

### **ESG**

Environment, Social and Governance Advisory services



**Audit. Tax. Advisory.** 

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### A trusting relationship complemented by an entrepreneurial mindset are our teams' commitments to you as clients.

We are ready to go the extra mile to endeavor the daily business journey you are on. Long-lasting connections allow us to serve you as clients, across the globe. Whichever direction you go, our teams are here to support.

With the same spirit and dedication as your local existing Nexia contacts, our members across the globe are there to take care of you. Around the world, you will experience the same focus on seamless client delivery. We are with you.

"We believe that business, at its best, serves the public good, empowers people around the world, and binds us together as never before"

- Apple's CEO, Tim Cook



## Nexia's history

The origins of Nexia go back to the early 60's with Oppenheim Appel Dixon & Associates in New York and Spicer and Pegler in London. Being leaders in their financial sector markets at Wall Street and in the City of London needed cross-Atlantic support for their clients: Spicer & Oppenheim International was born. Over the years, S&O's size grew steadily. However, network movements required a name change.

In 1991, Nexia was legally founded. Being a derivation from "nexus", it signifies "connection, link or tie". With the creation of the "network" definition and to emphasise its leading position, Nexia was seeking growth and agreed with SC International to merge in 2007.

Since then, Nexia has continuously expanded its reputation, quality and size. It is widely recognised as a leading accountancy and consulting network for large, mid and small cap clients around the globe.







# Nexia – a member of The Forum of Firms

Nexia is a proud member of the "The Forum of Firms" (FoF), part of IFAC. The Forum of Firms is an independent association of international networks of firms that perform transnational audits.

The Forum's objective is to promote consistent and high-quality standards of financial reporting and auditing practices worldwide. The FoF is bringing together firms that perform transnational audits and involving them closely with IFAC's activities in audit and other assurance-related areas.

Forum of Firms members must demonstrate their commitment to adhere to and promote the consistent application of high-quality audit practices worldwide.

Nexia does not stop there. The quality services delivered across all sectors of audit, tax and advisory are a foundational commitment by the Nexia network and its member firms.

### **Our world in numbers**



"Nexia is a leading global network of independent accounting and consulting firms. When you choose a Nexia firm, you get a more responsive, more personal, partner-led service, across the world "



## Your needs, our ESG solutions

ESG considerations are becoming increasingly important in the field of management consulting. At Nexia, we provide expert advice to organisations and help them align their strategies and operations with ethical, social, and environmental considerations. As ESG continues to gain prominence in the business world, we at Nexia are adapting to meet the needs of our clients and support them in their ESG journey.

- Client demand
- Risk management
- Opportunity identification
- Stakeholder engagement
- Integration into strategy
- Reporting and disclosure
- ESG due diligence
- Capacity building
- Change management







# Kickstart your sustainability roadmap with an ESG maturity assessment

Know where you are to discover where you want to be



- Assess your current ESG state and its risks.
- Define ESG elements into strategic priorities.
- Cost-benefit impact.
- Minimal regulatory compliance and disclosures.



#### Design

- Have a ESG strategy.
- Address ESG-related activities, risks and opportunities.
- Invest for value creation.
- Infrequent reporting and disclosures.



### **Implement**

- Imbibe ESG as a critical business aspect.
- Execute strategy and introduce data management processes.
- Govern, induce technology, and train.
- Annual reports and disclosures.



- Align ESG with strategy, culture and business plan.
- Robust risk management.
- Board reports.
- Comprehensive reporting and disclosures with external assurance.



# Our capabilities Unlocking reporting benefits and enabling governance

#### **Strategy**

- Sustainability plans (objectives > actions > metrics).
- Agenda 2030 UN & SDGs

   (align business processes and KPI with SDGs).
- ESG assessment (company sustainability profile, materiality and maturity assessment incl. double materiality).
- Climate risk and opportunity assessment.
- Decarbonisation strategy.
- TNFD and ESG-led biodiversity strategy.
- Health equity strategy.
- Social value strategies.
- Tax strategy.

#### Reporting and accountability

- Sustainability information/statement (integrated reporting).
- Sustainability report (non-financial disclosure legislation).
- EU taxonomy: assessment alignment; KPI – DNSH – minimum safeguards.
- Sustainability and ESG reporting (diversity and inclusion reporting, social impact reporting).
- Reporting on value chain entities.
- Accounting GHG inventory and reporting GHG scope wide emissions.
- Carbon border adjustment mechanism reporting and compliance (incl. product LCA and GHG emissions).
- California climate accountability package compliance.

#### Assurance and due diligence

- Assurance reporting (limited assurance reporting, agreed apon procedures, reasonable assurance reporting, auditor experts for other firms).
- Sustainable finance: green bond and loan KPI (assurance on achieving KPIs and targets for SLIs, verification of use of proceeds from green bonds and loans).
- Do Not Significant Harm (DNSH) (EU taxonomy and financing).
- PAI Principal Adverse Impact KPI (SFDR).
- Net zero consulting and carbon neutral verification.
- ESG supply chain audit.
- ESG due diligence.

## Governance, risk and compliance

- ESG governance and practice.
- Sustainable procurement (drafting policies and review of practices).
- Sustainable governance (drafting/realigning policies).
- Embedding ESG in enterprise risk management.
- Board diversity.
- Executive compensation.



# Our capabilities Unlocking reporting benefits and enabling governance

#### **Climate**

- Lifecycle assessment.
- Circular economy strategies and resource optimisation.
- Science based targets (SBTi) and strategies for carbon neutrality.
- Carbon footprint and low carbon transformation.
- Climate risk modeling scenarios analysis (physical and transition risks).
- Cost-benefit analysis of decarbonisation options.

#### **Biodiversity and ecosystem**

- Biodiversity assessment, strategy, and impact.
- TNFD framework.

## Corporate communication and engagement

- Stakeholder engagement.
- Corporate communications (ESG IR contents / investor relations ESG training).
- ESG score peer benchmarking and gap assessment.
- Support in ESG rating.

#### **Technology**

- IT risk management and compliance.
- Designing and implementing ESG data reporting systems.
- Privacy protection.
- Ethical data handling.



Nexia is a leading worldwide network of independent accounting and consulting firms, providing a comprehensive portfolio of audit, accountancy, tax and advisory services.

#### **Contact us**

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