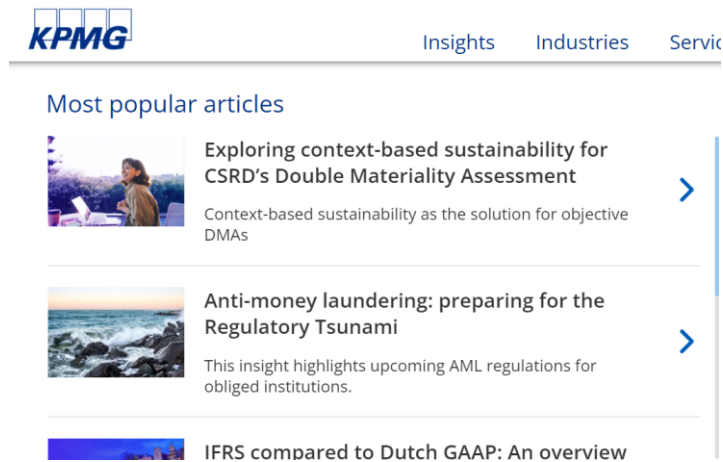


PRESS RELEASE

KPMG Report Highlights UN SDPIs as Key to Objective Sustainability Reporting



The screenshot shows the KPMG website's 'Most popular articles' section. It features three article cards, each with a thumbnail image, a title, a brief description, and a right-pointing arrow. The first article is 'Exploring context-based sustainability for CSRD's Double Materiality Assessment' with the subtext 'Context-based sustainability as the solution for objective DMAs'. The second is 'Anti-money laundering: preparing for the Regulatory Tsunami' with the subtext 'This insight highlights upcoming AML regulations for obliged institutions.' The third is 'IFRS compared to Dutch GAAP: An overview'.

KPMG's latest insight report, *Exploring Context-Based Sustainability for CSRD's Double Materiality Assessment*, underscores the importance of Sustainable Development Performance Indicators (SDPI) from the United Nations Research Institute for Social Development (UNRISD). According to KPMG, these indicators provide a robust framework to ensure objective and data-driven sustainability assessments, as mandated by the European Corporate Sustainability Reporting Directive (CSRD).

The CSRD requires companies to conduct a double materiality assessment (DMA) which evaluates Environmental, Social, and Governance (ESG) issues based on their impact and financial materiality. However, the absence of a standardized methodology has led to concerns about the subjectivity of these evaluations. KPMG's report lauds the UNRISD's SDPIs for setting clear, context-based thresholds aligned with planetary boundaries, such as greenhouse gas emissions and water usage, as well as societal boundaries like living wages and gender equality.

By integrating SDPI into DMA processes, companies can make fact-based evaluations that reflect their true impact. This objective approach not only enhances transparency but also aids in setting meaningful targets that align with broader sustainability goals. KPMG's endorsement of the UNRISD's SDPI is anticipated to boost its adoption among companies aiming to meet CSRD requirements.

For further details on the KPMG report, read [Exploring Context-Based Sustainability for CSRD's Double Materiality Assessment](#).