



**ESG FOR PUBLICLY
TRADED COMPANIES**

**DRIVING
STAKEHOLDER
VALUE WITH ESG**

Dedicated support to help public companies
prepare themselves for future growth.



ESG programs for publicly traded companies

In today's world, environmental, social, and governance (ESG) is a core pillar of value creation for businesses. Due to an evolving set of expectations from stakeholders and regulatory requirements, ESG is no longer a discussion—it's a necessity.

If public companies want to maintain their access to capital markets and be positioned for long-term success, investing in an ESG program is essential.

ESG issues specific to publicly traded companies

Every industry has different driving forces behind its consideration and development of ESG programs. The following issues are material to publicly traded companies:

1. Financial reporting implications:

Climate change is a topic of increasing interest to investors, lenders, and other stakeholders. Many of the economic decisions now consider how entities are responding to climate-related risks, with increasing pressure to disclose their response to these risks in the annual reports and financial statements.

While Accounting Standards do not explicitly refer to climate-related matters or require entities to consider them yet, if those matters are material in the context of the financial statements, entities may be required to disclose them when compliance with a specific requirement in Accounting Standards is insufficient, which hinders investors from understanding the impact of climate-related matters on the entity's financial position and financial performance.

2. Corporate reputation:

An entity's good standing in the eyes of its customers, employees, and the general public depends on effective ESG programs that demonstrate commitment to strong social and environmental values. Investing early in the

development and implementation of ESG doesn't only provide a competitive advantage for expanded client acquisition, but also plays a key role in attracting and retaining talent in defense against the great resignation.

3. Regulatory compliance

Jurisdictions around the world are moving quickly towards the development and implementation of ESG-related regulatory requirements for a range of entities including publicly listed, government sector, and private entities. It is crucial to stay informed on developments within the jurisdiction of operation and where supply chain or customers operate to begin developing strategies, systems, and controls for providing these disclosures.

4. Access to capital:

Having an ESG strategy is becoming an access to capital issue. Banks and insurance companies are required to disclose climate-related risks and exposures. This means that having an ESG program will be linked to lending criteria.

How BDO's sustainability services can help?

Our ESG specialists and services can support you regardless of where you are in your sustainability journey.



ADVISE & STRATEGY

Assist business in aligning their operations with sustainable and responsible practices. By integrating ESG principles, companies are empowered to enhance their long-term resilience, reputation and contribute positively to the global community.



CLIMATE

Provide strategic guidance, data-driven insights, actionable solutions to address climate challenges and reporting in accordance with international guidelines, like Greenhouse Gas (GHG) Protocol, TCFD and CDP.



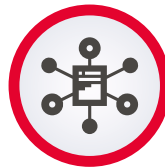
SUPPLY CHAIN CONTROL

Offer comprehensive solutions to assess, optimise, and monitor supply chain operations through the angle of ESG criteria, to assist corporation in mitigating risks, enhancing resilience and contributing to a more sustainable global business ecosystem.



SUSTAINABLE FINANCE

Offer sustainable finance solutions: ESG and impact screening, ESG due diligence, ESG portfolio management & ESG exit readiness services to guide financial institutions and businesses towards environmental and socially responsible investments.



REPORTING

Offer tailored solutions to streamline data collection, ensure compliance with relevant reporting standards (i.e. Bursa Sustainability Guide, GRI and ISSA) and provide insightful analytics to enable organisation to transparently communicate their ESG performance.



ASSURANCE

Offer a robust framework for validating and enhancing the credibility of ESG disclosures. We conduct thorough assessments to ensure accuracy, completeness and adherence to reporting standards.

Benefits of investing in ESG programs for public companies:



Early integration of an ESG program strategically positions your organisation for long-term success.



Talent attraction and retention.



Access to capital.



Client Acquisition.



Supply chain optimisation considering ESG imperatives.



Operational efficiency and innovation.



Brand reputation.



Partnership opportunities and community impact.

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