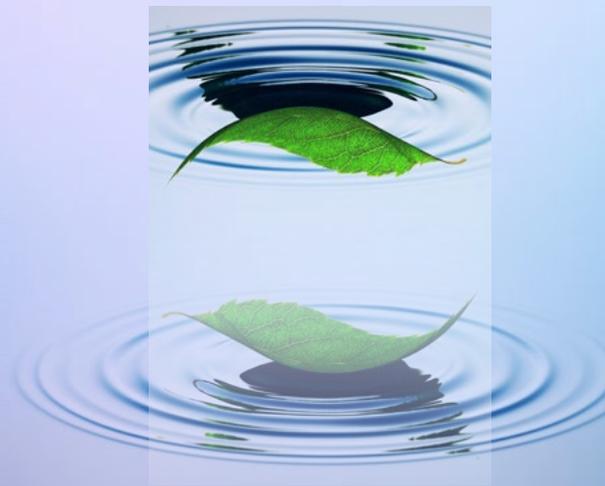




Transparent measurements – more than a vision

Reporting & Assurance



Businesses are increasingly focusing on environmental, social and governance (ESG) metrics and disclosures as they respond to a wave of scrutiny. From investors and regulators to employees, customers and the public, stakeholders are asking new questions.

An insightful report on your non-financial impacts, performance, risks and opportunities signals to your stakeholders a more sustainable and resilient business and your commitment to transparency on material business aspects. ESG disclosures are expected to comply with mandatory and voluntary reporting requirements and be credible, verifiable and comparable, allowing stakeholders to make decisions that matter to them.

In Switzerland, the counter-proposal to the RBI will bring mandatory new reporting obligations in the non-financial area. And, just as importantly, the new EU regulation will affect many Swiss companies directly or indirectly, too.

Your challenges

For many organizations, getting Reporting & Assurance right is a real challenge. The range of ESG metrics and disclosure frameworks used is vast, and depends on sector, size and complexity of business as well as global location. Transparency and data are critical to build trust and recognition of your commitment to ESG – and drive your market growth.

Further, growing regulatory pressure in Switzerland and abroad, in particular in the EU, calls for a thorough analysis and potential transformation of the way you do reporting today. A push for higher reliability further challenges your current governance structures and assurance framework.

KPMG's Sustainability Services

To turn sustainability into a strategic strength, our experts help you with the following solutions:

- Business strategy
- Sustainable finance
- Business transformation
- **Reporting & Assurance**

How KPMG can help you

KPMG can support you with a range of specialists in the ESG area and a multidisciplinary approach to combine our ESG capabilities with colleagues in IT advisory, Process Management or other areas. Amongst others, we can help you with:

- Analyzing the regulatory landscape and an overview on the applicable regulation regarding transparency that applies to your group and your subsidiaries
- Explaining the current reporting landscape and identifying the most relevant standards to be applied for your company
- Identifying material topics to report on, including related KPIs to measure progress
- Creating reports in line with selected standards, such as GRI, TCFD recommendations and others
- Ensuring compliance with Swiss or EU regulation, including the EU Taxonomy and the CSRD
- Re-designing governance and controls frameworks on non-financial information
- Transforming IT and data gathering processes
- Assuring non-financial information, applying internationally accepted standards

Your benefits

ESG reporting, and in particular climate-related disclosures, is inevitable if not already in place. Give your company a competitive edge with insightful reporting on non-financial impacts, performance, risks and opportunities.

- Align governance to green transformation

- Measure and report progress against ESG factors

- Build trust with your stakeholders through meaningful, authentic and reliable sustainability reporting

- Establish clearly defined governance frameworks

- Get assurance on your disclosures and claims

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