

# The Equator Principles Implementation Note

Project Finance Contribution to Environmental and Social Sustainability International Development Law Corporate Social Responsibility of Multinational Corporations in Developing Countries Financing Pulp Mills: An Appraisal of Risk Assessment and Safeguard Procedures Responsible Investment Banking The Governance Gap Sustainability Accounting and Accountability International Environmental Law Implementing ESG into Real Estate Contracts Vanderbilt Journal of Transnational Law Creating Sustainability Within Our Midst Rocky Mountain Mineral Law Institute The Role of Business in Global Governance Financing Flows and Needs to Implement the Non-legally Binding Instrument on All Types of Forests Proposed Program Cluster, Loans, Technical Assistance Grant, and Administration of Grant from the Government of the Netherlands Transnational Corporations Rising Global Interest in Farmland Michigan State Journal of International Law Human Rights and Development Policies for Sustainable Governance of Global Ecosystem Services Emmanuel Ojakol Acheta Petra Minnerop Adefolake Adeyeye Machteld Spek Karen Wendt Penelope Simons Jan Bebbington Sabine Wieduwilt United States Society for Ecological Economics. Conference Rocky Mountain Mineral Law Institute Annegret Flohr Markku Simula Klaus Deininger Philip Alston Janet Ranganathan

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the equator principles are at the center of the financial industry's voluntary codes for assessing environmental social and sustainability risks in project finance transactions the financial industry's umbrella association for the equator principles the equator principles association comprises 89 equator principles financial institutions epfis as of january 2017 as per the equator principles association epa the epfis implement equator principles in their environmental and social risk management framework in 37 countries covering over 70 percent of international project finance transactions in emerging markets however the epfis implementation of the equator principles is a subject of continued research and debate regarding their contribution to environmental and social sustainability premised on the environmental and social performance standards of the international financial corporation ifc and the environmental standards of the world bank the equator principles and the uncertainties surrounding them have brought together various stakeholders to face the pressing and significant issues of equator principles implementation and the effectiveness of their implementation to address the gap in the equator principles literature regarding their implementation and to contribute to the literature the present thesis examines the following research questions a why do epfis integrate the equator principles into their project finance decision making processes and how do epfis implement the equator principles b how do equator principles influence the application and the management of environmental and social risks of project sponsors project proponents and c how do equator principles impact project affected communities pacs the thesis also uses insights and influences from stakeholder and institutional theories as well as natural resource based view theory and processes that further explain equator principles implementation in practice the objectives of the research are firstly to analyze the current equator principles implementation and to assess how epfis align with the intentions of the equator principles framework as well as its evolving character as a tool for contributing to sustainability secondly the thesis seeks to deepen understanding of equator principles implementation at the project sponsor level specifically the objective is to investigate the nature and quality of equator principles application and management in project sponsor operations as per equator principles framework thirdly the thesis aims to investigate how project affected communities engage with the equator principles and project sponsors fourthly and lastly based on the discoveries related to the preceding three objectives the thesis aims to evaluate how the equator principles stakeholders could move the implementation and application of equator principles framework towards a framework that increasingly contributes to sustainability towards this end the research methods involve firstly research derived from analysis of peer reviewed journal articles via research repositories covering ten years of the equator principles since their launch in 2003 to identify key themes and emerging features of equator principles implementation secondly the study includes interviewing project sponsors

project affected communities and stakeholder organisations such as ngos as well as representatives of nine key epfis with five hundred and thirty three project portfolios some of whom were the equator principles founders and chairs of the equator principles association steering committee the association that manages administers and develops equator principles thirdly and lastly the research uses a project case example of kalumbila minerals ltd kml a zambian subsidiary of first quantum minerals limited to understand the impact of the equator principles on a project sponsor kml the thesis also compares the character of the implementation practices as revealed in the collected data with selected sustainability based assessment criteria and suggests how the equator principles implementation could begin a transition to lasting commitments to sustainability the research findings show that the outcomes of the equator principles financial institutions epfis implementation of equator principles are a work in progress the findings also show that project sponsors contribution to sustainability share and in some cases reinforce the implementation shortcomings of their lenders the epfis in addition the evolution of project sponsor systems and structures for equator principles implementation subject to further research suggest that they correspond to the extent frequency and duration of epfi project sponsor interactions which stakeholders such as banktrack have long argued is barricaded behind epfi s need for privacy and confidentiality moreover to the extent that there are shortcomings in equator principles stakeholder engagement and grievance mechanisms the research findings also indicate that the equator principles positive impacts on project affected communities at least in the project areas are evolving or minimal and non existent at worst the findings from this equator principles research also contribute to equator principles literature in two ways empirically and theoretically empirically this research suggests that oversight is necessary for two key equator principles players the epfis and the project sponsors and that sustainability based assessment should be an important consideration because of short comings identified in the equator principles framework most importantly findings from the study imply that the equator principles association s social and environmental policies should explore and be open to the possibility that undisclosed implementation gaps exist among the equator principles stakeholders particularly project sponsors that could impede stakeholders from achieving desired environmental and social policy objectives and sustainability outcomes the equator principles association could address these gaps of opportunity in their periodic policy reviews these policy reviews would include the need for increased transparency for covenants embedded in project financing documents and in project finance advisory services at the signatory level of the equator principles and transparency at the project sponsor project proponent level concerning disclosures about equator principles implementation theoretically this study provides equator principles literature with a rudimentary framework premised on institutional theory for understanding equator principles implementation it highlights how the concept of isomorphism as described in institutional theory affect the implementation of equator principles along a chain of three important parties equator principles financial institutions project

sponsors and project affected communities a future study would conduct broad empirical investigations to determine if the resulting institutional theory effects at each of these impact points suggest features necessary for potential oversight of the equator principles overall the findings suggest a suite of recommendations that center on reforms for the equator principles stakeholders the equator principles stakeholders could consider for example an implementation oversight mechanism such as the equator principles compliance authority epca for improved equator principles implementation to address ngo criticism of lack of transparency among members of the equator principles association

this volume brings together articles on international development law from the max planck encyclopedia of public international law the definitive reference work on international law it provides an invaluable resource for scholars students and practitioners of international development law giving an accessible thorough overview of all aspects of the field each article contains cross references to related articles and includes a carefully selected bibliography of the most important writings and primary materials as a guide to further reading the encyclopedia can be used by a wide range of readers experienced scholars and practitioners will find a wealth of information on areas that they do not already know well as well as in depth treatments on every aspect of their specialist topics articles can also be set as readings for students on taught courses

focusing on anti corruption as a corporate social responsibility issue adefolake o adeyeye explores multilateral efforts to curb international corruption

this study analyses the risk assessment and socio environmental safeguard procedures associated with the financing of pulp mill projects the type and cost of the fibre source is clearly key to the economic competitiveness of any pulp mill nevertheless investment institutions often carry out only limited assessment of the fibre source of the proposed mill although a growing number of financial institutions have adopted policies to employ social and environmental safeguard screening for investments in developing countries and transitioning economies the scope of such screenings is in fact quite limited and they are often implemented ineffectively provided by publisher

this book provides evidence on the relevance of environmental and social factors in decision making it discusses the gold standard frameworks for integrating extra financial risks into the philosophy culture strategies products and value chain management procedures of investment and banking and highlights the current emergence of global administrative law new emerging topics like positive impact investing and finance climate friendly markets human rights the enhanced role of

fiduciary duties and shared values are approached with a lot of examples for practical application steps towards a new banking culture a new climate for double loop learning and sustainable financial innovation are outlined and the additional benefits of robust stakeholder engagement explained the anthology paves the way from robust impact and risk management to positive impact creation and a new investment culture as well challenges for the implementation and ways to overcome them are broadly discussed the book is rooted in the fact that institutions and investors which fail to professionally integrate the management of extra financial risk into their whole lending and investment chain and fail to move to positive impact creation may well lose positions and mandates and finally the trust of their clients partners and stakeholders the contributing authors of this anthology are internationally renowned experts in the field of esg and impact investing the compendium brings together practitioners and academics to allow a confluence of thoughts concepts and viewpoints this huge variety of perspectives and approaches makes this volume a comprehensive compendium on responsible investment and banking

this book explores the persistence of the governance gap with respect to the human rights impacting conduct of transnational extractive corporations operating in zones of weak governance the authors launch their account with a fascinating case study of talisman energy s experience in sudan informed by their own experience as members of the 1999 canadian assessment mission to sudan harker mission drawing on new governance reflexive law and responsive law theories the authors assess legal and other non binding governance mechanisms that have emerged since that time including the un guiding principles on business and human rights they conclude that such mechanisms are incapable of systematically preventing human rights violating behaviour by transnational corporations or of assuring accountability of these actors or recompense for victims of such violations the authors contend that home state regulation while not a silver bullet has a crucial role to play in regulating such conduct they pick up where un special representative john ruggie s guiding principles on business and human rights left off and propose an innovative robust and adaptable template for strengthening the regulatory framework of home states their model draws insights from the theoretical literature leverages existing public private transnational national soft and hard regulatory tools and harnesses the specific strengths of state based governance this book will be of interest to academics policy makers students civil society and business leaders

the management and balancing of social environmental and economic sustainability is one of the most complex and urgent challenges facing both private and public sector organizations today with these challenges of sustainability posing many risks to and many opportunities for advancing the aims and performance of organizations accounting and accountability processes and practices provide key tools to help organizations to more effectively identify and manage the risks and opportunities of

sustainability popular features from the first edition are retained whilst recent developments in theory and practice are accounted for new substantive chapters on water resource accounting carbon accounting and decision making have been introduced and the book continues to benefit from a host of expert contributors from around the world including jesse dillard rob gray craig deegan this comprehensive and authoritative textbook will continue to be a key resource for students of accounting and sustainability as well as being a vital tool for researchers

this book looks into different aspects of implementing esg into real estate contracts from a european perspective it covers general aspects contract type specific aspects and then property usage type specific aspects general topics cover legal frameworks the social and governance perspective based on eu sustainable finance regulations contract type specific questions cover different contract types the team of authors then addresses specific issues relating to different types of property use such as office retail logistics hospitality and data centres the focus of the work is on eu so that the content can provide food for thought for the work in different eu countries the book thus supports practitioners in compiling their personal toolkit for use in individual cases content terms concepts and basics of sustainability csr and esg what esg in real estate contracts means standards for non financial sustainability reporting csrd and esrs climate litigation energy and renewables data sustainability and competition law brownfields pre contracts and recitals esg and real estate investment leases real estate financing

eighteen papers from the fourth biennial conference of the u s society for ecological economics held in 2007 address topics including the ecological economics of climate change energy biodiversity ecosystems resource systems valuation methodologies and issues population concerns sustainable development and education in ecological economics and sustainability

this book offers a theoretically innovative and empirically rich analysis of the new political role of corporations in the co performance of governance functions beyond the state it takes stock of the different types of private contributions to transnational governance as an expression of the new interplay between the state the business sector and civil society it provides an understanding grounded in theory of the potential and the limits of private self regulatory arrangements as components of future global governance architecture it investigates under what conditions which kinds of private contributions to governance beyond the state can be expected and offers a comprehensive evaluation of the effectiveness and legitimacy potential of private contributions to global governance by conceptualizing the role change of business actors

as corporate norm entrepreneurship and employing a comprehensive set of criteria for its evaluation this book goes much further than other studies in the field

this book aims to provide key pieces of information needed for informed debate about large scale land acquisition by drawing on the experience from past land expansions discussing predictions for potential future demand and providing empirical evidence of what is happening on the ground in the countries most affected by the recent increase in demand for land it complements demand side considerations with a detailed assessment of the amount of land whether currently cultivated or not that might potentially be available for agricultural cultivation at the global and country levels it then describes in some detail the policies in place to manage land acquisition processes and analyzes how these policies may affect outcomes this information can help governments in land abundant countries to assess how best to integrate increased demand for land into their rural development strategies and provide opportunities and benefits to all involved including existing smallholders this is particularly important as many of these countries also have high yield gaps it also highlights how in cases where land acquisition by large investors makes sense from a social economic and environmental perspective governments can create an environment that can help to attract outside investment that contributes to broad based growth and poverty reduction

these essays address crucial aspects of the humans rights and development interface including the economics of social rights land rights and women s empowerment child labour and access to education reform of legal and judicial systems the human rights role of the private sector and building human rights into development planning

this edited work provides policy institutional and governance recommendations in response to the mea finding that humans have degraded ecosystems services at a faster rate and on a larger scale than at any time in human history this book focuses on ecosystems services as the benefits people receive from nature

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