



Sustainability

Assisting you on your journey



What is Sustainability?

Sustainability is the ability to meet our own needs without compromising future generation's ability to meet their own. Sustainability encompasses various dimensions, commonly known as the "triple bottom line," which includes:

- Environment (E): Aims to minimize the negative impact of human activities on the environment and promote conservation. (Climate Change, resource use, pollution, biodiversity)
- Social (S): Involves addressing social issues such as poverty, inequality, human rights, and labor conditions to create inclusive and resilient communities. (labor practices, human rights, customers relations, community engagement)
- Governance (G): Internal policies, leadership, and structures of a company which includes key governance considerations. (Corporate governance, ethical business practices, risk management, compliance and reporting)

Why important?

Investors & Stakeholders

Investors and stakeholders are increasingly incorporating ESG factors into their decision-making processes. Companies that perform well on ESG metrics are often seen as more sustainable, ethical, and better positioned for long-term success. Various ESG ratings and indices have been developed to help investors and companies that meet high ESG standards.

Risk Mitigation

ESG factors are seen as critical indicators of risk. Companies that effectively manage ESG risks are better positioned to navigate challenges such as regulatory changes, environmental disruptions, and social controversies. Integrating ESG considerations into business practices helps in identifying and mitigating potential risks.

Market Competitiveness

With strong ESG practices are often viewed as more attractive to customers, employees, and partners. ESG performance can be a differentiator in a competitive market, enhancing a company's brand reputation and market competitiveness.

Regulatory Trends

Governments and regulatory bodies are increasingly incorporating ESG considerations into their frameworks. Companies that align with or exceed regulatory requirements on ESG matters are better prepared for evolving legal and regulatory landscapes.

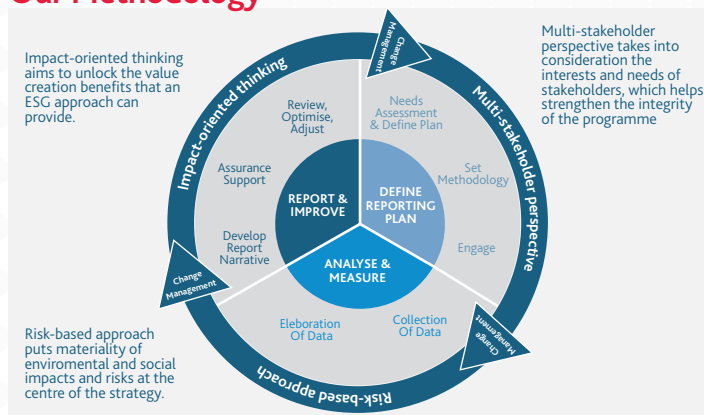
Intentional And Local Guidelines

- ▶ United Nation Sustainability Development Goals (UNSDGs)
- ▶ United Nation Global Compact (10-Principles)
- ▶ Global Reporting Standards (GRIs)
- ▶ Sustainability Accounting Standard Board (SASB)
- ▶ International Financial Reporting Standards (IFRS S1, S2)

Scope And Relevance

Pakistan is ranked 08th internationally for countries most impacted by climate change. It is expected to encounter a 1.4 to 3.7 degree Celsius temperature increase by 2060. Moreover, Pakistan's poverty rate increased to 31% by 2018 and still continued. World Bank report reflects that at least 2/3 of Pakistan's population is made up of people from vulnerable groups like women, children and differently-abled people.

Our Methodology



Why BDO?

Specialist knowledge and experience

All our services are delivered by ESG experts with industry, regulatory, compliance and law enforcement backgrounds. We have experience delivering ESG projects. We understand risk and the business challenge the ESG brings which includes:

- ▶ Gap Analysis and Benchmarking;
- ▶ Developing a tailored sustainability framework that aligns with organizational goals and objectives;
- ▶ Implementing the framework and providing guidance on sustainability initiatives; and
- ▶ Stakeholder mapping.

Our People



Zulfikar Ali Causer

FCA & CA (Canada)

International Liaison Partner & National Head of Audit Services

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Zulfikar Causer qualified as a Chartered Accountant with Ernst & Young in Toronto, Canada in 2005 and is a member of the Institute of Chartered Accountants of Ontario and the Canadian Institute of Chartered Accountants. He plays an active role in the training and development of the Firm's professional staff. In this capacity, he has attended several training courses of BDO International held in Bangkok and Singapore on Risk, Controls, Integrated Audits, Compass 3, and S404 compliance. Zulfikar brings with him a rich experience of providing assurance services to large publicly traded corporations. He is primarily involved in the Resources, Manufacturing, Distribution, Energy, and Real Estate sectors. He has also had the opportunity to work with Fortune 500 companies.



Sajjad Hussain Gill

Partner Audit & Assurance

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Sajjad Gill is a fellow member of the Institute of Chartered Accountants of Pakistan (ICAP) and a Certified Information Systems Auditor from ISACA, USA. He has over 26 years of professional services experience in EY and PwC in Pakistan, UAE and Afghanistan, including 14 years as Partner Assurance with EY Pakistan. Mr Gill specializes in Telecom, Medial and Technology (TMT), Utilities, Energy and Power. He been the lead audit partner for Telenor Pakistan, Pakistan Telecommunication Co, Oracle Pakistan, Systems Limited, Avanceon Group, Sui Northern Gas Pipelines Limited, Uch Power and Huaneng Shandong Ruyi (Pakistan) Energy (Private) Limited. Mr. Gill has also served as an elected member of Northern Regional Committee of the ICAP for 2013-17 term and was also elected as its Chairman for 2017. He has also been member of Technical Advisory Committee of ICAP for 2016 and 2017.



Abdul Rab

Partner - Deal Advisory

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Abdul Rab is a C-Level Transaction and Strategy Advisory Professional. His advisory work ranges from assisting clients with complete Mergers and acquisition cycle activities, business valuations, and impairment testing, reorganizations, restructuring, capital building, infrastructure & debt advisory, arbitration & dispute resolution support, strategy consulting, operational planning, group structuring & family governance, investment monitoring, deals evaluation for PE fund, advisory on corporate matters, financial and commercial feasibility studies, start-ups consulting and human resource due diligence. He also advised a number of family-owned businesses on reorganization and framing family governance charters. He is a fellow member of the Institute of Chartered Accountants of Pakistan (ICAP), and started his career in 1994 as an auditor from the EY Pakistan. He served them for 8 years (1994-2002) thereafter he served Deloitte Pakistan once for over 18 years (2002 – 2021) evolving as an Equity Partner in 2012.



Salman Ahmed

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Salman Ahmed, an ACCA member and B.Com graduate, having over eight years of experience in Compliance, Business Risk, and Advisory services. Started his career as a Regulatory Compliance Officer at the National Clearing Company of Pakistan Limited. He later held roles at Grant Thornton Pakistan and EY (Ford Rhodes), where he led World Bank assignments. Currently serving as Assistant Manager (II) in Risk Advisory Services at BDO Pakistan and oversees Environmental, Social, and Governance (ESG) matters while managing a diverse portfolio. His expertise spans internal audit, due diligence, family governance charter, grants disbursement and audit across various sectors such as capital markets, banks, manufacturing, textiles, and distribution companies.

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