



SUSTAINABILITY CAPABILITIES | APRIL 2026

Sustainability Advisory & Auditing

Delivering expertise. Enabling action. Sustaining outcomes.

30+

ESG REPORTS DELIVERED

40+

GCC INSTITUTIONS

9

FRAMEWORKS COVERED

15+

YEARS OF EXPERIENCE

What this deck covers

01	Who We Are	ESGwise positioning, scale, and credentials
02	Our Methodology	The 5-D approach and engagement journey
03	Our Services	Advisory, audit & assurance, training
04	Maturity & Coverage	L1–L4 maturity framework; reporting frameworks matrix
05	Reference Work	Featured case studies and project portfolio
06	Sample Deliverables	Real artefacts — assurance, audits, training
07	Trusted By	40+ GCC institutions across BFSI, energy, government
08	Let's Talk	Engagement model, contact, and next steps



CHAPTER 01

Who We Are

A senior-led sustainability partner for the GCC and beyond.

About ESGwise

30+

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FRAMEWORKS COVERED

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YEARS OF EXPERIENCE



Senior-Led Engagements

Practitioners with 15+ years in ESG, GHG, climate risk, and assurance. No outsourcing; every engagement led by partners.



Advisory + Audit + Training

A rare combination. We design, deliver, and assure the same disclosures — and we train your team to own them.



Frameworks-Native

GRI, IFRS S1/S2, TCFD, ISO 14064, GHG Protocol, CBAM, MSCI/S&P/FTSE rating support — applied, not described.

COMMERCIAL READ

GCC sustainability reporting has moved from voluntary to mandatory across exchanges, central banks, and procurement chains. Our work spans the full arc — strategy, disclosure, assurance, and capability — under one senior team.



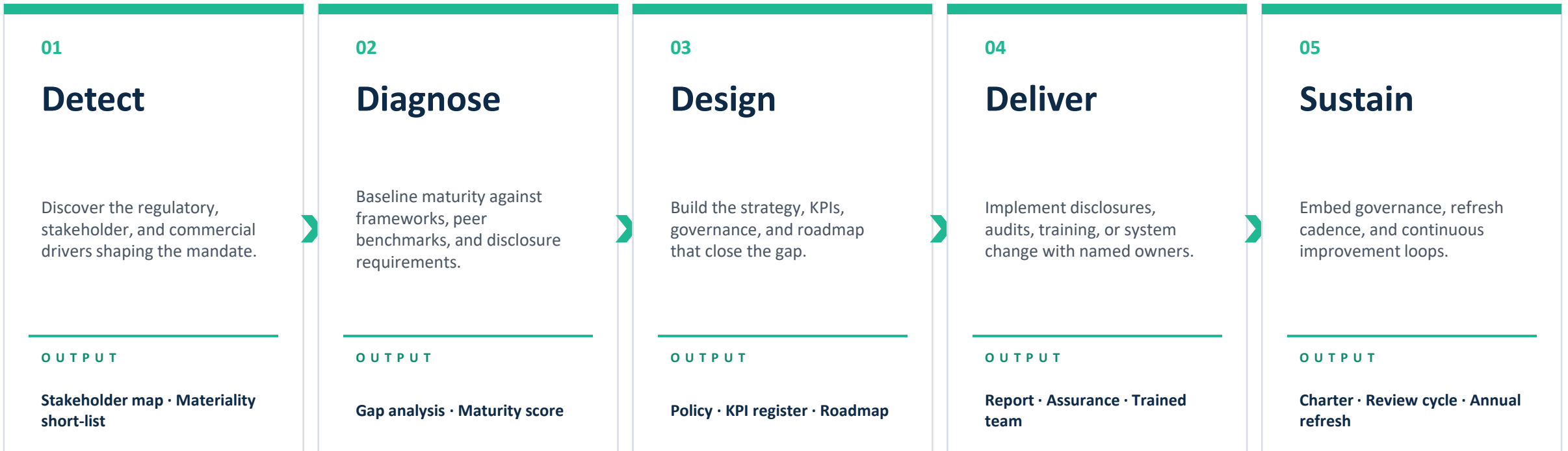
CHAPTER 02

Our Methodology

How we move clients from intent to assured outcome.

The 5-D approach

From first conversation to embedded outcome — five stages, each with a defined output and stakeholder sign-off before the next begins.



Engagement journey — Scope, Assess, Solve, Deliver

Within each engagement, four working blocks structure the work. Each ends with a tangible artefact the client can use.

01

Scope

Discovery interviews, regulatory mapping, peer benchmarking, alignment workshop.

ARTEFACT

Scoping note · Workplan

02

Assess

Diagnostic against frameworks, data collection, gap analysis, materiality testing.

ARTEFACT

Diagnostic report · Materiality matrix

03

Solve

Strategy, policy, KPIs, governance, and roadmap design with named owners.

ARTEFACT

Policy · Roadmap · KPI register

04

Deliver

Report production, assurance, training, system change. Stakeholder communications.

ARTEFACT

Disclosure · Assurance · Capability

VALUES

Collaboration · Responsiveness · Integrity · Continuous Improvement · Senior accountability on every engagement.



CHAPTER 03

Our Services

Advisory. Audit & assurance. Training. One senior team.

What we deliver — three service lines

PILLAR 01

Sustainability Advisory

Strategy · Policy · Roadmap

- ESG strategy & materiality assessment
- Climate risk & TCFD/IFRS S2 readiness
- Net Zero pathways & SBTi alignment
- Sustainable finance & SLL frameworks
- ESG governance, policy & KPI design
- Decarbonisation roadmap validation

PILLAR 02

Audit & Assurance

GHG · ESG · Reports · SLLs

- GHG inventory verification (Scope 1–3)
- ISO 14064 / ISAE 3000 assurance
- ESG report assurance (GRI / IFRS S1/S2)
- Sustainability-Linked Loan assurance
- Energy & thermal-imaging audits
- ESG rating support — S&P, MSCI, FTSE

PILLAR 03

Training & Capability

Board · Functional · Practitioner

- Board & ExCo ESG governance briefings
- Banking & sustainable finance programmes
- GHG accounting & climate-risk training
- Process Reengineering & AI for HR
- Multi-cohort, applied-practice formats
- L1–L4 Kirkpatrick measured outcomes

Sustainable supply chain — six modules

A specialist module within Sustainability Advisory — typically engaged where procurement is a material lever or where regulatory exposure (CBAM, modern slavery) bites.

01

ESG Risk Assessment

Tier-1, Tier-2, and selected Tier-3 supplier ESG risk profiling, mapped to category and geography.

02

Strategic ESG Integration

Procurement strategy, weighted ESG criteria, and category-level scorecard design.

03

Supplier Codes & Compliance

Supplier code of conduct, code-of-ethics rollout, attestation, and exception handling.

04

Evaluation & Due Diligence

Pre-contract due diligence, on-site verification, audit observations, and remediation plans.

05

Supplier ESG Scorecard

Quantitative scorecard with category benchmarks, refreshed quarterly with progress reporting.

06

Modern Slavery Compliance

Modern Slavery Act-aligned policy, statement, training, and grievance mechanism design.

Carbon, climate & GHG — eight modules

The most active service line. Banks, manufacturers, and energy firms across the GCC are moving from voluntary to assured GHG and climate-risk reporting.

01

Carbon Footprint

Operational and product-level footprinting under GHG Protocol — Scope 1, 2, and selected 3.

02

GHG Inventory (Scope 1–3)

End-to-end GHG inventory build with category-13 and category-15 deep-dives where material.

03

GHG Audit & Assurance

ISO 14064-3 / ISAE 3000 assurance — limited and reasonable engagements.

04

Climate Risk (TCFD/IFRS S2)

Physical and transition risk scenarios, financial materiality, and disclosure narrative.

05

Climate Strategy & Net Zero

Net Zero pathway design, SBTi alignment, transition plan, and abatement curve.

06

Sustainability Reporting

GRI 2021, IFRS S1/S2, and exchange-specific disclosure (DFM, ADX, MSX, Tadawul).

07

CBAM Readiness

Embedded emissions calculation, default-vs-actual benchmarking, and reporting infrastructure.

08

Energy & Thermal Audits

On-site energy efficiency audit including thermal-imaging diagnostics and savings model.



CHAPTER 04

Maturity & Coverage

Where you are, where you go next, and what we cover along the way.

Sustainability maturity — L1 to L4

A diagnostic-led ladder. We start by placing a client on the framework, then define the move to the next level with named outputs and timelines.



DIAGNOSTIC IS THE STARTING POINT — WE PLACE EVERY CLIENT ON THIS FRAMEWORK BEFORE PROPOSING SCOPE.

Reporting & assurance frameworks — coverage

Standards and frameworks ESGwise covers in active engagements. Green = full delivery; amber = partial / on demand.

DISCLOSURE STANDARDS	GHG & CLIMATE	ASSURANCE	RATINGS & EXCHANGES
● GRI 2021	● GHG Protocol	● ISAE 3000	● MSCI ESG
● IFRS S1 / S2	● ISO 14064	● ISO 14064-3	● S&P CSA
● TCFD	● SBTi Targets	● SLL Assurance	● FTSE Russell
● CSRD / ESRS	● CBAM Reporting	● ESG Report Assurance	● DFM / ADX / MSX / Tadawul

● Full delivery — active engagements

● Partial / on demand — typically via partnership

FRAMEWORKS WE APPLY EVERY MONTH — NOT FRAMEWORKS WE HAVE READ.

CHAPTER 05

Reference Work

Selected projects from across BFSI, energy, government, and industry.

Sustainability-Linked Loan — independent assurance

SECTOR Banking / Sustainable Finance**GEOGRAPHY** GCC — Multi-jurisdictional

External assurance engagement on a multi-million USD sustainability-linked loan: KPI alignment, performance verification, and disclosure compliance against the loan agreement.

SCOPE

- Pre-issuance KPI design review
- Annual KPI performance verification
- Bank reporting alignment (LMA / APLMA principles)
- Disclosure-and-reporting compliance review

FRAMEWORKS

- ISAE 3000
- LMA / APLMA SLL Principles
- GRI 2021
- Internal SLL framework

OUTCOMES

- Independent assurance opinion delivered annually
- KPI methodology validated and re-baselined
- Bank covenant disclosures reviewed and signed
- Pathway to next-cycle SPT calibration agreed

ESG rating support — listed manufacturer

SECTOR Manufacturing — Listed**GEOGRAPHY** GCC — Listed exchange

End-to-end ESG rating uplift programme for a publicly-listed regional manufacturer, addressing data, narrative, and disclosure across MSCI, S&P, and FTSE methodologies.

SCOPE

- Rating gap diagnostic across three agencies
- Data and narrative remediation plan
- Questionnaire response design (CDP, S&P CSA)
- Annual disclosure refresh and rating dialogue

FRAMEWORKS

- MSCI ESG
- S&P CSA
- FTSE Russell
- CDP Climate & Water
- GRI 2021

OUTCOMES

- Multi-notch upward movement on at least one rating
- Investor-grade ESG narrative re-published
- Standardised data infrastructure for repeat refresh
- Annual rating cycle now run in-house with our oversight

NBFC ESG governance & roadmap

SECTOR Non-Bank Financial Institution

GEOGRAPHY UAE

Foundational ESG governance, policy stack, and 24-month roadmap for a UAE non-bank financial institution preparing for board-level ESG accountability and CBUAE regulatory engagement.

SCOPE

- ESG governance design — committees, mandates, RACI
- Policy stack — climate, ED&I, ethics, vendor ESG
- Materiality assessment with stakeholder mapping
- 24-month implementation roadmap with named owners

FRAMEWORKS

- IFRS S1 / S2
- GRI 2021
- CBUAE expectations
- TCFD

OUTCOMES

- Board-approved ESG governance framework
- Policies live and tracked through committee reviews
- Materiality matrix integrated into strategy refresh
- Roadmap milestones now reported to the board quarterly

Additional reference projects

01

Aluminium Manufacturer — UAE

HR/HSE policy stack, SOPs, and KPI framework integration with operational governance.

02

Energy & Desalination — Decommissioning

Decommissioning cost estimate, policy framework, and SOPs aligned to IFRS and ESG disclosure.

03

Biofuel Feasibility — KSA

Policy, market, and regulatory analysis to support a biofuel start-up's market-entry strategy.

04

GHG Inventory — Qatar Upstream

Scope 1–3 GHG inventory with IPCC-aligned emissions factors for a leading upstream oil & gas operator.

05

Climate Risk — Qatar Conglomerate

Physical and transition risk scenario analysis aligned with NGFS and TCFD; risk heatmaps and adaptation pathways.

06

Napier Grass Biomass — Carbon Credit

Sequestration potential assessment, baseline logic, and MRV-system fit for nature-based credit registration.

07

Aluminium & Recycled Metals

ESG risk assessments, KPI integration, ASI alignment, and CBAM-readiness review.

08

Carbon Monetisation — UAE

Chiller and solar projects — carbon-credit potential, registry pathway, and revenue model.

09

Environment Policy — Government

Environment policy framework for governmental organisation and supporting municipal entities.

SELECTED FROM 30+ ENGAGEMENTS — FULL PROJECT LIST AVAILABLE ON REQUEST.

CHAPTER 06

Sample Deliverables

Real artefacts from real engagements. Redacted where confidentiality applies.

GHG emissions inventory — assurance report



GHG Assurance Report

Greenhouse Gas Emissions Inventory Assurance for [REDACTED]

Reporting Year: FY 2024 (1st Jan 2024 – 31st Dec 2024)

Reporting Framework: GHG Protocol – Corporate Accounting and Reporting Standard

Disclaimer

This report has been prepared by [REDACTED] at the request of [REDACTED] Group to provide reasonable assurance on the greenhouse gas (GHG) emissions reported for the year ending 31 December 2024. The assurance procedures were conducted in accordance with the requirements of ISO 14064-3:2019.

PB accepts no responsibility or liability to any third party for the contents of this report. The assurance is based solely on the data and documentation provided by the client, along with virtual and/or physical verification activities carried out during the engagement. Any decisions made by stakeholders based on this report are their sole responsibility.

Sign-Off

This assurance statement is issued by [REDACTED] Global in good faith and reflects the scope, exclusions, and data constraints outlined in this report. The assurance was conducted in accordance with ISO 14064-3:2019 at a reasonable level of assurance.

The scope and results of the assurance are outlined in detail in Section 7 of this report

[REDACTED]
Dhaka, United Arab Emirates
www.premierbrains.com

Authorized Signatory
Name: Sumit Agarwal

Signature: [Signature]
Date: 12/07/2025

WHAT WE DELIVERED

Independent third-party assurance on a Scope 1–3 greenhouse-gas inventory, conducted to the requirements of ISO 14064-3:2019 at a reasonable level of assurance.

Scope

Scope 1, 2, and material Scope 3 categories. Reporting framework: GHG Protocol — Corporate standard.

Reporting period

Full financial year. Verification covered both data accuracy and methodological alignment.

Engagement type

Reasonable assurance — the highest level under ISO 14064-3.

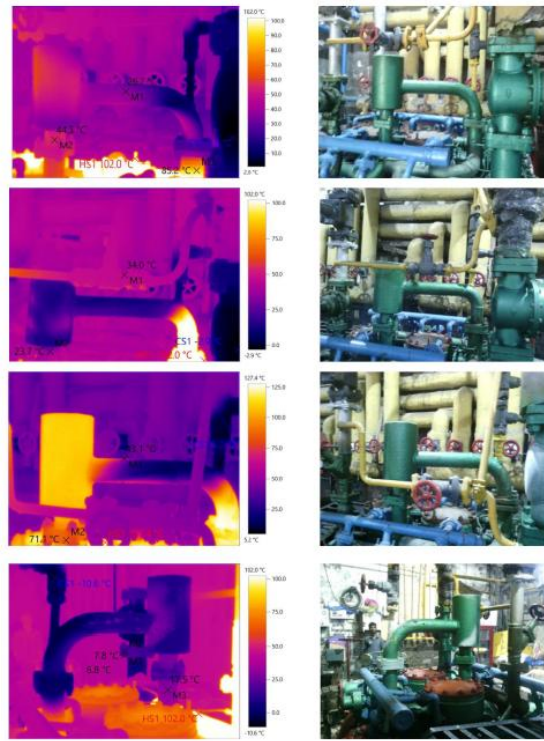
Outcome

Sign-off statement issued; observations documented; KPI consolidation method validated.

Sample — UAE-Global GHG Assurance Report (FY 2024). Identifying detail redacted.

Energy audit — thermal imaging diagnostic

Following thermal imagers for different compressors:



As a solution we recommend two solutions

WHAT WE DELIVERED

On-site energy efficiency audit combining infrared thermography of process equipment, walls, and pipework with energy-balance analysis and quantified savings model.

Diagnostic

Calibrated thermal imaging across process plant, building envelope, and electrical assets.

Findings

Heat-loss zones, insulation degradation, and high-temperature anomalies catalogued and ranked.

Quantification

Each finding converted to kWh and AED savings potential at the client's tariff.

Hand-over

Prioritised remediation list with payback period and implementation owner.

Sample — thermal-imaging audit of process equipment and building envelope. Identifying detail redacted.

Training programme brochures — sample



BUSINESS ANALYTICS

FOR LEADERS



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Business Analytics for Leaders



BUSINESS PROCESS MODELLING

FOR LEADERS



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Business Process Modelling for Leaders

TRAINING PRACTICE

Twelve+ programmes designed and delivered across banking, sustainability, leadership, and analytics — typically multi-cohort, applied formats with 30/70 concept-to-practice ratio.

FORMATS

- Board & ExCo briefings
- 3-day deep-dive programmes
- Functional capacity-build series
- Multi-cohort 8-session formats
- Live simulation-led workshops



CHAPTER 07

Trusted By

A selection of the institutions we have worked with.

Major Team Credentials





THANK YOU

Let's start where you are.

Senior practitioners · Frameworks-native · Audit-ready · Outcome-led.

GET IN TOUCH

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FOUR VERTICALS — ONE PARTNER

- Sustainability Advisory & Auditing
- Training & Capability Building
- Financial Risk Frameworks
- Software & Simulations