

# Develop Your Sustainability Strategy

Prioritize and Drive Meaningful Change

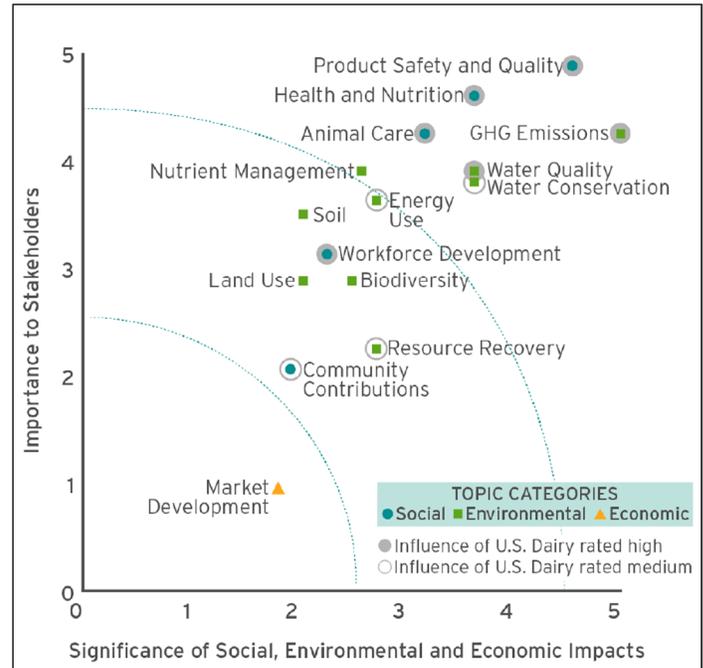


## What is a Materiality Assessment?

- ▶ Robust analysis of stakeholder priorities to identify critical environmental, social, and economic focus areas for your sustainability strategy.
- ▶ Defines sustainability for your business in terms of products, geographies, customers, employees, and communities.

## What are the Benefits?

- ▶ Outlines what your organization should focus on immediately, in the short term, and in the long term.
- ▶ Informs the development of industry-aligned metrics and policies that are relevant to your business.
- ▶ Lays the foundation for the development of organizational baselines, goals, projects, and investments.
- ▶ Creates a roadmap for the development of a program of meaningful metrics to empower your organization to measure and drive change over time.



Source: Innovation Center for U.S. Dairy



## How We Identify Focus Areas

We engage stakeholders in a variety of ways to obtain their perspectives:

- ▶ Pinion's Key Performance Indicator Database, which catalogues and tracks over 15,000 global and national key performance indicators for food and agriculture sustainability across hundreds of organizations.
- ▶ Interviews with key customers and other stakeholders.
- ▶ Surveys of employees and organizational leadership.

## Deliverables We Provide

- ▶ GRI-aligned materiality assessment reports
  - » Detailed analysis of priorities
  - » Roadmaps and action plans
- ▶ Data-driven sustainability programs
  - » Globally-recognized metrics
  - » Comprehensive sustainability performance dashboards
- ▶ Sustainability-related policies and procedures
- ▶ Third-party reviews by GRI-certified, accredited TSC service providers



## About Pinion

**With roots dating back to 1932**, Pinion formerly KCoe Isom is a Top 100 accounting and advisory firm. Two-thirds of our business is with food and agriculture companies. Since starting in Kansas and California, Pinion has expanded across the U.S. and serves clients globally. Our client base represents many subsets of food and agriculture including:

- ▶ Food and beverage (food processors and manufacturers, breweries, wineries)
- ▶ Trees and permanent crops (nuts, fruit trees, vines, etc.)
- ▶ Specialty crops (vegetables, berries, etc.)
- ▶ Commodity crops (corn, soy, wheat, rice, other grains)
- ▶ Beef and other livestock (cattle, dairy, swine, poultry, eggs)

**Pinion is a thought leader** in sustainability for both production agriculture and food and beverage manufacturing. Over the past 10 years, Pinion's sustainability team has played a key role in many cutting-edge sustainability programs, such as:

- ▶ First livestock and beef sustainability program in the U.S.
- ▶ First industry-level sustainability framework in the U.S.
- ▶ Innovative reports on conservation and financial outcomes in agriculture
- ▶ Leaders in sustainability assurance and verification

## We deliver additional value when developing sustainability programs:

- ▶ Extensive knowledge of the entire food and agriculture supply chain: we understand how farm operations work and how food is made; we can speak the language of farm managers and plant engineers.
- ▶ In-depth technical expertise in sustainable food and agriculture practices, data, implementation, and current operational performance.
- ▶ Long-established relationships with leaders in dairy, beef, poultry, hog, commodity crop, and permanent & specialty crop industries.



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