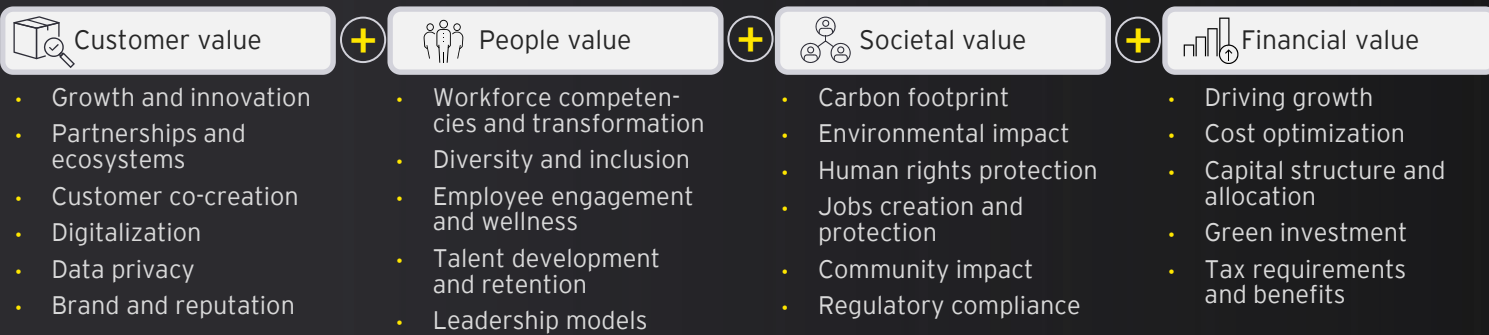


ESG Service Offering

Creating Long-term Value

Today stakeholders demand greater responsibility from companies they work for, buy from, invest in or live near. The organizations that anchor their strategies to creation of **long-term value** for all their stakeholders are best positioned to benefit from, demonstrate and measure the value they create. One of the key tools to support this strategic transition are the environmental, social and governance (ESG) factors.

WHAT? Strategic ESG led business transformation applying long-term value creation approach



WHY? Values, benefits and change-driving international agreements and regulations

Purpose & values <ul style="list-style-type: none"> ✓ Leading companies are driven by a purpose of creating a better future ✓ They live by respective values of care and respect every day ✓ Stakeholders recognize it and engage 	ESG responsibility creates competitive advantage <ul style="list-style-type: none"> ✓ New investment attraction ✓ Eligibility for financial incentives ✓ Purpose-driven talent attraction ✓ Savings due to efficiency and optimization ✓ Adherence to changing customers preferences ✓ Adverse events risk management 	Adherence to international agreements & regulation <ul style="list-style-type: none"> ✓ Global initiatives (e.g., Paris Agreement, Glasgow Climate Pact, and United Nations Sustainable Development Goals) aim to encourage actions of governments & businesses towards sustainable future by requiring to disclose efforts towards social justice & climate change mitigation ✓ EU regulations and initiatives (e.g., Corporate Sustainability Reporting Directive, EU Taxonomy, and Green Deal) force governments, and businesses to be held publicly accountable for their impact on people and the environment
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HOW? EY supports business across every stage of ESG integration

Phases of ESG integration				
Understand	Assess	Develop	Implement	Engage and report
Sample activities and services we offer				
ESG current state (maturity) assessment	Value chain impacts and dependencies analysis	ESG goals, targets and outcome measurement metrics	Execution planning	Internal, and external ESG reporting preparation
Gap assessment and competitors benchmarking	Risks and opportunities; materiality assessment	Decarbonization management strategy	ESG targets integration, & transformation management	Stakeholders' engagement management
Stakeholder mapping	Business case modelling	ESG management frameworks, action plans and policies	CO2 accounting	Progress communications and marketing support
Value chain mapping	ESG investment due diligence	Data management and monitoring systems	Training, competency and capacity building	Pre-assurance and assurance

WHY EY?

- ✓ EY is **top-ranked** among providers of sustainability services - **#1** by [Sustainability magazine](#) and **#1** by [HFS](#)
- ✓ EY has become **carbon negative** in 2021 and committed to reach **net zero** in FY25
- ✓ EY is active member and contributor to **leading global sustainability organizations and standard setters**, such as the WBCSD, IIRC, GRI, SASB, AICPA and the TCFD

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