

**"APPROVED"**

**Azerbaijan Technological University**

**Rector Assoc. Prof. Yashar Omarov**



**AZERBAIJAN TECHNOLOGICAL UNIVERSITY**

**SUSTAINABLE INVESTMENT POLICY ACTION PLAN FOR THE 2024-2025 ACADEMIC YEAR**

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**SUSTAINABLE INVESTMENT ACTIVITY PLAN FOR THE 2024-2025 ACADEMIC YEAR**

<b>No.</b>	<b>Content of the work to be done</b>	<b>Executive and related structures</b>	<b>Execution time</b>	<b>Expected result</b>	<b>Note</b>
<b>1</b>	Development and approval of a Sustainable Investment Policy	Rector's Office, Finance department	2024	Adoption of an official policy document regulating investment activities at the university	
<b>2</b>	Presentation of the policy to structural units and holding information events	Finance department, Human resources	2024	Strengthening policy awareness among organizational units	
<b>3</b>	Identification of investment needs by structural units	Faculties, departments, research centers	2024	Preparing a list of investment needs	
<b>4</b>	Providing advice on the local rental market and housing facilities	Finance department, structural units	2024	Prepared and substantiated investment projects	
<b>5</b>	Assessment of financial and operational risks on projects	Finance department, relevant committees	2024	Risk analysis has been conducted	
<b>6</b>	Submission of investment projects to management for approval	Finance department	2024	Submitted investment projects for approval	

7	Approved commencement of investment projects	Relevant structural divisions	2025	Implementation of investment projects	
8	Investment portfolio performance evaluation	Finance department	2025	Determining the effectiveness of investments	
9	Annual financial report on investment activities and submission to management	Finance department	2025	Ensuring transparent financial reporting	
10	Evaluation of policy implementation and preparation of proposals for improvement	Rector's Office, Finance department	2025	Enhancing policy for the forthcoming period	

## **AZERBAIJAN TECHNOLOGICAL UNIVERSITY**

### **Sustainable Investment Policy**

Azerbaijan Technological University (ATU) considers the efficient management of financial resources, transparency, and the principles of sustainable development as one of its key areas of activity. This Sustainable Investment Policy defines the general principles for planning, allocating, and managing the university's financial assets. The policy is aimed at ensuring that financial resources are used

safely, responsibly, and effectively in line with the university's strategic objectives. Investment decisions take into account not only financial returns but also social, environmental, and institutional impacts.

## **1. Purpose of the Policy**

The main purpose of this policy is to ensure that investment activities at ATU are organized under unified rules. It serves to safeguard the university's financial stability, optimize resource use, and support long-term development strategies.

Objectives include:

- Ensuring safe and efficient management of financial resources
- Applying transparency and accountability principles in investment processes
- Assessing and managing financial and operational risks
- Supporting innovation and sustainable development projects
- Strengthening the university's financial resilience

## **2. Scope of Application**

This policy applies to all structural units of ATU, including:

- Faculties
- Departments and chairs
- Administrative divisions
- Research centers
- Other affiliated organizations

It covers all investment activities undertaken by the university, including:

- Identifying investment needs
- Preparing investment projects
- Conducting financial and risk analyses
- Approving investment decisions
- Implementing and monitoring investments

### 3. Key Concepts

- **Investment** – allocation of university funds into financial instruments or projects to generate income, preserve capital, or achieve strategic development goals.
- **Sustainable Investment** – an approach that considers not only financial returns but also environmental, social, and governance (ESG) factors.
- **Investment Portfolio** – the totality of the university's investments across various financial instruments and projects.
- **Risk Assessment** – the process of analyzing financial, operational, and other potential risks when making investment decisions.

### 4. Governance and Responsibilities

- **Rector** – provides overall leadership in implementing the investment policy, approves major investments, and defines strategy.
- **Finance Department** – analyzes investment proposals, assesses financial risks, oversees portfolio management, and prepares financial reports.
- **Relevant Committees and Units** – participate in preparing and presenting investment initiatives.
- **Unit Heads** – identify investment needs within faculties and other divisions and submit proposals to leadership.

## 5. Investment Principles

Investment activities at ATU are based on the following principles:

- **Transparency and Accountability** – decisions are made through documented procedures, properly recorded, and reported.
- **Risk Management** – financial and operational risks are carefully analyzed; high-risk investments require additional evaluation.
- **Diversification** – funds are distributed across different assets and projects to ensure portfolio security.
- **Sustainable Development** – preference is given to investments contributing to environmental responsibility, innovative technologies, and social benefit.

## 6. Monitoring and Reporting

Investment activities are regularly evaluated and monitored, including:

- Assessing portfolio performance
- Analyzing financial outcomes
- Tracking risk indicators
- Preparing relevant reports

The Finance Department submits quarterly and annual reports on investment activities to university leadership.

## 7. Policy Updates

This policy may be updated periodically, taking into account ATU's strategic development plan and changes in legislation. It is reviewed at least once every two years, and any amendments come into force after approval by university leadership.