



## SUSTAINABILITY SERVICES

Working together to sustain your success



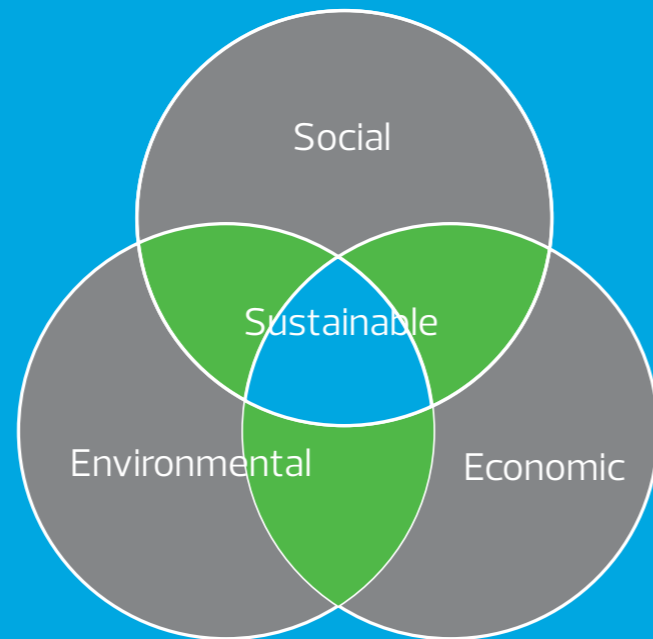
## SUSTAINABILITY

Sustainability is a balancing act through which business decisions take into account the impact they have on the three aspects of sustainability – including the economic viability of the business.

Social sustainability activities focus on maintaining mutually beneficial relationships with employees, customers and the community. Such activities often have benefits in building a positive profile and in customer and community support.

Environmental sustainability activities focus on the impact of resource usage, hazardous substances, waste and emissions on the physical environment. These activities may have a direct benefit for a business by reducing costs.

Economic sustainability activities focus on business efficiency, productivity and profit.



■ Think Global   ■ Innovate Locally   ■ Act Responsibly



## FOREWORD

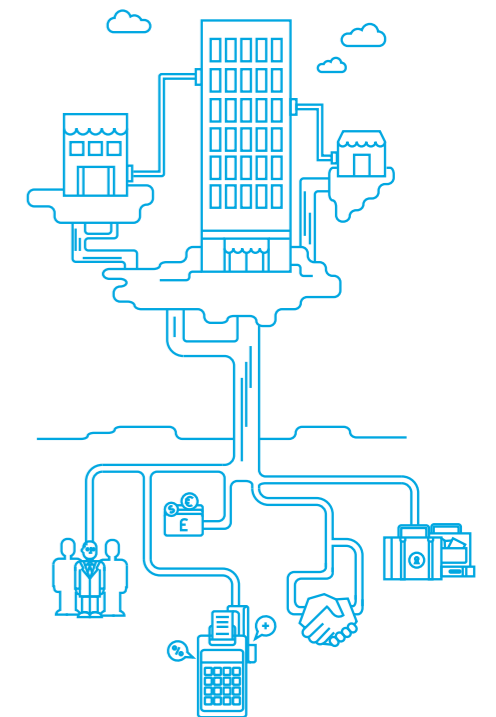
Nowadays, sustainability has become key issue among all industries. Corporations consider sustainability an opportunity to differentiate their success. Through this, operations generate positive positioning with stakeholders from social, environmental, and ethical perspectives.

RSM helps in developing a sustainable approach that is aligned to organizational strategy. Our process and approach departments, regions, staff and line functions to build clear, measurable goals and objectives. In addition, we are pioneers in transforming sustainability agendas into clear implementation roadmaps.

Our mission at RSM sustainability services is to serve the market with tangible solutions that bring long-term and measurable value.

Sincerely yours,

RSM Sustainability Services



# FOR YOUR AUDIT, TAX AND ADVISORY SERVICES

## RSM - THE GLOBAL DESTINATION

A world leader in providing audit, tax and advisory services to ambitious and growing companies

RSM International is the world's 6th largest network of audit, tax and advisory firms and the 6th largest global provider of tax services. The network has fully independent member firms and correspondents in 120 countries (as of January 2016). The member firms have a combined total of 38,353 staff including 3,279 partners in 763 offices.

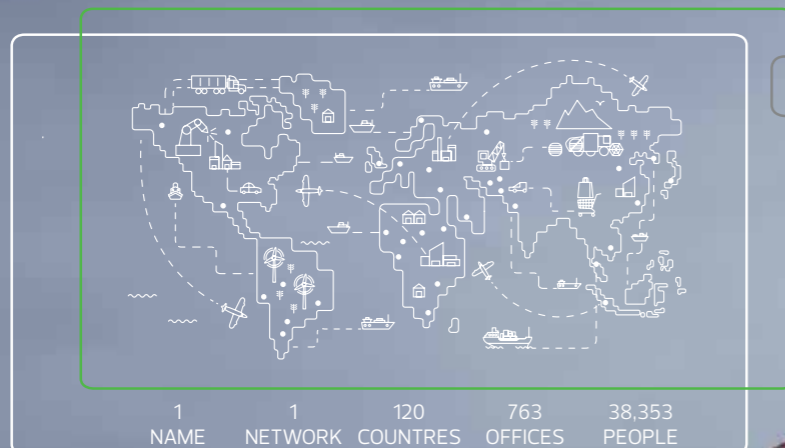
### What we offer

RSM member firms provide a range of professional services with a focus on audit, tax, risk advisory, IFRS, restructuring and transaction support. Beyond these, our member firms also offer a wide range of specialist services from forensic accounting and expatriate advice to human resource consulting. RSM clients are increasingly looking beyond their national borders for new opportunities.

The close relationships within the RSM network mean that clients can easily be connected to a like-minded firm of professionals in another country, that they can be assured will have their business interests at heart – no matter what services are required or where they are needed.

### Our commitment to quality

Member firms are expected to maintain the same high standards of technical excellence, with a focus on providing outstanding service to clients. When you engage an RSM member firm in any location, you will find the same commitment to quality and excellence across the board. Our commitment to quality is closely aligned with our three other cornerstones: brand, people, and client service – all activities within RSM serve the development of one of these critical success factors.



This means ensuring our brand profile and reputation is amongst the highest in our industry, that we contribute to the community and environment around us, that our people are given the opportunities to succeed in their careers, that and our growth strategies support the sustainable and continuous growth of member firms and clients.

### Our values

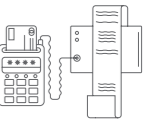
- Highly integrated network connected by short chains of communication and control, ensuring we get things done quickly and efficiently.
- Dynamic, responsive, energetic, committed professionals who always put their clients first.
- A network that combines expert local and regional connections with leading resources and vision on a global scale.
- Multi-disciplinary teams organized across national boundaries and connecting through a centers of excellence structure.
- A membership that prides itself in having teams of experienced experts with entrepreneurial minds who are committed to understanding our clients' business and anticipating their future needs.
- A strong global network of entrepreneurial firms unified first on quality, not simply size.
- Leading specialists ready to offer expert advice and innovative solutions to fit our clients' business strategy perfectly and help them move forward with a clear, confident vision of the future.

## GLOBAL SERVICES OVERVIEW

### AUDIT & ASSURANCE



### CONSULTING



### TAX



### RISK ADVISORY



### RESTRUCTURING



### SPECIALIST SERVICES



### SUSTAINABILITY



## EUROPEAN BUSINESS AWARDS

● **European**  
○ **Business**  
○ **Awards**

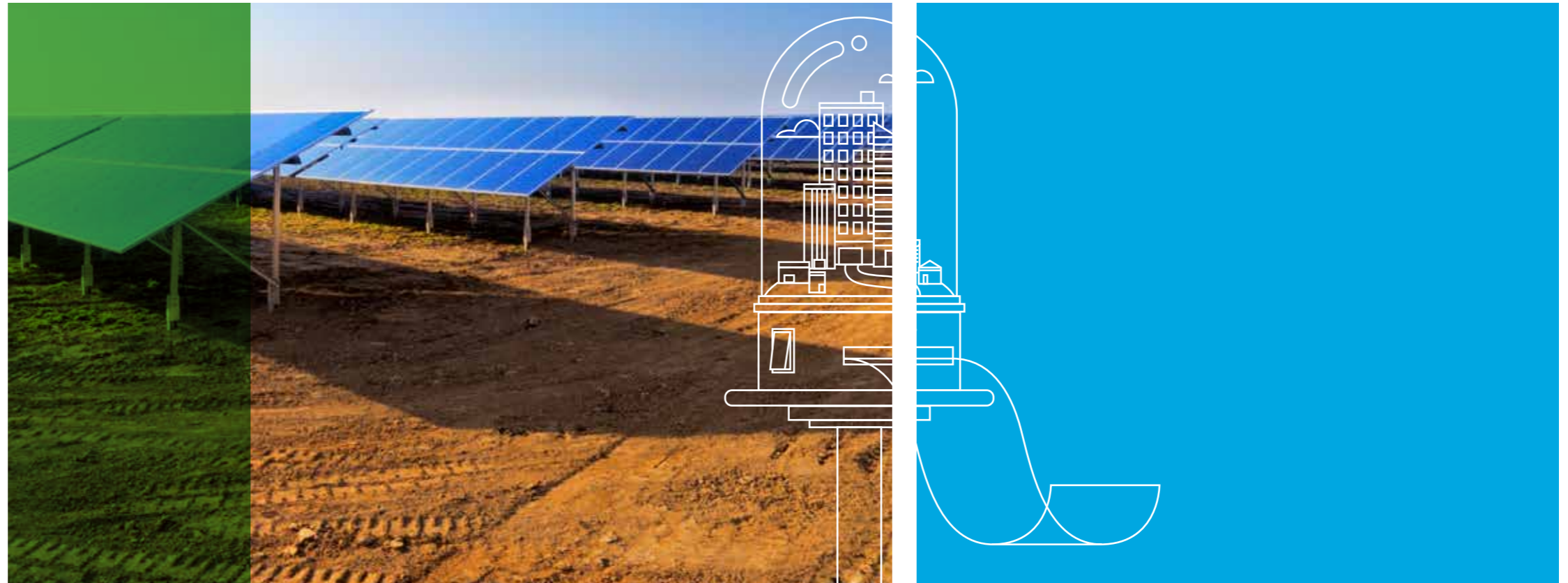
Lead sponsor



RSM is a leading sponsor of Europe's largest business awards programme.

The European Business Awards (EBA) is an Awards programme designed to recognize and promote excellence, best practice and innovation in the European business community. It is now Europe's largest and most significant cross-sector business recognition programme.

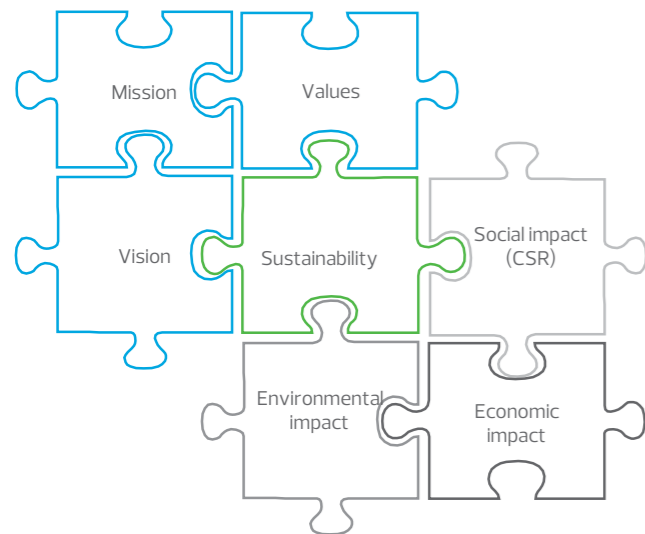
# THOUGHTS AND CONSIDERATIONS



## DOES SUSTAINABILITY EMBED IN YOUR DAILY BUSINESS ?

Considering the needs of all stakeholders, including employees, customers, and community members, corporations should integrate sustainability practices into their business model. Extracting sustainability strategic directions including mission, vision, values from the overall strategy will drive to a complete impact measurement for the social, environmental, and economic aspects. Embedding in your daily business will be achieved by the following:

- Operating in line with responsible principles and guidelines
- Taking into consideration stakeholder feedback on sustainability related matters
- Calculating impact on the local communities and other stakeholders
- Defining the key sustainability pillars that will emphasize the company's priority matters



## VALUE CHAIN

### WHERE DO YOU WANT TO BE ?

**Strategy:** Align sustainability strategy with corporate priorities, goals & objectives, and key strategic initiatives

**Integration:** Integrate sustainability to cover risk mitigation and opportunities identification practice across strategic planning

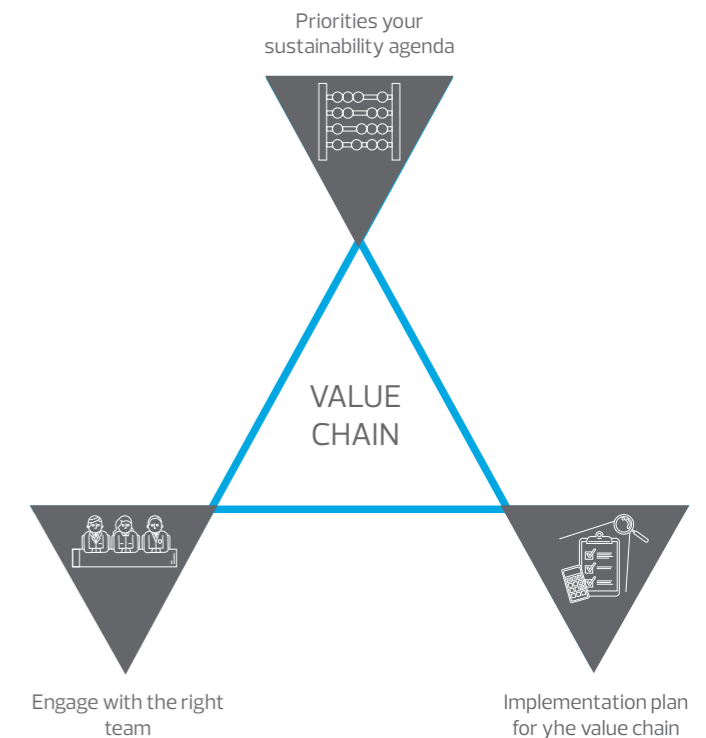
**Governance:** Sustainability governance structure, performance, and competency model

**Value creation:** Sustainability impacts on the community and the environment, and introduce an SROI Assessment process

**Employees:** Engage with your people through appropriate stakeholder engagement strategy

**Having a plan:** Develop a robust sustainability implementation plan for sustainability strategy

**Lead by example:** Benchmark your sustainability practices against leading organizations



# TOWARDS A LONG-TERM ROADMAP WE PARTNER WITH YOU IN 5 STEPS

Our sustainability department is keen to have a distinguished long-term business relation with our clients. This mission can be accomplished by providing an outstanding effort to meet our client's objectives and goals.



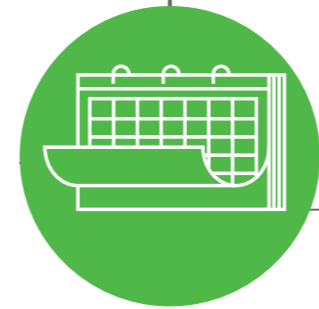
## Identify

We are looking into your business and how to build long-term sustainable values.



## Analyze

We assess your needs, analyze material issues, impacts on your business excellence, and possible improvement opportunities. Co-develop expectations, anticipate the expected outcomes and how the your business needs to change to have long-term sustainable values.



## Plan

Develop a plan of actions to address what has been identified in step 1, setting the expected outcome, finalize engagement charter and project plan.



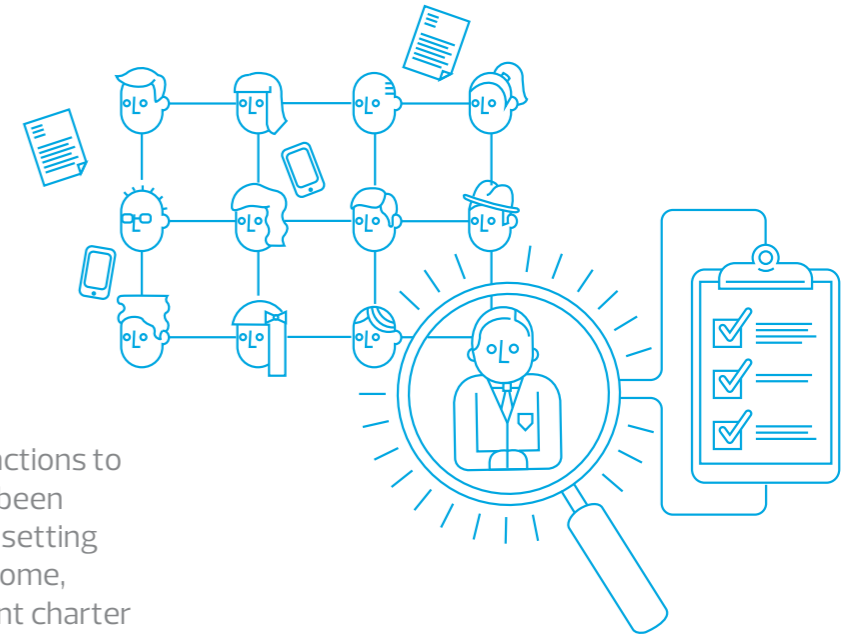
## Implement

We develop a robust implementation plan that meets the planning steps goals and targets. We live within the client's business environment to have an outstanding implementation results. We develop components, support in implementation or deployment of action plans, develop tools and templates as applicable, MIS and controls as necessary.



## Monitor

We set up your monitoring plans including clear KPIs and metrics to ensure that your daily business is following and meeting the project objectives.



## OUR SUSTAINABILITY SERVICES

### Sustainability Reporting

We help our clients in developing and communicating their sustainability reporting in accordance to appropriate frameworks – i.e. GRI, UNGC, SASB, and others. We follow essential steps including stakeholder engagement and mapping, reporting roadmap, and reporting production.

#### Our list of services includes:

Sustainability materiality analysis & stakeholder engagement  
Material topics benchmarking  
Assistance in sustainability report writing  
Developing sustainability KPI's for reporting.

### Sustainability diagnostic, Risk management, and compliance

As businesses face more restrictions on the materials they use, the need to establish governance around sustainability to manage risk and ensure compliance is growing. National and international corporations working to meet these standards or regulations by conducting diagnostics and maturity activities to assess the maturity of organizational system and process with respect to sustainability. Sustainability risks can result from economic, environmental, or social issues, and have the potential to create significant financial and non-financial impacts across corporate activities.

Sustainability Risk Management (SRM) evaluates the way sustainability is integrated within enterprise risk and project risk management programs.

#### Our list of services includes:

Develop policies and procedures that meet your stakeholders' expectations  
Current state assessment in order to determine the sustainability maturity  
Risk and regulatory compliance so you can better understand the impacts on your strategy and operations.  
Examine all sustainable development legal requirements, policies, and industry/voluntary codes to assess what your compliance levels are, where you can improve, and how planned future operational changes might interact with these.

### Sustainability strategy

Sustainability has undergone a critical shift from a fringe consideration to a key strategic topic in boardrooms and stakeholder groups alike. Not only do organizations find themselves competing in a dynamic global economy, but also facing increased regulation, brand protection in a growing market, and ensuring supply chain stability. These varied challenges have necessitated a new approach to corporate strategic planning which utilizes opportunities

for enhanced performance and strategic advantage through a sustainability agenda. Organizations of all types and across all fields stand to build long-term value and to better face new and existing challenges through the integration of a well developed sustainability vision and strategy.

#### Our services:

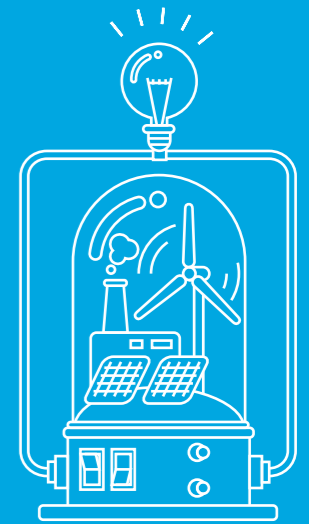
- Identify and assess individual organizational issues to evaluate strategies for sustainable growth.
- Distinguish gaps between the current state and the desired future state of your organization.
- Prioritize realized issues from both sustainability and commercial perspectives  
Map short and long-term ambitions for your organization's sustainability vision, objectives, and risks – and anticipate and address any gaps in delivery.
- Support the integration of your organization's sustainability vision into the overall corporate strategy.
- Develop and deliver a comprehensive sustainability program including: prioritized initiatives, enablers, milestones, key performance indicators, and measurable targets.

### Sustainability assurance

Stakeholder trust of the sustainability report is maximized through verification following the ISAE 3000 and AA 1000 assurance methodologies and standards, which assure the reliability and accuracy of the report. Independent non-financial statements and reports are provided to enhance credibility and confidence within the management structure with regards to the verification of information contained within external documents.

### Digitization – sustainability data and communication

For stakeholders, long reports and deep analysis are often daunting obstacles that limit the effective transfer of information. Today, a digital and engaging approach, which highlights critical data and eases stakeholder navigation, is the right approach to spreading information in an accessible and approachable format. With digital sustainability tools, we guide our clients to effectively engage stakeholders and social media tracking services. Through this approach, the right message reaches the target audience and enhances the chain of communication. Our services include advice for design and development of report features within either a specialized microsite, integration within an existing website framework, or a selection of assets for online use – in social media or other channels of online communication.



## Social Impacts and Social Return on Investment 'SROI'

A holistic approach to looking at your organization, with a scope of total impact, provides a very broad base of knowledge and relationships. This knowledge can serve as support, a justification, a driver for action, and a catalyst for change resulting in tangible and measurable results. A total impact analysis finds value across a range of decisions and activities from analysis completion forward, rather than being tied to a specific issue or debate. The process is not linear and there is no fixed timescale. Rather, there are multiple pathways, connections, and benefit combinations to be achieved with the insight gained through a comprehensive total impact analysis.

## Carbon Footprint and GHG Inventory

Our experts provide advice on establishing, designing, and implementing greenhouse gas (GHG) inventories, also known as carbon footprint reports. These reports measure the impacts of the client's organizational activities with regards to both direct and indirect GHG recognized methodology established under emissions across operations. The globally the Greenhouse Gas Protocol: A Corporate Accounting & Reporting Standard is utilized alongside the Inter-Governmental Panel on Climate Change (IPCC) guidelines to ensure

### Our services:

- Measuring of greenhouse gas emissions from various organizational activities.
- Identifying best practices for individual processes and components of the organization.
- Identifying greenhouse gas abatement levers and detailed techno-commercial strategies.
- Providing third-party assurance.

## Energy Efficiency & Energy Management System

In recent years, the rising cost of energy has been a major challenge for the economic bottom line of industry. Energy efficiency is a method of managing, reducing, and controlling energy consumption levels while maintaining desired output levels. We assist our clients in reaching energy goals in a financially responsible manner. We help our clients to benchmark against leading organizations, identify energy efficiency measures, implement and monitor efficiency actions, develop program management, and to realize monetary benefits. We assist client organizations in developing and implementing their Energy Management Systems in accordance with the ISO 14001 Responsible Care Environmental Management System and the ISO 50001 Energy Management System. This standard can improve organizational environmental performance, meet certain legal obligations, and result in increased business opportunities. The Occupational Health and Safety System involves the examination of all systems, processes, procedures, personnel, and equipment of the organization to determine which have a significant impact in energy consumption and efficiency.

## Life Cycle Assessment

Life cycle is an interlinked stages of the product's life from cradle to cradle / cradle to grave, product life cycle stages include raw material, processing, manufacturing, distribution, waste disposal, etc., every product would undergo life cycle stages and every stage generates positive / negative environmental impact. LCA is a technique of evaluating the environmental impacts that associated on the entire life of the product. Impacts will be evaluated from raw material processing to end of life product disposal (Cradle to Grave / Cradle to Cradle / Cradle to Gate).

Life cycle assessment is an emerging process of evaluating the environment impacts on product life as it becomes imperative to manage emerging policies, strategic planning, process improvements, risk minimization and new product design.

Our expert team provide solutions on mapping environmental impact on entire life of the product, supporting in identifying environmental mitigation options, strategic support in developing supplier sustainability scorecard (baseline & target setting), green marketing and to develop ready metrics for further environment product disclosures.

## Sustainable supply chain

Supply chain sustainability is a systematic approach to improve the socio, economy & environment factors in the business supply chain. Sustainability in the supply chain has gained more attraction and also recognized as one of the key in corporate social responsibility.

We follow United Nation Global Compact (UNGC) principles on Human Rights, Labor, Environment and Anti-corruption principles.

We assist clients in implementing sustainable supply chain practices by mapping of the supply chain, identifying supply chain priorities, supplier sustainability data collection metrics, supplier capacity building program and metrics to identify sustainable vendors.

Effective sustainable supply chain would be resulting :

- Strategic model to manage socio, economy & environment factors in the supply chain.
- Minimization of risks that associated in the supply chain by fulfilling UNGC principles.
- Opportunity to become sustainable procurement organization.
- Corporate brand image by adhering suppliers to be in line with organization's vision and priorities.
- Continuous improvement process helps organizations to develop more sustainable supply chains.
- Effective collaborative model to share, exchange & implement the best practices.

## Sustainability Certified Training:

RSM in partnership with Institute of Leadership & Management (ILM) to provide Sustainability and CSR training courses. Each training targets a different range of topics and is designed to meet the needs of different professional groups.

We seek to provide the ideal training solution to fit attendees needs. We offer two unique training solutions: Scheduled Public Training courses & In-House Training Solutions. Moreover, we have designed this program considering space for interactions, discussion on case studies and professionals sharing their knowledge and experience.

Our Training courses target different audiences based on existing skills and job needs and courses are offered on a regular basis throughout the GCC region through the range of courses:

- Advanced Chief Sustainability Officer (CSO) Professional Training, 3 Days
- Sustainability Strategy and Reporting Executive Training, 2 Days
- Stakeholder Management Masterclass, 1 Day
- Sustainability and CSR Masterclass, 1 Day

## Sustainability Data Management:

Organized and analyzed data provides a powerful decision making and data monitoring tool which enables the organization to respond quickly and accurately to situational changes. Our data management platform gives organizations the capability to capture and directly access more data, more reliably, for better outcomes.

In addition to data capture and display, various report and dashboards are automatically generated for applicable management levels to inform and oversee the desired sustainability strategy, plans, KPI's and targets. Data value is further enhanced by cascading tasks into departmental and individual levels, for better performance management across the organization.

Through our partnership with FigBytes, we offer industry leading data management platform solutions which support you through:

- Integrated strategic alignment
- User-focused monitoring dashboards
- Analytics and data cascaded from the organization to the individual employee level
- Automated data capture from supported sources
- Cross-functionality with other data and CRM platforms
- Automated report and status generation capabilities
- Tailor-fit performance for your organization

## Contact

### Kareem AbuEid

Sustainability Services Leader  
RSM  
Kuwait  
kareem.abueid@rsm.com.kw

Arraya Tower 2, Floors 41& 42, Abdulaziz Hamad Alsaqar St.,  
Sharq, P.O.Box 2115, Safat 13022, State Of Kuwait

**T:** +965 22961000 **F:** +965 22412761

**W:** [www.rsm.global/kuwait](http://www.rsm.global/kuwait)



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