How we can help you with your sustainability and climate change challenges

Sustainability: The economically rational business imperative

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Sustainability: At the heart of it

We help companies across a range of industries understand these challenges and their associated business impact.

We can recognise and quantify their sustainability risks, recommend and develop appropriate value added solutions and support the implementation of proposed organisational and operational changes.

Governments driving change

Governments’ commitment to sustainable business was seen in the Rio+20 outcomes:

‘We acknowledge the important role of the private sector in moving towards sustainable development. We strongly encourage business and industry to show leadership in advancing a green economy in the context of sustainable development and poverty eradication.’

Companies today are facing growing pressure from many angles:

- the need for transparency from stakeholders
- consumer pressure (licence to operate)
- growing and changing risks to business models and supply chains
- increased competition for efficiency and growth opportunities attained through access to new products and markets

Enlightened executives recognise that sustainability is a key element of strategic planning for the overall growth and well-being of the business in the long run. Industry leaders are integrating bold, decisive and long-range sustainability metrics into overall corporate goals. They are seeking to achieve sustainable, financial and operational performance simultaneously – the economically rational choice.

While most mainstream companies may be less emboldened than these industry leaders, they also are starting to recognise the impact this rapidly evolving agenda is having on their business. Not only the negative impact their operations are having on the environment but also the positive (or negative) impact on the societies and communities in which they operate.

Economically rational benefits for our clients include:

- protecting their license to operate
- reducing costs and improving design
- attracting and retaining talent through company ethos
- and innovating through new products, services or markets.

Our sustainability network advises clients on setting strategy; advising on policy; risk management; operational change; and monitoring, reporting and assuring their progress – all through a sustainability lens.
Towards sustainability leadership

There is a logical journey for sustainability, which gives us opportunities to work with you across a number of issues such as:

- international development,
- climate change,
- green growth,
- sustainable finance,
- resource scarcity.

Sustainability maturity matrix

From compliance to value

Leadership through innovation...
Companies are increasingly seeking to embed sustainability in an innovative way – linking remuneration to sustainability, publishing environmental profit and loss statements, or integrating financial and non-financial reporting.
How you are responding

Over half of CEOs are investing to improve living and working conditions where they operate

– PwC’s 15th CEO Survey

38% of Top 100 airlines now publish a corporate sustainability report

– Building trust in the air: Is airline corporate sustainability reporting taking off?

Seven out of ten CEOs say they would take more ambitious action on issues related to the Millennium Development Goals

– Global PwC poll of CEOs on Rio+20 Conference on Sustainable Development

68% of respondents in the CDP Global 500 are integrating climate change initiatives into their overall business strategy, up from 48% in 2010

– Carbon Disclosure Project (CDP) 2011

94% of Private Equity houses surveyed say they will be increasing their focus on Responsible Investment activities

– Responsible investment: Creating value from environmental, social and governance issues
Who we are

Our network

We have over 700 sustainability and climate change professionals in more than 60 countries, in our global sustainability and climate change network. And that number is growing.

We help you to address specific and immediate issues relating to sustainability. But we also help you with longer-term strategic thinking, from sustainability strategy to sustainability reporting and assurance, including points in between.

We work with a variety of clients, both in the public and private sector

1. We work with policy makers to help define climate and carbon policy,
2. We help regulators provide guidance to the market in sustainability reporting, and
3. We work with a wide range of businesses, including mining, sportswear, finance, drinks manufacturers and pharmaceutical providing expertise on the issues they face (read the case studies coming up).
Our sustainability and climate change teams across the world operate within a framework based on their market demand which generally fits with the globally defined services outlined on this page. These services are delivered in collaboration with multiple territories, industry expertise, or other core capabilities within PwC, such as strategy or valuation, across key issues such as international development, climate change, green growth, sustainable finance and resource scarcity.

We offer solutions in these services:

**Tax and the regulatory environment**
Assessing your exposure to environmental tax and regulation while advising on relevant incentives or subsidies to optimise your tax position.

**Strategic sustainability**
Generating, assessing or aligning your sustainability strategy to make the most of your sustainable initiatives.

**Policy and economics**
Interpreting the impact of policy on your business and working with you to quantify your sustainability costs and benefits to better inform your decisions.

**Assurance and reporting**
Assisting you with non-financial information frameworks, reporting and assurance furthering efforts to influence stakeholders trust.

**Supply chain and operations**
Understanding and addressing sustainability impacts in the supply chain to improve your performance.

**Governance, risk and compliance**
Working with you set up or realign your structure, policies, or procedures to reduce reputational risk and ensure compliance.
As sustainability moves up the boardroom agenda, it is increasingly being integrated into corporate level strategic planning. Management now need to balance increased regulation, protecting the brand and ensuring stable supply chains with seeking opportunity for enhanced performance and using the sustainability agenda for strategic advantage.

Developing and integrating a detailed sustainability vision into your long-term strategic plan in a way that creates lasting value while also building public trust is a common challenge for all types of organisations.

**We can help you to:**

- Identify your issues and goals to determine where the pressures are likely to be and raise awareness of what needs to happen to make your business more sustainable.
- Prioritise these issues from both a sustainability and commercial point of view. This will help you recognise and better manage risk, improve efficiency, revenue potential, growth and other opportunities.
- Map the short and long-term ambitions for your sustainability vision, assess the risks, and address any gaps in delivery.
- Support the alignment and integration of your sustainability vision into your overall corporate strategy.
- Develop and deliver a robust sustainability programme that includes prioritised initiatives, enablers, milestones, key performance indicators, and measurable targets.

What is becoming increasingly evident is that a sound sustainability strategy protects a company’s reputation; it drives innovation and employee engagement, it satisfies consumers and attracts and retains top talent; it demonstrates compliance and leads to market differentiation – all key ingredients for long-term growth and profitability.

**Factoring legislation into sustainability and investment – United Kingdom supermarket chain**

The client wanted to understand how future environmental legislation and policy would affect its operations and supply chain costs. We developed road maps of current and future legislation, and performed cost modelling.

The results showed that future costs would mean a drastic increase of management time in the client’s stores investment programme. They’re now developing an ambitious sustainability plan, which includes a long term carbon reduction target.
How we can help
Policy and economics

The world’s economies are increasingly realising that a more active and diverse approach is needed to address climate change and that doing so through the low carbon agenda can bring new opportunities for both the public and private sectors. Green growth, green jobs and green stimulus packages are becoming more common as policy makers look to turn climate change and environmental threats into sustainable advantage.

*Our economists and specialists work with governments, businesses, policy makers and multilateral organisations to:*

- Help organisations – public sector and private – become ‘climate smart’. That means taking full advantage of cost saving opportunities and making sure that business models are resilient to change – climate change, economic change or regulatory change.
- Manage their low carbon and climate change goals by analysing their carbon/environmental footprint as well as undertaking valuations and due diligence.
- Meet compliance obligations through solid energy reporting, transfer pricing for financing structures and assuring carbon–related data.
- Understand and quantify the environmental and social benefits and costs of your organisation’s current operations and practices.
- Perform robust and transparent economic modelling to develop and implement sustainable green growth strategies that consider social and environmental impacts.
- Interpret the impact on your proposed or ongoing low carbon business opportunities of ongoing policy announcements.

**Reducing GHG Emissions – Global resources company in Australia**

The company wanted all its facilities that exceeded specified water consumption and greenhouse gas (GHG) emission thresholds to develop cost curves for reductions. At three mine-site locations, we identified abatement opportunities and modelled the abatement options to derive a cost per unit of GHG and water abated. The results will be used by the client to identify more opportunities, and arrive at a group-wide GHG and water reduction target.
How we can help

Assurance and reporting

More than ever, stakeholders want to know about an organisation’s sustainability performance and how it is accurately reporting on its corporate activities to support climate change, resource scarcity and socially responsible investing. Leaders understand the parallel importance of setting bold sustainability metrics and making sure that open and timely reporting accurately reflects progress made. Assurance from a trusted adviser further earns – and keeps – stakeholders’ trust.

Our experienced teams can help you to:

- Identify and assess the relevant requirements of all your stakeholders.
- Undertake internal audits to gauge the effectiveness of your internal controls and measures.
- Provide independent assurance of the data in your sustainability report as well as assurance for regulatory performance purposes, such as EU ETS, RTFO, GHG emissions.
- Support your submissions to sustainability indices by helping you to interpret the questionnaire before submission; we’ll also identify any gaps to improve your position in the rankings.
- Review your current reporting against best practices, identify operational improvements and move it beyond compliance to include future-looking analysis and strategy.
- Verify and certify your data against social and environmental benchmarks in line with market standards like the Global Reporting Initiative (GRI), Greenhouse Gases (GHG) Protocol, AA1000.
- Align measurable sustainability objectives with your corporate strategy based on financial, operational and regulatory performance measures.
- Assess how the life-cycle of your products and services might impact your sustainability goals.

Assurance – Large International Consumer Goods Company

We were engaged by a large international consumer goods company to provide assurance over selected information such as:
- Environmental and Occupational Safety indicators
- Sustainable sourcing of raw materials
- Total cost of energy and total cost of water

We assessed the completeness of the data underpinning the indicators for assurance; and conducted detailed testing in various locations globally. We noted a number of observations in the arrangements used to collate, prepare and report each of the indicators, and shared that with our client.
Environmental taxes and regulations are constantly increasing in number and scope and evolving as more countries introduce them. It’s important that you clearly understand their impact on your existing and planned business operations so that you can make informed strategic decisions and take advantage of emerging opportunities to reduce costs.

**Our global network of sustainability and climate change tax specialists can help you to:**

- Assess your current global exposure to environmental taxes and regulations; help you to manage risks and optimise your tax position from a sustainability perspective; and proactively engage with regional policymakers.
- Understand your sustainability compliance obligations and take advantage of subsidies, grants, taxes and other incentives; develop strategies that optimise the impacts of carbon, climate change and resource scarcity on your tax position; and prepare for future policy developments.
- Understand your tax department’s role in supporting your sustainability strategy and make sure your sustainability investments are evaluated on an after-tax basis, with available incentives factored into your financial returns.
- Enhance your corporate reputation directly through sustainability-focused initiatives and indirectly through your Total Tax Contribution.

**Getting the most out of taxes and incentives – Large multinational**

We carried out an analysis of the environmental taxes paid by the company across Europe, as well as the incentives available to them. We advised the client on how to proactively engage with policymakers on related taxes and incentives, and also helped to design and develop an in-house environmental tax management structure. With the overview of total environmental taxes paid, the client was able to manage associated risks and take advantage of available incentives.
How we can help
Governance, risk and compliance

As businesses face more restrictions on the materials they use, there is a growing need to establish governance around sustainability to manage risk and ensure compliance. National and international companies trying to meet these standards or regulations can find themselves in a minefield as they navigate the areas of governance, risk, and compliance.

Drawing from knowledge of recent developments globally, advising other organisations and best practices, we’ll help you to:

- Develop codes of conduct, policies and procedures that meet your stakeholders’ expectations and ensure your organisation’s values are respected and reinforced.
- Win employee buy-in to your sustainability strategy with effective frameworks and approaches that outline risks and opportunities. This will help everyone understand and support your strategy, so that you have clear and coherent communications and optimalemployee engagement.
- Manage risk and regulatory compliance so you’ll understand its impact on your company’s strategy and operations. We’ll examine all sustainable development legal requirements, company policies, and industry/voluntary codes to assess your compliance levels, where you can improve and how planned operational changes might interact with these.

Getting stakeholders on board – Korean cosmetics company

The client wanted to pull together its existing CSR activities into a meaningful sustainability platform that spoke to its stakeholders – its people, customers and the market. We conducted Dow Jones Sustainability Index assessments of its activities, and interviewed stakeholders to understand priority issues. We then crafted a strategy and plan to put this into action. The company increased acceptance of its sustainability agenda, minimised risk and grew its revenue.
How we can help
Supply chain and operations

We’ll put our experience to work by helping you:

• Assess the risks associated with your supply chain and the steps necessary to protect your brand.
• Consider best practice from across a range of industry sectors.
• Define the characteristics you require from your suppliers in order to make sure they’re sustainable.
• Monitor and manage environmental, social and governance risks associated with your supply chain.
• Measure the financial cost or potential impact of your carbon, water and energy usage on the environment, and local communities.
• Redesign global supply chains to be cost-efficient, minimising their impact on the environment and delivering products and services on time.
**How we can help**
Supply chain and operations

**Manage your suppliers, manage your risk – United States pharmaceuticals company**

With no process in place to monitor or influence supplier actions around environmental, health, safety, or labour issues, our client was nervous about its reputational risks. We developed a supplier sustainability risk assessment methodology, which the client immediately implemented. They were able to identify high-risk suppliers, conduct field audits, and better manage any reputational risk associated with global supply chain partners.

**Green purchasing criteria – Malaysian Telecommunications Operator**

PwC worked with the client’s sustainability team to develop an approach to cascade environmental criteria into purchasing decisions across the organisation. Subsequently, we designed and facilitated a cross-functional workshop to educate buyers from the client’s various divisions, including Marketing, Finance, Facilities and Operations on the benefits and scope of green procurement. Through a clearer understanding of green procurement concepts, they were able to develop green criteria for their respective purchasing decisions.
Our global alliances

We believe that collaborating on solutions and converging around standards can only help to drive the sustainability agenda further. Which is why we’ve established relationships with these partners.
Awards

Verdantix
Green Quadrant® Sustainability Assurance Providers (Global)

PwC UK ranked as leading the UK sustainability consulting market in Verdantix’s Green Quadrant Sustainability Business Consulting

Leading provider of GRI Assurance

Gartner AsiaPac Sustainability
PwC named Large Sustainability Business Consultant for the region

Global Sustainability Private Equity Advisor of the Year
Awarded to PwC UK by the Corporate LiveWire Global Corporate Finance Awards
PwC UK ranked 26th out of 32 of the top environmental consultancies (in the UK by gross revenue)

PwC Luxembourg – Luxembourg Green Advisory Award during the Luxembourg Green Business Summit 2012

Consultancy of the year – BusinessGreen Leaders Awards 2012

PwC won the Corporate Responsibility Award at the 2013 ceremony for our work with PUMA

PwC has been recognised as one of Canada’s Greenest Employers (2013), awarded by Media Corp Canada Inc. For details, please visit: www.eluta.ca/green-at-pwc
Thought leadership

These are just some of our most popular publications and materials. For a full list, including reports, videos and white papers, take a look at ‘Research and insights’ on our website: pwc.com/sustainability

17th Annual Global CEO Survey
Sustainability - business success beyond the short term

Sustainability is core to business success. It’s not about how you spend the money you make, but how you make it. Resource scarcity and climate change, urbanisation and demographic changes consistently feature in the top three megatrends set to transform business, according to CEOs - hopefully in a positive way. Coupled with increasing CEO confidence in the global economy, will these opportunities translate not only into growth opportunities, but also sustainable business and good growth?

Total Impact Measurement and Management

Good growth is in everyone’s interest. But what does good growth look like? Why is it important for business? How can you identify it and what will create it?

‘Measuring and managing total impact: A new language for business decisions’ explores why business needs total impact measurement, how to do it and the benefits of embedding it into decision making. We showcase ‘Total Impact Measurement & Management’, the framework we’ve developed with our clients to provide the total perspective on business impact.

Carbon Disclose Project 2013

Companies are reporting their emissions from their supply chain and the use of their products, although some significant gaps remain. However, despite progress in reporting on their approach to climate change, companies are in general not making significant reductions in emissions.

These findings are based on responses to the CDP’s annual request to the world’s 500 largest companies, asking them to measure and report what climate change means for their business. This request is sent on behalf of 722 institutional investors representing US$87 trillion of assets under management.

PwC has served as global advisor to CDP and report writer of its three flagship reports - the Global 500, S&P 500, and FTSE 350 reports, since 2008

Putting a price on value - PwC Global PE Responsible Investment Survey 2013

Better environmental, social and governance (ESG) management provides an opportunity for the private equity (PE) sector to generate more value – more value for their portfolio companies, for their investors and for society at large. We believe that not only is there clear benefit in better ESG management, but also that it is possible for the value to be quantified and communicated to investors, acquirers and wider stakeholders.

Scaling Up Energy Access through Cross-sector Partnerships

Dec 2013

This WEF-PwC publication explains how the two organisations have developed a cross-industry framework that can help the energy access ecosystem grow. Contributions from more than 40 experts from the private, public and civil sector have helped to identify the barriers preventing private sector investment at scale

Low Carbon Economy Index 2013: Busting the carbon budget

Nov 2013

For the fifth year running we have examined the rate of decarbonisation in the G20 in our Low Carbon Economy Index (LCEI). And it’s not good reading.
**Understanding the value of seeds**

July 2013

This research, commissioned by Kew’s Millennium Seed Bank, determines the financial value to agriculture of breeding more productive and resilient seed varieties for 29 of the world’s priority crops including wheat, potato and rice. We estimate their value at $42bn for current crop varieties, rising to $120bn for future crop varieties.

**Water Valuation**

Sep 2013

The Business Guide to Water Valuation provides business-specific guidance on the main concepts and techniques associated with water valuation. It builds on an earlier report which sets out the international trend towards valuing water and the business case for water valuation and is further supported by a review of 21 business case studies.

**Shale oil: the next energy revolution**

Feb 2013

Shale oil could revolutionise the world’s energy markets over the next 20 years, resulting in lower oil prices, higher global GDP, changing geopolitics and shifting business models for oil and gas companies.

**Business-not-as-usual: Tackling the impact of climate change on supply chain risk**

Feb 2013

While climate change and increasing temperatures now seem inevitable, there are high levels of uncertainty about the manifestations and magnitude of their impact. What is certain, though, is that climate change will have a multiplier effect on supply chain risk and link across to it. China. PwC was the sole strategic partner of the initiative and has provided substantial resources to the creation of this study and The China Greentech Report 2013.

**Going beyond philanthropy?**

Feb 2013

March 2012 We explore how ASEAN companies are embedding sustainability in their business and what the key driving forces are.
Talk to us

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The global team

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PwC Singapore
## About PwC’s sustainability teams

PwC provides industry-focused assurance, tax and advisory services to its clients and their stakeholders. More than 161,000 people in 156 countries across our network share their thinking, experience and solutions to develop fresh perspectives and practical advice.

Our network of over 700 people in 60+ countries provides expert assistance and advice to governments and the private sector around the world.

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