



ESG Live Event Accelerate your ESG Journey Together:

From Double Materiality Assessment to Transformation

Client Journey with Royal FrieslandCampina N.V.

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With you today



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Short recap of 15 deep dive sessions to show you how to accelerate through three interrelated transformations within your organization

Business transformation

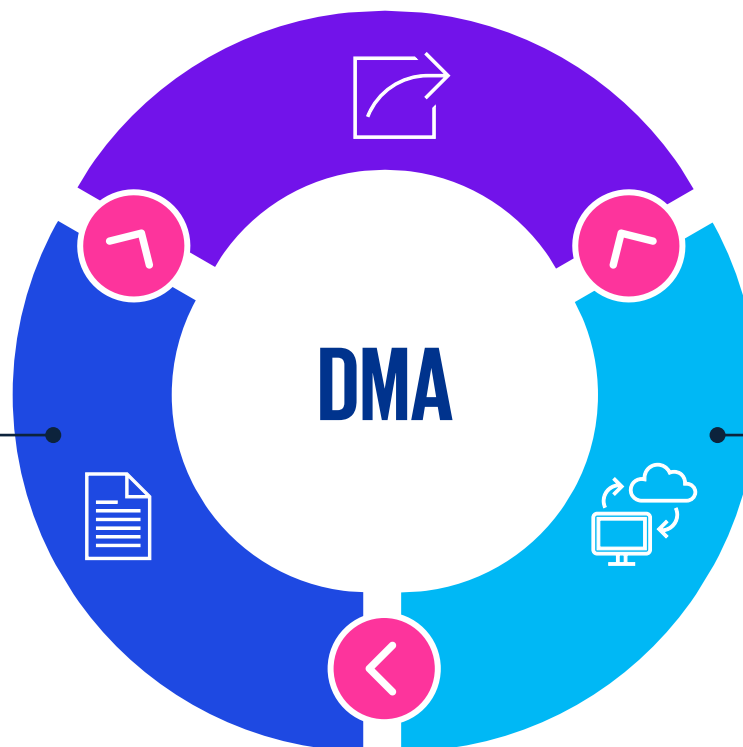
Build your organization's resilience to ESG risks & develop ESG opportunities

- Preserve and create value
- Grow the top line
- Protect and grow the bottom line

Reporting transformation

Transform your corporate reporting processes and capabilities

- Comply with CSRD and other ESG reporting related regulations and requirements
- Provide reliable information to your financial and other stakeholders
- Steer sustainable transformation of your business



Operational, technology & data transformation

Increase the quantity, quality and accessibility of your ESG data

- Provide strong governance and processes to transform your business
- Ensure robust and reliable ESG data for reporting
- Provide steering information for sustainability performance improvement and business transformation

Sustainable business transformation: impacts, risks & opportunities are the foundation

DMA output

Material
IMPACTSMaterial
RISKSMaterial
OPPORTUNITIES

**What ESG triggered
transformations are crucial
for FrieslandCampina to
become future proof and
how do you deal with
these?**



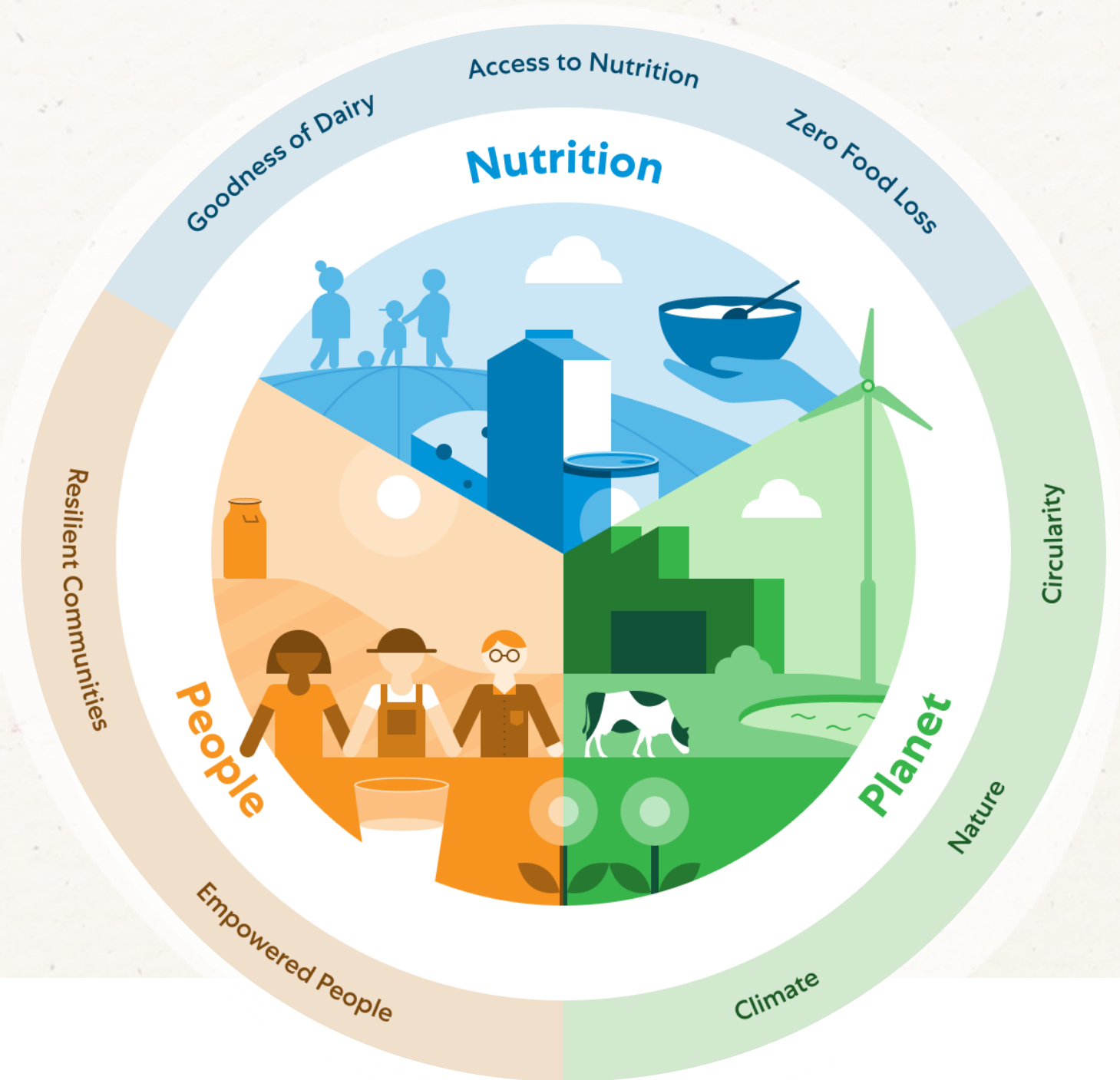
Value preservation
and/or creation



Top line growth



Bottom line
growth and
resilience



nourishing by nature

**Offering relevant
nutrition**

**In balance with
people and planet**

**Driving value for
FrieslandCampina**

What progress have you made in your reporting transformation after the DMA and what is still on the road ahead?



The benefits of this transformation include:



Develop a **more efficient and effective** corporate reporting function: ultimately saving time and cost



Prepare the business to respond to **future developments** in ESG regulation and stakeholder expectations



Ensure audit-readiness of disclosures and avoid mis/re-statements by improving the **quality and reliability of data**



Improve risk management capability by sourcing and monitoring data on sustainability-related risks



Improve the organization's ability to **identify and act on potential financial losses and gains** resulting from sustainability impacts, risks and opportunities



Achieve **better ongoing visibility** of the organization's sustainability-related impacts risks and opportunities, both current & future

From DMA to KPI's



Source: Cartoon by CLEW / Mwelwa Musonko

How does Tech & Data play a role at FrieslandCampina in achieving your business and reporting transformation objectives?

ESG Tech & Data Transformation

Provides the organization with ESG data that is:

- Accessible
- Complete
- Current
- Reliable

Reporting Transformation

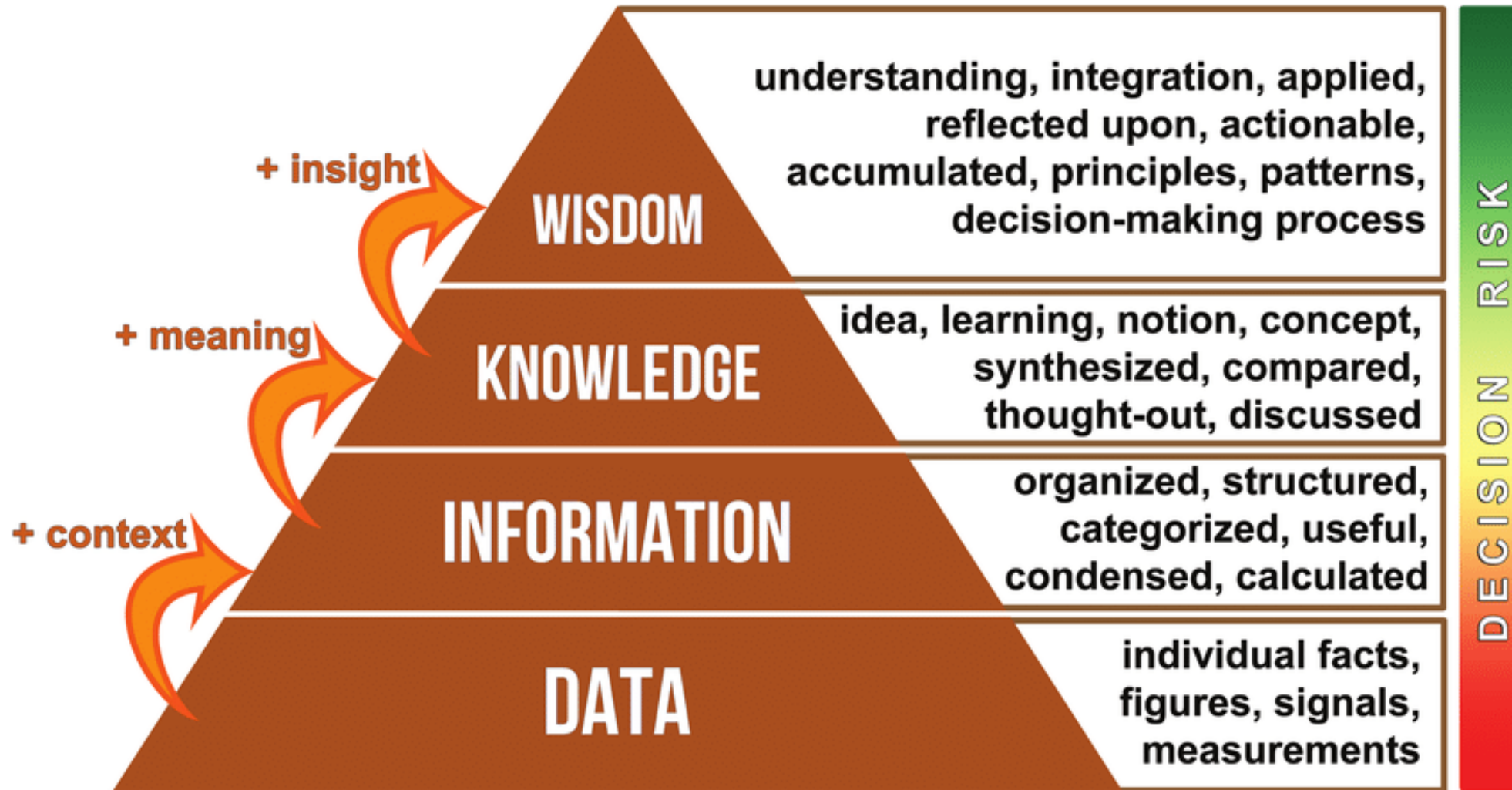
Tech & Data ensures accurate, compliant **reporting**

Business Transformation

Sustainability Performance

ESG Risk Management

ESG Value Creation



Source: The data-information-knowledge-wisdom (DIKW) hierarchy as a pyramid to manage knowledge.
Reproduced with permission from Tedeschi (2019).

A photograph of a person milking a cow in a field at sunset. The person is wearing a white glove and is pouring milk from a metal pail into a large, silver, cylindrical milk can. The scene is bathed in the warm, golden light of the setting sun. In the background, the legs of another cow are visible. The foreground is filled with green grass and small plants.

ESG transformation: *"Het blijft mensenwerk"*

Closing: What you can expect from us to keep you up to date



Access to materials for participants



Tailored follow up materials from your deep dive hosts



[ESG Today newsletter - KPMG Netherlands](#)



[CSRD Events Program - KPMG Netherlands](#)



.....and now drinks!





Thank you

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KPMG app

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