments with regards to laws and regulations such as the CSRD. This will be the starting point to set the ambition and to draw up a transformation plan. The effective implementation of this plan will be the focus during the remainder of the program. We will monitor progress and recalibrate the plan for maximum impact. During the program there will be interactive workshops and training sessions to build capabilities, share insights with other companies and learn from each other. Experts from various fields will contribute with specialized sessions. We will perform a second company scan six months after the end of the program to measure progress. The program consists of an in-company track with your own team and learn & share track in which we bring the teams from all participating companies together. These two tracks mutually reinforce each other.

#### **IN-COMPANY TRACK**

The in-company track is facilitated by TOSCA. The key output from this track is capacity and capability building and the development of a transformation plan, in which the accelerator team will play a key role. Based on the plan, TOSCA will support this accelerator team in the first steps of implementation. The in-company team ideally consists of five people with different or sometimes overlapping roles and functions that have been proven vital for progress: finance, HRM, supply chain, CSR/Communication, young professional, strategy. Depending on the particular sector, other functions/roles can be selected.

"The tools we have developed will help managers to see where they are in their transition, prioritize goals and act upon them with the right attitude, goals and stakeholder approach."

Prof. Rob van Tulder, RSM

#### **LEARN & SHARE TRACK**

During the learn & share track of the program, we will bring together the teams with change agents from all participating companies. This will include in depth training events as well as share & learn sessions in which we will discuss what has been learned and how to apply those learnings. Feedback will be given by other participants, but also by TOSCA, RSM/ECET and SBI. There will be plenty of opportunities to exchange best practices with each other in a confidential setting. The Learn & Share track will take place at Landgoed Zonheuvel and facilitated by SBI.

#### YOUR INVESTMENT

The cost of this prgram is € 59.000 excl. VAT. 50% payable at the start of the program and 50% after six months.

#### This includes:

- 5 employees to join the full program (more can join the in-company program),
- 12 months support,
- · 2 x company scan,
- 4 training sessions,
- · 4 share & learn sessions.
- several workshops,
- a certificate for 5 employees.

The greatest added value comes from working together with others with comparable ambitions and circumstances on moving in the right direction.

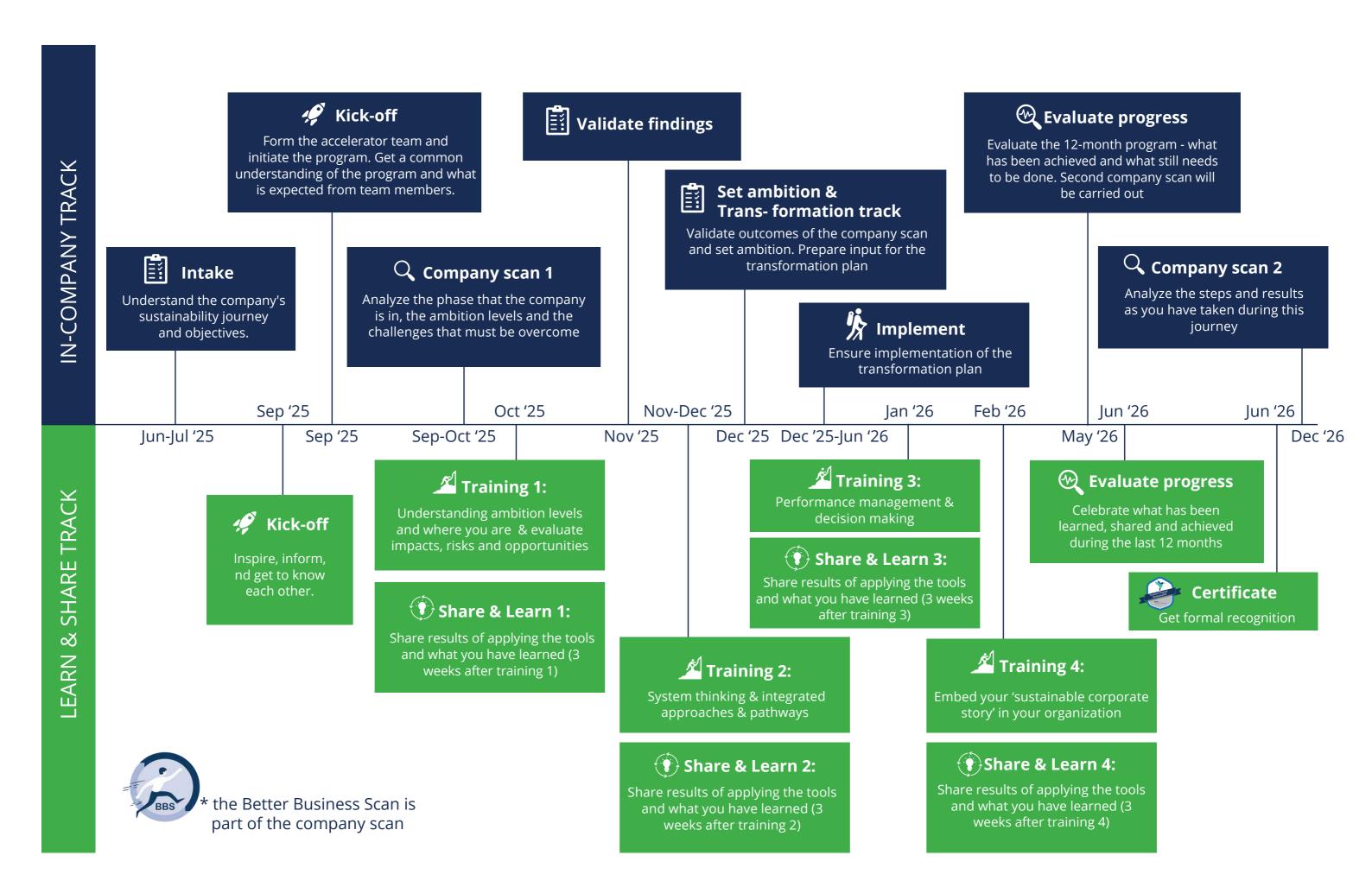
#### THE ACCELERATOR TEAM

Each participating company will organize an internal accelerator team consisting of an ambassador and five change agents. The ambassador is preferably a C level executive who sponsors the program and participates in selected share & learn sessions.

The change agents are employees who will initiate and lead the change within the organization.

Their involvement will ensure that the work initiated during this program will continue within the company long after the program has ended. The change agents will be trained by RSM/ECET and TOSCA and SBI. At the end of the program, the change agents will receive an 'Positive Change Agent' certificate.





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