



Third-party ESG risk evaluation, due diligence, data verification and report assurance to achieve high quality and assured results with external expertise and verification.

### ESG RISK EVALUATION AND DUE DILIGENCE

Third-party ESG risk evaluation and due diligence service that delivers high quality and assured results through external expertise and verification. Identifies material ESG risks and gaps and provides a proactive action plan for mitigating these risks.

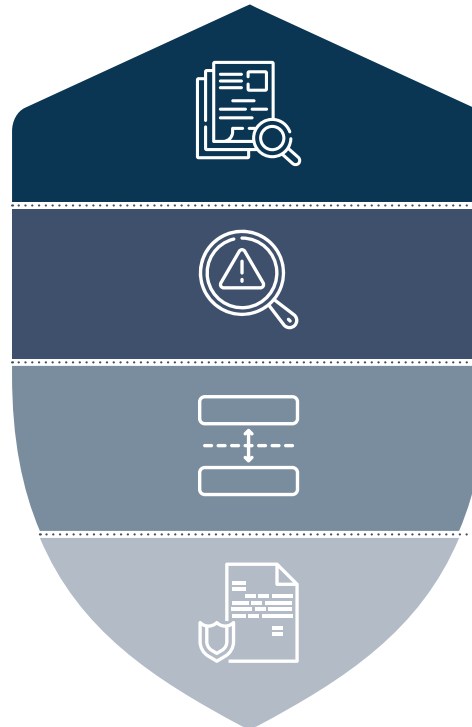
SGS ESG Due Diligence framework includes 5 ESG sections, 33 topics and over 400 data points.

The five ESG sections:

- ESG Strategy
- ESG Management Systems
- Environment
- Social
- Governance

### BENEFITS

1. Opportunity to be at the forefront in terms of ESG management by the latest ESG standards
2. Identify potential improvements in your approach to developing ESG strategy and actions
3. Increase ability to compare against peers within the sector and broader investment universe
4. Increase the company's opportunity of access to new investor segments



### SERVICE ELEMENTS

#### Information Review

- Sector
- Regional
- Internal
- External

#### Identify Material ESG Risks

Tailor-made criteria identify material risks based on specific area and sector

#### Identify Gaps

Gaps in current understanding of material ESG risks

#### ESG Report

Findings, identified risks, impact and opportunities, which fully reflects the credibility, quality and maturity of your ESG management

### ESG VERIFIED SERVICE PORTFOLIO



ESG Risk Evaluation and Due Diligence



ESG Data Verification and Report Assurance



ESG Financial Instruments Verification



Equator Principles