

KPMG Ready for Assurance service



WHY – Why this topic may be relevant to you

Environmental, Social and Governance (ESG) is an increasingly high priority for everyone – investors, stakeholders, regulators and customers. Gaining assurance over the ESG information the company discloses is an essential part of the process (and will also be a regulatory requirement), to give the disclosures credibility so that they are trusted by the market.

KPMG Ready for Assurance service will bring the opportunity for our clients' business to test the significant judgments they have made in determining the criteria against which they are measuring ESG metrics – whether they are appropriate and whether our clients have the evidence they need to support the disclosures.

Going through KPMG Ready for Assurance service precondition assurance readiness reduces the risk of not meeting the necessary criteria and other preconditions when the business goes through full ESG assurance in the future.

It's a key first step in the journey.



WHAT – What the service is offering

KPMG Ready for Assurance service is precondition assurance readiness that determines whether the necessary preconditions for ESG assurance are present to assure a client's ESG information in the future.

In particular, KPMG Ready for Assurance service will involve looking at whether the organisation's criteria for ESG measurements (the criteria being the definitions of how aspects of ESG are measured) are specific and clear enough, and whether the evidence is available and supports the criteria expected to be used to measure it.

KPMG Ready for Assurance service will help assess whether the business is ready for full ESG assurance: it is the first step on the ESG assurance journey.

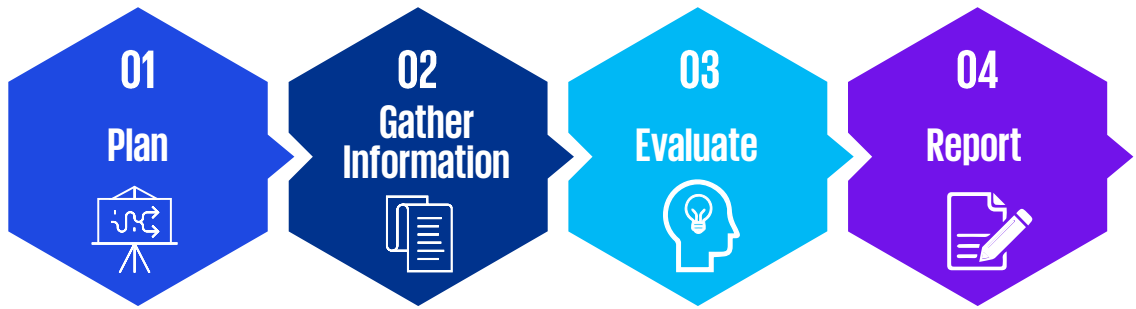
It covers the full spectrum of ESG – not only

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It is also a service that can be performed on new information that a client adds to its ESG reporting disclosures over time and as its ESG agenda and strategies matures.



HOW – How we deliver the service



We perform an initial pre-readiness check on the robustness of ESG reporting processes and internal controls, both overall and on an indicator level. We perform gap analysis and provide benchmark of relevant ESG definitions, reporting scope, applied methodologies (including estimates and assumptions), registration, aggregation and internal review of reported information.

The engagement results in a private report of observations and recommendations on actions needed to address any gaps.

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