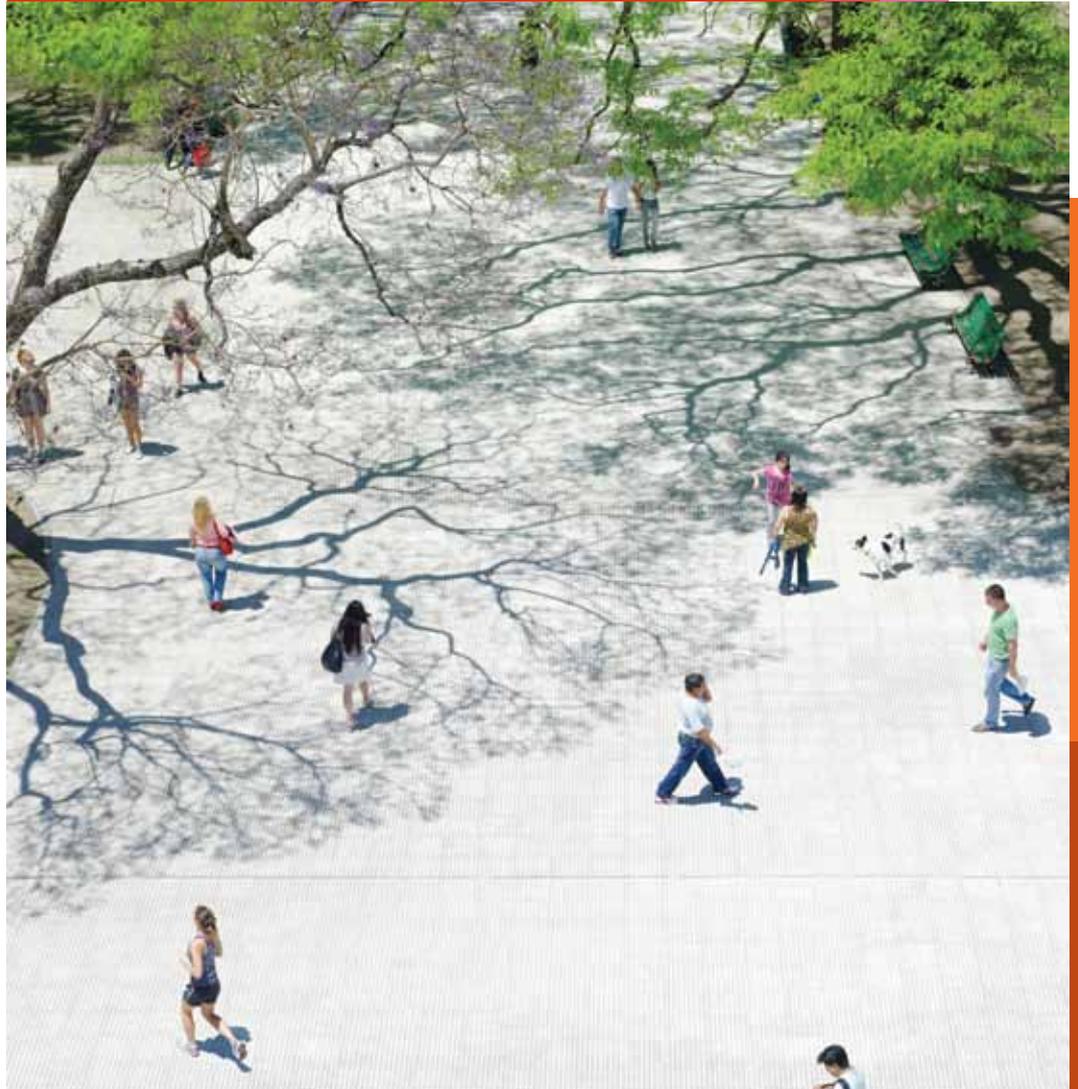




Sustainability & Climate Change Service



Preface

Samil S&CC Team is a member of PwC Global Service Network, which is composed of more than 800 experts from 60 different countries around the world. Over the years, our team has gradually been expanding its client base from private entities to government and public organizations, both domestic and international by nimbly responding to the growing global demand for sustainability and climate change related challenges.

We identify the mega trends contributing the major shift in global/domestic market conditions as follows:

.....
Introduction of the Integrated Reporting (IR) system in South Korea, calling for adjustment of the corporate reporting practices to the level of global standards
.....

The Korea-Emission Trading Scheme (K-ETS) taking effect since 2015 and a need for strategic private and public sector response to the advent of a New Climate Regime, promulgated by the Paris Agreement in UNFCCC COP 21
.....

Growing opportunities for domestic private entities to access global and regional climate and development finance, with new institutional set-ups such as GCF and AIIB, combining momentums for contribution to global climate change and development challenges and for market penetration in emerging economics and developing countries
.....

Need for aligning developing country development strategies with sustainable and climate change-resilient development paradigm, in lieu of adoption of the UN Sustainable Development Goals (SDGs) and the Paris Agreement
.....



Samil S&CC Team provides a range of consulting services to assist our clients in their strategic and effective response to these newly emerging market trends.

Samil S&CC Team provides consulting services in the following areas:



Corporate Sustainability Management

- Strategy development for corporate sustainability management
- Assurance and publication of corporate sustainability reports
- Advisory on DJSI* & CDP*



Strategic Response to Climate Change

- Climate change response strategy development (Korea-Emission Trading System (K-ETS) and Target Management System (TMS))
- Advisory on low-carbon ("Green") management system development of public & private sector organizations (e.g. carbon/energy management etc.)
- Advisory on investment on new and renewable energies



International Development Assistance

- Consulting and advisory on sustainable and climate-resilient development projects in developing countries through:
 - Preparation of concept paper, feasibility study and project proposal, particularly for global climate and development finances (e.g. GCF and AIIB etc.)
 - Technical assistance of project management, monitoring and evaluation of internationally funded development projects
 - Environmental, social and climate due diligence, monitoring and impact assessment of overseas development projects
 - Advisory on project financing measures



Consultation on finding new business opportunities in Korea related to new & renewable energy, environment, and waste management

- Guidance on expansion to global environment-energy market
- International/domestic market research
- Market expansion strategy development
- Introducing new business partners

* DJSI: Dow Jones Sustainability Indexes

* CDP: Carbon Disclosure Project

Corporate Sustainability Management Services

Economic, environmental and social sustainability professionals provide new directions for a company's sustained growth through customized sustainability strategy setting advisory and sustainability reporting support.

More concerned parties are paying attention to company's economic, environmental and social achievements. Companies have to create values which corresponds with the needs of the relevant parties through close supervision and transparent result reporting.

Contact

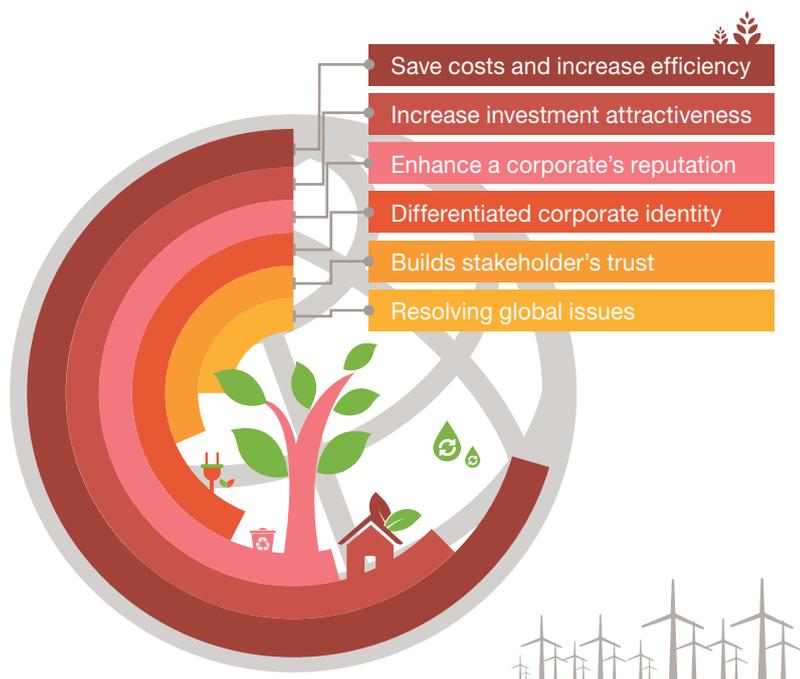
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Service Area

Category	Explanation
Sustainability Strategy	We develop a corporate's actionable sustainability strategies in conjunction with its overall management strategy based on internal and external analysis of the market and key stakeholders
Assurance and Publication of Sustainability Reports	We provide a one-stop service ranging from transparent reporting of a corporate's environmental, social and economic performances, to assurance of data reliability
Advisory for external CSR Rating	We advise on a corporate's response to the external evaluation such as DJSI and CDP and facilitate communication with and management of key stakeholders including NGOs and CSOs
Environmental Due Diligence on Transaction	We propose potential environmental risk factors of the relevant entities during financial transactions such as M&As, and investments

The need for sustainability management



Establishing sustainability management system brings about multiple benefits to a company in a long term including cost saving, efficiency gains, company's reputation building, investment attractiveness, differentiated corporate identity and improvement in company reliability. Ultimately, the company could contribute to the creation of healthy, environmentally and economically sound ecosystems and society, the very foundation for the company's sustainable growth.

We support you through...

Tasks

- Internal and external market and industry analysis & benchmarking case studies
- Capacity (gap) analysis
- Sustainability strategy customization
- Actionable strategic measures
- Sustainability performance measurement and monitoring system

- Global sustainability reporting trend analysis
- Reporting requirements & guideline analysis
- Advisory on reporting scope and level setting
- Third-party assurance of sustainability reports
- Communication strategy and planning

- Analysis of external sustainability rating agencies' requirements
- Media analysis for trend and issue identification
- Response support to the review comments by the rating agencies
- Suggestions for improvements

- Review of documents on environmental regulation compliance and environment management
- On-site inspection of environmental management of key business areas
- Analysis and consultation on potential environmental liability/risk

Related Service

- Sustainability strategy
- Strategic philanthropy
- Supply chain management strategy
- Environment strategy

- Sustainability report & corporate environment report development & publication
- Third-party assurance of the sustainability reports
- Publication and advisory on environment, social report

- Responses to CDP & DJSI
- Responses to other key stakeholders including NGOs and investment rating agencies

- Consultation on establishing environmental risk management system
- Development of manual on guidance for managing environmental risk
- Environmental due diligence report

Responding to Climate Change

Our climate change, environment and safety experts provide business solutions for the corporates to proactively respond to the changed global and local business environments driven by climate change.

Climate change response is an integral part of sustainable development: Not a matter of choice anymore but a must for corporate planning. By developing a systematic and integrated response system to climate change, a company can pursue environmentally sustainable management while generating new business opportunities.

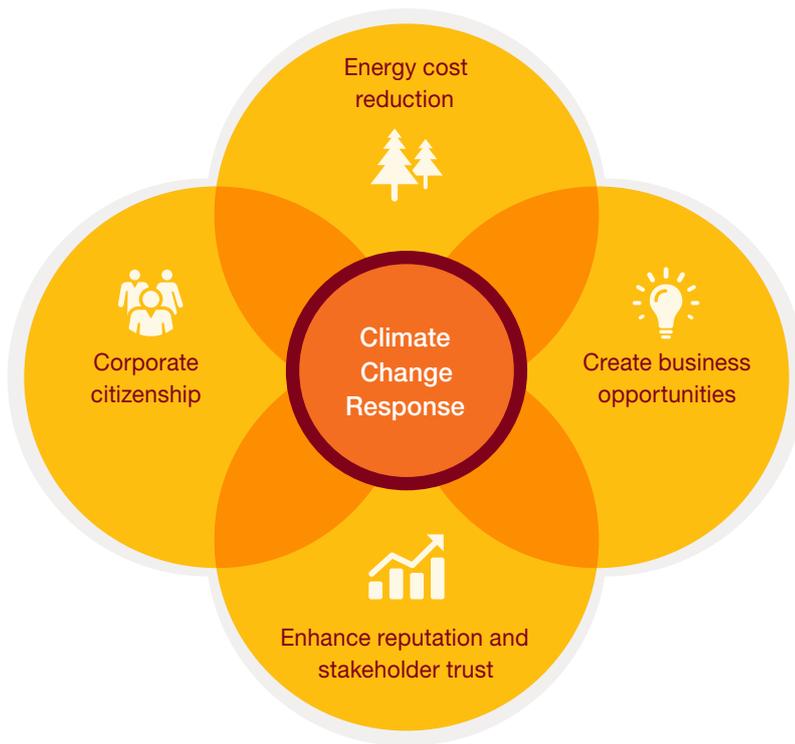
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Service Area

Category	Explanation
Climate Change Response Strategy Building	We develop corporate strategy for effective compliance and response measures to deal with climate change issues based on the climate policy and regulation analysis
Green Management System Establishment	We establish a corporate's green management infrastructure as well as integrated management system encompassing environment, health, safety, and energy sectors
Advisory on Green Project Investment and Assessment	We provide advisory service and feasibility study on green project development (including renewable energy) and financial assessment & advisory



Climate change has become one of the most imminent challenges to the humanity and the planet. Countries are striving to come up with effective measures to address them: The government formulating climate change policies and the corporates setting up strategies to voluntarily cooperate and to comply with newly-set policies and regulations. Now is the time to strengthen its corporate citizenship by proactively participating in the global community's concerted efforts in building resilience to climate change. By doing so, a company could benefit from energy and other cost savings, reputation building while opening new business opportunities.

We support you through...

Tasks

- Analysis of domestic and international climate change policies and regulations (including Target Management System (TMS), K-ETS etc.) and formulation of corporate response strategies
- Financial impact assessments of the introduction of K-ETS

- Internal and external market/industry analysis and benchmarking case study
- Organizational analysis & strategic action planning
- Carbon management performance evaluation and monitoring system
- Optimization of investment and purchasing decisions through impact assessments of energy costs

- Green project feasibility assessment advisory
- Advisory on investment on green project development
- Accounting and tax advisory on green projects

Related Service

- Consulting for a corporate's response to TMS and K-ETS
- Offset Business Registry Service

- Green corporate management strategy
- Environmental performance management system
- Environment and safety accounting system
- Carbon reporting & third-party assurance

- Advisory on feasibility study assessment & investment decisions
- Evaluation and assurance of Green Fund projects

International Development Assistance

We offer development consulting services meeting global quality standards in line with today’s international development cooperation paradigm integrating dimensions of development effectiveness, climate change resilience building as well as environmental and social sustainability, pursuing a broader partnership with private sector and civil society.

We provide professional climate change, environment and social risk and, impact assessment, management and monitoring & evaluation (M&E) consulting services for international cooperation development projects. We also assist the client organizations’ integration of Environmental & Social (ES) and climate change risk management system into the financial ones.

Contact

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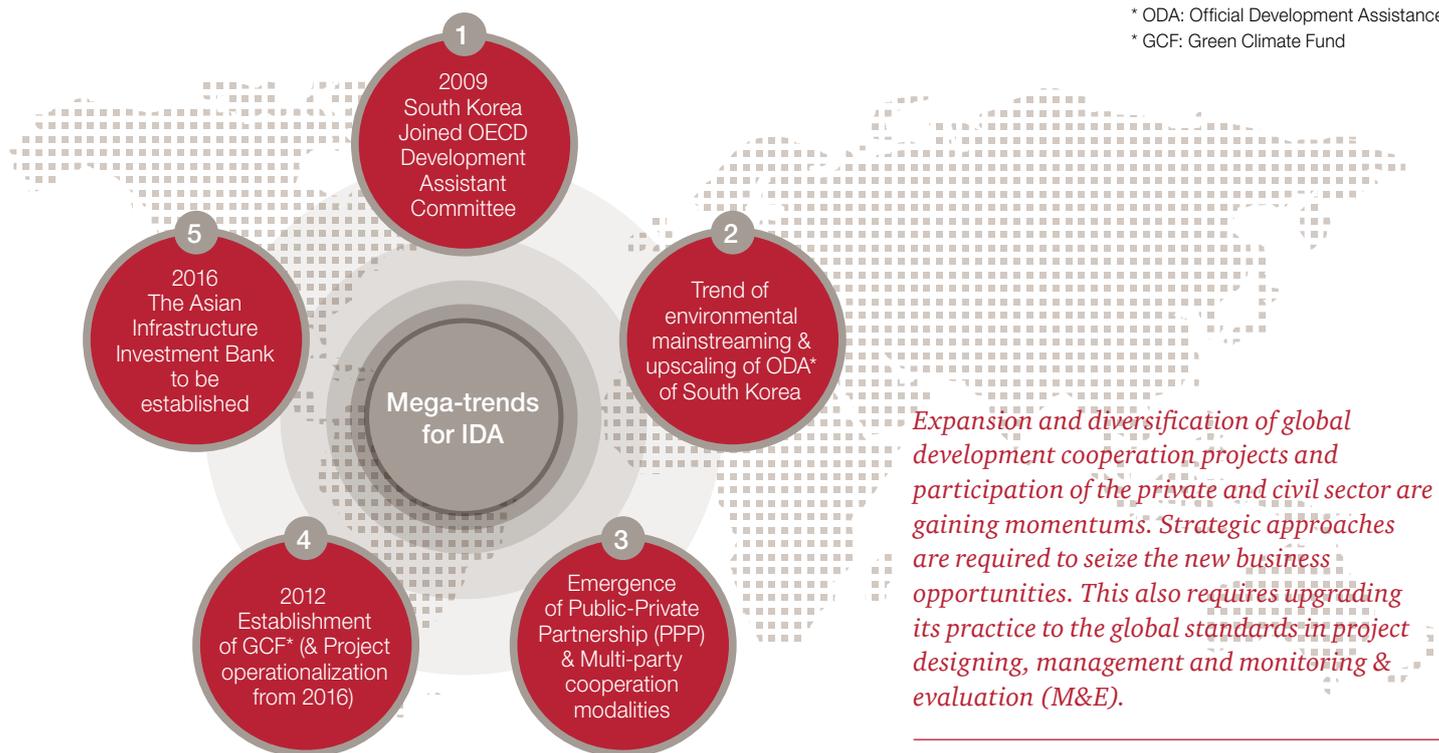
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Service Area

Category	Explanation
Consulting and advisory on sustainable and climate-resilient development projects to ensure the projects’ compliance with international safeguard standards	Demand for professional assistance for environmental and social safeguard and sustainability compliance for overseas development projects are expected to steadily increase along with globalization of the Korean corporates overseas activities as well as increase of the Korean ODA. Project manager, sponsors and supervisors need to nimbly integrate this into their day-to-day project implementation practices.
In-house & back-office assistance for project financier/ proponents institutionalization of the environmental and social management system as part of integrated risk management mechanism	Systematic and structural approach is required to regularize and control quality of the environmental and social management of the projects. For this, relevant policies formulation and integrated risk assessment and management is pivotal.

* ODA: Official Development Assistance
* GCF: Green Climate Fund



We support you through...

Category	Tasks	Related Service
Assisting Project Designing	Consulting for integrating the national/sub-national policies to overseas development projects to ensure environmental and social sustainability and compliance with the global safeguard standards	<ul style="list-style-type: none"> Integration of a host country's national/sub-national climate change policies and sustainable development planning to project design and implementation Scoping study and conceptual development assistance for overseas projects Guidance on project financing measures and its applications to project design and climate change
Technical Support for Project Implementation	Facilitation of international development/climate change project implementation to ensure environmental and social sustainability and compliance with the international safeguard standards	<ul style="list-style-type: none"> Facilitation on preparation of concept paper, feasibility study and project proposal, particularly for global climate and development finances (e.g. GCF and AIIB etc.) Technical assistance of project management, monitoring and evaluation of development projects internationally funded feasibility study and financial advisory Environmental and social due diligence, monitoring and impact evaluation (ESIA) of overseas infrastructure development projects
Back-Office Support for ES & Climate Management System Building	Back office support for climate change/development overseas project financiers, implementing and supervisory bodies' establishment of the management system	<ul style="list-style-type: none"> Organizational readiness diagnosis and gap analysis in sustainability/climate change/environmental and social management system (policy, strategy, roadmap, action plan etc.) Establish gap filling measures to strengthen the system Assist pilot operation of the system and development and implementation of pilot projects

Consultation on finding new business opportunities in Korea related to new & renewable energy, environment, and waste management.

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Provide services to support companies enter Korean environment-energy market by conducting market analysis, establishing business strategy, discovering business partners and others.

We support you through...

Classification	Tasks	Related Service
Establish Strategy	<ul style="list-style-type: none"> • External environment analysis • Scenario analysis • Evaluation & analysis on new environment-energy businesses • Analysis of optimal area for overseas expansion • Consultation on overseas expansion strategy 	<ul style="list-style-type: none"> • External environment analysis report • International/domestic environment-energy market analysis (related government regulation and support system) • Offering promising new business ideas to companies • Suggestion of optimal business model based on different scenarios
Search for business partners	<ul style="list-style-type: none"> • Search for local business partners <ul style="list-style-type: none"> – Who is the customized business partner (or customer)? – How can we contact them? 	<ul style="list-style-type: none"> • Customized local partner list • 1:1 company matching



Contact us

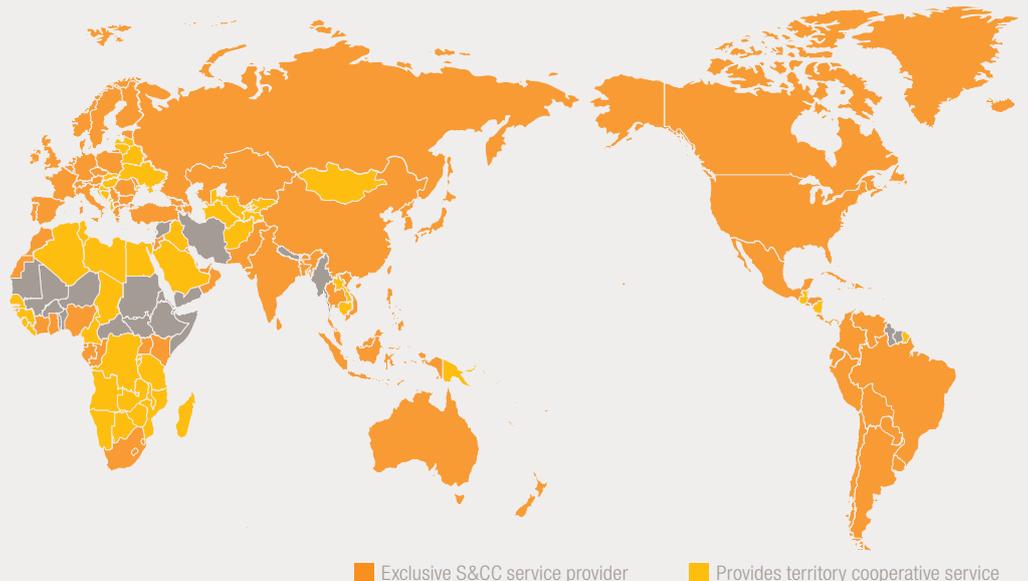
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Why PwC?

700 sustainability professionals in 60 countries



PwC Global

PwC provides a range of corporate consulting services including assurance, tax, deal and other area covering a broad range of industries. Across the world, 195,000 professionals in 150 countries are sharing their expertise and knowledge while providing practical business solutions to various clients in line with global trends at cutting-edge.

S&CC

The Global S&CC Network of the PwC is comprised of about 800 experts in 60 countries across the continents. PwC's S&CC Network is spearheading in providing private and public sector clients both in domestic and international contexts through providing top-notch consulting services related to CSR, climate change and sustainable development.



Samil S&CC is a member of the Climate Technology Center-Network (CTC-N), a technology mechanism of the United Nations Framework Convention on Climate Change (UNFCCC)



Network Member Spotlight

Samil PricewaterhouseCoopers,
Sustainability and Climate Change (S&CC) Service

The PwC Global Sustainability and Climate Change (S&CC) Network is active in over 60 countries with linkages to multilateral institutions, government entities and private sector players in the climate and development space.

www.samil.com

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