



Contacts

Monica Cohen

+41 58 792 97 18

monica.cohen.dumani@pwc.ch

Erik Steiger

+41 58 792 59 40

erik.steiger@pwc.ch

Dr. Antonios Koumbarakis

+41 58 792 45 23

antonios.koumbarakis@pwc.ch

Patricia Costa

+41 58 792 14 62

patricia.costa@pwc.ch

Are you ready to walk the talk on ESG?

Building regulatory resilience as supervisors and stakeholders demand it

Today's stakeholders expect more than just promises—they want clear, measurable, and trustworthy progress on your environmental, social, and governance (ESG) commitments. As ESG reporting shifts from voluntary to mandatory, organisations face increasing challenges: supervisory expectations increase, stricter regulatory oversight, heightened risks of greenwashing, reporting costs, greater demand for data accuracy, and the need for strong governance frameworks. Is your organisation prepared to meet these expectations?

The challenge

From compliance burden to regulatory resilience

Evolving regulations and supervisory expectations: Companies are currently challenged with evolving reporting standards on sustainability, stringent due diligence requirements, a multitude of regulations impacting products and services, and the enhancement of consumer protection, alongside increased supervisory activity.



Data complexity: ESG data is diverse, decentralised, and often inconsistent, spanning multiple departments, regions, and external parties. This complexity makes it difficult to ensure data accuracy and completeness, and comparability across the organisation.

Governance and controls: The absence of strong governance frameworks, standardised processes, and effective internal controls increases the risk of errors, inconsistencies, and regulatory penalties. Companies must establish

clear accountability and robust oversight to ensure the integrity and reliability of ESG disclosures.

Technology gap: Manual and fragmented data collection processes are no longer sufficient to meet the speed, accuracy, and auditability required for modern ESG reporting. Companies need to leverage advanced technology and automation to streamline data management, enhance analytics, and support real-time, regulatory-compliant reporting.

Our solution



A step-by-step path to ESG resilience

PwC's ESG resilience services help you stay ahead of evolving regulations and:

- **Understand your supervisory context:** Comprehend the regulations and supervisory expectations in each jurisdiction.
- **Map your ESG data:** Identify all data points, sources, and reporting frameworks—aligned with current and emerging regulations.
- **Assess risks and maturity:** Evaluate data quality, process maturity, and regulatory exposure, including greenwashing and due diligence risks.
- **Prioritise and pilot:** Focus on high-risk areas—test and refine controls, analytics, and reporting processes.
- **Standardise and scale:** Implement proven frameworks across your organisation, balancing global standards with local compliance.
- **Leverage technology:** Automate data collection, enhance analytics, and enable real-time, audit-ready reporting.
- **Embed governance:** Integrate ESG into your internal controls and audit frameworks for ongoing reliability and defensibility.
- **Stay ahead:** Monitor regulatory developments, benchmark against peers, and continuously improve your ESG strategy.

Why PwC?

- Deep regulatory expertise and practical experience across industries
- Proven methodologies for ESG data, controls, and technology integration
- End-to-end support—from strategy to implementation and ongoing compliance
- Commitment to helping you build trust, manage risk, and unlock value

Move beyond compliance

Partner with PwC to transform ESG reporting from a regulatory burden into a strategic asset. Deliver on your sustainability promises with confidence, transparency, and resilience.