

MARITIME COMPANIES NEED TO TAKE ACTIONS TO EMBRACE ESG AS PART OF THEIR CULTURE AND STRATEGY.

WITH ESG BECOMING AN INCREASINGLY IMPORTANT PART OF NON-FINANCIAL REPORTING, COMPANIES WILL BE HELD ACCOUNTABLE FOR THEIR LONG TERM CONSISTENCY, TRANSPARENCY AND COMMITMENT TO SUSTAINABLE GROWTH.



## **ESG REPORTING**

The demand for greater ESG disclosure is being embraced as one of the many tools to support sustainable development. ESG reporting provides full transparency over an organization's ESG risks across a multitude of stakeholders, including investors, employees, and customers.

For shipping companies, getting ESG reporting right is a real challenge. Companies must gather, manage and report vast amounts of ESG data in accordance to frameworks that exist globally.

## HOW WE CAN HELP YOU

### We can:

- Create an ESG reporting to meet the requirements of the GRI, SASB, EU CSRD, including the Taxonomy, as well as the Task Force on Climate Related Financial Disclosures (TCFD)
- Improve data quality, governance, and reporting processes, to become ready for external assurance
- Adjust systems and processes to meet disclosure requirements
- Develop a materiality assessment and stakeholder engagement plan
- Provide technology and service to efficiently gather and collate ESG content and metrics
- Respond to ESG requirements from the financial institutions and rating agencies.
- Develop a content narrative to investors and other stakeholders
- Benchmark across sectors to identify best practices

# **ESG ASSURANCE**

Thorough, truthful and transparent ESG reporting plays an important role in investors' decisions on where to allocate capital. Many of the principles of ESG reporting are similar to financial reporting, therefore there is a need for strong governance, along with independent assurance from a trusted third party, to ensure that the data is reliable and accurate.

# HOW WE CAN HELP YOU

### We can:

- Provide an independent external assurance in accordance with International Standard on Assurance Engagements (ISAE) 3000 and 3410 at a limited or reasonable level
- Perform a Readiness Assessment on the ESG reporting processes and internal controls in accordance to the requirements of specific reporting standards and indicators.
- Review your material topics and understand the current process for materiality assessment and provide suggestions for improvements and peer review analysis.
- Organize tailored workshops to provide an overview of ESG assurance and the current reporting landscape, including common reporting frameworks in order to get ready for assurance and to meet external and internal demand.

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### **ABOUT MOORE GREECE**

Moore Greece, an independent member of Moore Global, is an accounting and consulting firm specialising in shipping and other industries.

We provide audit and assurance, tax, governance – risk and compliance, IT consulting, transactions, accounting outsourcing and ESG assurance and advisory, and innovative solutions such as financial reporting & accounting software and executive e-learning to a wide range of clients, from big corporations to family owned businesses and private individuals.

With over 120 professionals, deep knowledge and award winning proprietary tools, we can help clients thrive on their journey to sustainable business success. By being the first international accounting firm in Greece with over 55 years of presence in the local market, we remain one of the most important and trustworthy firms in our industry.

### **OUR ESG EXPERT GROUP**

Moore Greece has established a new ESG Advisory Group of highly-credentialed experts to help shape the role the firm can have in the ever- evolving ESG landscape.

They are leading experts who can provide industry insights, ESG knowledge and most importantly, an outsidein perspective on ESG business practices.

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