



ESG Governance



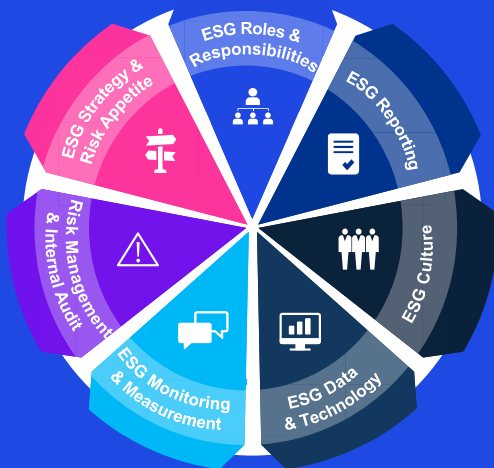
Effective and integrated ESG governance is a crucial enabler of long-term organizational ESG success. Specifically, it ensures that ESG considerations are integrated into the organization's daily processes and promotes a more systemic approach to ESG thinking in which ESG risks and opportunities are managed alongside all other risks throughout the organization.

KPMG can help your organization improving its ESG integrated governance system, and is also able to offer support specific to "G" related elements.

01 – ESG Integrated Governance Model

The ESG Integrated Governance Model is a proven methodology to help organizations understanding and managing their risks and opportunities on an integrated manner, and in line with their risk appetite and strategy.

The model can easily be tailored upon the organization's specific needs in order to enhance the existing GRC framework implemented and optimally integrate specific ESG related risk management processes, ESG controls and assurance structures and processes, or ESG compliance programs.



02 – Governance related support

Since managing risk and creating value through internal audit and risk management engagements is at the core of our expertise, we are well-suited to provide support on following governance elements:

Perform specific internal audits on ESG related topics	Embed both strategic & operational ESG risks in the existing risk management framework
Advise on the Internal Controls Framework over non-financial (ESG) Reporting	Perform an Integrity Audit / Assessment or provide ethics & integrity trainings
Evaluate board composition and performance including or specific on ESG aspects	Assess how ESG is embedded in organization's culture and can be optimized
Carry-out a CSRD / ESRS Governance Assessment	Help create formalized ESG process descriptions, policies & procedures, and charters
Perform anti-bribery and corruption risk assessments	Assist in development of governance related reporting disclosures

References

<p>Data center company</p> <p>Governance Charter</p> <p>KPMG drafted the governance charter outlining all of the functions and responsibilities assigned to the board, committees, management, etc.</p>	<p>Financial sector</p> <p>Integrity Audit</p> <p>KPMG audited whether the employees were acting in a fair and honest way. Both hard and soft controls were taken into account during the audit.</p>	<p>Chemical sector</p> <p>ESG reporting</p> <p>KPMG offered coaching and guiding services for the company's ESG report (including governance assessment) leading to a compelling first-time ESG report.</p>	<p>Manufacturing sector</p> <p>ESG Internal Audit</p> <p>KPMG conducted a ESG internal audit on organizational group level. The recommendations served as a guide to the company in order to take the next steps toward ESG reporting.</p>	<p>Consultancy</p> <p>Culture Audit</p> <p>KPMG performed an culture audit using the KPMG Soft Controls model. Some of the elements covered are: governance around ESG, tone at the top, communication, etc.</p>
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