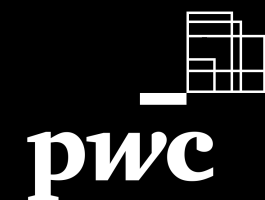


# PwC's quarterly ESG webcast

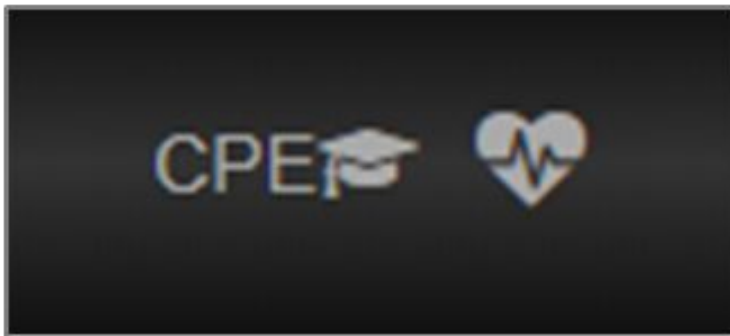
Second quarter 2023



# CPE details

You will have **2 minutes** to each timed polling question  
You do not need to get the question correct to get CPE

Monitor CPE progress by clicking on the CPE icon at the lower right of your screen:



Prior to meeting the requirements, the CPE icon will initially progress notes.

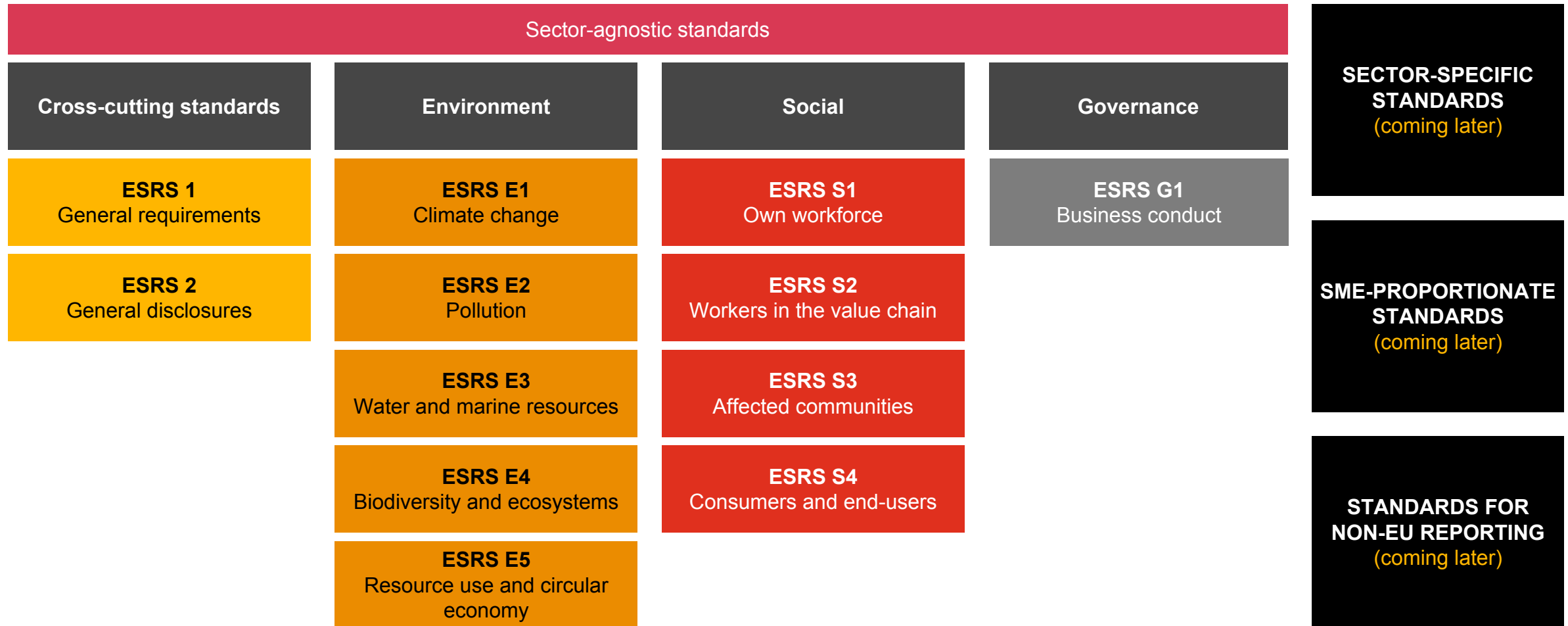
# Trivia contest

- The polling questions will ask trivia about some of the topics we are covering today.
- Polling questions will pop up with a chime sound, and you will have two minutes to answer the poll.
- After the poll closes, we will share the correct answers to the questions, so you can grade yourself.
- However, viewers who answer **ALL** polling questions correctly will be eligible for a random prize drawing. We will select 10 winners from each airing of the webcast.
- **Reminder: Your answer does not need to be correct to be considered in determining CPE**



# The European Sustainability Reporting Standards (ESRS)

## Structure of the draft standards:



# EU Taxonomy - KPIs



## KPIs for a non-financial company

Net turnover from sustainable (Taxonomy-aligned) activities

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Total net turnover

Sustainable CapEx

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Total CapEx

Sustainable OpEx

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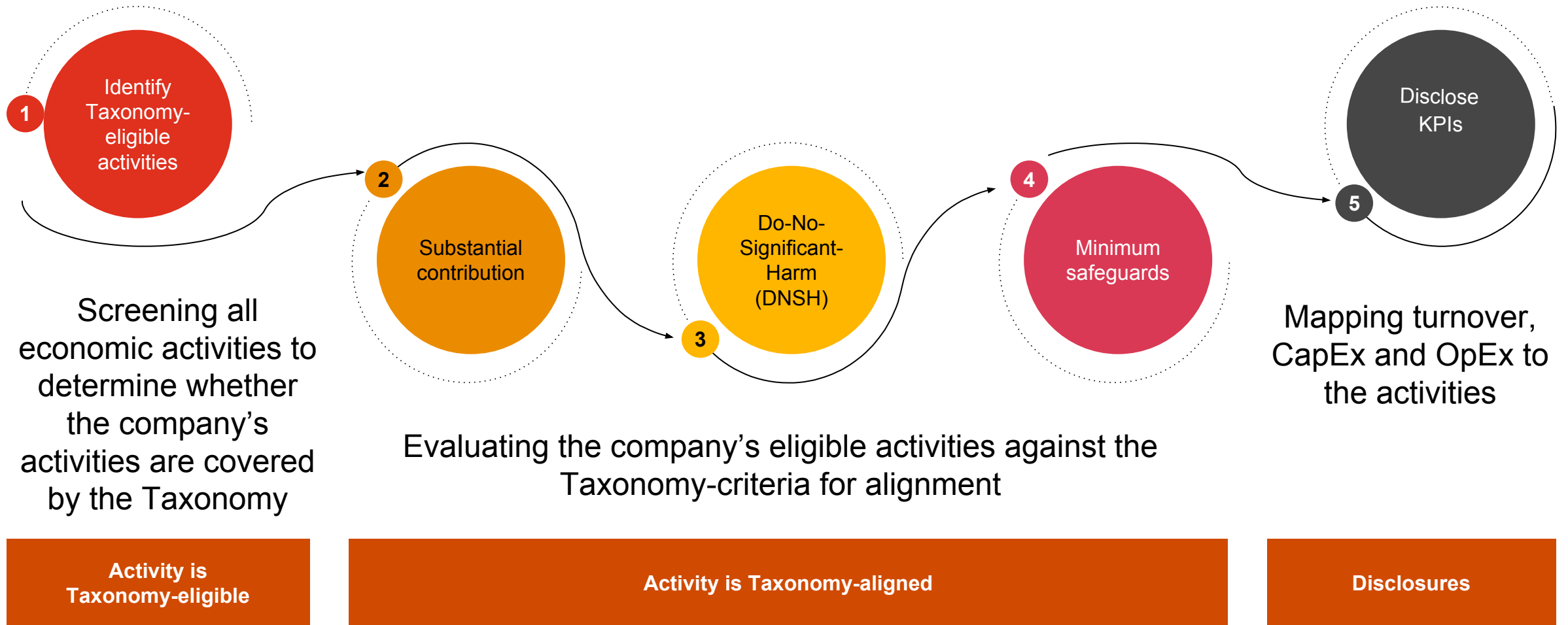
Total OpEx



## KPIs for a financial company

- 1. Asset managers**
  - Green share of investments
- 2. Credit institutions**
  - Green Asset Ratio
  - Green ratio for financial guarantees to corporates
  - Green ratio for assets under management
  - Fees and commission income
  - Trading book portfolio KPI
- 3. Investment firms**
  - KPI for services and activities dealing on own account
  - KPI for other services and activities
- 4. Insurance/reinsurance undertakings**
  - KPI related to investments
  - KPI related to underwriting activities

# EU Taxonomy: 5-Step-Approach



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