



KPMG ESG Health Check

**Beyond CSRD reporting:
is your company ready to
transform sustainably?**



Introducing the KPMG ESG Health Check

Your first step to a sustainable business transformation

Publishing your CSRD sustainability report is just the first step in an on-going journey of sustainable business transformation. What you do with the sustainability information you report - and how you use it to shape your business – is what matters most over time.

Thanks to the CSRD, your banks, investors, insurers and customers will be able to avoid companies that are not actively engaged in sustainable transformation. That's why reporting alone is not enough and action matters. Are you ready to transform?

KPMG can help you answer that question by conducting a KPMG ESG Health Check on your organization. Our ESG experts have designed this comprehensive assessment process to examine the essential elements

of your corporate ESG activities. The Health Check looks at the operational fundamentals you need to manage your company's day-to-day ESG performance, as well as the transformational ESG factors that can help you protect and create value.

The KPMG ESG Health Check will highlight your ESG strengths and weaknesses, identify gaps to be addressed, and flag ESG-related risks to be managed and opportunities to be developed.



About the KPMG ESG Health Check

The CSRD is not just about compliance with reporting regulation. It's about measuring your organization's impacts and managing business risks. It's about quantifying commercial opportunities and changing your business models and strategies to grasp them. It's about maintaining competitive edge in your market. It's about understanding and improving the sustainability

performance of your suppliers and being in control of the environmental and social performance of your entire value chain, day in, day out, indefinitely. In short, the CSRD is ultimately about sustainable transformation. How ready is your organization to transform? The KPMG ESG Health Check will help you find out.

Our professionals will work with you to assess your organization's current approach and maturity in sustainability and ESG. We can tailor the ESG Health Check to meet the needs of any company in any industry; whether you are in the early stages of your ESG journey or have a mature ESG strategy that

needs to be reviewed and refreshed. We will dig deep to get a clear picture of your organization's current state of ESG health and provide you with recommendations on the best path forward. Here are some examples of what we will look for in your KPMG ESG Health Check:



ESG operational fundamentals

- ESG goals and ambition**
 Is your organization's ESG ambition and corporate purpose well defined?
- ESG stakeholders**
 How well do you understand what people expect from you when it comes to ESG? And do you know which ESG stakeholders have the most influence on your company's success?
- ESG priorities (materiality)**
 Are you prioritizing the right aspects of your ESG performance?
- ESG policies**
 How comprehensive and up-to-date are your ESG policies? What's missing?
- ESG regulatory preparedness**
 How ready is your organization to comply with ESG-related regulations and standards – both those recently introduced and those in the pipeline?
- ESG performance targets**
 Do you have the right ESG performance targets in place?
- ESG benchmarking**
 How do you measure up against your sector peers and key competitors when it comes to ESG?
- ESG reporting**
 How well prepared are you to comply with the EU Corporate Sustainability Reporting Directive (CSRD)?
- ESG governance**
 Do you have the right governance structures in place to set your organization up for ESG success?
- ESG risk management**
 To what extent are ESG-related risks integrated into your Enterprise Risk Management (ERM)?



ESG transformational factors

- ESG opportunities**
 Is your organization well-prepared to profit from new products, services and business models that address environmental and social challenges in the world?
- Net zero pathways**
 How well developed is your company's net zero strategy?
- ESG and the supply chain**
 To what extent is your organization able to identify and address ESG risks in your supply chain, such as child labor?
- ESG and corporate finance**
 How well is ESG integrated into your corporate finance function, for example in your due diligence process for mergers, acquisitions and joint ventures?
- ESG and IT**
 Does your organization have the right technology in place to enable your ESG ambitions?
- ESG and company culture**
 How well do your people understand the company's ESG ambition, strategy and activities?

ESG Health Check

To get an initial overview of your organization's state of ESG health, **complete our KPMG ESG Health Check self-scan.**

For more information on the KPMG ESG Health Check service, please contact **Jerwin Tholen, Partner, ESG Advisory** or **Mart Beune, Director, ESG Advisory.**

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