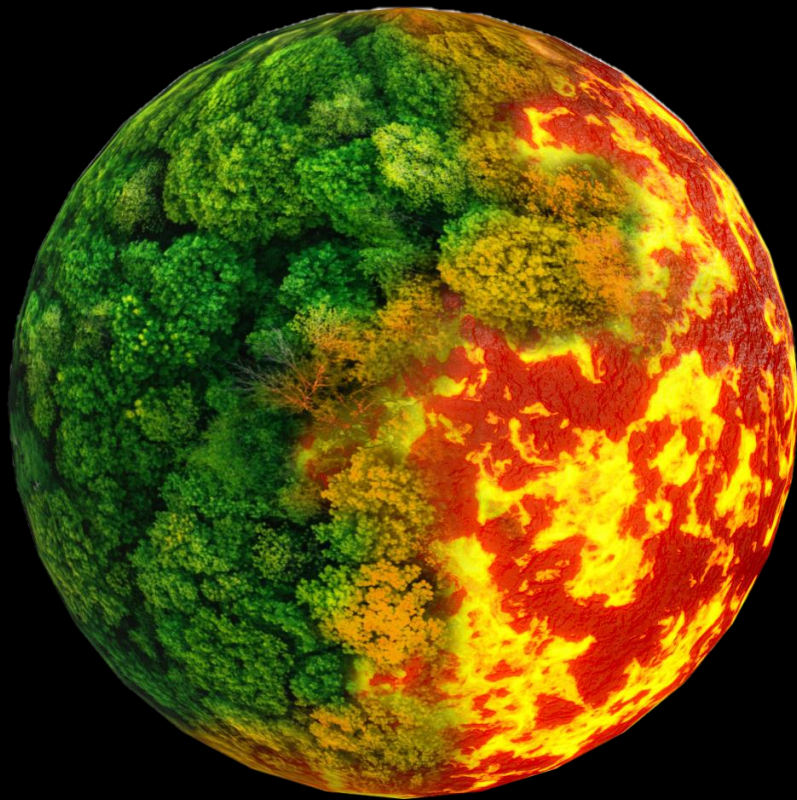


Deloitte.



Climate and sustainability

Guiding organisations to
a more sustainable future

Private and confidential
September 2022



Due to disruptive changes across sectors, the need to promote sustainability across industries is critical. The relevance of environmental, social, and governance (ESG) factors has grown amongst all stakeholders. In addition, business responses are driven by shifting expectations amongst customers, investors, corporate boards, employees, regulators, and governments.

The current risk landscape has also given rise to multiple challenges, such as:

Implementation of new sustainability standards, compliance with sustainability regulations, compliance risks resulting from globalisation, and changes to ecological processes.

Lack of transparency and visibility of carbon footprint data within organisations with multiple manufacturing centres

An inappropriate definition of sustainability that may lead to incorrect recognition or charges within ESG statements

Organisational changes, such as modified operating or service delivery models are the driving forces behind the focus on sustainability

Sources:

- London School of Economics and Political Science, "Climate change laws of the world" accessed 13 November 2020.
- Deloitte, "Climate check: Business' views on environmental sustainability" April 2020.
- Deloitte, Get Out in Front, December 2020

Deloitte research reveals that climate and sustainability concerns are imperative for all stakeholders:

10x
increase in the number of climate laws and policies passed over the last three decades

91%
of executives say their business has felt the impact of climate change

65%
of consumers expect CEOs to make more progress on reducing carbon emissions and improving their business supply chains

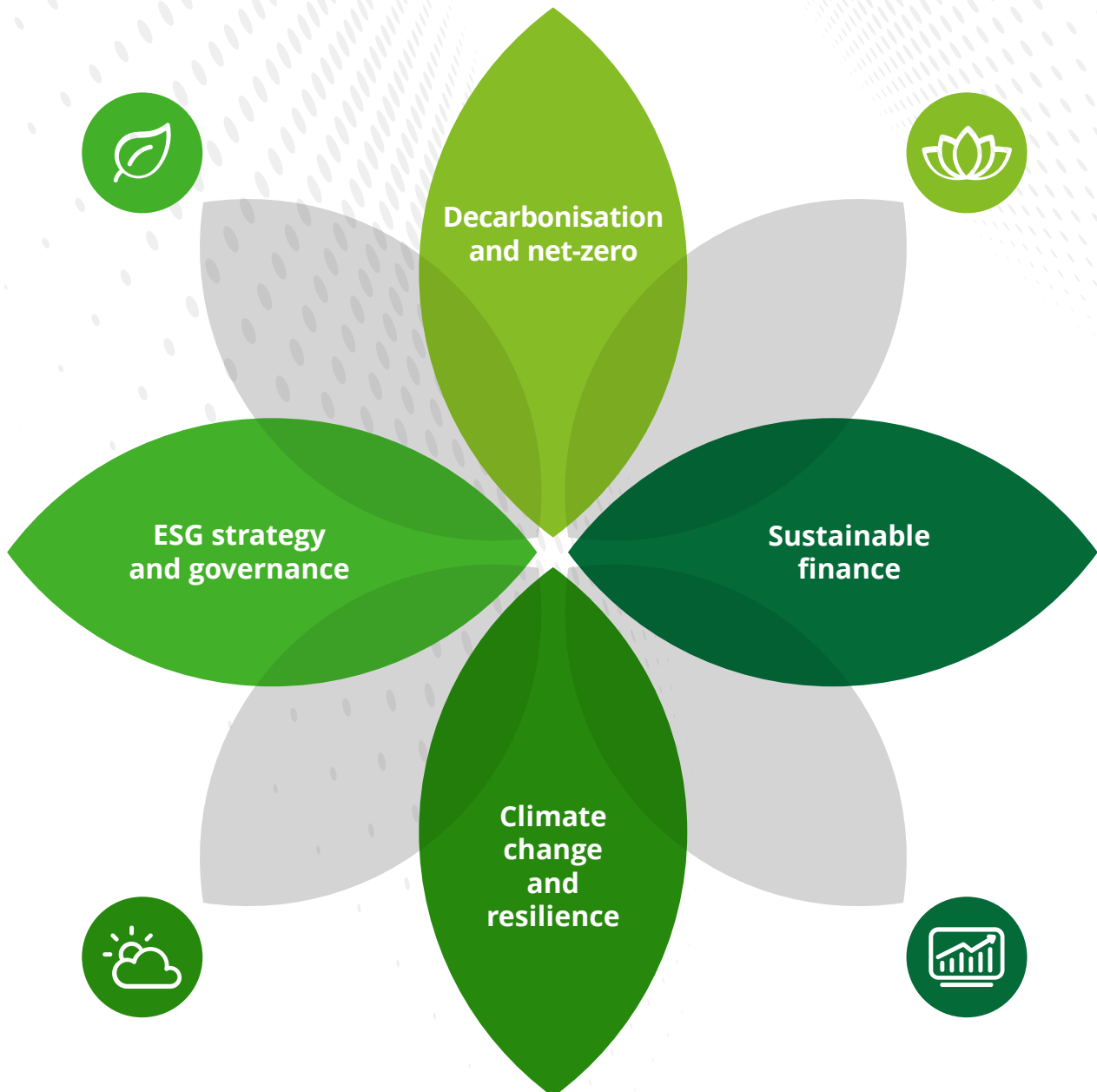


How can we help?

We offer individualised solutions on how to strategically include sustainability into your company's business strategy, decision making, and operations. In addition, we demonstrate how a sincere commitment to sustainability may yield significant long-term benefits.

An overview of our services

To help organisations manage their sustainability-related responsibilities and keep up with evolving market and industry trends, we work across these categories within the sustainability spectrum:





Sustainability & Climate Change Advisory Suite



Sustainable Finance

- ESG Advisory support
- Biodiversity Assessment
- Independent E&S Reviews
- E&S Impact Assessment
- ESAP Implementation & Audits
- E&S Management Systems
- Climate Change Risk Assessment
- Human Rights Risk Assessment
- Flood Risk Assessment
- Health and Safety Transformation
- ESG Training and Capacity Building

ESG Strategy & Governance

- ESG Strategy and Road Map Building
- ESG Transformation Support
- ESG Disclosure & Reporting Advisory – as per GRESB, SASB, GRI
- SEBI BRSR
- Sustainable Supply Chain Assessments
- Materiality Assessment and Data Analysis
- Development of Risk Control Matrix
- Nature Based Solutions
- Circular Economy and Resource efficiency

Climate Change & Resilience

- GHG Emissions Inventory and Science-based Targets
- Physical and transition climate-related risk and opportunity assessments
- Climate Scenario Analysis
- Taskforce on Climate-related Financial Disclosure (TCFD)
- Business Resilience Strategy
- Disaster Management Policy Development and Implementation
- Disaster Risk Reduction/ Mitigation Strategy
- National/State specific Disaster Management Plan and Frameworks.

Decarbonization and Net Zero

- Net Zero Road Map Development
- GHG Risk Assessment, Mitigation / Action Planning
- Energy Auditing, Benchmarking and Action planning on energy conservation
- Energy Management System (ISO 50001)
- Recommendation of Low Carbon Interventions
- Green & Net-Zero Energy Buildings
- District and Space Cooling
- Green Financing of buildings
- Workshop & capacity building



Sustainable finance

Sustainable finance refers to integrating ESG criteria into any finance-related function, from business to investment decisions, for the lasting benefit of the organisation and society. For example, carbon credits, public institutional equity investing, green loans, and green bonds for renewable energy sources.

We enable our clients to measure and manage the non-financial impact of their operations and engage in long-term value creation, through sustainable financing. We also help integrate sustainability into their business strategy.

Prior to making investments, we assist financial institutions and lenders with various ESG risk evaluation studies. We offer technical assistance to apply widely accepted sustainable finance standards and create sustainable financing frameworks. This includes conducting Environment and Social (E&S) impact assessment studies, carrying out independent E&S reviews, and specialised studies (human rights assessment, risk assessment of floods, disaster management plans, etc.). We can also use customer profiling and segmentation to determine ESG opportunities, needs, and capabilities.

ESG strategy and governance

A well-established and operationalised ESG strategy at an enterprise and asset level can help businesses thrive in an environmentally and socially sustainable manner.

Our team devises ESG strategies, develops roadmaps for ESG transformation within an enterprise, and empowers senior management on ESG matters. In addition, we assist our clients during stakeholder scrutiny, to meet regulatory demands, and increase long-term resilience by helping them adhere to ESG standards. We devise their ESG strategy and roadmap, provide ESG transformation support, ESG disclosure and reporting advisory per GRESB, SASB, GRI, SEBI BRSR, sustainable supply chain assessments, materiality assessment, and data analysis.





Climate change and resilience

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Decarbonisation and net-zero

Decarbonisation is the term used for removal or reduction of carbon dioxide (CO₂) output into the atmosphere. It is achieved by switching to low-carbon energy sources.

The goal is to identify ways to sequester any remaining carbon emissions and drastically reduce the absolute emissions and avoid any net increase in the overall CO₂. The foundation of a credible net-zero commitment is a thorough understanding of organisational carbon footprint, which includes emissions from business operations. Numerous businesses from various sectors (such as the energy, transportation, and consumer products industries) have publicly declared that they intend to achieve carbon neutrality by 2050.

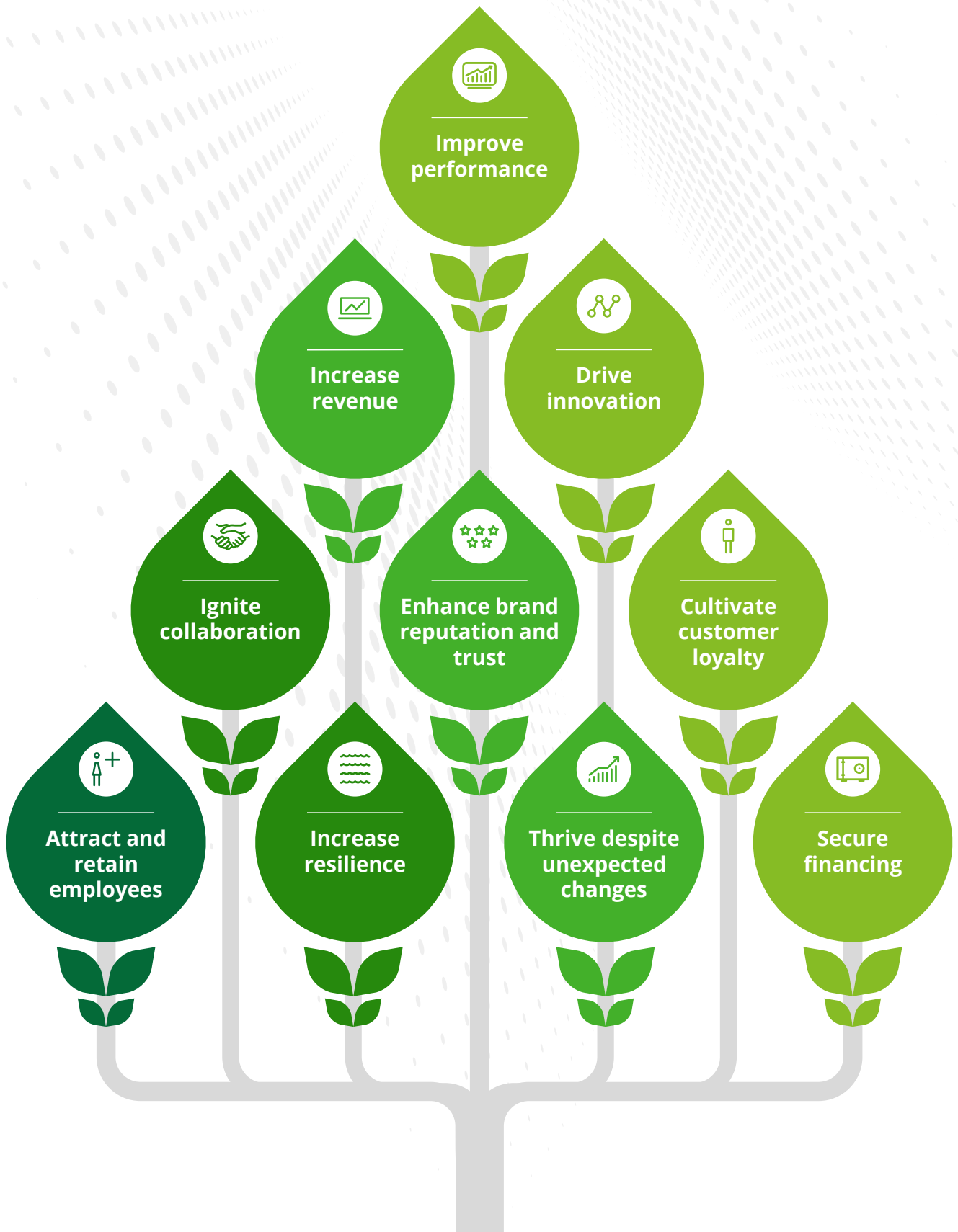
Our decarbonization solutions are designed to support any organisation on its journey towards understanding climate-related risks. Whether you are trying to measure your impact, build and define how to operate your climate strategy, report on your sustainable achievements, or build a more inclusive workforce, we have innovative approaches, digital solutions, and deep industry experience to map your way forward. Our cross-disciplinary approach can help you lower emissions and decarbonise operations by adopting new technologies and sustainable operating practices. This can be achieved through implementation of net-zero roadmap development, GHG risk assessment, mitigation/action planning, energy auditing, benchmarking and action planning on energy conservation, energy management system (ISO 50001), recommendation of low carbon interventions, green and net-zero energy buildings.





Embracing sustainability isn't just good for people and the planet, it is good for business.

Embedding sustainability into your strategy and operations can also help your organisation in the following ways:





Why Deloitte?

As a recognised leader in climate and sustainability, we help clients around the world build trust, resilience, & security, to enable growth and inspire positive environmental & societal outcomes.



We have launched 'WorldClimate' in September 2020, our firm-wide strategy to encourage climate-friendly decisions within and outside our organisation. In addition, we have established a goal of achieving net-zero emissions by 2030 well before the Paris Agreement's 2050 deadline.



Please get in touch with our Climate & Sustainability team for more information



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