

EthiFinance

Agences de notation ESG

Carol Sirou, EthiFinance CEO

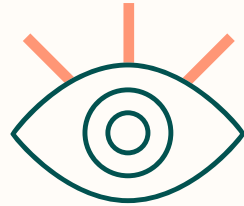
AEFR, 29 novembre 2023





1 Que mesurent les agences ESG ?

Deux grandes catégories d'approches de l'ESG



Maturité ESG

Formalisation de politiques
Systèmes de gestion
Indicateurs de performance



Risques ESG

Enjeux sectoriels
Risques de matérialité
Indicateurs de performance

Il s'agit plus de scores ESG que de notations ESG

Critères majoritairement binaires/quantitatifs

Informations publiques N-1

Controverses


Score



2

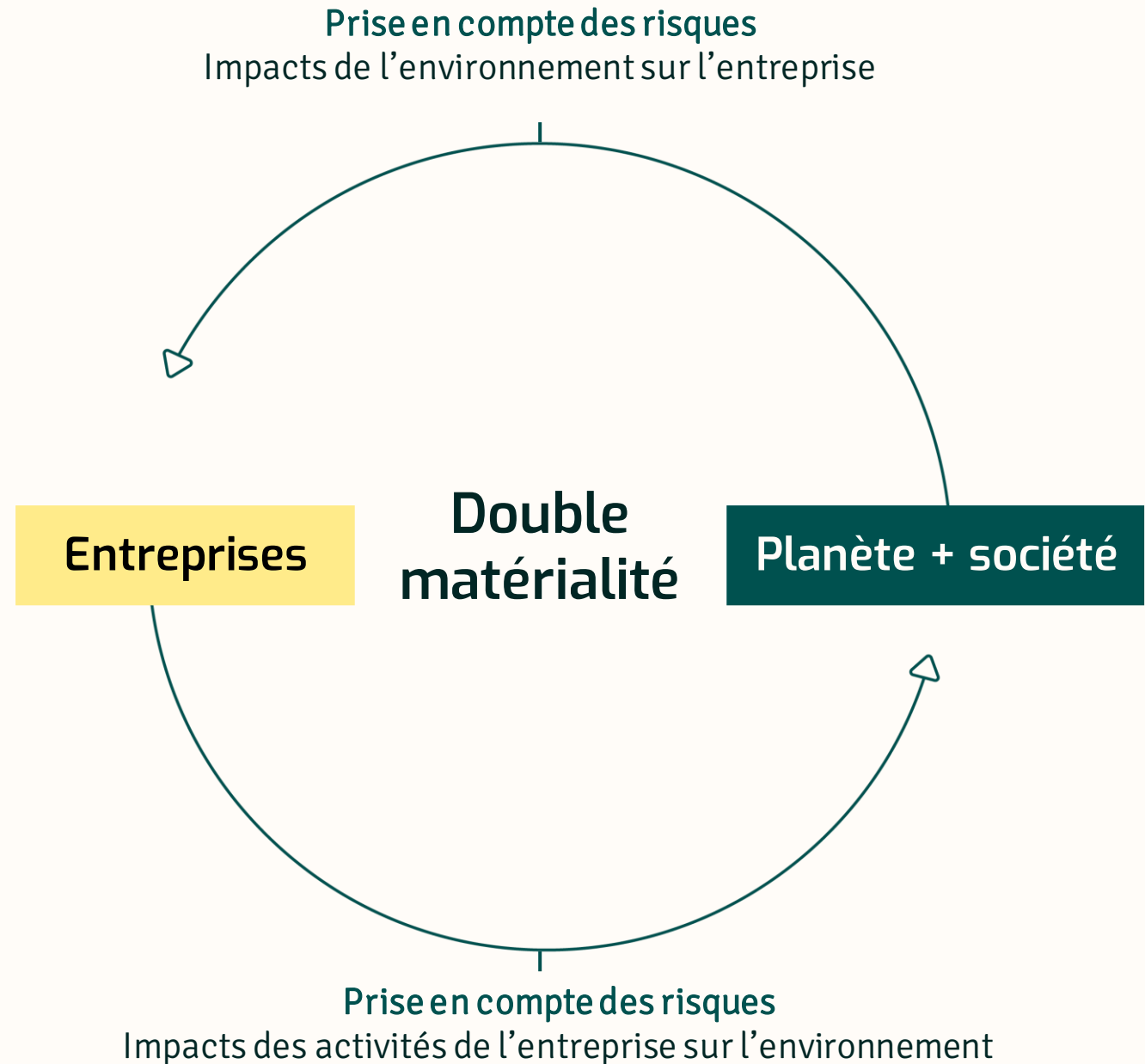
Et demain ?

CSRD comme source de données standardisées

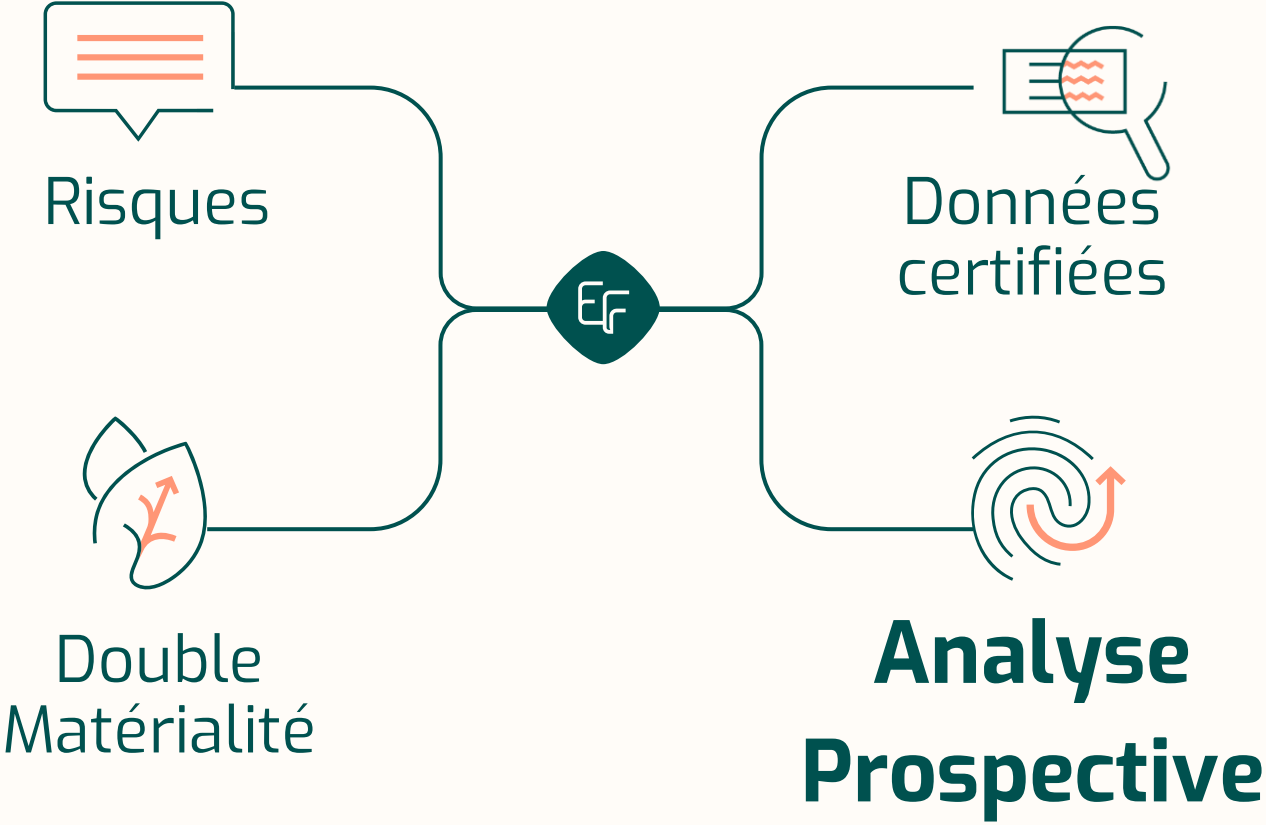
 CSRD 12 sustainability matters	Cross-cutting issues	<ul style="list-style-type: none">● ESRS 1 – General requirements● ESRS 2 – General disclosures
	Environmental issues	<ul style="list-style-type: none">● ESRS E1 – Climate change● ESRS E2 – Pollution● ESRS E3 – Water and marine resources● ESRS E4 – Biodiversity and ecosystems● ESRS E5 – Resource use and circular economy
	Social issues	<ul style="list-style-type: none">● ESRS S1 – Own workforce● ESRS S2 – Workers in the value chain● ESRS S3 – Affected communities● ESRS S4 – Consumers and end-users
	Governance	<ul style="list-style-type: none">● ESRS G1 – Business conduct

L'approche Européenne de la double matérialité

C'est la capacité à prendre en compte les risques financiers **mais aussi les risques ESG de long terme** conditionneront le coût du capital et la capacité des entreprises à se refinancer.



L'ESG Ratings de demain



The logo for EthiFinance, featuring the word "EthiFinance" in a dark green, sans-serif font. The letter "i" in "Ethi" has a white dot, and the letter "e" in "Finance" has a white dot. The text is centered horizontally and partially overlaid by a white circular shape on the left side.

EthiFinance

double materiality group

Carol Sirou

CEO

+33 6 76 16 60 14

carol.sirou@ethifinance.com