



# Tax and legal

ESG services and products



# Sustainability and ESG in tax and legal

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# Tax

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Company selfie	➔
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Total tax contribution	➔
Patent box and R&D super deduction	➔



# ESG tax readiness assessment

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**Industry: All**

# ESG

## What clients need

ESG is a new global trend. In-house tax functions need to adapt their tax strategy and their tax operating models to include ESG-related tax objectives.

## What we offer

Our ESG tax readiness assessment benchmarks the readiness of your in-house tax functions (reporting, compliance, involvement in projects, communication to leaders, etc.) and provides an action plan for the tax function.

Our ESG tax readiness assessment includes three stages:

- evaluation of your current state and benchmarking your readiness against your peers
- definition of target state
- action plan and roadmap for transition from current to target state

# Environmental tax

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## Industry: All

ESG

## What clients need

Environmental taxes and green fiscal policy will impact organisations' operations. To make informed decisions and take advantage of emerging opportunities, clients must understand these implications.

## What we offer

We support you in deeply understanding all implications of environmental taxes on your company. We

- evaluate the tax implications of a net-zero commitment, the reduction of carbon and plastic footprints and water consumption
- providing advice and impact assessments on existing and emerging taxes
- help you understand the risks associated with changes in the supply chain due to new regulations
- develop processes and governance to reflect changes in environmental taxation and the impact on ERP systems
- perform the economic modelling of the impact of carbon pricing measures

# Green tax database and incentives navigator

## Contact

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## Industry: All

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ESG

## What clients need

In terms of green taxation there is no international harmonisation. A holistic overview of the taxes a company might be exposed to enables the client to optimise their activities and reporting.

## What we offer

We are able to visualise your exposure to environmental taxes worldwide with the help of our D&A tool that accesses the OECD PINE database.

The tool covers not only tax data but also:

- taxes, fees, and charges
- environmental subsidies
- tradable permits
- deposit and refund systems
- voluntary approaches
- statistics and locally specific factors

# Green tax modelling tool

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## Industry: All

ESG

## What clients need

Environmental taxes often are hidden in the price of products or services. They are not easily spotted – and usually not on the radar of the tax function. Clients have difficulties to identify their effective environmental tax burden.

## What we offer

Using the green tax database and information collected from the client, we are developing a modelling tool which makes it possible to identify the environmental tax burden. This tool will be built on top of the TIMM platform, which was developed over the period of 10 years by PwC UK.

We will provide this service based on:

- client ERP data
- client customs data (same input data as used by Trade Activator)
- simulation data from TIMM developed by PwC UK
- supply chain data from the Sustainability Tracker tool developed by PwC DE

# Company selfie

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## Industry: All

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ESG

## What clients need

Clients are typically unaware of what publicly available data says about their company and the impact it could have on their international tax allocation. With a company selfie, data gaps can be identified and measures taken to address them.

## What we offer

The selfie evaluates the commercial, tax-relevant activities of your company. It uses information which is available to the public (commercial information, patent registers, LinkedIn profiles, etc.). We help you evaluate perception gaps and advise on how to close these gaps.

The company selfie:

- provides you with an image of what third parties (authorities, media, etc.) might infer about your global operations
- can be compared to internal data, such as CbCR information, to find mismatches in perception vs. reality



# Tax transparency strategy

## Contact

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## Industry: All

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## ESG

[Website](#)

### What clients need

Clients should have a clear understanding of what public tax transparency is and how it may impact their enterprise.

### What we offer

We assist you in establishing an understanding of what public tax transparency is, why it is important for your business, and how you can address it.

We provide:

- a briefing document that includes all relevant recent developments (political, sustainability, accounting, regulatory, etc.)
- available options and recommend the best option for your company
- a benchmarking study with ratings based on specific content and format elements – against peers, market practice, etc.
- a tailored analysis with the pros and cons of being tax transparent (risks and opportunities)

# Tax transparency report

## Contact

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## Industry: All

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ESG

### What clients need

Clients face the challenge of developing a tax transparency report – and then their tax transparency report needs to be reviewed for internal and/or external purposes.

### What we offer

We assist you in developing a roadmap for your tax transparency journey – from creating a tax transparency report to reviewing it.

This includes:

- collection of data – manual or automated solutions
- developing a TTC manual and/or providing training on how to collect accurate and timely data
- providing tailor-made, fit-for-purpose content for your tax transparency report
- a broad and sophisticated range of review options such as:
  - reasonableness check of tax transparency report
  - procedures agreed upon, internal report to management, collaboration with assurance
  - external opinion for the tax transparency report

# Total tax contribution

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**Industry: All**

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**ESG**

## What clients need

Clients want a clear understanding of the total taxes borne and collected (total tax contribution, TTC) for internal and external purposes.

## What we offer

We assist you in defining the different categories of TTC and developing an approach (manual or automated) to collect the relevant data and analyse and benchmark it.

This means:

- collecting data, manual or automated solutions
- developing a TTC manual and/or providing training and training material to support your organisation in collecting accurate and timely data
- providing a dashboard with the results to support your TTC communication (internally or externally)

# Patent box and R&D super deduction

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## Industry: All

## ESG

Website: in progress

### What clients need

Companies need to invest in R&D to develop 'green' products and solutions and innovative processes throughout the value chain to reduce CO<sub>2</sub> emissions.

### What we offer

You can benefit from the Swiss patent box and from the R&D super deduction when investing in innovative products, solutions or processes in Switzerland. The patent box and the R&D super deduction can bring significant cash tax savings to companies performing R&D activities in Switzerland. For example, for every CHF 1 invested, companies can deduct up to CHF 1.50 in their tax returns at the cantonal level.

We help you unleash your ESG potential by:

- identifying these opportunities and simulating the benefits of the patent box and R&D super deduction on your business
- organising workshops with R&D and innovation teams
- discussing how ESG is creating new innovative products/processes/solutions
- preparing robust documentation for the patent box / R&D super deduction



# Regulation

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- Foundations with ESG flags →



Tax

Regulation

People





# Regulatory gap analysis and ESG transformation

## Contact

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## Industry: FS

## ESG

### What clients need

Financial institutions need to comply with the constantly changing regulatory landscape in sustainable finance. They must not only be aware of the changes and their impact, but also implement the new requirements and identify and seize emerging strategic business opportunities.

### What we offer

We offer you an efficient approach for your ESG strategic regulatory gap analysis. We identify the specific impact of regulatory changes (SFDR, MiFID II, UCITS, AIFMD) on your organisation, define the regulatory gaps, align them with your strategic ambition and support you in the implementation stage.

This includes:

- support in project mobilisation, tailored scoping and package allocation
- all relevant regulatory and soft law requirements, incl. workshops with your stakeholders
- a gap analysis report with result consolidation and definition of workstreams and working packages
- assistance in the effort estimation and implementation planning
- support in the ESG transformation

# ESG rating methodology

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**Industry: All**

## ESG

### What clients need

The new sustainability-related regulatory requirements put significant pressure on financial institutions. To comply with the requirements and to provide added value to their clients, they need to define their own ESG rating methodologies.

### What we offer

We support you in developing an internal ESG rating by combining raw ESG data, internal ESG analysis, external ESG ratings and scores, as well as other tailored ambitions and preferences.

This means:

- developing an ESG rating methodology for individual asset classes
- identifying relevant ESG criteria and data
- defining structure and process to convert ESG scores into the ESG rating
- integrating the ESG rating in the sustainable investing process and in due diligence
- leveraging the ESG rating to achieve regulatory compliance (SFDR, EU taxonomy)
- including the ESG rating in individual client communication and reporting
- using the internal ESG rating for ESG risk management purposes

# ESG risk management and control framework

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## Industry: All

ESG

## What clients need

Clients want a comprehensive understanding and efficient management of investment risks such as market risk, liquidity, credit and operational risk. Thereby, ESG risks play a key role.

## What we offer

We support you in designing an ESG risk management and control framework for the effective management of ESG risks throughout your organisation.

This includes:

- defining an ESG risk strategy, including ESG risk appetite and KPI thresholds
- setting up the ESG risk management framework for identifying, managing and monitoring ESG risks, including ESG risk definition, selection of ESG risk methodologies, and integration of ESG risk data into IT systems
- establishing an ESG risk governance and strengthening roles and responsibilities regarding sustainability risks throughout your organisation
- developing an ESG risk disclosure framework, fulfilling disclosure obligations regarding sustainability risks at both corporate and product level

# ESG for commodity traders

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## Industry: Commodity

## ESG

[Website](#)

### What clients need

The commodity sector faces a variety of new developments and requirements linked to sustainability. On the one hand, there is an increasing demand for commodities which are vital for the green transition, on the other hand, commodity traders are subject to increased regulatory scrutiny.

### What we offer

We help you understand the impact of sustainability on your commodity trading business. Our analysis focuses on the following points:

- assessing and classifying market balances for 'green' and 'brown' products
- net-zero target setting and definition of offsetting measures, incl. compensation
- green funding and trading – access to funding for commodity traders meeting certain ESG and taxonomy-linked criteria
- sustainability risk – integrating sustainability risk in commodity risk and control framework
- ESG disclosure – transparency on ESG topics, commitments and taxonomy alignment

# ESG in loan origination

## Contact

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**Industry: All**

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## ESG

### What clients need

Banks in the credit business need to incorporate ESG criteria in their loan applications.

### What we offer

With the help of a structured questionnaire – hosted on our SaaS platform ‘PwC Smart Reporting’ – you can quickly and easily gather ESG-relevant information from applicants.

This allows you to:

- control the loan application process
- consolidate collected information into management dashboards
- export data export into a variety of formats for further processing and filing
- collect data from different sources
- increase tax transparency
- create custom data collection templates to collect, process and report any ESG data points



# ESG data governance and provider analysis

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**Industry: All**

## ESG

### What clients need

ESG data is at the core of ESG transformation. Clients need to know what data is required by the regulator and they must identify and analyse relevant data sources. This includes finding suitable ESG data providers and ambitiously exploring solutions for dealing with limited data.

### What we offer

We support several financial institutions in identifying and prioritising all relevant ESG data based on detailed ESG data governance. We ensure compliance with relevant regulatory and market frameworks such as SFDR, Taxonomy, MiFID II, TCFD, NFRD/CSRD, etc.

Leveraging on our extensive expertise, we assist you in:

- identifying the status quo and relevant data gaps
- defining an ESG data base with all required ESG data
- analysing ESG data requirements for various obligations including client and corporate reporting, investment due diligence, and ESG risk management
- identifying relevant IT systems and sources
- defining approaches for dealing with limited data

# Regulatory radar for non-FS clients

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**Industry: All**

## ESG

### What clients need

The inherent risk of missing out on ESG-related regulatory topics has an impact on various business areas. Organisations need to understand, overview and control the specific requirements and regulatory deadlines.

### What we offer

Our ESG Radar subscription service for FS clients is also available for non-FS clients. It delivers the following services:

- awareness of ESG developments, with legal summaries/impact assessments in high granularity
- ever-expanding online regulatory platform that collects and analyses ESG regulatory sources for many jurisdictions around the world, providing tailored content to clients from different industries
- coverage of the entire cycle of a regulation
- helping clients to save money and allocate resources more efficiently
- possibility of using our ESG Radar as a project management tool

# ESG: EU taxonomy and SFDR portfolio assessment

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## Industry: FS

## ESG

### What clients need

The new regulatory requirements and changes in market practice impose new obligations on the content of sustainable financial products. This requires carrying out an alignment assessment of ESG investment portfolios against the EU taxonomy and SFDR.

### What we offer

We support you with setting up and reviewing ESG investment due diligence frameworks that comply with all regulatory obligations and incorporate state-of-the-art market practices.

Our services include:

- reviewing ESG strategies and existing documentation to avoid the risk of greenwashing
- setting up ESG investment due diligence frameworks and guidelines incorporating the EU taxonomy and SFDR
- implementing and reviewing SFDR and taxonomy requirements
- structuring new ESG fund solutions based on suitable ESG market standards and regulatory developments
- reviewing engagement and voting strategies

# ESG contracting

## Contact

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**Industry: All**

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# ESG

## What clients need

To comply with ESG regulations, clients need to consider and assess a broad range of topics, such as litigation, liabilities, extended producer responsibility, etc.

## What we offer

We assist you in aligning your contracts with all your customers, vendors and service providers according to ESG obligations.

# Foundations with ESG flags

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## Industry: All

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ESG

[Website](#)

## What clients need

Clients are looking to improve the accountability and impact of their foundations. They strive to have a programmatic impact by achieving KPIs and balancing impact and risk. At the same time, they need sufficient funding and maintain excellent relations with their stakeholders.

## What we offer

We help you achieve operational excellence through effective systems.

This includes:

- programme reviews and risk management of grants
- reviewing the grant's operating model
- capacity assessment of grantees
- on-the-ground grant verification services
- impact monitoring and evaluation
- crisis response plan
- fit-for-purpose assessments



# People

- Diversity and inclusion consulting →
- Equal-salary certification →
- Compensation framework →
- New world. New skills. →



# Diversity and inclusion consulting

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## Industry: All

ESG

[Website](#)

## What clients need

Societies and workforces are becoming more diverse in terms of gender, ethnicity, religion, (dis)-ability, etc. – and diverse teams show more potential and an increased performance. Thereby, companies are facing pressure from shareholders, employees, legislators and media to demonstrate their efforts and results related to diversity.

## What we offer

We offer you diversity and inclusion (D&I) consulting and support you with:

- D&I maturity assessments using our D&I maturity model which evaluates your company's strengths and areas for improvement and defines your D&I strategy regarding governance, technology, culture, D&I policy, process design, etc.
- D&I analytics to track the talent flow (including where talent is blocked or leaving), the diversity footprint, etc.
- D&I training in areas such as 'inclusive leadership', 'unconscious bias', 'inclusive language', 'inappropriate behaviour', 'high performing teams', 'mental health and wellbeing', etc.

# Equal-salary certification

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## Industry: All

ESG

[Website](#)

## What clients need

In Switzerland there is a gender pay gap of 19%, of which 9% cannot be explained. Companies are facing pressure from shareholders, employees, legislators and the media to demonstrate that they pay men and women the same for the same job or for work of the same value.

## What we offer

We help you to identify and close gender pay gaps.

The EQUAL–SALARY (ES) certification process provides:

- a comprehensive statistical analysis of pay data that shows the gender pay gap at the corporate and individual level
- a desktop study of HR and remuneration policies, followed by an extensive 'on-site' audit
- our recommendation to certify (or not) your company for the ES label
- the ES label (valid for 3 years), which enables your company to demonstrate equal pay to internal and external stakeholders
- additional features such as gender pay gap calculations to comply with the new Swiss law, ethnicity pay gap calculations as well as insights on legislations across the world

# Compensation framework

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## Industry: All

# ESG

[Website](#)

## What clients need

With ESG at the heart of business, executives should be paid based on ESG performance. But adding the wrong ESC metrics to executive compensation can be inefficient or even counterproductive.

## What we offer

We help you to analyse the impact of ESG on management and board compensation and to develop a compensation framework that meets current and future requirements.

We provide you:

- insights into market practices in Switzerland and abroad through benchmarking and thought papers
- a framework for deciding whether to use ESC metrics in pay
- an approach that complies with the respective compensation legislation

# New world. New skills.

## Contact

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## Industry: All

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ESG

[Website](#)

## What clients need

Technological developments and changes related to Covid-19 are requiring new skills in the workforce.

## What we offer

We accompany you through the transformation of your company and your workforce and help you master and benefit from the opportunities digitalisation entails.

We help you:

- assess the impact of digitalisation and other mega trends on your workforce
- develop a workforce planning strategy, including upskilling and re-skilling programmes
- with capability development consulting as well as learning and development services (training)
- master change management, HR transformation, and culture transformation



An aerial photograph showing a dark asphalt road with two yellow lines, curving through a dense, lush green forest. The trees are tall and closely packed, creating a textured canopy. The road enters from the bottom left and curves towards the top right.

# Thank you

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