

# Environmental, Social, & Governance Reporting

Bringing environmental, social, and governance  
priorities to the forefront of business

Changing the world starts with your business. In order to enhance our environment and strengthen societies, we must create sustainable outcomes that drive value and fuel growth. To assess your company's sustainability, it is important to consider factors such as the environment, social issues, and governance that will evaluate your operational performance relating to your social and environmental impact.

Kudos One and Veriport, in strategic alliance with Crowe DNA, are spearheading the integration of the latest ESRS (European Sustainability Reporting Standards) guidelines by EFRAG (European Financial Reporting Advisory Group). These software platforms are tailored to align with the EU's latest sustainability and reporting requirements, ensuring that your business not only complies with current regulations but is also prepared for future directives.

## Environmental

An organisation's impact on the environment, such as biodiversity or carbon emissions, should be taken into account.

## Social

Interactions and relationships between organisations and societal stakeholders, such as employees, customers, and communities, are used to identify social criteria.

## Governance


Organisations must meet governance criteria based on the policies and leadership of their leaders. As a result of these policies, a number of issues are addressed, including executive pay, diversity and structure of the board, and corruption within the organisation.


## Why is ESG important?


### Providing proper disclosure and ensuring regulatory compliance

Organisational ESG aspects enable an in-depth analysis of non-financial risks that may negatively affect an organisation's performance. Additionally, taking into account different ESG aspects will enable businesses to create value through, first, recognising and then closing any gaps in their ESG business practices that result in value creation.

## Benefits of incorporating ESG best practices

 Reduced business Costs


 Reduced Business Risks

 Increased Brand Value

 Increased Stakeholder Trust

 Strengthen Reputation

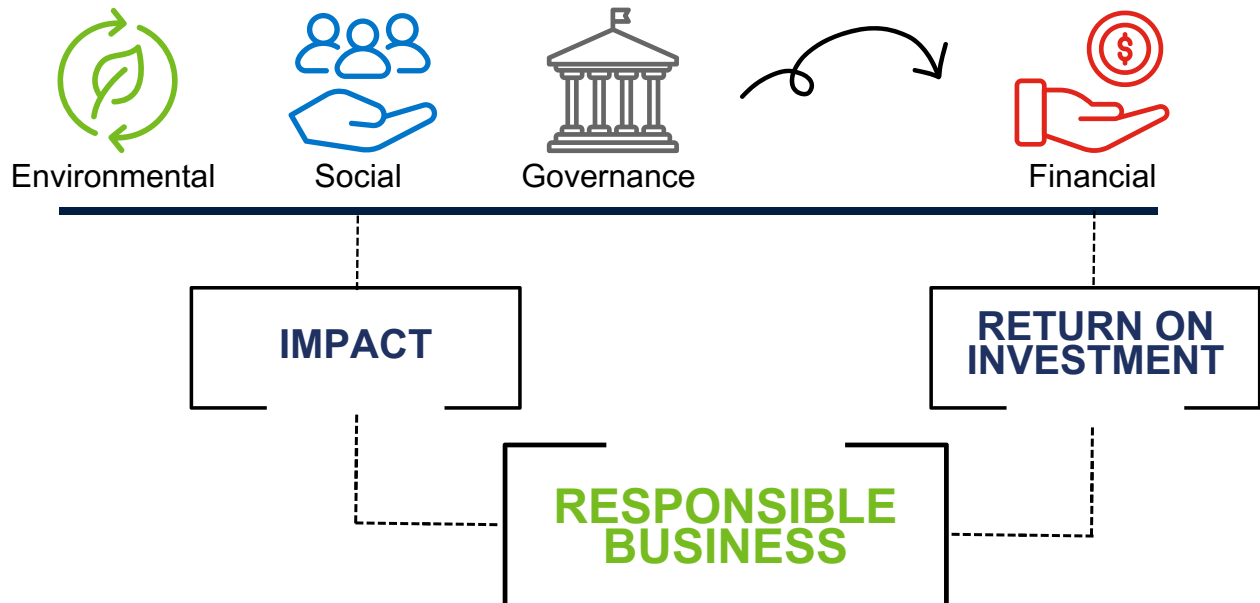
 Open New Markets

 Future-Proof Business Strategies

 Attract and Retain Skills and Talent

# What is sustainable investing

Integrating environmental, social, governance (ESG) considerations across all investment decisions.



## How it drives value

At Crowe DNA we help companies and investors unlock business value through sustainability in the following ways



Company



Investor

- Reduce business risks
- Strengthen reputation and brand value
- Focus on the most relevant ESG issues for your business
- Attract and retain skills and talent
- Motivate Employees
- Future-proof business strategies
- Open up new markets
- Lower your cost of capital
- Attract like-minded investors

- Reduce investment risk
- Source verified sustainable investment opportunities
- Collect robust ESG data
- Compare ESG performance of companies
- Monitor good practice in sectors and regions
- Inspire investment companies through informed engagement on ESG issues



## How it works

The verification process investors, banks, customers and other stakeholders that a company is committed to sustainability and is taking steps to improve its ESG performance and impacts over time.

## ESG | The Process

### Our solution for your ESG Journey

While it might be simple to understand the different ESG elements of organisations and the subsequent benefits, the process of identifying and benchmarking organisation practice against ESG best practices has previously been a costly, time-consuming process.

At Crowe DNA, we understand that time is a valuable commodity, which is why we optimised and streamlined the processes in conducting an ESG assessment. We have developed a simple but effective technique to increase the accessibility for organisations to engage with their ESG practices.

Our Crowe DNA ESG Assessment provides any organisation with the ability to become a more conscious entity in three simple steps:

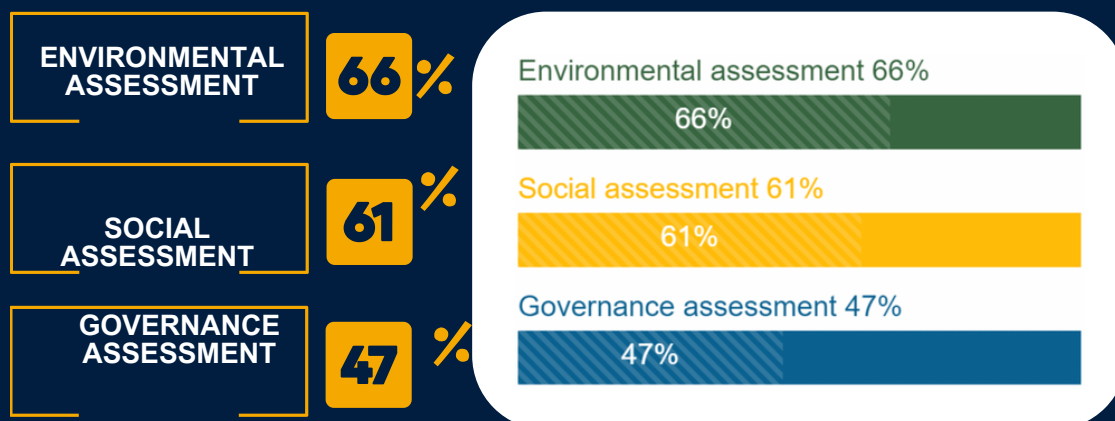
- ESG Assessment
- Report Discussion
- Further Exploration with the Experts

## ESG Assessment

Your organisation will be required to complete the assessment, which will take approximately 30 minutes. The more reliable and complete the information provided, the more your organisation can capture value from this ESG assessment.

Your Crowe DNA ESG Assessment is aligned with leading sustainability frameworks. Such as the:

- UN Global Compact Ten Principles
- Sustainable Development Goals (SDGs)
- IFC Performance Standards





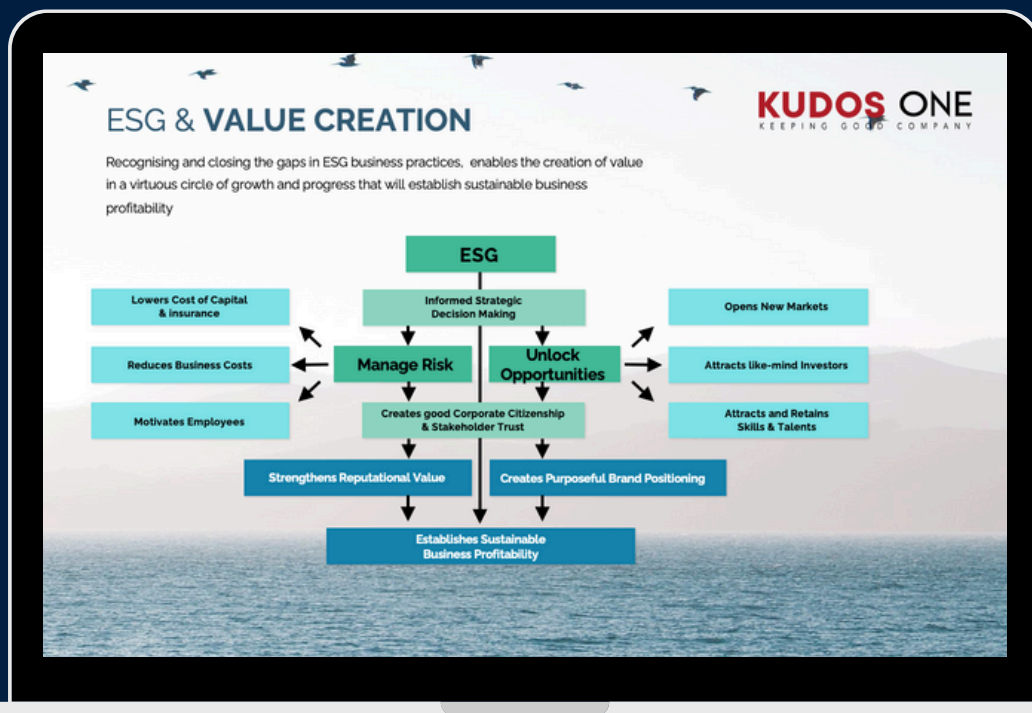
# Report Discussion

After the completion of your ESG assessment, we provide you with a report that includes industry relevant risks factors and highlights SDGs that your organisation is well suited to impact positively. The report will uncover your organisation's current awareness levels to ESG elements and benchmark your organisation against similar organisations. Ultimately, the report will discuss the various gaps in your organisation's ESG practices and how to extract this untapped value. This discussion is guided through pragmatic solutions to eliminate the relevant gaps while extracting value.



## Further Exploration

Your starting point determines how far you need to go. Reach out now and discuss with us the opportunities and value of engaging with your ESG practices, and the processes to follow.





A flywheel effect is created when small incremental changes are made, creating positive feedback loops. It leads to a build-up of momentum, resulting in a more progressive impact for the world and better competitive advantage.

**Take advantage of today's opportunities by embracing this change!**

## About Us

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Crowe DNA is a professional accounting, human development advisory firm established in 2017.

With offices in the Western Cape and Gauteng, we are able to serve clients in various industries and sectors, both locally and internationally.

We offer Human Development and Financial Management solutions through a collaborative and integrated approach using our carefully selected advisory consulting staff, associates, and specialists.

## Contact Information

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