



TCFD Climate Maturity Assessment

Grupo Rotoplas' Results



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Key findings

Key benchmarks findings



Governance

In less than 20% of all participating companies the CEO or CFO are responsible for climate-related risks and opportunities.



Strategy

Less than 20% of all participating companies use quantitative scenarios.



Risk Management

In more than 50% of all participating companies the sustainability department is responsible for managing climate-related risks.



Metrics and Targets

One quarter of all participants have Science-based Targets.



Important background information

Background

Assessment structure

The questions of the TCFD Climate Maturity Assessment as well as this results presentation are closely linked to the **TCFD recommendations**. The assessment evaluates to what extent your **internal processes** are in line with the TCFD. It is based on the following structure:



Methodology

The assessment uses **four types of questions**: Yes/no, multiple/single choice, multiple/multiple choice and slider questions.

A scoring model calculates your results in each category on a **scale from 0-10**. 10 is the highest score, 0 is the lowest possible score.

Benchmark

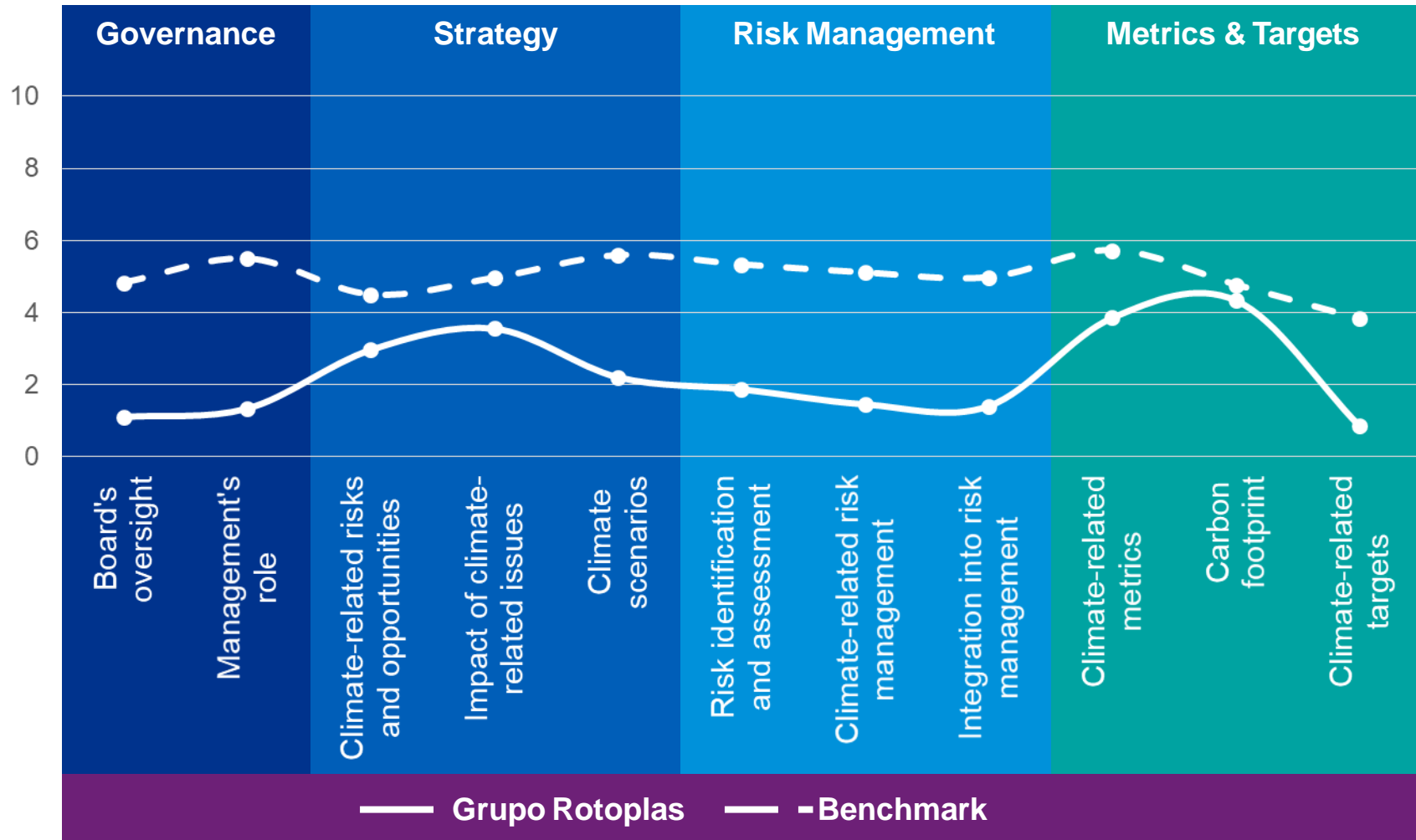
Displayed **benchmark comparisons show the arithmetic mean** of the assessment results of all **31 companies from non-financial sectors** that are in our database.

Best-in-class and **worst-in-class** figures show the highest/lowest results of all participants recorded in each sub-category and **do not represent the results of a single best/worst participating company**.



Grupo Rotoplas' results

Results by sub-category





Follow-up

Governance

Investors, lenders, and other users of climate-related disclosures (collectively referred to as “investors and other stakeholders”) are interested in understanding the role an organization’s board plays in overseeing climate-related issues as well as management’s role in assessing and managing those issues.

- to determine the nature of content on climate-related issues to be presented to the board and/or board committees (e.g. climate risk, opportunity and metrics performance dashboard, sustainability extract from corporate risk reports, decision-making documents or informational presentations, among others).
- to integrate into the organization's board's and/or board committees' strategic decision-making, and include strategic fields that need to be taken into account such as capital investment, financial planning, remuneration, and mergers, acquisitions & divestitures, among others.
- It is important that the board and/or board committees are well informed and involved with climate-related issues with an appropriate frequency.

Strategy

Stakeholders need to understand how climate-related issues may affect an organization's businesses, strategy, and financial planning over the short, medium, and long term.

- consider to be the relevant short-, medium-, and long-term time horizons, taking into consideration the useful life of the organization's assets or infrastructure and the fact that climate-related issues.
- describe how climate-related issues serve as an input to their financial planning process, the time period(s) used, and how these risks and opportunities are prioritized.
- disclose the impact on financial planning in the following areas:
 - Operating costs and revenues
 - Capital expenditures and capital allocation
 - Acquisitions or divestments
 - Access to capital

Risk Management

Stakeholders need to understand how an organization's climate-related risks are identified, assessed, and managed and whether those processes are integrated into existing risk management processes.

- describe their risk management processes for identifying and assessing climate-related risks.
- evaluate existing and emerging regulatory requirements related to climate change (e.g., limits on emissions) as well as other relevant factors considered.
- describe the processes for prioritizing climate-related risks, including how materiality determinations are made within their organizations.

Metrics & Targets

Access to the metrics and targets used by an organization allows investors and other stakeholders to better assess the organization's potential risk-adjusted returns, ability to meet financial obligations, general exposure to climate-related issues, and progress in managing or adapting to those issues

- undertake further research and analysis to better understand and measure how climate-related issues translate into potential financial impacts for organizations.
- provided for historical periods to allow for trend analysis. In addition, where not apparent, organizations should provide a description of the methodologies used to calculate or estimate climate-related metrics.
- including metrics on climate-related risks associated with water, energy, land use, and waste management where relevant and applicable.



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