

# KPMG ESG Diagnostic Survey 2023

We recognize that your business may be facing pressures from investors, regulators, shareholders, customers, and employees to transform your business strategy, operations and reporting processes with an environmental, social and governance (**ESG**) lens.

While some organizations are more mature with their awareness and prioritization of ESG issues and the attributes of various industry standards, some are only just starting the journey, as there are complexities with implementing the ESG agenda given the diversity information available.

The following ESG diagnostic survey tool (**Diagnostic Tool**) is designed to help you to understand your organization's ESG maturity level and identify ESG opportunities and focus areas that may be relevant to your organization and sector.

A further KPMG insights report can be provided upon request to assist your organization with its ESG journey.

Please note, this Diagnostic Tool:

- is for general information purposes only and is not intended to address the circumstances of any individual or entity. Professional advice should be taken regarding your specific circumstances
- will provide key insights and commentary based on the information made available to us through the survey
- may involve the collection of personal information; for example, your name, contact details, personal opinions and information of the company you represent. All responses will be anonymized, and we will only use the personal information you have provided for the purposes of analyzing the responses in the Diagnostic Tool for business development discussions or engagement and strictly in accordance with the KPMG Terms and Conditions found below.

To read the survey Terms and Conditions please click the link below:

<https://kpmg.com/LatamDataPrivacyLinks>

**If you do not agree with the above Terms and Conditions please do not proceed with the survey.**

Thank you for your time.

Once the survey is complete you can close your browser and the KPMG team will process the results automatically.

Thank you for participating.

\* Required

1. What is your name? \*

2. What is your title? \*

3. What is your email address? \*

4. What is your company name? \*

5. What is your region? \*

☐ Africa

☐ Asia

☐ Australia or South Pacific

☐ Caribbean

☐ Central America

☐ Europe

☐ North America

☐ South America

Next page

14. At what stage is your company in adoption of environmental, social and governance (ESG) topics into its strategy and operations? \*

- ☐ The company is a market leader on ESG topics compared to competitors
- ☐ The company is currently adopting ESG and is comparable to its competitors
- ☐ The company is lagging its competitors and is beginning to consider ESG adoption
- ☐ Do not know

15. In the next 5 year will your firm make significant hiring and investment decisions based on ESG \*

- ☐ ESG will be a major factor in investment and hiring decisions
- ☐ ESG factors will have a limited impact on investment and hiring decisions
- ☐ ESG factors will not significantly impact investment and hiring decisions
- ☐ Do not know

16. How much does your company prioritize diversity in its hiring and promotion practices? \*

- ☐ The human resource policies include diversity as a consideration with specific targets
- ☐ The human resource policies encourage increased diversity, but there are no targets
- ☐ The human resources policies do not address diversity or set targets
- ☐ Do not know

17. What percentage of your company's managers are women? \*

- ☐ More than 40% of all managers are women
- ☐ Between 20% and 40% of all managers are women
- ☐ Less than 20% of all managers are women
- ☐ Do not know

18. Does your company track and report on employee health and safety metrics? \*

- ☐ The company reports on employee health and safety metrics publicly on an annual basis
- ☐ The company tracks, but does not report on employee health and safety metrics
- ☐ The company does not track employee health and safety metrics
- ☐ Do not know

19. Does your company 1) use workers health and safety as criteria for selecting its suppliers or sourcing partners, and 2) does it report on these criteria? \*

- ☐ The company uses and reports on worker health and safety criteria in its supply chain and sourcing partners
- ☐ The company uses health and safety criteria in the selection process, but does not report on these criteria
- ☐ The company does not use health and safety criteria for workers in its selection process
- ☐ Do not know

20. Does your company have a procedure for managing ESG risks in its supply chain? \*

- ☐ The company has an established procedure for managing ESG risks in its supply chain
- ☐ The company is considering adopting procedures to manage ESG risks in its supply chain
- ☐ The company is not considering adopting procedures to manage supply chain risk
- ☐ Do not know

21. Does your company have a policy to avoid the use of forced labor in 1) its operations and 2) its supply chain? \*

- ☐ A policy exists to address forced labor in both operations and supply chain
- ☐ A policy exists but only covers one of the topics (operations or supply chain)
- ☐ No policy exists on the use of forced labor
- ☐ Do not know

22. Does your company have a policy to support skills training or career development of its employees? \*

- ☐ Policies for both skills training and career development exist in the company
- ☐ Only one of the two policies (skills training or career development) is present
- ☐ Neither policy (skills training or career development) is currently present
- ☐ Do not know

23. Does your company track the average hours of training per employee, by gender and employee category (total number of hours of training provided to employees divided by the number of employees)? \*

- ☐ The total number of hours of training per employee is tracked by gender/employee category
- ☐ Only the total number of hours of training per employee is tracked without gender data
- ☐ The total hours of training per employee is not tracked
- ☐ Do not know

Next Page

24. Does your company have a process to 1) manage biodiversity and report on biodiversity-related risks and 2) manage circular economy practices and report on circular economy-related risks? \*

- ☐ The company both manages and reports on biodiversity and circular economy practices and risks
- ☐ The company manages and reports only one topic - either biodiversity or circular economy practices and risks
- ☐ The company does not manage or report biodiversity or circular economy practices or risks
- ☐ Do not know

25. To what extent does your company track and report on its greenhouse gas (GHG) emissions? \*

- ☐ Regular reporting of GHG emissions covers Scope 1, 2 and 3
- ☐ Regular or irregular GHG emissions reporting of Scope 1, 2
- ☐ No current reporting of GHG emissions
- ☐ Do not know

26. Does your company have policies to improve 1) GHG emissions reduction, 2) water efficiency, and 3) energy efficiency? \*

- ☐ Current policies cover all three areas (GHG emissions reduction, water efficiency, and energy efficiency)
- ☐ Current policies cover only 1 or 2 of these areas (GHG emissions reduction, water efficiency, and energy efficiency)
- ☐ Current policies cover none of these areas (GHG emissions reduction, water efficiency, and energy efficiency)
- ☐ Do not know

27. Has your company raised capital to implement projects to reduce its GHG emissions? \*

- ☐ The company has raised capital to help it reduce GHG emissions
- ☐ The company is considering raising capital to reduce GHG emissions
- ☐ The company does not plan to raise capital for GHG emissions
- ☐ Do not know

28. Does your company have a formal Environmental, Social and Governance (ESG) policy and operational guidelines for its implementation? \*

- ☐ The company has an ESG policy and implementation guidelines
- ☐ The company has an ESG Policy, but no guidelines
- ☐ The company does not have an ESG policy or guidelines
- ☐ Do not know

29. Does your company have a policy for maintaining a well-balanced membership of the Board in terms of diversity? \*

- ☐ The company has a policy on diversity in the membership of its Board
- ☐ The company does not have a Board diversity policy, but the Board is diverse
- ☐ The company does not have a policy and cannot confirm that the Board is diverse
- ☐ Do not know

30. Does your company measure and report on the number of women employees hired? \*

- ☐ The company reports the number of women hired publicly on an annual basis
- ☐ The company tracks, but does not report, the number of women hired
- ☐ The company does not track the number of women hired
- ☐ Do not know

31. Does your company have a sustainability report that is published annually? \*

- ☐ The company publishes an annual sustainability report
- ☐ The company is considering publishing a sustainability report
- ☐ The company does not have a sustainability report
- ☐ Do not know

32. Does your company have a dedicated sustainability team and a sustainability committee that reports to the Board? \*

- ☐ There is a dedicated sustainability team and a committee that reports to the Board
- ☐ There is a sustainability team without a committee reporting to the Board
- ☐ The company does not have a sustainability team or committee
- ☐ Do not know



33. Does your company have appropriate communication tools (whistle blower policy, ombudsman, suggestion box, hotline, newsletter, website) to improve general business ethics? \*

- ☐ The company has 3 or more of the communications tools listed to improve business ethics
- ☐ The company has 1 or 2 of the communications tools listed to improve business ethics
- ☐ The company does not have any of these communications tools to improve business ethics
- ☐ Do not know

34. Does your company have appropriate communication tools (whistle blower policy, ombudsman, suggestion box, hotline, newsletter, website) to improve general business ethics? \*

- ☐ The company sets sustainability targets for all 3 areas (CO2 emissions, water and energy efficiency)
- ☐ The company set targets for 1 or 2 of the areas (CO2 emissions, water and energy efficiency)
- ☐ The company does not currently set targets for these areas (CO2 emissions, water and energy efficiency)
- ☐ Do not know

35. Does your company have policies to 1) improve corporate social responsibility (CSR) and 2) measure your community investments? \*

- ☐ The company has a policy on CSR and measures community investments
- ☐ The company has either a CSR policy or measure benefits from community investments
- ☐ The company does not have a CSR policy or measure community investments
- ☐ Do not know

36. Does your company have a Board-approved stakeholder engagement policy? \*

- ☐ The company has a stakeholder engagement policy approved by the Board
- ☐ The company has stakeholder engagement policy
- ☐ The company does not have a stakeholder engagement policy
- ☐ Do not know

37. Does your company invest in sustainability initiatives -- such recycling, biodiversity, or circular economy -- as part of its business strategy? \*

- ☐ The company has a business strategy that includes at least 2 of these sustainability initiatives
- ☐ The company has at least one of these sustainability initiatives
- ☐ The company does not currently have sustainability initiatives
- ☐ Do not know

38. Does your company report on 1) environmental expenditures and 2) proactive environmental investments to reduce risks or increase opportunities? \*

- ☐ The company reports both environmental expenditures and investment to reduce risks and increase opportunities
- ☐ The company reports on only one either environmental expenditures or investment
- ☐ The company does not report its environmental expenditures or investments
- ☐ Do not know

39. Does your company track and report to stakeholders the total tax paid and its local economic impact? \*

- ☐ The company reports to stakeholders its tax obligations and measures its local economic impact
- ☐ The company either reports to stakeholders taxes paid or its local economic impact
- ☐ The company does not report to its stakeholders total taxes paid or measure its local economic impact
- ☐ Do not know

40. Does your company periodically evaluate customer satisfaction with products and services? \*

- ☐ The company conducts periodic surveys of customers (online, mailed survey, focus groups)
- ☐ The company conducts infrequent surveys of customers
- ☐ The company does not assess customer satisfaction
- ☐ Do not know

41. Does your company have policies and procedures for managing and reporting on data privacy risks? \*

- ☐ Specific policies and procedures are in place to manage data and privacy
- ☐ Only procedures exist to reduce risks to data and privacy, no policy is in place
- ☐ No formal policy or guidance exist to reduce risks to data and privacy
- ☐ Do not know

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