



**FORVIS**

# **GLOBAL STUDENT LIVING - LEGISLATION**

OCTOBER 2022

# REGULATION & REAL ESTATE

The push for ESG and climate-related disclosures is accelerating with a variety of stakeholders interested in the impacts and strategic responses of companies. Allied to this, market knowledge, consumer interest, and a desire to support sustainable activity are all increasing the advancement of innovative strategies and solutions, that benefit our society and environment.

Define sustainable  
economic activities

**EU TAXONOMY**

Disclose climate-related  
financial information

Taskforce for Climate-  
related Financial  
Disclosures  
(TCFD)

European Sustainability  
Reporting Standards  
(ESRS)

Corporate Sustainability  
Reporting Directive  
(CSRD)

Disclose  
sustainability-related  
information

Sustainable Finance  
Disclosure Regulation  
(SFDR)

Direct investments to  
sustainable economic  
activities

- Provide decision-useful information
- Identify climate-related risks & opportunities
- Introduces climate scenario analysis

- *Financial Services* firms, but investor useful
- Disclose how green a product is
- Whether it has environmental characteristics (Art. 8) or environmental objectives (Art. 9)

- Meet 1/6 environmental objectives
- DNSH to the other 5/6
- Meet certain safeguards
- Links to climate change

- Replaces NFRD for ~49k EU firms
- Sustainable activities capital driver
- Double materiality concept
- Percentage of revenue assurance

# KEY TAKEAWAYS

Recommendations to deliver financial flexibility, corporate credibility and resiliency.

- **BE PROACTIVE & DECISIVE**
- **SET TARGETS**
- **ADDRESS YOUR SUPPLY CHAIN**
- **EMBRACE SCENARIO ANALYSIS**
- **BE TRANSPARENT**

# About Us

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**FORV/S**

FORVIS is a trademark of FORVIS, LLP, registration of which is pending with the U.S. Patent and Trademark Office.



# FULL SUITE OF ESG & CLIMATE RISK SOLUTIONS

Our global economy has evolved and allowed us to accomplish amazing feats, only dreamed about in generations past. We have changed the way we do business, the way we live, and how we interact with each other. At the same time, our interconnectedness as a global society has caused our symbiotic relationship with the planet to become taxed. Some of our greatest societal achievements have also led to some of our greatest future risks. Our offerings are designed to help clients achieve their goals in the backdrop of this new ESG landscape and contribute to the betterment of the world for generations to come.



## CLIMATE RISK MANAGEMENT

- Climate Risk and Opportunity Assessment
- Risk Management Process Integration
- Supply Chain / Third-Party Risk Management
- Climate Quantitative Solutions - Physical / Transition Risk Modeling and Validation
- Scenario Analysis and Stress Testing
- Climate Risk Data Strategy
- Climate Risk Appetite Statement
- Business Continuity Planning
- Climate Change Adaptation



## ESG CENTRIC ADVISORY

- Circular Economy and Resource Efficiency Management
- Diversity, Equity, and Inclusion (DEI) Assessment
- Corporate Social Responsibility (CSR) Development
- Environment, Health, and Safety (EHS) Support
- ESG Investment Policy and Process Development
- Life Cycle and Impact Assessments
- Sustainable Finance Methodology and Strategy
- B Corp Assessment and Certification Support
- Carbon Credit Advisory
- Capital and Green Financing Advisory



## ESG STRATEGY & GOVERNANCE

- ESG Materiality Assessment and Stakeholder Analysis
- End-to-End Program Design and Management
- Framework Assessment and Alignment
- Executive and Board Training and Education
- Sustainability Communications and Marketing
- ESG Strategic Development
- ESG Data and Technology Architecture Strategy
- ESG Policy Development



## CORPORATE DATA & REPORTING

- ESG Data Sourcing Strategy
- Audit Readiness Assessment and SOX / Internal Controls Support
- Sustainability Reporting Copy and Design
- Data Governance and Data Quality Implementation
- ESG Data and Reporting Software Selection / Implementation
- Regulatory Disclosure Support and Requirements Management
- Sustainability KPI Identification and Dashboards



## SUSTAINABLE PERFORMANCE IMPROVEMENT

- Carbon Accounting (Scope 1, 2 & 3)
- Market Insight and Performance Analysis
- Peer Benchmarking and Competitor Analysis
- ESG Ratings Review and Management
- Sustainability Goal Setting
- Net Zero Strategy and Decarbonization Pathways
- Science-Based Targets Initiative (SBTi) Submission Support
- GHG Emissions Reduction Strategy

## Latest Thinking

To educate, create opportunities for dialogue and provide exceptional service to clients, FORVIS produces and disseminates Knowledge Share articles, podcasts, webinars and more. Samples of our recent material include:



### ESG REPORTING – NAVIGATING THE DISCLOSURE LANDSCAPE

Explore recent developments in the ESG disclosure realm.



### DEVELOPING A CLIMATE RISK MODEL FRAMEWORK

Background, frameworks, models and next steps for climate risk.



### ESG: GROWTH, PERFORMANCE AND SUSTAINABILITY

We have designed methodologies to help enable the achievement of your goals.

# OUR SOLUTIONS

Providing a full suite of services from physical climate risk modelling and sustainable development advice to ESG and annual report production, we not only look to deliver impactful value across your organization but look beyond this, ensuring the effort you put in to driving towards a net zero 2050 is cohesive and aligned. We want to continue shifting the sustainability narrative to purposeful performance and business resilience, supporting clients in adapting to global challenges, such as climate change.



## ESG STRATEGY & GOVERNANCE

- Adapt to, and adopt circular thinking to improve supply chain management, reduce GHG emissions and improve resource efficiency
- Collaborate with you to assess existing ESG capabilities, adopt best practices and embed new solutions
- Provide leadership training across key sustainable finance and sustainable development trends



## CLIMATE-RELATED RISK MANAGEMENT

- Advise and guide you through environmental and climate risk assessments, providing robust adaptation and mitigation plans for improved climate resilience
- Integrate scenario analysis and physical and transitional climate risk management into the wider business strategy
- Analyse and evaluate value chain decarbonization risks and opportunities



## SUSTAINABLE PERFORMANCE

- Support in the reallocation of capital towards sustainable real estate financing activities
- Provide ongoing goal-setting, KPI development, impact assessment and audit across your peers and market
- Facilitate product and solution analysis and innovation, incorporating emerging technologies and low carbon innovations



## CORPORATE DATA & REPORTING

- Design, plan and produce copy and content for regulatory and business disclosures, such as ESG, TCFD and SASB alignment
- Effectively use data analytics & reporting to highlight trends in performance and risk.
- Leverage reporting tools and visualization to review and report meaningful data to drive strategic decision making and underpin net zero planning



# SUSTAINABILITY REPORTING

We have designed our Sustainability Report Drafting & Design solution to address the end-to-end needs of our clients across varying maturities within their sustainability programs. Our teams collaborate to support our clients to understand the current sustainability-related disclosure frameworks, perform data collection, implement ESG data and reporting technologies, as well as draft and design curated reports through our sustainability marketing team. This unmatched capability allows us to reach our client's stakeholders with powerful and credible messaging while providing a seamless experience to client project teams.



## ESG Framework Alignment

- Review ESG framework disclosures and target stakeholders.
- Understand costs & benefits of selecting each framework.
- Determine data needs and future flexibility to address dynamic ESG environment.



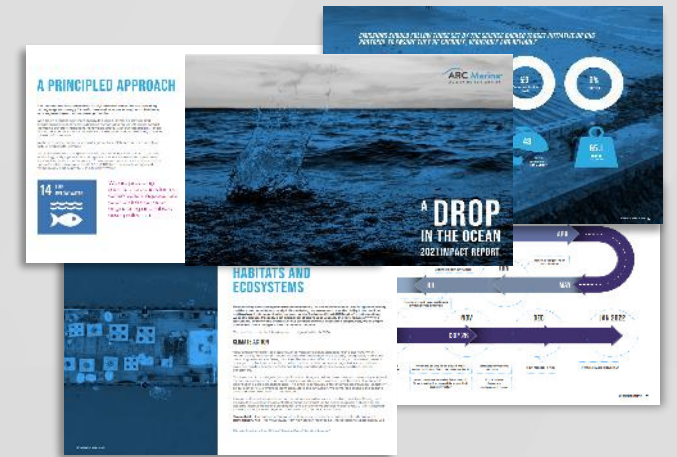
## ESG REPORTING

- Consultation to understand goals, requirements and design ideas.
- Organize report structure, strategy and timeline.
- Collect and review relevant data (quantitative and qualitative) to formalize report content.
- Draft copy, content and full design in collaboration with your team.
- Incorporate disclosure data.
- Finalize, review and publish your ESG report to maximize engagement.

## Some examples of our recent work.



REG is a leading biofuel producer in the US and client of FORVIS. We had the pleasure of collaborating with them and their marketing team to create their 2021 ESG Report including design, copy and content.



The world's foremost innovator in sustainable marine conservation infrastructure, we are very proud to have created an Impact Report for a client who is truly changing our planet for the better.

# PHYSICAL CLIMATE RISK DASHBOARD

The Physical Climate Risk Dashboard empowers companies to identify their physical risk exposure across their portfolio and operations using the latest in climate science. Our platform, designed in collaboration with Jupiter Intelligence™, provides the insights needed to assess and manage physical risk exposure and inform key stakeholders of resilience under different direct and indirect scenarios.

Beyond our 8 key physical climate perils, FORVIS provides scenario analysis for risk management, existing and future regulatory requirements through 2100 and across multiple warming scenarios, as well as asset and portfolio level spatial resolution capabilities to <90m, ideal for Investment analysis, real estate development, logistics, risk engineering, safety and operations, underwriting, and capital planning.

15x

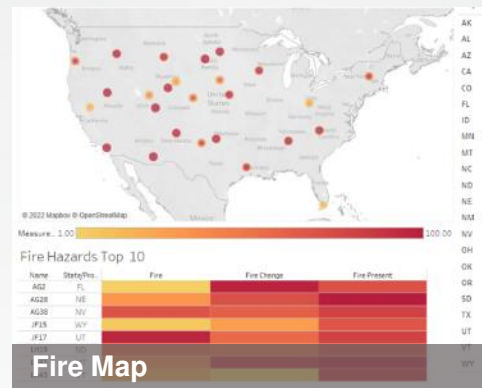
Increase number of people impacted by heat stress if the world's temperature rise reaches 2°C

Source: [METOFFICE](#)

## Core Capabilities

- Any global location and multiple visualization options
- Inbuilt Jupiter Intelligence™ Climate Score Global Metrics
- Science-backed data based on SSP and RCP climate pathways
- Supports the Taskforce for Climate-related Financial Disclosures (TCFD) requirements for scenario analysis
- Provision of risk analysis, evaluation and reporting
- Regulatory reporting compliance for global disclosures
- Impact and materiality assessment alignment to support business strategy management and risk management

## Visualization Examples



## Be Prepared

All we require to kick off your physical risk analysis is a list of locations or postcodes. Simply contact your FORVIS representative or reach out to our ESG team and we'll support your journey to both mitigating and adapting to the challenges of climate change.

**FORVIS**



# FORVIS

As a FORVIS client, you will benefit from a single organization with the enhanced capabilities of an expanded national platform, deepened industry experience, greater resources, and innovative advisory services. Our aim is to help clients succeed today while preparing them to forge ahead into a clear future.

We are FORVIS - driven by a commitment to anticipate what's ahead so our clients are ready to thrive when it arrives.

## CFO & BUSINESS

- Accounting & Financial Reporting
- Business Transformation
- CFO Analytics
- CFO Digital Technology
- Global Finance
- Performance & Process Improvement

## REGULATORY

- Anti-Financial Crime
- Regulatory Change & Process Improvement
- Regulatory Compliance
- Regulatory Reporting & Analytics
- Regulatory Technology

## ENTERPRISE RISK & QUANTITATIVE

- ESG & Climate Risk Advisory
- Risk Management & Controls
- Data Management
- Quantitative Solutions
- Risk Analytics & Reporting
- Risk Architecture & Technology

## TECHNOLOGY

- Cloud Computing
- Core Technology Modernization & System Implementations
- Cybersecurity
- Data Privacy
- Digital Process
- Transformation
- IT Risk Management
- Information Security

## INTERNAL AUDIT

- Audit Improvement & Digital
- Internal Audit Strategy & Governance
- Operational Audit & SOX
- Program Delivery
- Risk & Compliance Solutions

### POWERED BY FORVIS ADVISORY'S ACCELERATOR PLATFORM



Industry  
Focus



Delivery  
Methodologies



Strategic  
Alliances



Project  
Management



Technology  
Partnerships



Talent  
Development

## Direct Contacts

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# FORV/S

Assurance / Tax / Advisory