

ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) SERVICES AND SOLUTIONS

At Prager Metis, we understand the increasing focus being placed on corporate social responsibility (“CSR”), environmental, social, and governance (“ESG”) practices, and sustainability. Investors, lenders, customers, and regulators continue to expand their focus beyond traditional financial metrics.

Information about your company’s impact on the environment, its role in society, and its governance practices are becoming increasingly central to how the market measures your company’s performance.

Our team supports clients with comprehensive ESG services. We provide reliable insights to help you develop your ESG strategy, an in-depth perspective to support you in your ESG journey, and technical expertise to help you tell your ESG story.

Begin your ESG Journey:



SEC’s Proposed Rule for the Enhancement and Standardization of Climate-Related Disclosures Summary of Phase in Periods

Registrant Type	Financial Disclosures		External Assurance on GHG Emission Disclosures	
	GHG Emission Disclosures		(Scope 1 & Scope 2 only)	
	Scope 1 and Scope 2 Intensity metric	Scope 3 Intensity metric	Limited Assurance*	Reasonable Assurance**
Large Accelerated Filer	FY 2023	FY 2024	FY 2024	FY 2026
Accelerated Filer	FY 2024	FY 2025	FY 2025	FY 2027
Non-Accelerated Filer	FY 2024	FY 2025		
SRC	FY 2025	Exempted		

*Review level assurance
 **Examination (aka Audit) level
 Note that the above phase in periods could be subject to adjustment based on the timing and content of the SEC’s Final Rule.

SERVICE LEADERS

Yossef Newman, CPA
 ESG Advisor and Service Leader
yossef.newman@pragermetis.com
 T 212.643.0099

Walt Brasch, Jr., CPA
 Partner-in-Charge
 Public Company Audit Practice
walt.brasch@pragermetis.com
 T 310.207.2220

