

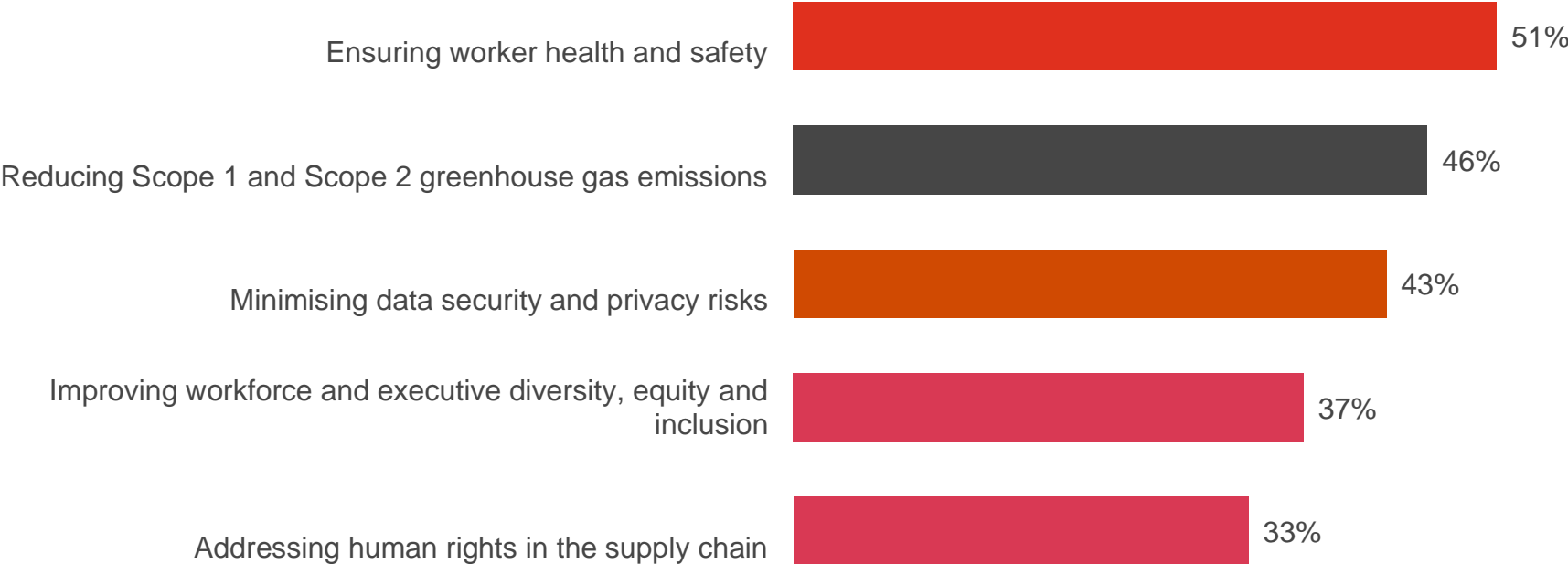
PwC's fall ESG webcast series –

A step-by-step guide to reporting

November 17, 2021



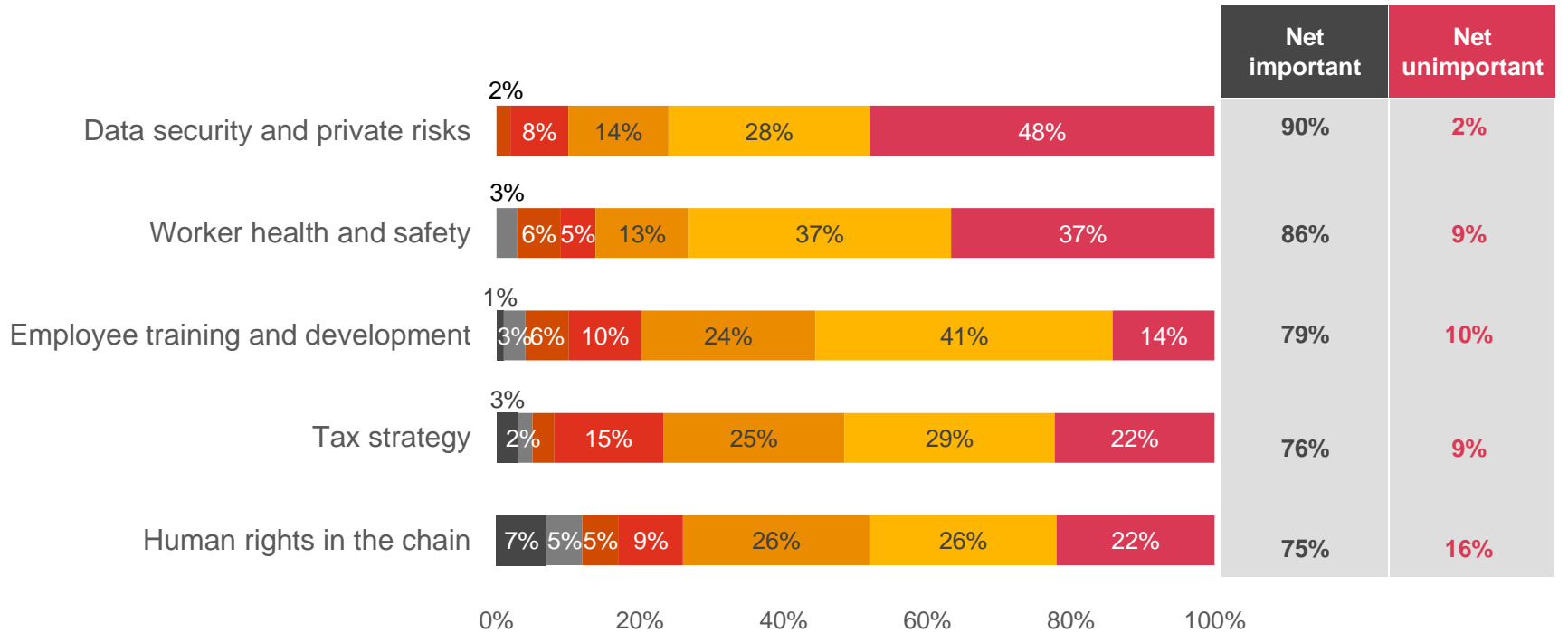
What investors think are the most important for companies to prioritize?



Base: (87)

■ Environmental ■ Social ■ Governance

What investors are prioritizing as an explicit factor in performing their investment analysis?

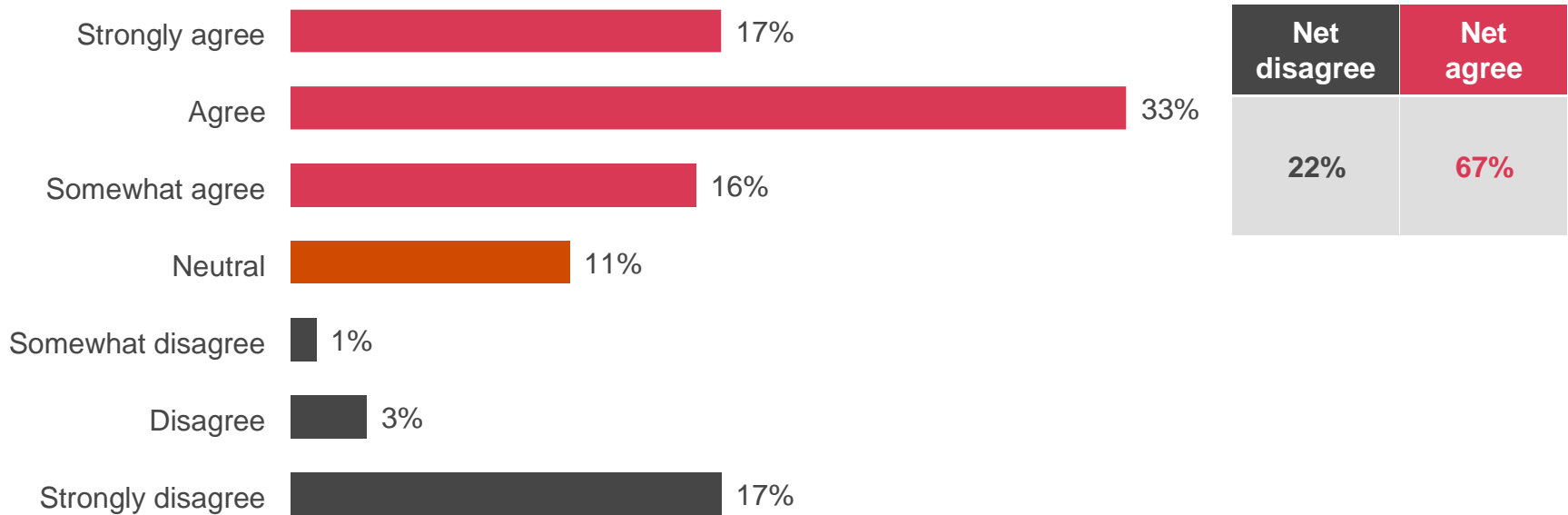


Base: (87)

Please note: due to rounding, percentages may not add exactly to 100%

Very unimportant
 Unimportant
 Somewhat important
 Neutral
 Somewhat important
 Important
 Very important

ESG reporting should use a reporting framework in its entirety (where material), not a subset the company chooses



Base: (87)

Please note: due to rounding, percentages may not add exactly to 100%

How important is it that ESG reporting has the following characteristics?

It explains the governance over ESG risks and opportunities.

It explains the relevance of ESG factors to the company's business model.

It explains the rationale for environmental commitments made and detailed plans for how to reach them (e.g., achieving net zero).

It describes the impact the environment or society has on business performance.

It provides detailed information about progress towards ESG targets.

Net important
75%
75%
74%
74%
72%

Base: (87)

ESG reporting landscape

CDP	Carbon Disclosure Project
CDSB	Climate Disclosure Standards Board
CSRD	Corporate Sustainability Reporting Directive
EFRAG	European Financial Reporting Advisory Group
GRI	Global Reporting Initiative
IIRC	International Integrated Reporting Council
IOSCO	International Organization of Securities Commissions
ISSB	International Sustainability Standards Board
SASB	Sustainability Accounting Standards Board
TCFD	Task Force for Climate-related Financial Disclosures
VRF	Value Reporting Foundation (formed by the merger of the SASB and IIRC)
WEF IBC	World Economic Forum International Business Council

Six dimensions of a robust ESG reporting approach

1. Strategy

Clear, future oriented reporting strategy and messaging in place with strong executive alignment

2. Process

Well-defined reporting calendar established, supported by effective reporting and governance processes

3. Data

Data definitions and sources for priority metrics and KPIs are established, accessible and trusted

4. Technology

Data creation, collection and reporting systems are integrated with appropriate automation

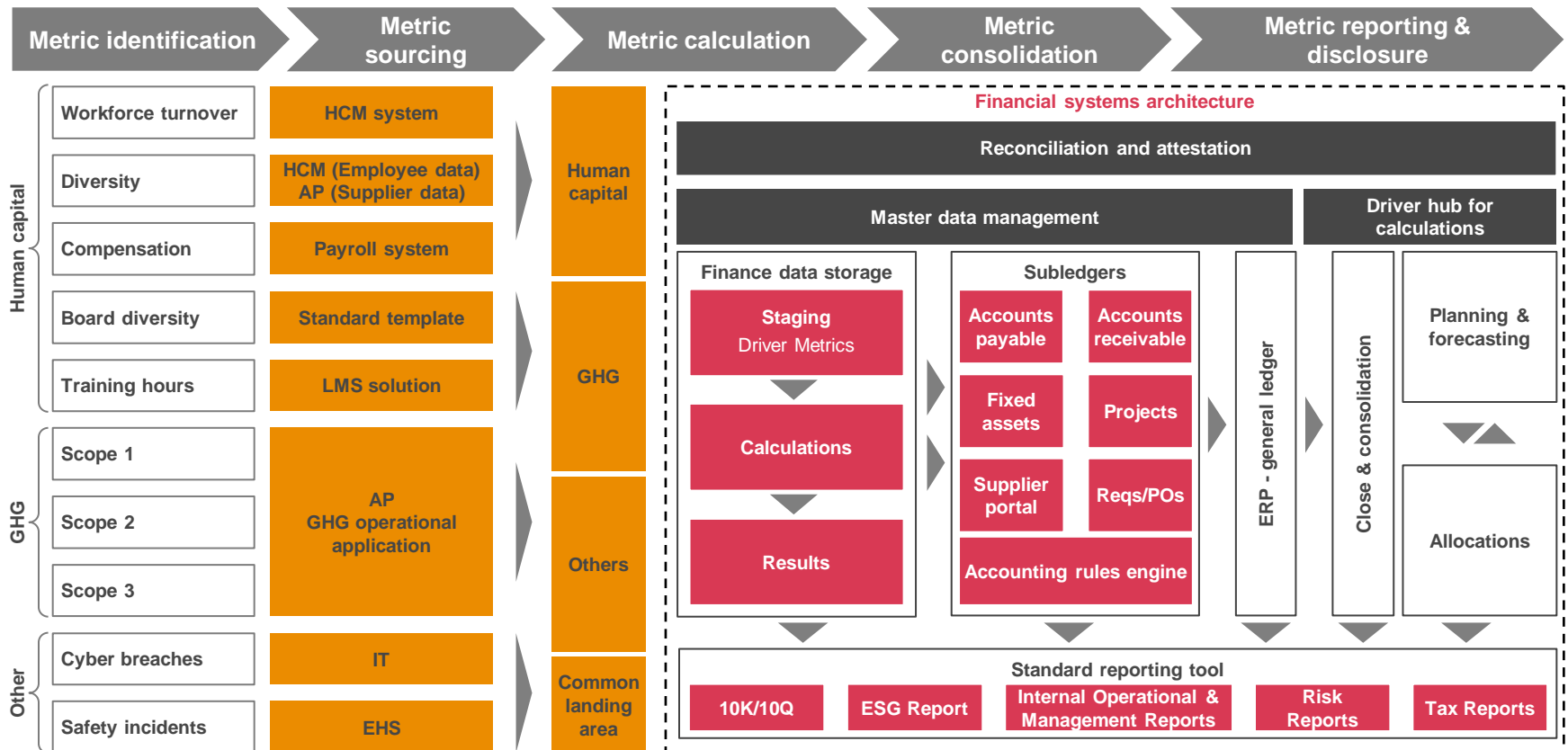
5. People & organization

Reporting strategy, resources, roles, responsibilities, and interaction models are well understood across the organization

6. Controls & compliance

Controls are effective to stay abreast of requirements and promote accurate and consistent data, metrics and KPIs, and disclosures

ESG reporting architecture





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