ESG Reporting & Assurance Standards Update

July 30, 2025

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Introduction

Agenda

- Introductions
- Global Approach to Sustainability – UHYI Perspective
- Update on US Regulatory Landscape
- Demand for Global Assurance
- Omnibus Package on the EU’s CSRD
- Market Drivers & Case Studies for Change
- Next Steps

Underlying Theme for Today: Why Does ESG (or Sustainability) Reporting Matter?

Why does Sustainability Reporting Matter?

- Evolving Global Regulations

- Competitive Advantage: Value Chain
  - 62% of Directors and VP’s and 59% of C-Suite execs say that supply chain sustainability helps attract and retain customers (Source: EcoVadis 2025 Business Sustainability Landscape Outlook)

- It’s Just Good Business

ESG integration in business operations creates value and eliminates isolating actions to just ESG, instead…

It's just good business

Long-term viability through governance

Integrating sustainability and strong governance provides a competitive edge, positioning companies for growth and resilience, by aligning with investor expectations and long-term value creation

Sustainability as a core business practice

Embedding sustainability into core practices builds strong fundamentals, driving performance and ultimately higher stock prices

Risk management

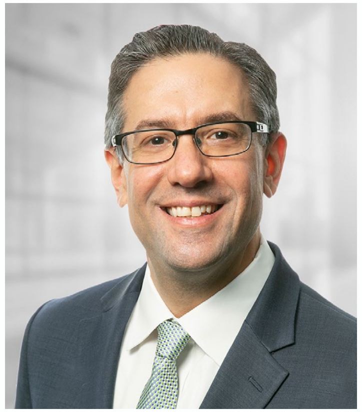
Addressing ESG factors helps identify and manage risks, including geopolitical uncertainties, reducing the likelihood of negative impacts on financial performance and reputation

Customer and consumer demand

ESG-focused companies and products meet the growing demand for sustainable products – taking advantage of the fact that sustainability-marketed products have a 5-year CAGR of 9.9%, outperforming conventionally marketed products at 6.4% CAGR

Source: NYU Stern

Introductions



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Global Approach to Sustainability – UHYI Perspective

UHY International

UHY
Connect to possibility

95
Countries

318
Business Centres

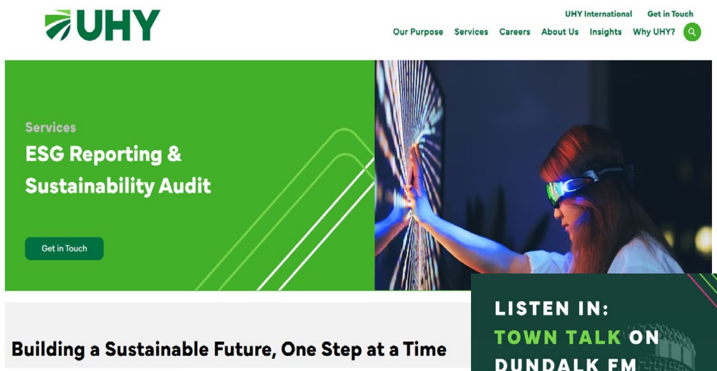
10,023
Professionals

Why is ESG a Global Strategic Initiative?

- Help clients become industry leaders, enhance their product services, strengthen relationships, and establish a legacy of responsibility and sustainability
- Help clients comply and compete in a complex environment
- Serve multinational clients consistently across the value chain
- Serve as a trusted business advisor

What are we doing already?

UHY Poland



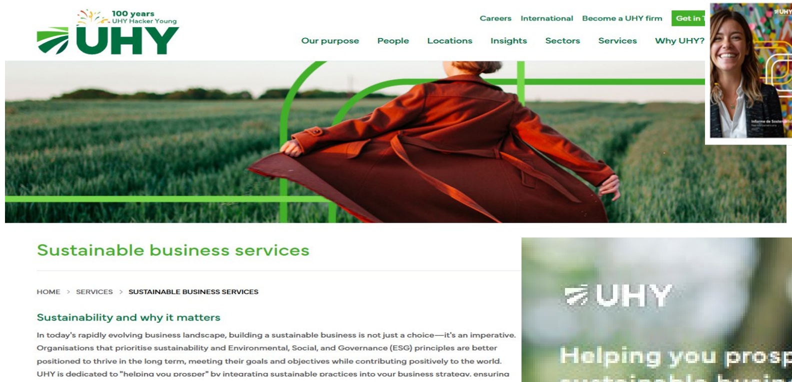

ed (back row l - r): Francis Murphy, Dundalk Chamber; Conor McClenaghan, AIB
Shea, Pulse Market; James Atherton, Wuxi Biologics Ireland; John McGeown, AIB
onal Quinn, ENSO; James Stapleton, NSAI (front row l - r): Harriet Hodgson-Grove
[redacted] UHY Hacker Young; Martina Gribben, UHY FDW; Hanna Laatio McDonnell
Dundalk Chamber; Mairéad Dennehy, NSAI; Denise O'Connor, Enerview Solutions

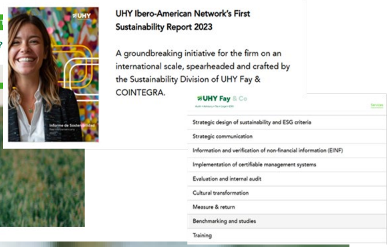
alk Chamber holds ESG & Sustainability in ess' event

nticipated 'ESG & Sustainability in Business' event, hosted Chamber of Commerce at The Fairways Hotel in February, ounding success. Sponsored by UHY FDW and AIB, the ed a dynamic panel of discussions and thought-provoking resses focused on Environmental, Social and Governance ces and their critical role in shaping a sustainable future. sentations were delivered by experts in the field including ves from AIB, UHY FDW, NSAI, ENSO and Pulse Market. tendees from a wide range of industries, the event the growing importance of ESG practices and how we can work toward a more sustainable future," said Martina Gribbe or and Head of ESG and Sustainability at UHY FDW. For ation on ESG value chain reporting, contact Martina Gribbe ibben@uhyfdw.ie

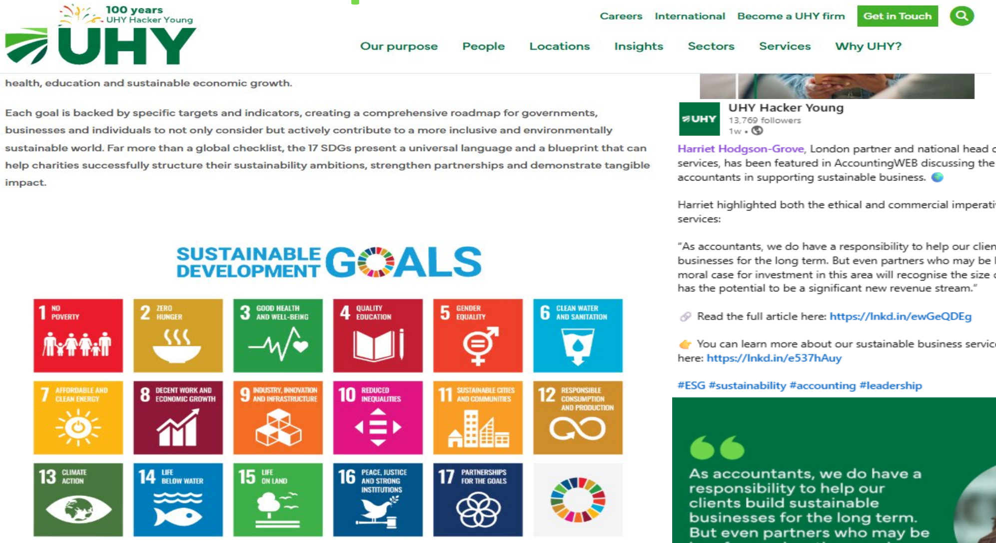
| SPRING 2025

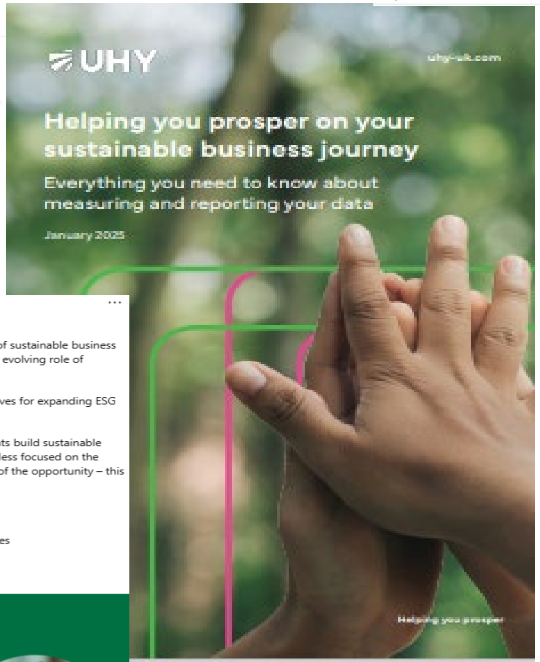
UHY Ireland

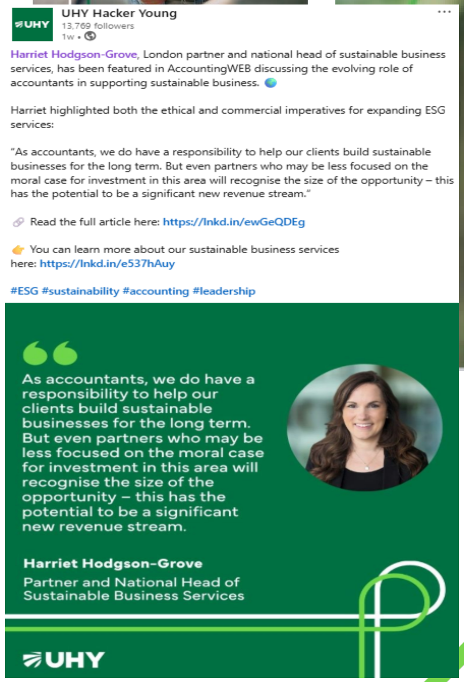




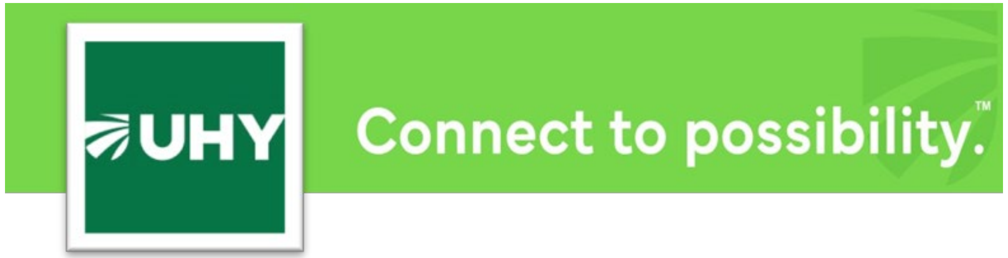
UHY Spain







UHY US



UHY UK

Update on Sustainability Reporting Requirements and Regulatory Landscape in the US

SEC Climate Change Rule Update

Originally adopted March 6, 2024

Enforcement:

The rules have not been officially rescinded but **are not being defended in court**, rendering their future uncertain.

Compliance:

Companies are **not currently required** to comply with the rules, but some may choose to continue voluntary disclosures to meet investor expectations or other regulatory requirements.

Legal Proceedings:

The litigation surrounding the rules continues, but **without the SEC's defense**, the likelihood of the rules being upheld diminishes. 18 states (including Massachusetts and New York) and the District of Columbia have affirmed their intention to defend the climate disclosure rules despite the SEC ending its defense(1).

Implications for Companies

While the SEC's climate disclosure rules are in limbo, companies should:

- Monitor developments in the litigation and potential future regulatory actions.
- Consider voluntary climate-related disclosures to satisfy investor demands and align with international reporting standards.
- Stay informed about state-level regulations and other jurisdictional requirements.

(1) https://www.climatesolutionslaw.com/2025/04/states-could-fill-potential-enforcement-gaps-on-climate-disclosures/

California

Component	SB 253: Climate Corporate Data Accountability Act	SB 261: Climate-Related Financial Risk Act
Applies To	Companies with >$1B in annual revenue doing business in California	Companies with >$500M in annual revenue doing business in California (excluding insurers)
Regulatory Development	CARB Rulemaking deadline was July 1, 2025. The process has been started and is still moving forward. They are aiming for the end of 2025. Final adoption of the rule is not yet known.	
Key Requirements	Annual disclosure of greenhouse gas (GHG) emissions across Scope 1, 2, and 3	Biennial disclosure of climate-related financial risks and mitigation strategies
Reporting Framework	Greenhouse Gas Protocol	Task Force on Climate-related Financial Disclosures (TCFD)
Initial Reporting Deadlines	• Scope 1 & 2: 2026 (for FY 2025 data) • Scope 3: 2027 (for FY 2026 data) Good faith effort in 2026 will likely come into play	**January 1, 2026**; every two years thereafter.
Assurance Requirements	• Limited assurance for Scopes 1 & 2 starting in 2026 • Reasonable assurance for Scopes 1 & 2 by 2030 • Scope 3 assurance may begin in 2030	No assurance requirement
Penalties for Non-Compliance	Up to $500,000 per year; no penalties in 2026 if companies make good-faith effort	Up to $50,000 per year; no penalties in 2026 if companies make good-faith effort

Other State-Level Climate Disclosure Initiatives

State	Legislation	Key Provisions	Status
Illinois	**HB 3673 – Climate Corporate Accountability Act**	Requires companies with >$1B in annual revenue operating in Illinois to disclose Scope 1, 2, and 3 GHG emissions annually. Reporting to begin January 1, 2027.	Introduced in February 2025; **pending adoption of rules by July 1, 2026.**
New York	**SB 3456 – Climate Corporate Accountability Act**	Reintroduced January 27, 2025, following a failed attempt in 2023. Companies doing business in NY >$1B in annual revenue to disclose Scope 1, 2, and 3 GHG emissions annually.	**Still pending review by Senate Environmental Committee**. Scope 1 and 2 emissions reporting would be required January 1, 2027; Scope 3 by January 1, 2028.
Vermont	**Climate Damages Liability Law**	Requires fossil fuels companies to pay for environmental damages, imposing fees on large polluters to fund climate resilience efforts.	Enacted in May 2024 **the law is not being enforced due to**: US Chamber of Commerce and API have filed federal suit. US DOJ filed separate lawsuit in May 2025.
Washington	**SB 6092**	Orginal bill: Mandated companies with >$1B in revenue to report Scope 1 and 2 emissions by October 2026, and Scope 3 by October 2027, with assurance requirements.	Passed Senate in February 2024, revised bill stripped away reporting requirements; **not yet enacted.**
Colorado	**HB 25-1119 Climate Disclosure Bill**	Proposes GHG emissions disclosures for large companies (>$1B) operating in the state. Scope 1 and 2 reporting by January 2028; Scope 3 January 2029	Introduced in January 2025; **The bill has been postponed indefinitely.**
Connecticut, Massachusetts, Rhode Island, Maryland, Minnesota, Oregon, New Jersey, Hawaii, Maine, Maryland	**"Polluters Pay" Bills**	Aim to hold fossil fuel companies accountable for climate damages, creating funds for adaptation and resilience projects.	**All are stalled, or died**

Polling Question 1

What is driving demand for sustainability information in the U.S.?

A. Regulators

B. Customers

C. Communities

D. Investors

E. All of the above

Global Assurance Standards and Demand for Assurance

The State of Global Sustainability Assurance

Globally, companies have been significantly increasing their efforts to obtain sustainability assurance over the ESG information they disclose over the last five years.

Fragmentation in standards used for both reporting and assurance persists:

- 92% report using multiple frameworks and standards.
    - GRI, SASB, CSRD, SDG, TCFD, IFRS S1 and S2
    - ISAE 3000(R), ISAE 3410, AICPA, AA 1000, ISO 14064-3

Most assurance continues to be at a limited level:

- Nearly 70% of limited assurance covered social and governance metrics
- Nearly two-thirds of reasonable assurance only covered GHG metrics

Source: AICPA and IFAC annual State of Play: Sustainability Disclosure & Assurance Trends & Analysis-published May 2025

Global Sustainability Reporting and Assurance

MAPPING GLOBAL REPORTING AND ASSURANCE PRACTICES

The fifth anniversary installment of the IFAC and AICPA & CIMA *State of Play* on global sustainability disclosure and assurance highlights a significant upward trend in the share of companies that obtain assurance on at least some of the ESG information they report. However, other metrics show less improvement.

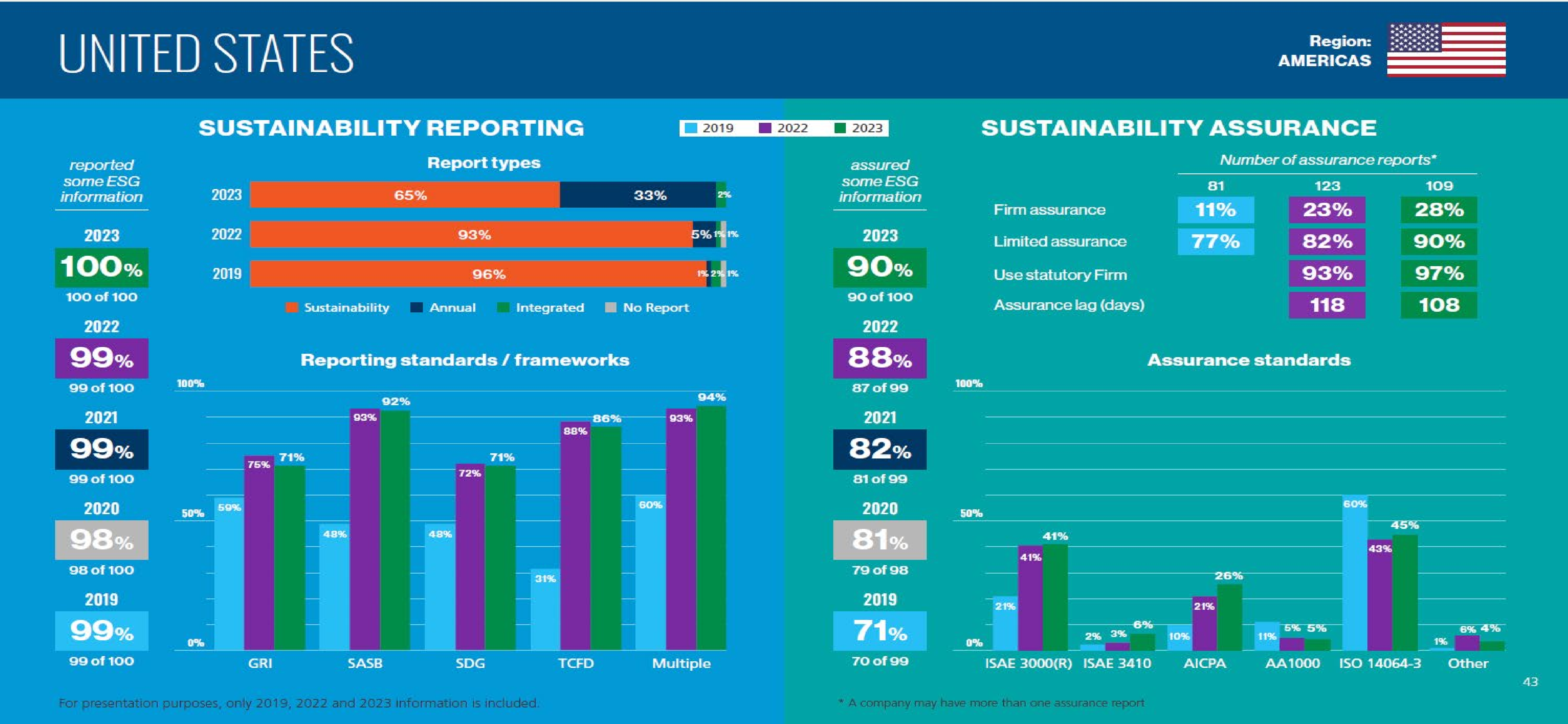
This study updates observations based on 2023 reporting of market practice by 1,400 companies across 22 jurisdictions.

KEY FINDINGS: 2019 | 2020 | 2021 | 2022 | 2023

	2019	2020	2021	2022	2023
reported *some* ESG information	91%	92%	95%	98%	98%
of assurance was limited	83%	82%	80%	82%	82%
obtained *some* level of assurance	51%	58%	64%	69%	73%
of firms applied ISAE 3000 (Revised)*	88%	94%	95%	92%	92%
assurance engagements conducted by firms	63%	61%	57%	58%	55%
of other service providers applied ISAE 3000 (Revised)	34%	39%	38%	38%	38%

* Including all standards issued by accounting and audit bodies, such as the AICPA's attestation standards and IAASB's ISAE 3410, audit firms applied accounting and audit body standards during **99%** of assurance engagements in 2021, 2022 and 2023.

U.S. Sustainability Reporting and Assurance



U.S. Sustainability Reporting and Assurance

- 99% of S&P 500 companies reported sustainability information in 2023
- 73% of S&P 500 companies that reported sustainability information in 2023 obtained assurance over certain of that information (up from 70% in 2022).
- 24% of companies that obtained assurance obtained assurance from public company auditors (up from 21% in 2022).
- 94% of companies that obtained assurance from a public company auditor in 2023 used the same firm that performed their financial statement audit.

What Information is being Assured?

Greenhouse Gas (GHG) emissions and at least 1 – 3 other sustainability metrics

- GHG Emissions Assurance/Verification – almost all companies that obtained assurance did so over their GHG emissions
    - 80% obtained assurance over some of their scope 1, 2, and 3 GHG emissions
    - 20% over some of their scope 1 and 2 GHG emissions
- A variety of other topics subject to insurance, including water, energy, waste, employee health and safety, human capital disclosures, and others.
- Companies in most jurisdictions report sustainability information and disclosures in annual or integrated reports.

Source: CAQ Analysis of S&P 500 Sustainability Reporting and Assurance Analysis-published June 2025

Reporting Standards and Other Regulations

US- 4 commonly used sustainability reporting standards and frameworks:

Sustainability Accounting Standards Board (SASB) Standards, Global Reporting Initiative (GRI) Standards, Task Force on Climate-Related Financial Disclosures (TCFD) Recommendations, and Integrated Reporting Framework.

ISSA 5000 issued in late 2024 - widely expected to be the global benchmark for sustainability assurance, providing a globally recognized framework, expected to increase confidence in reported sustainability information among investors, regulators, and other stakeholders.

AICPA ESG project to revise attestation standards to provide for sustainability information reporting; includes comparing to ISSA 5000

CAQ Analysis noted that the California Climate Laws (SB 253, SB 261, and AB 1305), and the European Sustainability Reporting Standards (ESRS) or the Corporate Sustainability Reporting Directive (CSRD) were mentioned the most.

Source: CAQ Analysis of S&P 500 Sustainability Reporting and Assurance Analysis-published June 2025

Polling Question 2

What sustainability reporting standards require third-party assurance?

A. CSRD
B. California’s Climate-Related Financial Risk Act (SB 261)
C. California’s Climate Corporate Data Accountability Act (SB 253)
D. ISSB (International Sustainability Standards Board)
E. A & C

Omnibus Package on the EU’s CSRD

EU’s CSRD Omnibus Proposals

On 26 February 2025, the European Commission released their Omnibus proposal—just as the first wave of companies finalised their annual reports (periods ending 31 December 2024) and the next wave (31 December 2025) is deep into materiality assessments, gap analyses, and data collection for the upcoming year.

What this proposal means for companies operating in the EU and their value chains if it passes, and how should businesses approach their sustainability work and reporting while the legislation is changing remains unclear.

ESG OMNIBUS – STOP THE CLOCK

The new regulation proposes changing the mandatory reporting deadlines to allow companies to better prepare for the new requirements. The reporting obligation under the CSRD Directive has been postponed by two years for large non-PIEs and SME PIEs.

Deadline for CSRD reporting requirements	Deadline for reporting according to Omnibus	CHANGE
First wave (companies reporting under NFRD): Publication of the report in 2025 for the financial year beginning on 1 January 2024.	First wave (companies reporting under NFRD): Publication of the report in 2025 (NO CHANGE) for the financial year beginning on 1 January 2024	**NO CHANGE**
Second wave (Large enterprises): Publication of the report in 2026 for the financial year beginning on 1 January 2025	Second wave (Large enterprises): Publication of the report in 2028 for the financial year beginning on 1 January 2027.	**2 YEARS** OF DELAY
Third wave (publicly traded SMEs): Publication of the report in 2027 for the financial year beginning on 1 January 2026	Third wave (publicly traded SMEs): Publication of the report in 2029 for the financial year beginning on January 1, 2028.	**2 YEARS** OF DELAY

Key Elements of the Proposals

Delayed implementation	Revised thresholds	Simplified standards
Reduced reporting requirements	Changes in value chain reporting	Assurance requirements: Reasonable vs limited
Governance and strategic alignment requirements remain	Double materiality assessment	CBAM (separate from CSRD)

Polling Question 3

Which of the following statements is true regarding the proposed changes to the CSRD?

A. 2-year delay for most in-scope entities

B. Increased requirements for value chain reporting

C. Assurance requirements to be eliminated

D. Threshold for in-scope entities increased to 1,000 employees

E. A & D

Market Drivers & Case Studies for Change

Impact Pathways is helping accelerate the transition to a regenerative future.

We attract purpose-driven talent, provide authentic, evidence-based advice and invest in impact solutions.

With this, our global, impact-led consulting firm empowers organizations to create value for society while creating value for their business.

For more information contact
Chris.Hagler@impactpathways.com

With global regulators actively focused on ESG reporting, other stakeholder groups still influence a company's strategy

REGULATORS

- Climate-related risk and greenhouse gas reporting (e.g., California climate bills, International Sustainability Standards Board or ISSB)
- Human rights disclosures (e.g., Canadian Modern Slavery Act)
- Other sustainability-related disclosures (e.g., EU CSRD and ISSB)

CUSTOMERS

- Preference for sustainable products
- Expectation of suppliers to support achievement of sustainability goals that extend to the value chain (e.g., science-based targets)
- Demand for companies to adopt transparent and ethical practices

COMMUNITIES

- Pressure to address local environmental and social issues
- Advocacy to support local job creation and fair wages
- Demand for corporate responsibility in contributing to community development and resilience

INVESTORS

- Concrete transition plans (e.g., for climate)
- Specific ESG performance metrics
- Genuine progress toward commitments
- Integration of ESG risks into financial analysis and decision making

Legal challenges and evolving greenwashing regulations impact the way investors and companies talk about sustainability

GREENHUSHING EMERGES:

Companies deliberately underreport or withhold information about their environmental efforts and achievements. This is often done out of fear of criticism, skepticism, or a desire to avoid the spotlight until substantial results are achieved.

Greenhushing is in response to the rise in claims of greenwashing - making false or misleading claims about environmental benefits.

EU Adopts New Rules on Greenwashing and Social Impact Claims

By Bart Van Vooren, Cándido García Molyneux, Seán Finan, Paul Mertenskötter & Hannah Edmonds-Camara on January 31, 2024

Coca-Cola must face greenwashing lawsuit: D.C. Appeals Court

The appeals court reversed a prior dismissal, ruling environmental nonprofit Earth Island Institute made plausible allegations the beverage company overstates its environmental efforts.

Published Sept. 4, 2024

Target And Lululemon Hit With DEI Lawsuits From Opposing Sides Of The Controversy

Dec 09, 2024, 10:02am EST

Tyson Foods Sued for Greenwashing

Environmentalists say the meat company's 'net-zero by 2050' claims don't hold water

By *H. Claire Brown*

Updated Sept. 18, 2024 2:34 pm ET | WSJ PRO

Unilever to scale back environmental and social pledges

Florida pulls $2 bln from BlackRock in largest anti-ESG divestment

By Ross Kerber

December 1, 2022 4:39 PM EST · Updated 2 years ago

Source: https://www.fastcompany.com/90858144/what-is-green-hushing-the-new-negative-sustainability-trend-explained

As companies greenhush, large institutional investors are also removing ESG-related terminology from their strategic priorities to avoid scrutiny

Investors are de-emphasizing specific terms like climate change and ESG in strategic priorities, while continuing to recognize that sustainability is essential for long-term risk management and overall business success.

	2024 STRATEGIC PRIORITIES	2025 STRATEGIC PRIORITIES
BLACKROCK	• Board quality, **diversity** & effectiveness • Strategy, purpose, & financial resilience • Incentives aligned with value creation • Climate **change** & natural capital • Company impacts on people	• Board quality & effectiveness • Strategy, purpose, & financial resilience • Incentives aligned with **financial** value creation • Climate & natural capital • Company impacts on people
VANGUARD	• Board composition, **diversity** & effectiveness • Oversight of **climate, diversity** strategy • Executive compensation • Shareholder rights	• Board composition & effectiveness • Oversight of strategy **& risk** • Executive pay • Shareholder rights

According to EY's Center for Board Matters, **climate change and environmental stewardship are still the number one issue** that investors want companies to prioritize in 2025, and **93%** of the investors indicate that their **expectations on DEI have not changed**.[1]

Sources: Strategic priorities (BlackRock, Vanguard)

1. ey-cbm-2025-proxy-season-preview.pdf

With other stakeholders weighing in and increased legal risk, investors have shifted their focus to better align sustainability topics with financial risk

The fall of ESG rating agencies

- The proliferation of ESG rating agencies as well as the **opacity, inconsistencies and discrepancies with the methodologies** across rating agencies has been a known issue
- Skepticism has moved to an all-time high when these raters and rankers **failed to incorporate any changes to companies' ESG ratings and rankings after missing ESG goals**
- Despite the challenges in the ratings and rankings, **investors still use the data collected** by these agencies for decision making

Refocus on financial risk management

- Investor focus on ESG has been through the lens of **driving long-term value creation**, as it helps identify companies with sustainable growth potential and better risk management practices
- While long-term investors (e.g., pension investors) maintain this view, economic and market volatility has **diverted this attention from ESG except where it impacts short-term financial performance**
- Materiality assessments have shifted to incorporate the double materiality concept, including company impacts and **financial risks** and opportunities; the results provide insight into sustainability impacts, risks and opportunities most important to your company over the short, medium, and long term, **helping you align with investor expectations** and **make more informed, strategic decisions**

Case study: Light as a service

An architectural agency specializing in sustainable building design approached Philips (now Signify) with "light as a service" approach, which led Signify to build a business model that puts circular economy principles into practice.

CHALLENGE TO SOLVE

A potential customer was looking to purchase light, but not incur the CapEx for the infrastructure that would later be disposed.

ACTION THEY TOOK

Signify piloted and later expanded "light as a service" in which it contracts with its customers. Signify owns the materials and equipment, and the customer pays per lux, including service and maintenance.

VALUE TO THE BUSINESS

- 35% of revenue now come from circular models
- Customers avoid large CapEx expenditures and save money through efficiency gains
- Product lifetimes are extended

VALUE TO SOCIETY

- Signify identifies energy efficiency opportunities through monitoring programs, reducing its own GHG emissions
- Materials and equipment can be reused and recycled by Signify

Sources: https://www.signify.com/en-ca/lighting-services/managed-services/light-as-a-service, https://www.signify.com/static/2024/signify-annual-report-2024.pdf, https://www.issuelab.org/resources/26209/26209.pdf

Orsted

Case study: Transition from fossil fuels to renewable energy

Orsted, once one of the most coal-intensive utilities in Europe, is now the world's leading offshore wind energy business.

CHALLENGE TO SOLVE

Orsted's business was coal-intensive, with an expanding oil and gas production business. Its emissions accounted for one-third of Danish carbon emissions.

ACTION THEY TOOK

Orsted decided to phase out fossil fuels and expand green energy production through investments in offshore wind.

VALUE TO THE BUSINESS

- Replaced eroding business model
- Became the most sustainable energy company in the world
- Built the world's leading offshore wind energy business
- Stock price soared following its IPO in 2016

VALUE TO SOCIETY

- Reduced GHG emissions by 83% since 2006, and became essentially carbon neutral 25+ years ahead of schedule
- Bring green power to tens of millions of people

Sources: https://orsted.com/en/media/news/2025/01/orsted-ranked-the-worlds-most-sustainable-energy-c-14237061, https://cdn.orsted.com/-/media/annual2024/orsted-annual-report-2024.pdf?rev=02bde37dc8424c8eb8e4e9f3b65cc833, https://www.mckinsey.com/capabilities/sustainability/our-insights/orsteds-renewable-energy-transformation

Polling Question 4

What should businesses start doing now to prepare for sustainability reporting requirements?

A. Follow evolving regulations

B. Assess the organization’s capabilities to meet reporting demands

C. Determine what is material to the organization’s stakeholders

D. A. B. & C.

E. Nothing

Next Steps

The evolving ESG landscape underscores the growing importance of the relationship between sustainability and financial performance

Stay the course on sustainability

Continue to provide high quality information to investors, emphasizing business value, while effectively integrating new acquisitions

Drive revenue growth with customers

Capitalize on sustainability as a competitive advantage and value driver to drive topline growth with sustainability-conscious customers

Manage sustainability risk

Build resilience as the world continues to grapple with urgent environmental and social challenges and escalating crises

Measure sustainability ROI

Identify opportunities to link sustainability activities and initiatives to topline growth and cost savings, supporting companies' financial performance

“No regrets” actions companies can take now

DETERMINE WHAT’S MATERIAL

ESG topics can present material impacts, risks and opportunities that affect value over the short, medium and long term. To manage risk and seize opportunities, companies should identify, assess and prioritize material ESG issues.

START WITH CLIMATE

Climate change is already affecting companies through severe weather events (e.g., wildfires and hurricanes) as well as climate-related regulations (e.g., California Climate Disclosure Bills). While climate matters are complex, it is often the first area companies focus when addressing sustainability:

- Establish roles and responsibilities
- Identify and assess potential climate-related risks and opportunities
- Measure greenhouse gas emissions, starting with scopes 1 and 2
- Engage with your assurance provider and chart a path to limited assurance

How can we help?

SUSTAINABILITY STRATEGY AND GOAL SETTING

Develop corporate sustainability strategies; set goals; track and credibly communicate outcomes

SUSTAINABILITY REPORTING AND COMMUNICATION

Align sustainability reporting to standards & regulations: create repeatable processes & ensure consistency across mediums

RESPONSIBLE SUPPLY CHAIN

Assess environmental and social (especially human rights) risks and develop mitigation plans

IMPACT MEASUREMENT AND MANAGEMENT

Set goals, determine measurement approach and manage environmental and social impacts

CLIMATE AND DECARBONIZATION

Assess risks and opportunities, develop just and equitable decarbonization plans and prepare for regulatory reporting (e.g., SEC)

FRACTIONAL CSO / ESG CONTROLLERS

Through transaction or transitions, provide leadership and program development; support capability building

SUSTAINABLE SOLUTIONS

Identify and vet innovative technologies and solutions that address company sustainability challenges. Assess for procurement, investment or acquisition.

Receiving CPE Credit

- Credit processed within 90 days after the session
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As an independent member of UHY International, we are proud to be a part of a top 20 international network of independent accounting and consulting firms.