



Rencontre du Management Durable – CCIG – DG DERI – HEG Genève

Vers un pilotage de la performance globale des organisations – Présentation de Mazars

25 novembre 2022

Agenda

- 1. Presentation of Mazars**
- 2. Sustainable Development**
- 3. Regulations**
- 4. Standards and Assurance**

01

Section 01:

Presentation of Mazars

Mazars at a glance

Key figures of Mazars – Audit & Advisory

300+

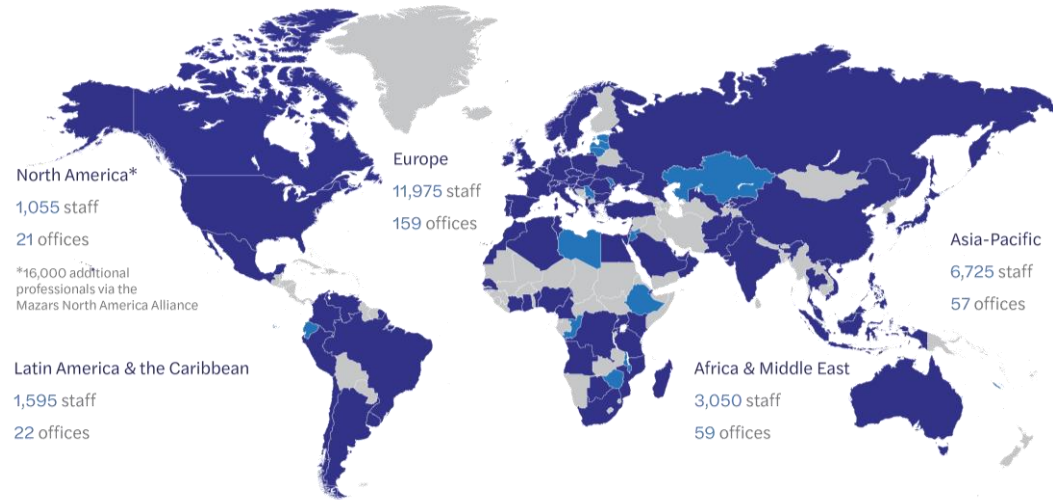
offices

90+

countries & territories

44,000+

professionals: 28,000 in our integrated partnership and 16,000 via the Mazars North America Alliance



Ability of Mazars to audit standards

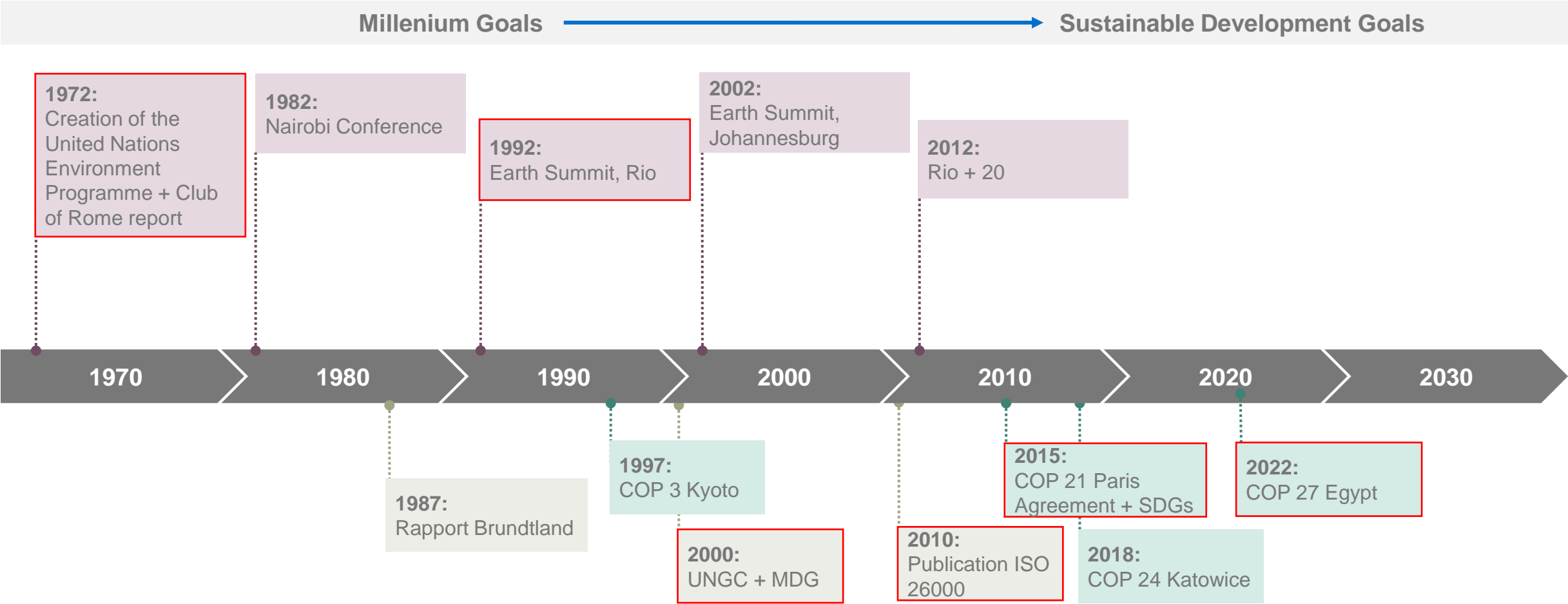


02

Section 02:

Sustainable Development

Sustainable development - Milestones



03

Section 03: **Regulations**

Regulations

Switzerland and Europe:

Switzerland

- Supply chain 3T and Gold: 5 steps OECD due diligence.
- Sustainability report, to be issued before 30 June 2024 on calendar year 2023, for:
 - Listed companies
 - Banks and insurance companies
 - More than 500 employees and MCHF 40 revenues or MCHF 20 total assets
- No information on standard
- No mention on assurance report

European Union

- Supply chain 3T and Gold: 5 steps OECD due diligence.
- CSRD – Corporate Sustainability Reporting Directive, for calendar year 2025:
 - Listed companies
 - Bank and insurance companies
 - 2 on 3 thresholds: more than 250 employees, MEUR 40 revenues, MEUR 20 total assets
- Recognized standard mandatory
- Assurance report mandatory

- Applicable to European subsidiaries of non-EU companies

04

Section 04:

Standards and Assurance

Standards and Assurance

Standards / Guidances

- GRI – Global Reporting Initiative Standards
- WEF - White paper on stakeholder capitalism
- TCFD – Task force on Climate-related Financial Disclosures
- EFRAG – ESRS European Sustainability Reporting Standards
- ISSB - International Sustainability Standards Board:
 - IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information
 - IFRS S2 Climate-related Disclosures
- SASB – Sustainable Accounting Standards Board
- SEC – SEC rule on Climate Disclosures for Investors

- Sustainable Development Goals
- ISO 26000

Assurance

- IAASB – International Auditing and Assurance Standards Board:
 - ISAE 3000 – Standard for “Assurance Engagements other than audits or reviews of historical financial information
- This auditing standard is commonly used on Sustainability / CSR Reports, with:
 - either Reasonable Assurance
 - or Limited Assurance

Mazars SA

Mazars

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Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 42,000 professionals – 26,000 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.

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