

How ESG and Sustainability strategies are shaping the future

June 2022



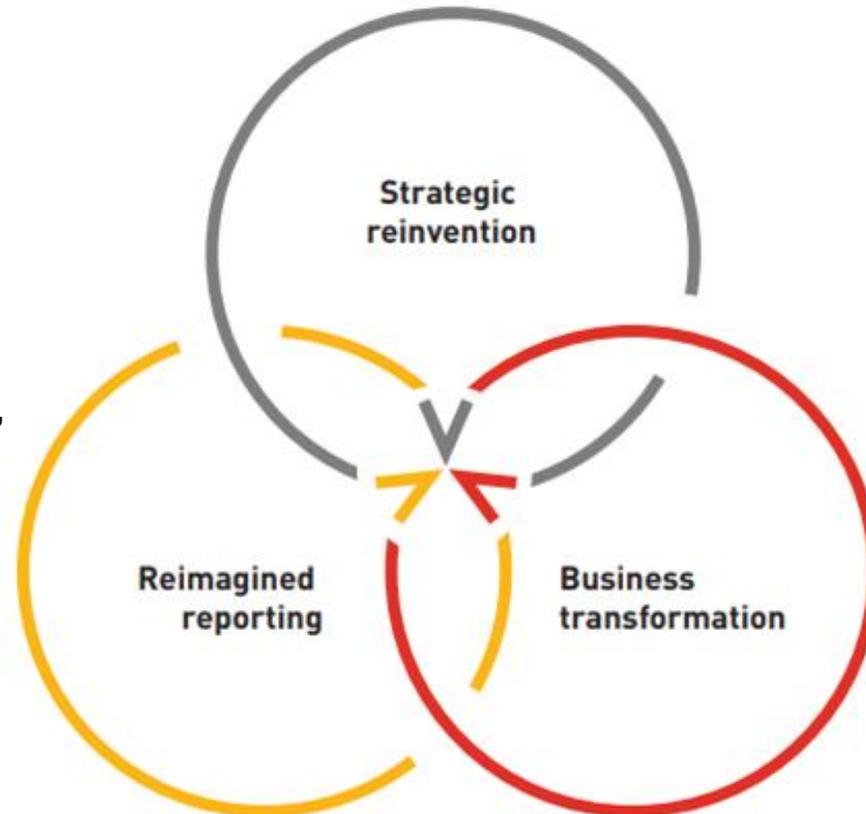
- ✓ Strategic reinvention & Business transformation
- ✓ Scope 3 GHG calculations
- ✓ No longer only the E – increasing focus on S and G
- ✓ Responsible investments
- ✓ Local specific strategies



The three dimensions of the ESG revolution

Translates ESG aspirations—What must we do? What should we do? What could we do?—into a blueprint for where and how to compete

Enables the measurement and management of ESG factors such as carbon emissions, workforce diversity, and supply chain sustainability



Drives ESG strategy and reporting into the heart of the business, often informing and extending ongoing digital transformation



What does the EU plan to do to achieve its 2050 climate-neutral goal?

Overview ESG regulations

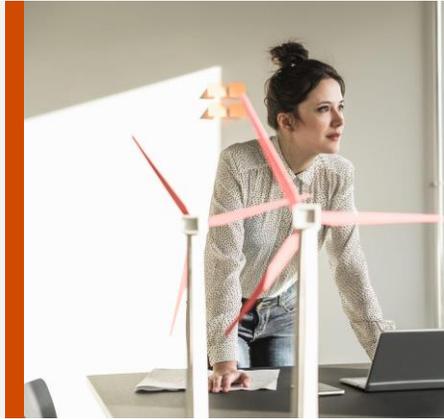
Taxonomy	<ul style="list-style-type: none">• Assessment of taxonomy-alignment of investments• Support clients in fulfilling taxonomy-related obligations• Extensive data acquisition required	High impact
Sustainability disclosures	<ul style="list-style-type: none">• Disclosures at company and product level• Implications for the investment process• New data sources needed	High impact
MiFID-II adjustments	<ul style="list-style-type: none">• Embedding sustainability risks in the advisory process• Adjustment of risk management• Adaptation of target market and preferences	High impact
UCITS/AIFMD	<ul style="list-style-type: none">• Embedding sustainability risks in the investment process• Adaptation of target market	Medium impact
IDD	<ul style="list-style-type: none">• Potential indirect influence through extended reporting requirements	Medium impact
Benchmark legislation	<ul style="list-style-type: none">• Low impact for asset manager as a benchmark user	Low impact
Solvency-II adjustments	<ul style="list-style-type: none">• Possible indirect influence through extended reporting requirements	Low impact

- High impact
- Medium impact
- Low impact

Is the business in Europe ready for the Green Deal?

PwC EU Green Deal Survey 2022

60% of the companies in the survey are not familiar with the EU Green Deal



49% of the companies in the survey have declared their readiness to implement the EU Green Deal



66% of survey participants have already set aside money for investment to become more sustainable



51% of survey participants plan to relocate key sites in their supply chain



Thank you!



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