

Deloitte.



Sustainability Assurance Services
Empowering Responsible Growth
& Long-Term Value





What does Sustainability & ESG mean?

In today's complex world, businesses face an interconnected web of challenges, extending far beyond climate change. To address these issues, sustainability is framed through the lenses of Environment, Social, and Governance (ESG). These dimensions not only define the scope of sustainability but also offer a structured approach for organizations to navigate their role as change agents in society. As key players in driving global transformation, businesses are uniquely positioned to both influence and respond to these pressing challenges. However, no organization can tackle every issue simultaneously. To make an impact that matters, it is essential to identify the most relevant sustainability topics for your organization. Your business can drive responsible, sustainable growth while reinforcing long-term resilience and value creation.



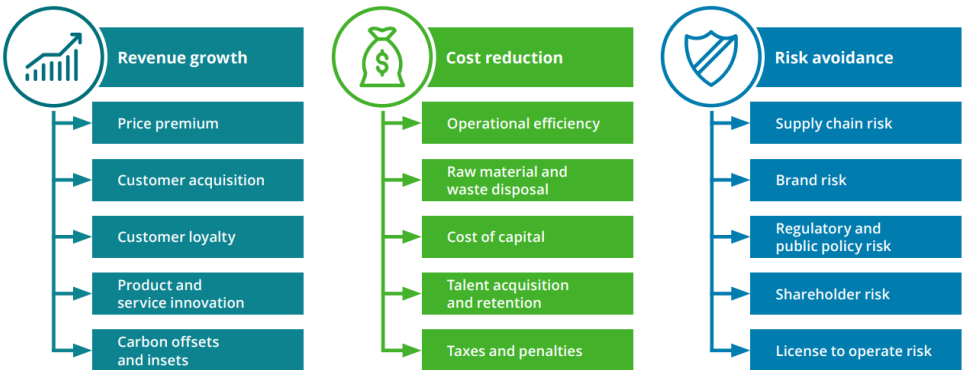
Making the case for profitable growth

The sustainability transition is more than a moral imperative—it is a powerful business opportunity. By embracing sustainability, organizations can unlock new revenue streams, optimize operational efficiency, and position themselves for long-term, profitable growth. This approach not only secures future market relevance but also builds resilience in an increasingly complex and competitive landscape. Across sectors and industries, evidence is clear: companies that integrate environmental and social objectives into their core strategies outperform their peers, delivering both top-line and bottom-line growth. Achieving sustainability goals no longer conflicts with profitability—it accelerates it.

It helps to evaluate the potential benefits of a sustainability initiative through the **Sustainability Value Framework** (Figure 1). The framework starts with three categories most C-suite executives already focus on: revenue growth, cost reduction and risk avoidance. The levers in each of these categories can then be used to construct a business case that demonstrates how sustainability can drive long-term growth and profitability for the business.

By leveraging the Sustainability Value Framework, business leaders can evaluate opportunities and clearly articulate a case for investment to their cross-functional stakeholders, who are inevitably required to approve, plan and execute on sustainability initiatives.

Figure 1: Sustainability Value Framework



The ESG landscape

The rapidly evolving risk and regulatory environment, coupled with increasing stakeholder expectations, has firmly positioned ESG performance at the heart of modern business strategy. No longer seen as an optional commitment, ESG is now a crucial and integral component of sustainable business operations. What once began as an effort to minimize environmental and social impacts now delivers measurable value across multiple dimensions, from enhanced risk management to significant cost savings.

Whether your organization is responding to compliance demands, managing risks, seizing new business opportunities, or advancing its sustainability maturity, we are here to support you at every stage. At Deloitte, our comprehensive sustainability assurance services are designed to help you integrate ESG into your core operations, ensuring long-term success and resilience in an increasingly responsible and sustainable global economy.



- Ongoing



TCFD Recommendations | Voluntary disclosures

 - Climate-related risks and opportunities
 - Governance, strategy, risk management, metrics & targets

- Ongoing



ATHEX ESG Reporting Guide | Listed companies

 - Communication of ESG information to investors
 - Improvement of the ESG performance

- 2023



National Climate Law | National targets

 - Reporting on carbon emissions
 - Industry-specific carbon emission budgets

- 2023



EU Taxonomy for Sustainable Activities | A novel classification system

 - Which economic activities are green?
 - 6 pillars of environmental relevance

- 2025



CSRD | Reporting on non-financial information

 - New reporting requirements
 - Digital tagging and assurance

- 2026



Due Diligence | Addressing potential impacts

 - Impacts on Society and the Environment
 - Duties for Directors

Our strengths & experiences

Unparalleled experience in sustainability: Deloitte has a proven track record of delivering sustainability services across a broad spectrum of industries and sectors. From Public Interest Entities (PIEs) and large multinationals to SMEs, we've partnered with organizations at every scale to embed sustainability into the core of their operations.

Context specific but flexible solutions: At Deloitte, we leverage global best practices, cutting-edge tools, and real-world case studies to develop customized sustainability strategies that align with each client's unique needs. Our cross-disciplinary expertise allows us to integrate sustainability into every aspect of a business, creating a synergy between environmental, social, and governance (ESG) goals and long-term competitive advantage.

Innovative solutions: As a global leader in professional services, we have vast shared experiences and innovative solutions applicable to various industries and sectors. We utilize and contextualize these experiences to ensure the services provided are in par with international peers, while optimizing value created to our clients, enabling them to stay ahead of regulatory and market expectations.

Collaborative approaches: Deloitte have access to a wide network of professionals to provide best solutions to our clients. Our approaches are stakeholder-centric and focus on collaboration to ensure in-depth understanding of our clients' context and expectations of their stakeholders.

Why Deloitte? Deloitte's deep engagement with leading sustainability standards, frameworks, and international initiatives places us at the cutting edge of sustainability advisory and assurance. As a key contributor to the development of global reporting and assurance standards, we are uniquely positioned to help our clients navigate the complexities of sustainability while driving innovation, transparency, and value across their operations.

ESRS	European Sustainability Reporting Standards CSRD requires in-scope companies to produce disclosures in accordance with the ESRS, which will involve reporting on a broad range of sustainability topics applying a double materiality approach.
GRI	Global Reporting Initiative The GRI Standards allow an organization to report information in a way that covers all its most significant impacts on the economy, environment, and people, or to focus only on specific topics.
SASB	Sustainability Accounting Standards Board The Sustainability Accounting Standards Board enables organizations to provide industry-based disclosures about sustainability-related risks and opportunities.
TCFD	Task Force on Climate-related Financial Disclosures The TCFD has developed a framework to help public companies and other organizations more effectively disclose climate-related risks and opportunities through their existing reporting processes.
EUT	EU Taxonomy The EU taxonomy for sustainable activities is a classification system established to clarify which economic activities are environmentally sustainable, in the context of the European Green Deal.
GHGP	Greenhouse Gas Protocol GHG Protocol establishes comprehensive global standardized frameworks to measure and manage GHG emissions from private and public sector operations, value chains and mitigation actions.



ISAE 3000	International Standard on Assurance Engagements ISAE 3000 (Revised) is issued by the International Auditing and Assurance Standards Board (IAASB) providing a framework for the assurance of non-financial information, including sustainability disclosures.
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Our services

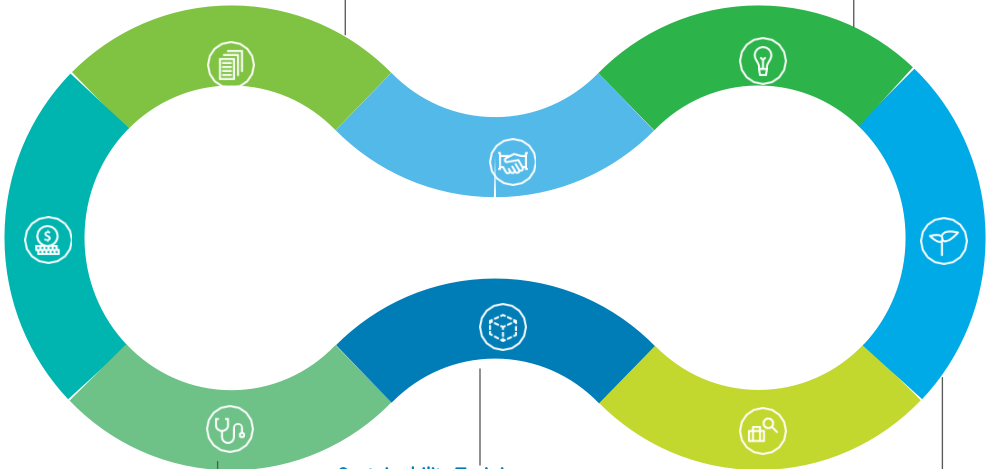
Deloitte partners with clients to design sustainability action plans that create long-term value for the organizations and their stakeholders. Through customized services offerings and international expertise, we work with our clients to help them integrate sustainable management approaches into their corporate processes and controls for continuous improvement. Our services aim to deliver values and enhance our client’s positive impacts to their stakeholders.

ESG Reporting & Disclosures

- Report development based on recognized sustainability reporting standards (ESRS, GRI, SASB, Athex ESG, etc.)
- Double Materiality assessment and prioritization - Impact, risk and opportunity
- Climate Law compliance (reporting and metrics (Scope 1, 2, 3)
- TCFD disclosures and reporting
- EU Taxonomy reporting

Sustainability Operating model

- Sustainability action plan, goal setting, and governance KPIs monitoring
- Target operating model including sustainability governance, processes and controls
- Sustainable supply chain



Sustainability Training

- Specialized training on standards
- Cultural awareness workshops for employees and the Management
- Supply chain assessment and engagement

Sustainability Technology

- Assess, enhance and streamline ESG Data Management processes and ESG Data Governance model
- Enhance and design to-be ESG data related processes and controls
- Support end-to-end selection of best-fit ESG reporting technology solution (identify requirements, solutions evaluation, configuration)
- Tailor-made dashboards to enhance transparency and monitor ESG performance and compliance

Sustainability Assurance

- Sustainability statement assurance (CSRD/ESRS)
- Sustainability report assurance (GRI, SASB, PRB, TCFD)
- ESG data assurance
- Assurance readiness

Contact Us



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