

## Sustainability Services Agenda

### Why does it matter?

Deloitte CIS

### How can we help?

We develop, monitor, assure and report on sustainability missions that address key stakeholders' social, ethical, environmental and other non-financial needs.



#### Sustainability Strategy, Risk Assessment and Assurance

We assist our clients in increasing the credibility and reliability of sustainability disclosures by providing both internal and external assurance on sustainability reports, greenhouse gas (GHG) statements and other forms of non-financial information. By using the overall strategy of the client company as a guide and implementing stakeholder participation and assessment, we help clients identify their sustainability issues and assist them in promoting the development of sustainability strategy, defined responsibility and performance goals, etc.



#### Sustainability Supply Chain Advisory

We help our clients define supply chains, product lifecycles and internal operations by addressing diverse issues such as supplier engagement and extended producer strategy, sourcing and procurement, packaging, closed loop recycling, supply chain transparency and upholding international human and labor rights.



#### Health, Safety and Environment Compliance and Advisory

We help clients navigate their HS&E risk and compliance landscape through a pragmatic approach to integrating their critical HS&E processes into broader operational risk management and sustainability programs.



#### Social Impact Measurement and Valuation

We help organizations to identify, measure, value, monitor and report the social impacts of projects, programs and policies. We combine competence, experience and methodological rigor to help clients maximize social impact and shared value opportunities.



#### Resource Excellence Strategy

We assist our clients in managing the business and environmental impacts of natural resources consumption (such as water), energy, waste and emissions by translating analytical insights into actionable cost savings, risk mitigation opportunities and economic value.

### Why sustainable business is successful?

By engaging in sustainable practices businesses invest in their successful future. In today's realities, business as usual, which may bring immediate gains, inevitably leads to ultimate losses.



Deloitte member firms work with clients to make an impact that matters. For more than 25 years, part of our purpose has been helping clients address the sustainability mandate. 900 Deloitte member firm partners and professionals deliver sustainability-related services to clients in more than 50 countries.

#### Talent

The commitment to sustainability can have a significant impact on corporate ability to attract, engage and retain talent. An organization's level of environmental responsibility can be a powerful recruitment tool.

#### Investment

The common prejudice is that the adoption of sustainability strategy gives companies only reputational capital and is ultimately punished by investors. However, companies with a strong social strategy are in fact seeing increased access to financing and investments.

#### Compliance

Toughening of environmental legislation, as well as the introduction of obligatory non-financial reporting requirements, is becoming a common international trend. Consequently, corporate commitment to sustainability can help to ensure compliance with existing and future norms, and to pre-empt potential sanctions.

#### Brand Recognition

Sustainable, socially responsible companies are the ones gaining "social license to operate" and reaping related benefits. In particular, customer loyalty provides a meaningful competitive advantage. Brands with demonstrated commitment to sustainability are likely to have higher sales growth than that of brands without demonstrated commitment. For Russian firms targeting international markets where the level of environmental consciousness is high, sustainability becomes an important precondition for brand recognition and, as a result, market retention.

#### Operational Efficiency & Reduced Costs

Sustainability initiatives and ethical practices have been found to help boost productivity, decrease material usage and waste generation, and subsequently be followed by significant cost savings. While the general sentiment is often that more sustainable practices come with a hefty price tag and operational burdens, a growing number of companies have the experience that more sustainable operations can lead to meaningful efficiency gains and cost savings. Being cost conscious and environmentally friendly can be complementary rather than conflicting aims.

### Do you ever ask yourself...

- Have we integrated sustainability risks into our enterprise risk management process?
- Have we incorporated sustainability priorities and initiatives into our business strategy?
- What sustainability information do we provide to our board or audit committee to enable governance over sustainability performance?
- Do sustainability measurement and reporting practices enable management to effectively communicate how sustainability drives value for the organization?
- Is there clear governance around our sustainability reporting processes and controls?

An increase in soft laws and requirements for companies with Russian or international listings is elevating the concern for sustainability. This global trend is spreading across the CIS as well. Many companies are already getting actively involved in sustainability reporting and assurance efforts.



### Why Deloitte?

Our practitioners have detailed local knowledge and experience in local legislation, industry practices, culture and stakeholder demands, and regularly participate in international teams serving international clients.

Our teams bring together a combination of knowledge and experience in key areas of corporate sustainability reporting and associated disciplines with the skills of consultants and auditors.

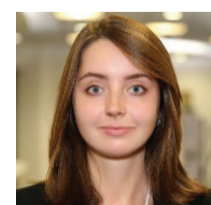
### Contacts



**Ivan Kukhnin**  
Director  
Risk Advisory  
Head of Sustainability Services  
[ivkukhnin@deloitte.ru](mailto:ivkukhnin@deloitte.ru)



**Maria Spiridonova**  
Manager  
Risk Advisory  
Sustainability Services  
[mspiridonova@deloitte.ru](mailto:mspiridonova@deloitte.ru)



**Elizaveta Ustilovskaya**  
Senior Consultant  
Risk Advisory  
Sustainability Services  
[eustilovskaya@deloitte.ru](mailto:eustilovskaya@deloitte.ru)

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