

# Module 4

## Social Impact & Inclusion – Design with Purpose, Equity and Impact



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# Welcome to Module 4

## Social Impact & Inclusion – Design with Purpose, Equity and Impact

In today's interconnected world, businesses are no longer judged solely on financial performance—they are expected to deliver positive social and environmental outcomes. Entrepreneurs who embed inclusion, equity, and social impact into their core strategy are not only driving meaningful change but also gaining competitive advantage in markets that value responsibility and transparency.

This module empowers learners to lead with purpose, design inclusive and socially responsible business models, and harness diversity as a catalyst for innovation and resilience. Participants will explore global frameworks like the Triple Bottom Line (TBL), SDGs, ESG, and the EU Green Deal, learning how to align their ventures with societal needs while remaining profitable and future-fit.



# Module 4 Overview

By integrating business value creation, a green responsibility mindset, and digital empowerment, this module shows how purpose-driven entrepreneurship can transform global challenges, such as inequality, climate change, and social exclusion, into opportunities for sustainable growth.

01

## Triple Bottom Line From CSR to ESG: The Evolution of Responsible Business

Understanding the shift from traditional Corporate Social Responsibility to proactive ESG strategies focused on People, Planet, Profit and as a core measurable strategy

02

## Triple Bottom Line & SDGs: Embedding Purpose into Profit

How the TBL framework ("People, Planet, Profit") reframes success beyond financial returns

03

## The EU Green Deal: Policy as a Driver of Innovation

How European policy frameworks incentivize social and environmental entrepreneurship.

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# Module 4 Interactive Learning Elements



# Learning Outcomes

By the end of this module, learners will be able to:

**Business Skills:** Design inclusive, ethical, and purpose-driven business models aligned with SDGs, TBL, and ESG principles; integrate stakeholder perspectives into innovation; and craft compelling, trustworthy impact narratives.

**Green Skills:** Apply systems thinking to address interconnected environmental and social challenges; design solutions contributing to regenerative outcomes; and develop resilience by tackling root causes of global issues.

**Digital Skills:** Use digital platforms to map, track, and communicate social and environmental impact; co-create responsible practices with communities; and leverage multimedia for authentic, data-backed storytelling.



# Section 01

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## The Power of Entrepreneurial Skills in a Green and Digital World

**Aim:** To explore the essential frameworks, policies, and market drivers that shape socially conscious, environmentally responsible entrepreneurship—and understand how purpose-driven strategies lead to competitive advantage

# Competences Developed in Section 1

01

## Business Skills

Ethical & Sustainable Thinking, Vision, Social Impact, Ethical Considerations, Stakeholder Engagement

02

## Green Skills

Future-oriented action, Systemic Responsibility, and Critical Thinking

03

## Digital Skills

Data Interpretation for ESG and SDGS, Transparency Tools and Digital Communication



# Section 1

## Understanding the Value of Social & Sustainable Business



# Why Corporate Social Responsibility (CSR) is no longer enough?

Corporate Social Responsibility (CSR) has long been a framework for businesses to address social and environmental issues while maintaining profitability. However, in today's rapidly changing world—marked by climate crises, social inequality, and heightened stakeholder expectations—CSR is increasingly seen as insufficient



• What's Needed Beyond CSR?



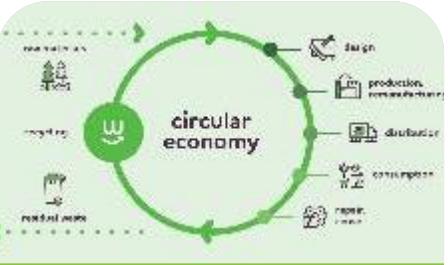
**ESG Integration**

Environmental, Social, and Governance (ESG) metrics force measurable accountability.



**Purpose-Driven Business Models**

Companies like Patagonia (Earth as shareholder) or Danone (B Corp) align profits with purpose.



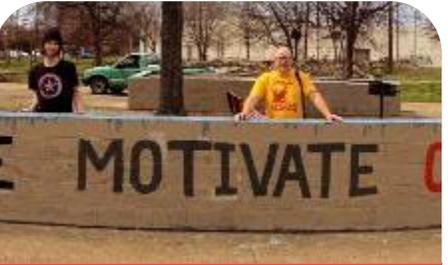
**Regenerative & Circular Practices**

Moving beyond "doing less harm" to actively restoring ecosystems (e.g., regenerative agriculture).



**Policy Advocacy**

Businesses must lobby *for* (not against) climate and social policies.



**Just Transition**

Ensuring workers and communities aren't left behind in shifts like decarbonization.

# Understanding the shift from traditional Corporate Social Responsibility to proactive ESG strategies

The shift from **traditional Corporate Social Responsibility (CSR)** to **proactive ESG (Environmental, Social, Governance) strategies** reflects a fundamental change in how businesses integrate sustainability into their core operations. While CSR often treated social and environmental efforts as peripheral or philanthropic, ESG embeds these considerations into **measurable, strategic decision-making**—aligning **People, Planet, and Profit** as interdependent pillars.



# Why ESG is the Evolution of CSR

## From Charity to Strategy

CSR: Funds a school or plants trees as a side project.

ESG: Invests in clean energy transition because it reduces regulatory risks and cuts long-term costs.

## From Voluntary to Mandatory

CSR was optional; ESG is increasingly regulated (e.g., EU's CSRD, SEC climate disclosures). Investors demand ESG transparency—\$41 trillion in ESG assets by 2022 (GSIA).

## From Outputs to Outcomes

CSR: "We reduced waste by 10%."

ESG: "We redesigned packaging to be circular, cutting waste 40% while saving \$2M annually."

## From Stakeholder Pleasing to Value Creation

Example: Unilever's Sustainable Living Brands grew 69% faster than others, proving ESG drives revenue.



# The "People, Planet, Profit" Framework in ESG

## People (Social Responsibility)

Beyond donations: Fair wages, DEI (Diversity, Equity, Inclusion), supply chain ethics.  
Example: Salesforce ties executive pay to DEI goals.

## Planet (Environmental Stewardship)

Beyond carbon offsets: Science-based targets (e.g., Net Zero by 2030).  
Example: IKEA invests in regenerative forestry and sells solar panels.

## Profit (Sustainable Governance)

Beyond short-term gains: Aligning executive incentives with ESG performance.  
Example: Danone became the first listed B Corp, proving purpose and profit coexist.



# How Companies Are Making the Shift

## Materiality Assessments

Identify which ESG issues impact financial performance (e.g., water scarcity for beverage companies).

## Integrated Reporting

Combine financial and ESG metrics (e.g., SASB, TCFD standards).

## ESG-Linked Financing

Green bonds, sustainability-linked loans (e.g., Apple's \$2.2B green bond for clean energy).

## Tech-Driven Transparency

Blockchain for ethical sourcing (e.g., IBM Food Trust tracks farm-to-store produce).



# The Future: Beyond ESG?

ESG is a step forward, but leading firms are adopting even deeper models:

- Regenerative Business: Giving back more than they take (e.g., Patagonia's 1% for the Planet).
- Stakeholder Capitalism: Prioritizing workers, communities, and the environment alongside profits (e.g., Ben & Jerry's).



# ESG: The Investor-Driven Evolution of CSR

ESG (Environmental, Social, Governance) represents a **quantifiable, strategic, and financially material** approach to sustainability—unlike traditional CSR, which was often **philanthropic, voluntary, and detached from core business performance**.



# Why Investors Care?



**\$Trillions in assets under management:** firms without ESG risk higher capital costs

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**ESG = Risk Mitigation:** Companies with poor governance (G) are more prone to scandals (e.g., Boeing's 737 MAX crisis).

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**Performance Link:** McKinsey found strong ESG performers have 10-20% higher valuation multiples.



# How ESG Integrates Sustainability into Financial & Operational Performance

ESG reframes sustainability as a **value driver**, not just a compliance or PR exercise. Investors, regulators, and partners now demand **data-backed proof** of ESG integration because it directly impacts **risk, profitability, and long-term resilience**.



## A. Environmental (E) – From Cost Center to Profit Driver

**Energy Efficiency → Lowers operational costs (e.g., Tesla's Gigafactories run on renewables).**

**Circular Economy → Reduces waste & unlocks new revenue (e.g., H&M's garment recycling program).**

**Carbon Pricing → Future-proofs against regulation (e.g., Microsoft's internal carbon tax).**



**Investor Metric: Carbon intensity (tons of CO2 per \$ revenue), renewable energy %**



## B. Social (S) – Workforce & Supply Chain as Competitive Advantages

**Diversity & Inclusion → Correlates with 19% higher innovation revenues (BCG).**

**Living Wages → Reduces turnover (Costco's low attrition vs. Amazon's union battles).**

**Ethical Sourcing → Avoids reputational disasters (e.g., child labor in cocoa supply chains).**



**Investor Metric: Gender pay gap, employee satisfaction scores, supplier audit results**



## C. Governance (G) – Transparency as a Shield Against Crises

**Board Diversity →  
Companies with  
>30% women  
directors  
outperform  
(MSCI).**

**Executive Pay  
Tied to ESG →  
Aligns incentives  
(e.g., Shell  
linking bonuses  
to emissions  
cuts).**

**Anti-  
Corruption →  
Avoids fines  
(e.g., Glencore's  
\$1B+ corruption  
penalty).**



**Investor Metric: Board independence, whistleblower cases, ESG-linked executive compensation**



# Why ESG is Key for Investors, Partners & Regulators

**Investors: ESG = Alpha Generator**

**Partners: Supply Chain & Customer Expectations**

**Regulators: Compliance is Non-Negotiable**



# How the Triple Bottom Line (TBL) Reframes Success: Beyond Profit to People & Planet

The **Triple Bottom Line (TBL)** framework, introduced by John Elkington in 1994, challenges the traditional notion of business success by arguing that companies should measure their performance **not just by profit (the "bottom line")**, but also by their impact on:

- 1. People** (social equity)
- 2. Planet** (environmental sustainability)
- 3. Profit** (economic viability)

This model **reframes corporate success** by demanding accountability across all three dimensions—not just shareholder returns.



# How TBL Transforms Business Priorities

**Board Diversity →  
Companies with  
>30% women  
directors  
outperform  
(MSCI).**

**Executive Pay  
Tied to ESG →  
Aligns incentives  
(e.g., Shell  
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**Anti-  
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Avoids fines  
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**Investor Metric: Board independence, whistleblower cases, ESG-linked executive compensation**



# How TBL Transforms Business Priorities

**Key Shift:** TBL rejects "profit at all costs" in favor of "profit with purpose."



# A. People (Social Equity)



## Beyond charity:

Fair wages, safe working conditions, diversity, and community impact.



## Example:

Costco pays employees nearly double the retail industry average, reducing turnover and boosting productivity.



## Failure Case:

Amazon's union battles show how poor social metrics harm reputation and operations.



## B. Planet (Environmental Stewardship)



### Beyond compliance:

Actively reducing waste, emissions, and ecological harm.



### Example:

Patagonia uses recycled materials, repairs gear to extend product life, and donates profits to environmental causes.



### Failure Case:

ExxonMobil's climate lawsuits highlight the financial risks of ignoring planetary impact.



## C. Profit (Economic Viability)



### Not an afterthought:

Profit enables reinvestment in People & Planet initiatives



Unilever

### Example:

Unilever's Sustainable Living Brands grew 69% faster than others, proving sustainability drives revenue.



### Failure Case:

Boeing's 737 MAX crashes (a governance failure) cost \$20B+ in losses, showing how neglecting TBL risks profits.



# Why TBL is Gaining Momentum

Investor Demand

Consumer & Employee Expectations

Regulatory Pressure



# Challenges & Criticisms of TBL

Heading	Heading
 <b>"Greenwashing" Risk</b>	Some firms use TBL as PR without real change (e.g., oil companies touting small green projects).
 <b>Measurement Difficulties</b>	How do you quantify "social good" or "ecological health" in financial terms?
 <b>Short-Term Tradeoffs</b>	Investing in People & Planet can reduce quarterly profits (though long-term gains often outweigh costs).



# The Future: Beyond TBL?

While TBL was revolutionary, some argue it's still too business-centric. Emerging frameworks push further:



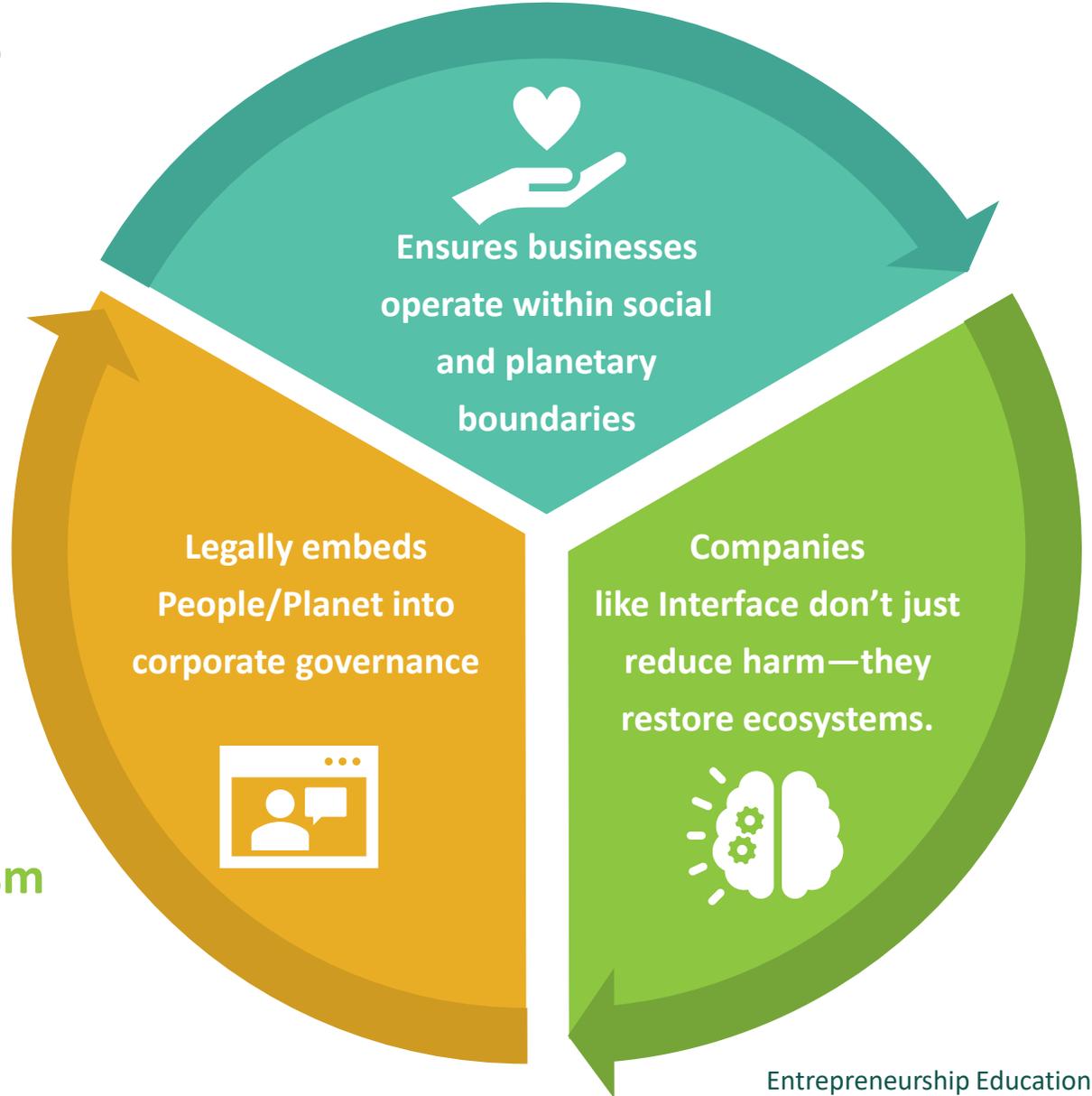
**Doughnut Economics**



**B Corps & Stakeholder Capitalism**



**Regenerative Business**



# TBL is the Bridge Between Old Capitalism & a Sustainable Future

The Triple Bottom Line **redefines success** by proving that **financial performance depends on social and environmental health**. Companies clinging to profit-only thinking face rising risks—from investor abandonment to regulatory penalties—while TBL adopters gain **competitive advantage, customer loyalty, and long-term resilience**.

## Final Question:

Is your organization measuring all three bottom lines—or just one?



# How European Policy Frameworks Incentivize Social & Environmental Entrepreneurship

Europe has emerged as a global leader in promoting **social entrepreneurship** and **green business innovation** through a mix of **regulations, funding programs, tax incentives, and market mechanisms**. These policies aim to align economic growth with the **UN Sustainable Development Goals (SDGs)** and the **European Green Deal**, creating fertile ground for mission-driven startups and sustainable SMEs.



# Regulatory Drivers

## Corporate Sustainability Reporting Directive (CSRD)

What it does: Expands ESG disclosure requirements to 50,000+ EU companies (up from 11,000 under NFRD).

Impact on Entrepreneurs:

Forces larger clients/suppliers to adopt sustainable practices, creating demand for green/social solutions. Startups offering carbon accounting, ESG software, or ethical supply chain tools benefit from compliance needs.

## EU Taxonomy for Sustainable Activities

Impact:  
Entrepreneurs in renewable energy, circular economy, or clean mobility gain easier access to funding.

## Ban on Greenwashing (Green Claims Directive)

What it does: Requires proof for environmental marketing claims (e.g., "carbon neutral").

Impact:

Boosts credibility for genuine sustainable startups while penalizing fake eco-friendly brands.

Creates opportunities for third-party verification services.



# Financial Incentives

## European Innovation Council (EIC) Accelerator

Funding: Up to €17.5M in grants + equity for high-impact startups.

Focus Areas: Clean tech, social innovation, health.

Example: Northvolt (Swedish battery startup) secured EU funding to scale sustainable battery production.

## InvestEU Programme

What it does:  
Mobilizes €372B in public/private investments for sustainability projects.

Key Sectors:  
Social entrepreneurship (affordable housing, education).  
Green tech (hydrogen, energy efficiency).

## National Support Schemes

France: La French Tech Green20 – Fast-tracks 20 green startups with funding & mentorship.

Germany: KfW Green Loans – Low-interest loans for eco-innovations.

Nordics: Tax breaks for R&D in sustainability.



# Market Creation

## Public Procurement Rules

EU Green Public Procurement (GPP): 30%+ of public tenders must prioritize eco-friendly/socially responsible suppliers.

Example: A startup selling recycled construction materials wins contracts for public infrastructure projects.

## Carbon Pricing (EU Emissions Trading System)

What it does: Makes polluters pay per ton of CO<sub>2</sub>, raising costs for unsustainable players.

Opportunity: Startups in carbon capture, energy efficiency, or alternative fuels gain a competitive edge.

## Extended Producer Responsibility (EPR)

What it does: Requires proof for environmental marketing claims (e.g., "carbon neutral").

Impact:

Boosts credibility for genuine sustainable startups while penalizing fake eco-friendly brands.

Creates opportunities for third-party verification services.



# Support Ecosystems for Social Entrepreneurs

## Social Economy Action Plan

**Goal:**  
Strengthen cooperatives, non-profits, and impact-driven businesses.

**Measures:**  
Easier access to EU funds (e.g., €2.5B for social innovation).  
Legal recognition of social enterprises in member states.

## European Social Innovation Competition

**Prize:** €50,000 for solutions tackling inequality, climate adaptation, or inclusion.

## Impact Investing Growth

**EU's Social Investment and Financial Instruments (SIFI):**  
Blends grants with private capital for impact ventures.

**Example:** GLS Bank (Germany) only lends to ethical/sustainable businesses.



# Challenges & Gaps

**Complexity:** Navigating EU/national policies can be daunting for startups.

**Fragmentation:** Some Eastern EU states lag in implementing incentives.

**Access to Scale-Up Capital:** Early-stage funding is strong, but growth-stage gaps remain.



# Resources

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## Resources and Exercises



## CASE STUDY

Ecosia is the world's first **non-profit searchengine** that uses 100% of its profits to plant trees and restore ecosystems. The company's ethos: *"Search the web, growtrees, and leave no one behind."*



# CASE STUDY: ECOSIA



**Challenges:** Competing with tech giants that have unlimited ad budgets and scaling while maintaining non-profit integrity and inclusive practices..



**Opportunities:** Developing audio-based search in partnership with literacy NGOs and teaching underserved communities to use Ecosia as an empowerment tool.



# Case Study ECOSIA: Reflect & Discuss

- Do you think a non-profit tech company can be competitive in a market dominated by giants like Google? Why or why not?
- How might prioritizing eco-friendly results and downranking misinformation affect user trust?
- Is it ethical for a search engine to intentionally shape results (e.g., climate misinformation)? Where is the line between curation and censorship?
- How does privacy by default particularly protect vulnerable groups (e.g., activists, refugees, LGBTQ+ communities)?
- If Ecosia had to choose between rapid growth and maintaining strict inclusivity/ethics, what should it prioritize? Defend your answer.



## CASE STUDY

Patagonia Europe is the regional branch of the global outdoor clothing company **Patagonia**, renowned for its commitment to **environmental sustainability, social justice, and inclusive business practices**. The company designs durable outdoor apparel and gear while prioritizing **fair labor practices, circular economy principles, and activism-driven initiatives**.



# CASE STUDY: PATAGONIA



**Challenges:** Ethical production costs make Patagonia's products premium, limiting accessibility.

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**Opportunities:** Developing audio-based search in partnership with literacy NGOs and teaching underserved communities to use Ecosia as an empowerment tool.



# Case Study PATAGONIA: Discussion/Debate

In small groups, discuss these questions and share your ideas with the class:

- Should all clothing brands be required by law to follow fair labor practices? Why or why not?
- Is it fair that ethical products are often more expensive?
- What could Patagonia Europe do to make its products more accessible to low-income consumers while keeping its values?



# Exercises

## Exercise 1: Comparative Analysis – CSR vs. ESG

**Objective:** Critically evaluate the shift from CSR to ESG.

**Task:**

**1. Define** CSR and ESG in your own words.

**2. Compare** their key differences using the table from the discussion (e.g., focus, measurement, accountability).

**3. Case Study:** Select a company (e.g., Unilever vs. ExxonMobil) and analyze:

1. How its sustainability approach aligns with CSR or ESG.
2. Whether its strategy is effective or prone to greenwashing.

**4. Debate:** “ESG is just CSR rebranded.” Argue for or against using evidence.

**Deliverable:** 1,500-word report or group presentation.



# Exercises

## Exercise 2: Policy Simulation – Designing a European Green Startup Incentive

**Objective:** Apply EU policy frameworks to real-world entrepreneurship.

**Task:**

- 1. Research:** Pick one EU policy (e.g., CSRD, EU Taxonomy) and summarize its goals.
- 2. Identify a Gap:** Find an underserved sustainability challenge (e.g., textile waste, energy poverty).
- 3. Propose a Solution:** Design a startup idea addressing this gap.
  1. Explain how it qualifies for EU funding (e.g., EIC Accelerator).
  2. Outline which regulations (e.g., Green Claims Directive) it must comply with.
- 4. Pitch:** Present your idea as a mock grant application.

**Deliverable:** Policy memo + 10-minute pitch (judged by peers).



# Exercises

## Exercise 3: Triple Bottom Line (TBL) Audit

**Objective:** Assess a company's adherence to TBL principles.

**Task:**

**1. Select a Public Company:** Use its sustainability reports (e.g., Patagonia, Nestlé).

**2. Evaluate Each Pillar:**

- 1. People:** Labor practices, diversity, community impact.
- 2. Planet:** Carbon footprint, circular economy efforts.
- 3. Profit:** Is sustainability integrated into revenue models?

**3. Scoring:** Rate each pillar (1–5) and justify scores with data.

**4. Recommendations:** Propose improvements (e.g., tie executive pay to ESG metrics).

**Deliverable:** Audit report with infographics.



## Exercises

### **Bonus Discussion Questions for Seminars:**

- 1.Ethics:** Can a fossil fuel company ever truly adopt TBL? Why or why not?
- 2.Policy Critique:** Does the EU over-regulate sustainability, or should it go further?
- 3.Future Trends:** Will “regenerative business” replace ESG? Debate with examples.



## Exercises

### **Title: Green Business Skills Mapping Activity**

**Goal:** To help you understand how real green businesses work, what makes them successful, and which skills from **EntreComp**, **GreenComp**, and **DigComp** they apply. You'll also learn how to spot skill gaps and areas for improvement.

Entrepreneurs working on green and sustainable businesses need a wide range of skills—entrepreneurial thinking, green values, and digital confidence. By studying an existing green business, you'll see how these skills come together in practice, and what happens when they're missing.

Analyze an existing green business. Which framework competencies do they use? Map the EntreComp, GreenComp, and DigComp skills used, and identify gaps, weaknesses and opportunities. Which framework skills help them succeed? What do they need to focus on to be sustainable?



## Exercises

### **Title: Green Business Skills Mapping Activity**

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# Resources

## Podcasts & Videos



### Harvard Business Review: "The ESG Podcast"

*(Discusses ESG investing trends.)*

### EU Webinars on CSRD

[https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12502-Sustainable-corporate-governance\\_en](https://ec.europa.eu/info/law/better-regulation/have-your-say/initiatives/12502-Sustainable-corporate-governance_en)

## Open-Access Journals



### Journal of Business Ethics

<https://www.springer.com/journal/10551>

### Sustainability Accounting, Management and Policy Journal

<https://www.emerald.com/insight/publication/issn/2040-8021>



# Resources

## Online Databases & Tools



### Global Reporting Initiative (GRI)

(<https://www.globalreporting.org>)  
(CSR/ESG reporting standards.)

### MSCI ESG Ratings

(<https://www.msci.com/esg-ratings>)  
(Corporate ESG performance data.)

### Eurostat SDG Indicators

(<https://ec.europa.eu/eurostat/web/sdi/overview>)  
(Tracks EU progress on sustainability goals.)

## Case Studies & Real-World Examples



### Patagonia's TBL Model

(<https://www.patagonia.com/our-footprint/>)  
(Balancing profit with activism.)

### Ørsted's Green Transition

(<https://orsted.com/en/sustainability>)  
(How a Danish oil firm became a wind energy leader.)

### Too Good To Go's Policy Advocacy

(<https://toogoodtogo.com/en/movement/policy>)  
(EU food waste regulations driving its business model.)



# Foundational Books & Academic Texts

Text	Text
<p><b>Carroll, A. B. (2015).</b> <i>Corporate Social Responsibility: The Centerpiece of Competing and Complementary Frameworks</i>. Oxford University Press. (Covers CSR's evolution and critiques.)</p>	<p><b>Elkington, J. (1997).</b> <i>Cannibals with Forks: The Triple Bottom Line of 21st Century Business</i>. Capstone. (The original TBL framework.)</p>
<p><b>Porter, M. E., &amp; Kramer, M. R. (2011).</b> "Creating Shared Value." Harvard Business Review. (Seminal paper on blending profit and social impact.)</p>	<p><b>Norman, W., &amp; MacDonald, C. (2004).</b> "Getting to the Bottom of 'Triple Bottom Line'." Business Ethics Quarterly. (Critical analysis of TBL's limitations.)</p>
<p><b>Eccles, R. G., &amp; Klimenko, S. (2019).</b> "The Investor Revolution." Harvard Business Review. (Explains ESG's financial materiality.)</p>	<p><b>European Commission. (2021).</b> <i>EU Taxonomy Regulation</i> (<a href="https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance/eu-taxonomy-sustainable-activities_en">https://ec.europa.eu/info/business-economy-euro/banking-and-finance/sustainable-finance/eu-taxonomy-sustainable-activities_en</a>) (Official guidelines on sustainable activities.)</p>
<p><b>SASB Standards. Materiality Map</b> (<a href="https://www.sasb.org/standards/materiality-map/">https://www.sasb.org/standards/materiality-map/</a>) (Industry-specific ESG metrics.)</p>	<p><b>Schaltegger, S., et al. (2020).</b> "Sustainability Accounting and Reporting." Routledge. (Includes CSRD compliance strategies.)</p>



# Competences Developed in Module 2

01

## Business Skills

Ethical & Sustainable Thinking, Vision, Social Impact, Ethical Considerations, Stakeholder Engagement. Mobilising Others, Ethical Value Creation, Ethical Leadership, Inspiring Leadership.

02

## Green Skills

Future-oriented action, Systemic Responsibility, and Critical Thinking, for example, Mapping how business operations impact society and the environment and addressing long-term systemic challenges. Social Responsibility, Empathy, Collaborative Action, Systems Thinking





03

## Digital Skills

Data Interpretation for ESG and SDGS, Transparency Tools and Digital Communication. Digital Communication, Community Engagement and Employee Engagement Platforms, Problem-Solving, Evaluating Digital Content.





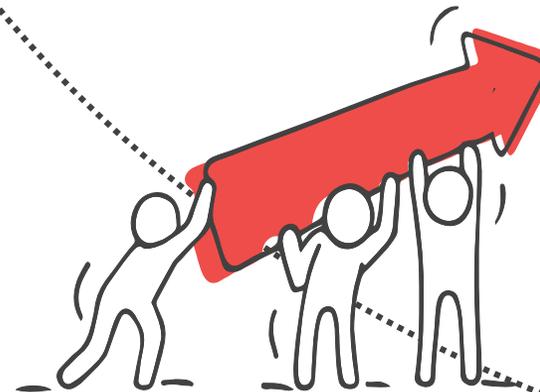
## Module 5

### Section 1 Building Future-Fit Socially Conscious and Inclusive Business Models

You have Completed...  
Module 4

Section 1 The Power of Entrepreneurial Skills in  
a Green and Digital World

Section 2 Leading Inclusively: Diversity as a  
Driver of Innovation



Next is...

# Thank you

Any questions?

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