

# Private Sector & Restoration

*Best practice in EP&L*

***Globally, the PwC network in all five continents... >208,000 people working out of offices in 776 locations found in 157 countries. Our aim is to help build trust in the society and solve important problems.***



# African footprint



“ Our ability to serve our clients across the continent and the range of our skills allow us to bring added value to all our clients, everywhere in Africa. ”

# *The Megatrends is PwC's global point of view on understanding our changing world.*

But what makes a megatrend?

We have identified **five global trends** that are:

- having a major influence on the economic and commercial landscape;
- permeate across all sectors of the economy and society; and
- fundamentally disrupt our industry and the way we do business.



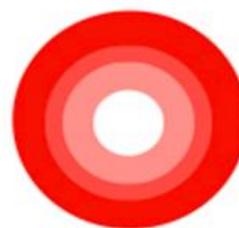
Shift in global economic power



Demographic and social change



Technological breakthroughs



Climate change and resource scarcity



Rapid urbanisation

***With a population of 8.3 billion people by 2030,  
we'll need...***

**50%**  
*more  
energy*



**40%**  
*more  
water*



**35%**  
*more  
food*



*Source: OECD; Dan Hammer, Center for Global Development*

---

## ***A case for private sector contribution***

- Private sector investment critical to protecting and restoring biodiversity
- Smarter ways required to raise restoration funds: Government and voluntary contributions not sufficient
- \$ 3 trillion required as additional funds to meet SDG agenda by 2030
- More innovative use of financial instruments required to enhance private sector finance for biodiversity

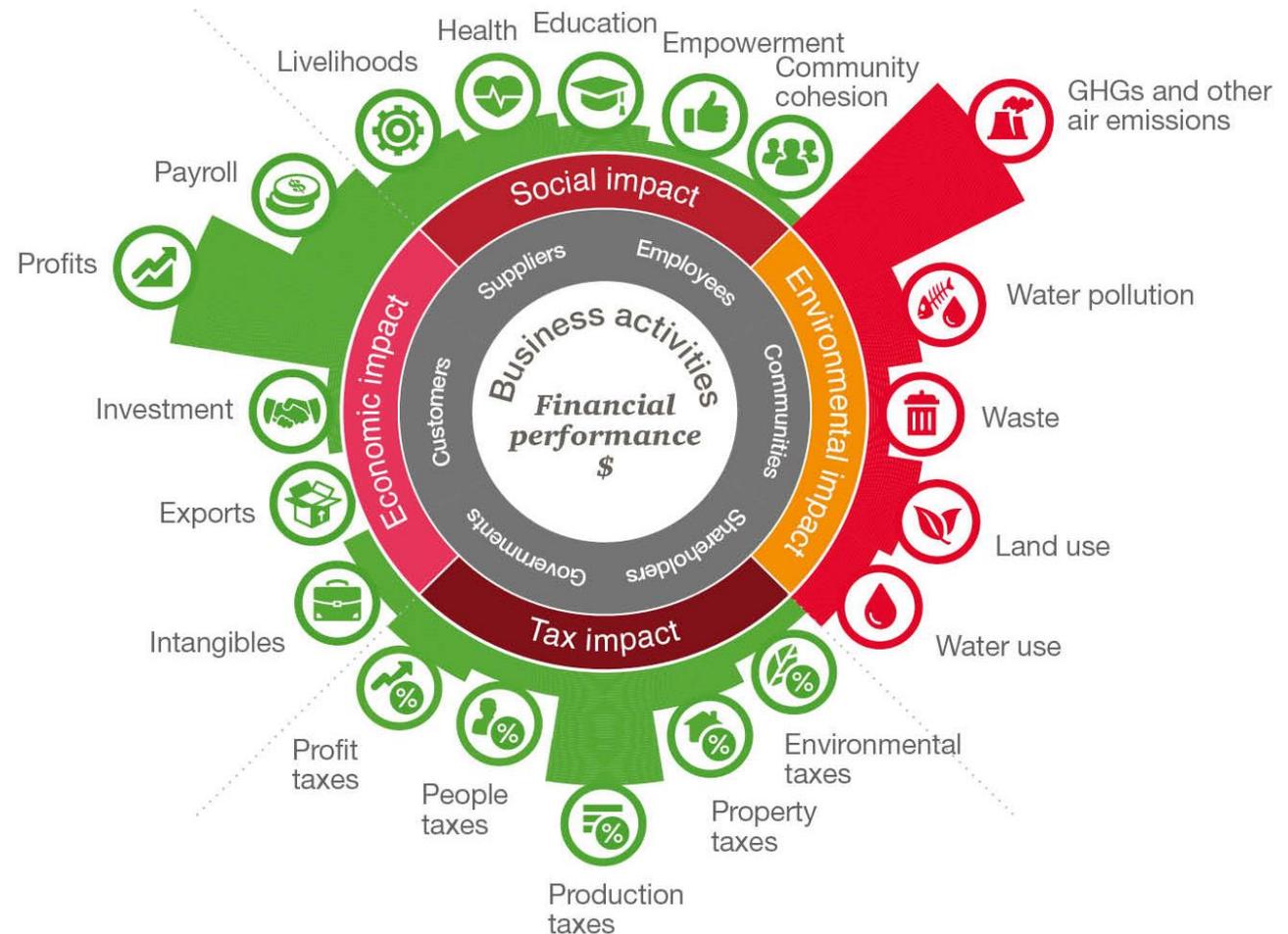
---

# *Private Finance & Biodiversity*



# Understanding Opportunities – Total Impact Measurement & Management (TIMM)

- Wide range of direct and indirect impacts
- Allows integration and interactions
- Not ‘another’ tool or methodology
- A framework using a wide range of approaches
- Helps measure, value and communicate (material) impacts
- But mainly targeted at managing impacts strategically to create business and societal value



# Case study: company level - environmental

## Our iconic work on the Puma E P&L

### *PUMA's Environmental Profit and Loss Account*

#### **Issue:**

The environmental impacts and dependencies associated with a business and its supply chain present a range of risks around raw material availability, operational efficiency, regulation, and reputation. Obtaining a coherent view of these risks and impacts, one which enables comparison and prioritisation, is a significant challenge.

#### **What we did:**

PwC supported PUMA in producing the world's first Environmental P&L account, supported also by Trucost who provided EIO data and some valuations.

#### **Client benefits:**

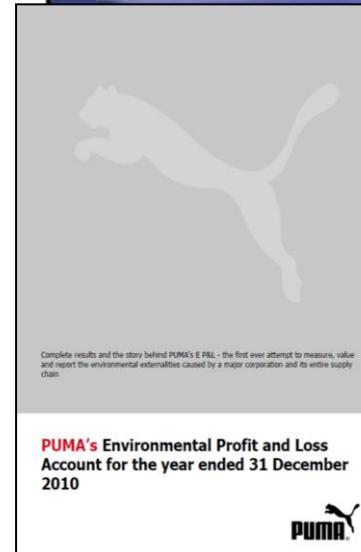
PUMA has obtained a detailed understanding of the implications of its decisions on the environment, enabling positive actions to be taken to deliver commercial benefits and safeguard natural assets that businesses depend on. In addition, it gives PUMA the tools to better report its holistic business performance and minimise the risks of an unsustainable supply chain. PUMA aims to be the world's most sustainable and desirable sports lifestyle company; the EP&L is one of the principal tools by which it hopes to gain the information and insight required to achieve this.

### Puma claims breakthrough in environmental reporting

Channel 4 News

911 videos

Subscribe



# *Mangrove Valuation in SE Asia*

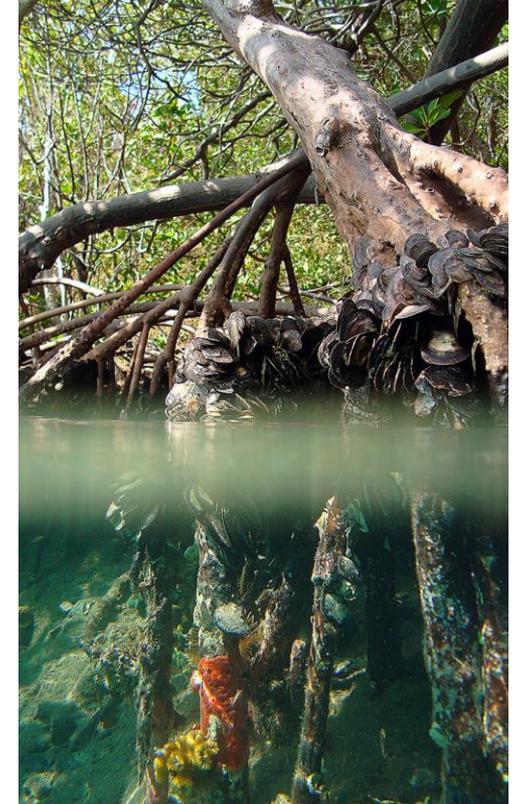
Our client was charged with planning and implementing a significant regional economic development programme. Mindful that the rapid economic development was putting pressure on the area's natural environment, the client engaged PwC to provide analysis to underpin the conservation of some important wetland sites and help promote environmentally and socially sustainable development in the region.

The project included two principle work streams:

- First involved an economic valuation of the market and non-market benefits of the sites
- Second work stream explored the potential for different sustainable funding models to support the sites' management and ultimately their restoration and enhancement.



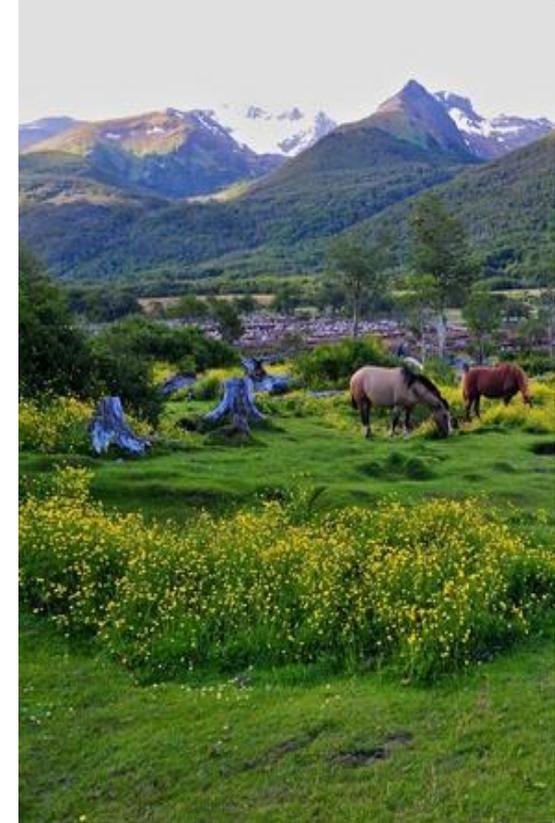
The in-depth analysis and clear understanding of the potential and possible barriers to accessing carbon funding via REDD+ (Reduced Emissions from Deforestation and forest Degradation), international donor funding and an environmental compensation fund in the region.



## ***Kering Environmental Profit & Loss***

*Kering wanted to measure and value environmental impacts across supply chain*

*We defined opportunities for impact reduction and where ecosystems could be restored through sustainable production of raw materials*



Degraded grasslands restored through the implementation of improved grazing patterns resulting in higher yields, better livelihoods for farmers and improved environmental quality of sensitive ecosystem.

---

# THANK YOU



This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. You should not act upon the information contained in this publication without obtaining specific professional advice. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained in this publication, and, to the extent permitted by law, PricewaterhouseCoopers (Ghana) Ltd, its members, employees and agents do not accept or assume any liability, responsibility or duty of care for any consequences of you or anyone else acting, or refraining to act, in reliance on the information contained in this publication or for any decision based on it.

© 2013 PricewaterhouseCoopers (Ghana) Ltd. All rights reserved. In this document, "PwC" refers to PricewaterhouseCoopers (Ghana) Ltd, which is a member firm of PricewaterhouseCoopers International Limited, each of which is a separate legal entity.