

*ESG an enterprise value enabler*

# Introduction to Our Environmental, Social and Governance (ESG) Advisory Services



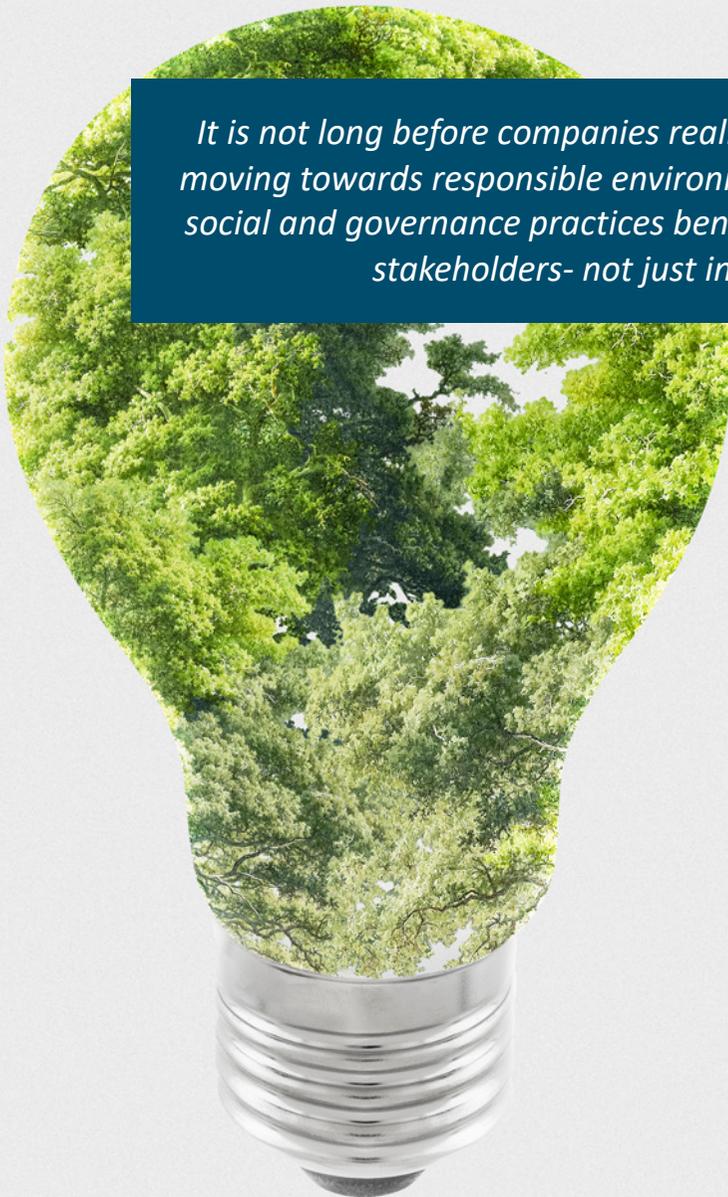
**Moore Qatar**

Helping you thrive in  
A changing world.

## SUSTAINABLE PRACTICES – IMPLEMENTING AND DISCLOSING THE NEW NORMAL

Demand for transparency on socially responsible practices are on the rise. Corporates are being held accountable to various stakeholders on the impact of their operations in the community and the world at large. The subject of ESG has become an increasingly important topic for all companies, investors, financiers, customers, employees, and non-governmental organizations. Companies need to understand the financial, environmental, and social impact of it on their business.

ESG is one of the most important topics on the Board agenda these days. Key stakeholders, such as investors, financiers, regulators, and customers, are now expecting that ESG or Sustainability reporting will be part of a company's ongoing reporting process and will form a key consideration for the basis of their relationship with the company.



*It is not long before companies realize that moving towards responsible environmental, social and governance practices benefits all stakeholders- not just investors*

# What is ESG

ESG Sustainability Reporting is a structured, continuous process of collecting, monitoring & reporting information on the company's economic, environmental & social performance. It considers the non-financial factors that determines the ability of a company to create value in the long term



## ENVIRONMENT (E)

Your impact on the world

Environmental Criteria addresses the energy in-take and waste discharged by a company and its consequences on the environment



## SOCIAL (S)

Your contribution to your society

Social Criteria addresses the relationships a company has and the reputation it factors in the society



## GOVERNANCE (G)

How you conduct yourself

Governance addresses the internal practice and controls the company adopts to govern and make effective policy decisions.

Financial markets are increasingly turning their attention towards Environmental, Social and Governance (ESG), as sustainability efforts become a top priority among regulators, asset owners, investors and companies alike.



## ESG- A PARADIGM SHIFT IN CAPITAL MARKETS

Harvard Business Review "*Companies don't win over investors just by issuing sustainability reports and engaging in other standard ESG practices". Instead, they need to integrate ESG into strategy and operations and embed it into their value creation.*"

Sustainable investing and stakeholder capitalism represent a new paradigm that redefines the purpose of investing and of the corporation.

In the 21 century, Investors are shifting towards a longer-term view that is aligned with the sustainability concerns of other stakeholders. Major institutional investors are making it clear that they expect the companies they hold to take a proactive approach to ESG policies and messaging.

# ESG Initiatives Unlocks Competitive Value

Environmental, Social and Governance issues should be a priority for Boards and management. The advantages of proactively tackling ESG issues are significant:

- Access to large pools of capital
- Build a stronger corporate brand
- Promote sustainable long-term growth
- Better Operational Performance
- Improved Risk Management
- Better Credibility in the International Market

ESG is a macro trend boards and management teams need to embrace to attract and retain customers and employees. Companies that recognize the importance are better able to identify strategic opportunities and meet competitive challenges.

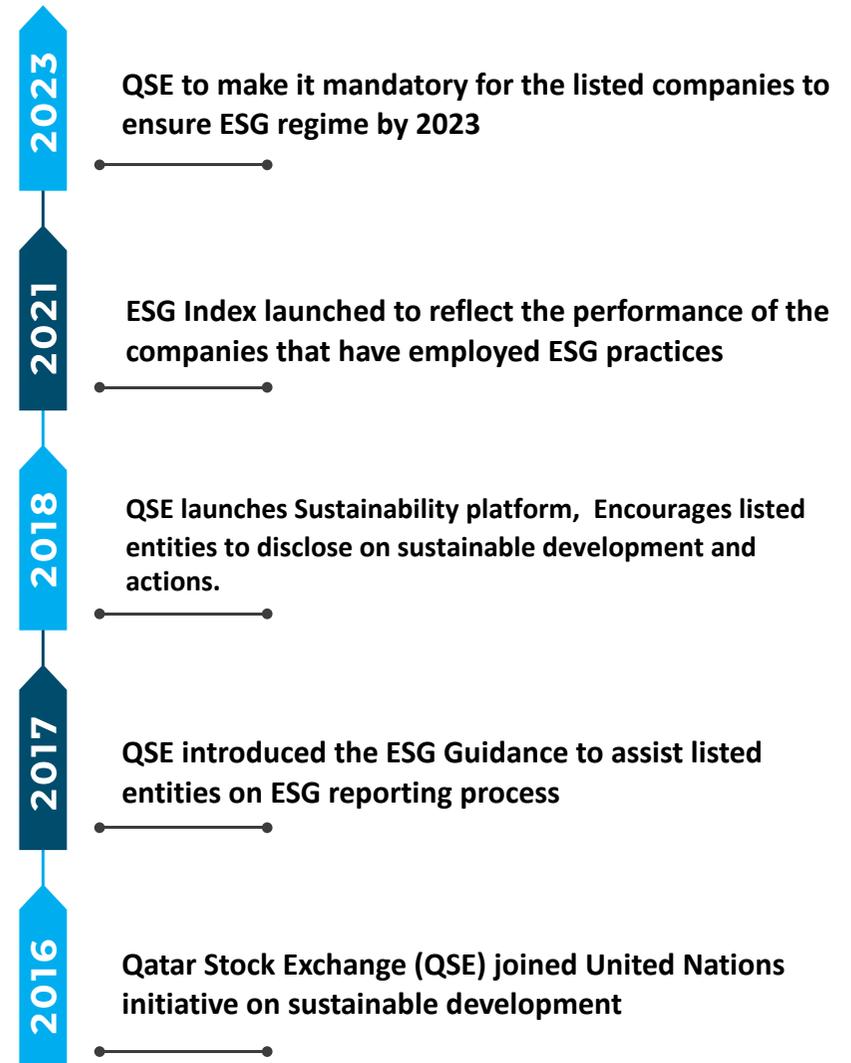
# ESG IN MIDDLE EAST- MOVING FROM GOVERNMENT PRIORITY TO STANDARD PRACTICE

## IMPETUS TO ESG IN MIDDLE EAST

- Government Initiatives
- Diversification from Oil & Gas
- Covid 19

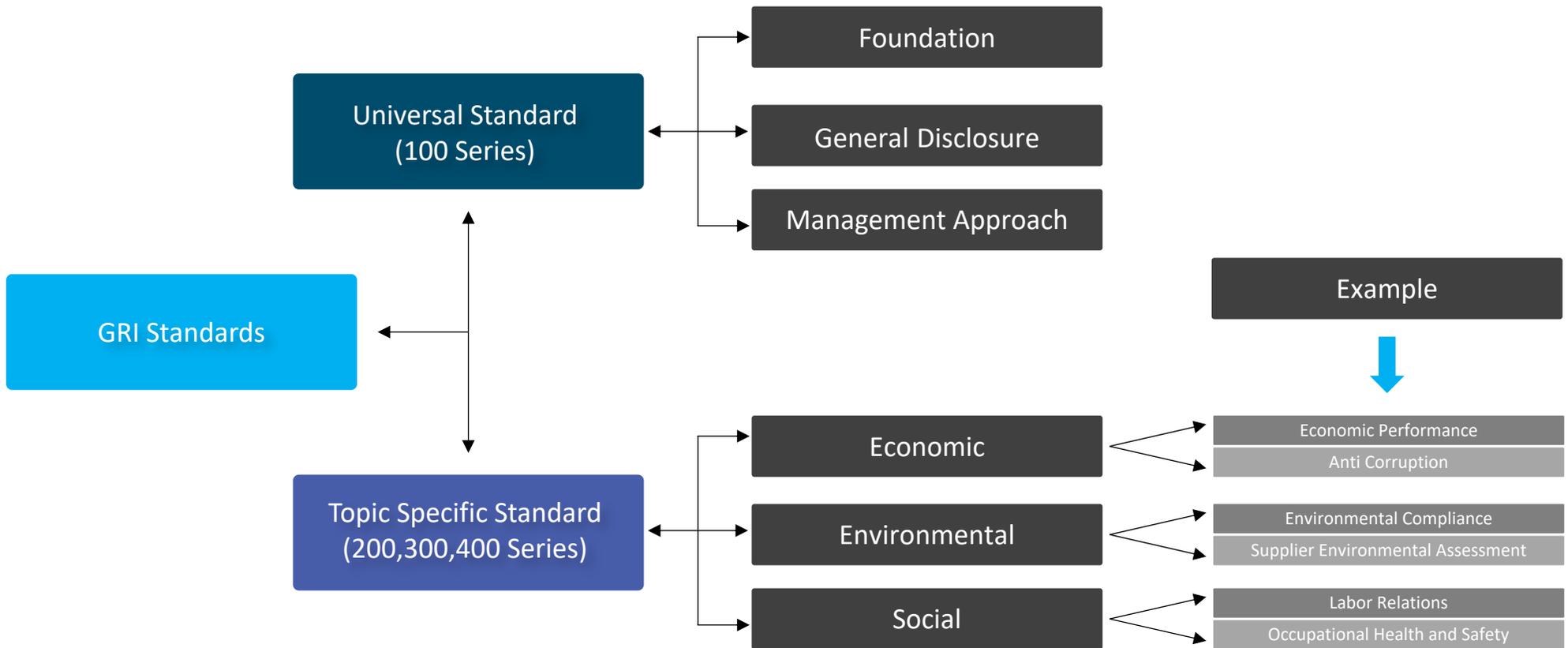
Qatar's National Vision 2030 emphasizes that developments should be carried out with responsibility and respect for people and the environment. Qatar Stock Exchange has committed to promote sustainable practices in the markets in the belief that businesses will only be successful in the long run if their models respect the triple bottom line of "profit, planet and people"

## DEVELOPMENT IN QATAR



# GLOBAL ESG REPORTING STANDARDS

The Global Reporting Initiative (GRI) Standards represent global best practice for reporting publicly on a range of economic, environmental and social impacts.



## QATAR ESG REPORTING STANDARDS

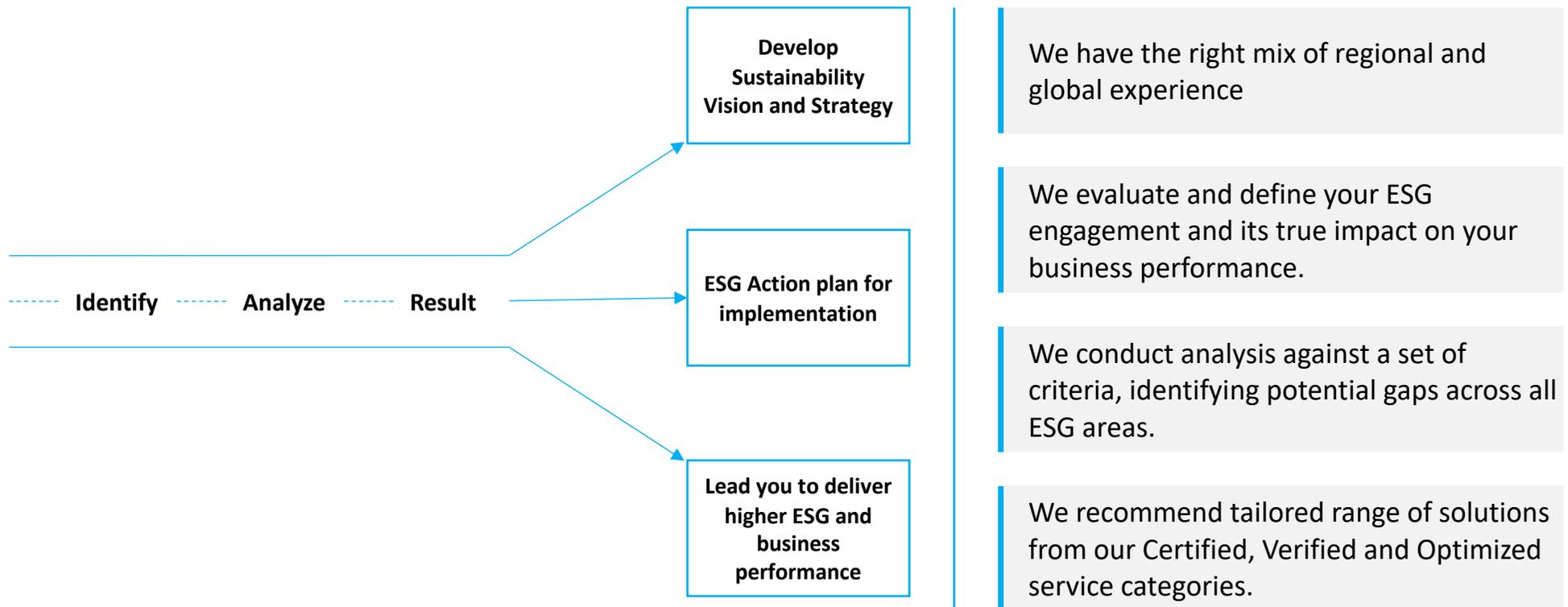
Whilst Qatar Stock Exchange encourages companies to consider the GRI or other standards for their own reporting, they have developed a set of 32 ESG Key Performance Indicators we concur should be the focal point of for ESG reporting in the Country.

Environment	Social	Governance
1. Environmental Policy	10. Full Time Employees	23. Board - Diversity
2. Environmental Impacts	11. Employee Benefits	24. Board – Independence
3. Energy Consumption	12. Employee Turnover Rate	25. Board – Separation of Powers
4. Energy Intensity	13. Employee Training Hours	26. Voting Results
5. Carbon/GHG Emissions	14. Health	27. CEO Pay Ratio
6. Primary Energy Source	15. Injury Rate	28. Gender Pay Ratio
7. Renewable Energy Intensity	16. Human Rights Policy	29. Incentivized Pay
8. Water Management	17. Human Rights Violations	30. Ethics Code of Conduct
9. Waste Management	18. Child & Forced Labor	31. Supplier Code of Conduct
	19. Women in the Workforce	32. Bribery/Anti-Corruption Code
	20. Qatarisation	
	21. Community Work	
	22. Local Procurement	



## HOW CAN WE HELP

We redefine your journey to sustainability. Whatever your goal is on ESG objectives, our experts will identify the issues and gaps that may impede your progress. Our solutions follow a simple process for identifying the needs of our clients. After an initial assessment and analysis of the findings, our technical experts will recommend a tailored range of solutions.



## OUR SERVICES

### ***Corporate Sustainability Strategy***

*Our experts will help you in designing and implementing cost effective sustainability strategies, we help you drive enhanced financial returns.*

### **ESG Gap Analysis, Reporting and Disclosure**

Our ESG Gap Analysis, Reporting and Disclosure service evaluates actions needed to improve performance across ESG criteria and disclosures, providing an action plan for how to address the identified gaps to improve disclosures

### **Review of ESG Ratings and Performance**

Alongside financial factors, investors and analysts are increasingly focusing on companies ESG performance. They access this information by consulting ESG rating and ranking schemes. We can determine which schemes are most applicable to your company and help you submit the necessary information to the ranking agencies.

### **ESG Risk Evaluation and Due Diligence on Data**

Our extensive experience with assessing and managing ESG risks. We can help you structure and improve your own Due Diligence processes, or conduct a due diligence to uncover social, ethical, environmental and safety risks associated with a specific acquisition, or investment.



## OUR SERVICES

### Climate Risk Analysis, Resilience and Adaptation

We help you identify the risks climate change poses to your organization and develop adaptation measures to secure a resilient and prosperous future

### Digital Solutions and Tools for Enhanced ESG Performance

We offer digital transformation software solution platforms that provide functional and operational leaders, enterprise users, and management the tools and data-driven insights to achieve ESG success

### ESG in Supply Chain Management

We help boost resilience and sustainability across your supply chain and implement governance frameworks to remediate ESG breaches.

### Innovative Landscaping Solutions

We provide innovative landscape designs for your construction project, incorporating sustainable solutions. Our specialists use the latest technology to provide award-winning, low maintenance landscape designs which includes composting solutions and food forest.

### Rooftop Solar

We implement solar projects to reduce the energy load on grid. Thus, reducing the GHG emissions.

### Electrical Safety Audit

The purpose of an electrical safety inspection or audit is to identify potentially hazardous electrical situations and provide corrective actions for these situations

### Energy Audit and Automation

We identify potential energy saving opportunities and optimization of operational costs by using IoT and our in-house developed software to automate the plant operation.

### Leadership in Energy and Environmental Design (LEED) Certification

LEED Certification is one of the most respected and widely-used green building rating systems in the world. Our expert team creates a customized and seamless path to certification for our clients, often exceeding their expectations.

## OUR SERVICES

### Corporate Social Responsibility Framework

Qatar Financial Markets Authorities Compliance and Governance Principles (Article 3) stresses on the inclusion of the principles of upholding the values of corporate social responsibility and providing for the public interest of the Company and Stakeholders over the personal interest. We have contributed extensively to this CSR space by helping clients articulate their social investment vision and effectively translating it into a thorough and sustainable approach.

### ESG Training Package Options

Based on an initial review and assessment of a client's ESG needs, we provide a customized package of training solutions, ranging from introductory materials to topic-specific courses.

### Green House Gas (GHG) Accounting, Reporting and Verification with Science Based Target Setting

We act as your single point of contact for your decarbonization needs and can provide assistance in outlining climate ambitions; Advice on adopting Science-based Targets (SBT); Assistance in developing a decarbonization strategy, including a decarbonization option analysis and development of a carbon neutrality roadmap; and more.

### Natural Capital Protocol Accounting

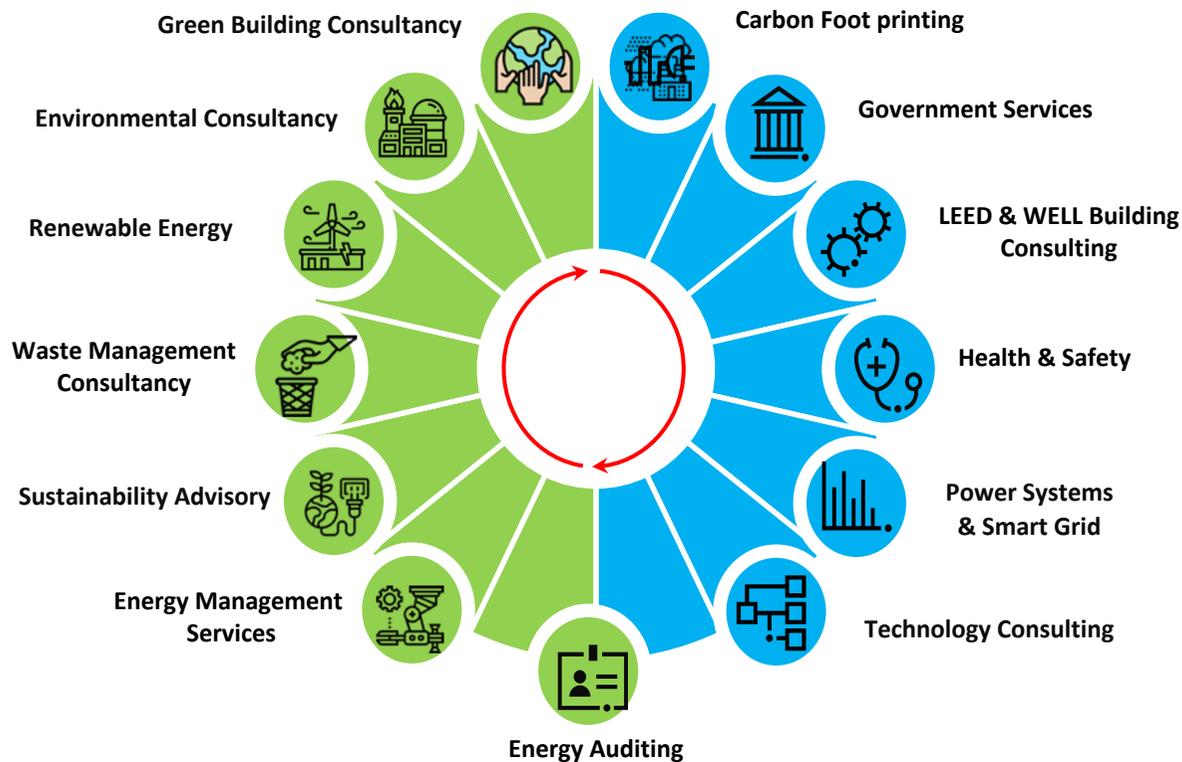
Corporate natural capital accounts aim to document an organisation's ownership, liability, and assets related to natural capital. This process can be used to inform government, corporate and consumer decision making as each relates to the use or consumption of capital, and sustainable behavior.

### ESG certification audit

ESG certification audit includes a detailed assessment of ESG risks, using selected environmental, social and governance certification standards. Audit options include:

- Selected environmental, social and governance certification standards only
- ESG criteria only
- ESG criteria and selected certification standards

## CO CREATING A BETTER BRIGHTER FUTURE



Our sustainability leadership is based on a strong commitment to creating value for our stakeholders and wider society

As a purpose-driven company, our goal is to add long-term value to society across our whole value chain.

This means that we are committed to using our scale and expertise to spread positive impacts beyond our company and accompany our clients on their own journey towards value creation.

## WHY US



### Sustainability Experience

We're a well-known sustainability advisor in the Middle East and have worked with several renowned organizations to provide sustainability services.



### Our Experience with Government Entities

Since we have worked with various government bodies in the Middle East for sustainability guidelines, report and framework development therefore have clear insights about the risk and opportunities associated with framework development.



### Inhouse Expertise

We have our in-house team of 50+ sustainability professionals in our offices in the Middle East. All our sustainability, energy, waste, water, environment experts are based out of these offices.

***Sustainability is embedded in our Business Principles, our culture and the way we do business.***

**We are one of the few certified training partners in the Middle East for GRI**



**200+**

Assignments delivered



**6**

Sustainability strategy / frameworks



**22+**

ESG Sustainability reports globally



**50+**

GHG/Carbon Projects



**25+**

Energy Audits



**70+**

Green building certifications globally.

# TAILORED SOLUTIONS FOR YOU

Our recommended ESG solutions for your firm includes but not limited to the following:



ESG Reporting Services



GHG Emission Reduction Strategy



Electrical Safety Audit



Energy Audit and Automation



LEED Certification



Innovative Landscape Solution



Corporate Social Responsibility Framework



Roof Top Solar



*District cooling companies are expected to play an important role in the conservation of energy and provide a green solution to suffice the increasing energy demand in the forthcoming years.*

## SECTORS WE SERVE



Shipping



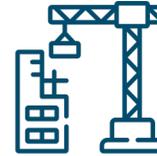
Aviation



Manufacturing



Transport and  
Logistics



Real Estate and  
Construction



Oil & Gas



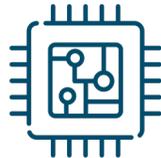
Agriculture



Energy, Mining  
and Natural resources



Utilities and  
Infrastructure



Technology and  
Telecommunication



Food and beverages



Hotels



Hospitality, Leisure  
& Tourism



Arts, Media &  
Entertainment



Listed and  
Regulated Entities



Government  
Entities



Charity and  
Not-For-Profit



Banks, Insurance and  
Other Financial Services



Family offices &  
Private Companies



Health Care



Education

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هيئة كهرباء ومياه الشارقة  
Sharjah Electricity & Water Authority



هيئة كهرباء ومياه دبي  
Dubai Electricity & Water Authority



## OUR TEAM



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Head of Advisory Services



**Gaurav Kakkar**  
Partner, Advisory Services



**Dr. Deepa Chandrashekar**  
Principal, Advisory Services



**Maged Samir**  
Manager, Advisory Services



**Zeerak Zahid**  
Consultant



**Mubarak Abdulrahiman**  
Associate

## OUR ESG EXPERTS



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Partner, ESG Strategy



**Mark Salway**  
Social and Governance  
Specialist



**Mathew Carter**  
Sustainability Expert



**Andrew Jamieson**  
ESG Specialist



**Michiel Dening**  
Energy Strategy Expert



**Charlie Gallagher**  
Energy & Sustainability  
Expert



**Chilamburaj Anabarasu**  
Energy & Environment  
Specialist



**Vishnu Kumar**  
Energy & Sustainability  
Specialist



**Advaita Sharma**  
Environment Specialist



**MOORE QATAR**  
**YOUR ESG SOLUTION PROVIDERS**

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