

# ESG Forensic in Switzerland

Our Forensic experts support you in identifying and mitigating your company's risks related to environmental, social and governance topics. We assist you in developing preventive and detective measures to avoid ESG violations that can result in severe reputational damage and economic loss. We rely on the latest technology to conduct efficient and independent ESG fraud investigations.

## Greenwashing risk assessment

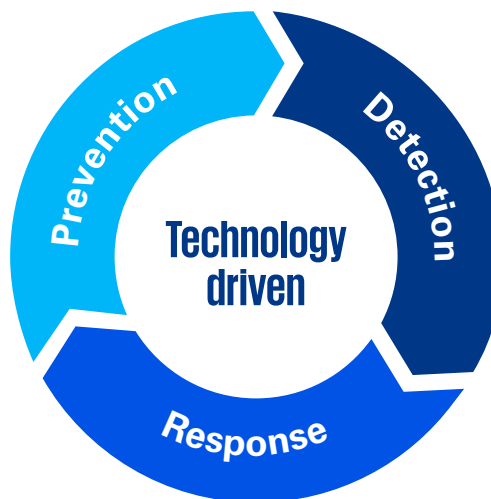
- Identification of the company's green narrative using data analytics
- Key risks assessment and recommendation

## Ethics and compliance

- Preparation or review of policies: code of conduct, environmental chart, human rights and workplace policies
- Sustainability maturity assessment
- Double materiality assessment using data analytics
- Human rights and child labor due diligence
- Identification and report of payments made to public authorities or private third parties

## Anti-Bribery & Corruption

- ABC program: implementation and review of the program to prevent corruption risk incl. environmental and social factors
- ABC maturity assessment
- ISO 37001 specialists
- Monitorship in connection with a deferred prosecution agreement



## Whistleblowing platform

- Implementation of whistleblowing platform incl. environmental and social allegations
- Triage and analysis of whistleblower alerts

## ESG Third-Party Risk Management

- Integrity due diligence on suppliers, clients, partners, incl. environmental and social issues using an AI tool
- Background checks of employees
- Micro-assessment of partners and projects:
  - Assessment of partners' environmental, social and human rights responsibilities
- Control of the proper utilization of funds granted

## Environmental dispute and litigation

- Expert witness / independent expert opinion: environmental damage assessment
- Monitoring of the use of funds to restore natural sites

## Investigation on ESG fraud

- Independent investigation on environmental and social violations, unethical practices
- HR investigations: workplace misconduct
- Manipulation of ESG data incl. sustainability reporting

**Our certified team has developed highly specialized expertise in helping organizations across sectors prevent, detect and respond to environmental, social and governance issues.**



## Benefits we bring

- ESG and Forensic expertise
- Certified and experienced team of investigators
- Clarity on complex situations
- More than 4,000 forensic professionals available globally
- Forensic Data Center located in Switzerland with e-discovery services for document and transaction reviews



## Large variety of sectors

- Publicly listed companies
- Public sector
- Nonprofit organizations
- Luxury goods sector
- Pharmaceuticals & Chemicals
- Consumer markets
- Commodity trading
- Construction sector
- Others

## Ways we help our clients

### Third-party risk assessment

#### Commodity trading & retail company

Carried out diagnostics, including a stakeholder assessment to identify the risks and opportunities related to the company's activities.

### Investigations

#### Non-governmental organization

Performed a global investigation addressing various allegations such as misconduct at work, fraud and corruption.

### Whistleblowing platform

#### Public and private sectors

Implementation and management of the KPMG Whistleblowing platform. Triage and analysis of alerts received, investigation on request.

### Investigation

#### Fast fashion company

Conducted an investigation related to whistleblower allegations on workers' pay and working conditions, reviewing employment practices and adherence to the Code of Conduct.

## Contact

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