



Product Requirement Document

- v2.0 - AN

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AI summary	Carbon Aegis is a sustainability management platform designed to help SMEs comply with EU regulations on carbon reporting. It features a multi-phase roadmap for emissions management, including GHG accounting, double materiality assessments, and

ESRS reporting, with a focus on automation and integration for efficient ESG compliance.

Version 2.0 — Idea Scope Document

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Overview

Carbon Aegis is a sustainability management and reporting platform aimed at helping companies comply with emerging regulations (like the EU CSRD) and manage their carbon footprint. This updated PRD outlines a **multi-phase roadmap**, details **module breakdowns**, and provides a **feature set per MVP phase**.

Problem

Climate change has evolved from a distant threat to an immediate reality, reshaping industries, economies, and regulatory frameworks worldwide. The European Union is spearheading global sustainability enforcement through the Corporate Sustainability Reporting Directive (CSRD), which will mandate comprehensive ESG data disclosure from over 49,000 companies by 2027. Organizations must integrate sustainability into their core operations or face severe consequences—regulatory penalties, supply chain exclusion, and reputational damage.

Small and medium-sized enterprises (SMEs), which make up 99% of Germany's business landscape, are particularly vulnerable in this transition. Unlike large corporations with dedicated sustainability departments and substantial resources, SMEs lack the infrastructure for ESG compliance. Recognizing this challenge, the European Financial Reporting Advisory Group (EFRAG) has developed specific ESRS (European Sustainability Reporting Standards) for VSMEs (Very Small and Medium-sized Enterprises), acknowledging that smaller businesses need tailored approaches to sustainability reporting.

Solution

Carbon Aegis provides an end-to-end solution for emissions management and ESG reporting through its innovative platform architecture. The system combines advanced data analytics, AI-powered insights, and automated workflows to streamline the complex environmental compliance process. By leveraging cloud technology and machine learning algorithms, the platform delivers accurate, real-time emissions calculations while significantly reducing the manual effort required for ESG reporting.

Platform Features & Modules

Module	Submodule / Feature	Included in MVP 1
GHG Accounting	Scope 1 – Direct Emissions	✓
	Scope 2 – Indirect	✓
	Scope 3 – Upstream/Downstream Categories	✓ (partial)
	Product Carbon Footprint (PCF)	✗
Double Materiality Assessment	Impact Materiality	✓
	Financial Materiality	✓
	Materiality Matrix Output	✓
ESG Reporting	ESRS Reporting	✓
	Other Reporting Frameworks	✗
Reporting & Export	Report Export (PDF, Word)	✓
Notion Integration	Pre-filled Workspace Templates	✓
	Data Sync (Stakeholders, Narratives)	✓
User Management & Onboarding	Guided Signup Flow	✓
	Profile & Framework Suggestions	✓
	Setup Checklist & Tour	✓
Data & Emission Factors	Built-in EF Database (DEFRA, EPA, IPCC)	✓ (DEFRA only)

	Custom Factor Input	X
UI/UX	Completion Progress Tracking	✓
	Inline Help / Tooltips	✓
	Navigation & Save State	✓
Decarbonisation Planning	Planning Analytics	X
	Target Setting + Tracking	X
ESG Analysis & Insights	Climate Risk Insights	X
	Sustainability Program Tracking	X
	Building Ratings + Benchmarks	X
Data Collection & Utility Tools	Utility Bill Analytics	X
	Interval Meter Analytics	X
Stakeholder & Survey Management	ESG Surveys + Stakeholder Engagement	✓
	Assessments & Interview Logs	X
Logistics, Healthcare, Manufacturing, Investment & Finance	Relevant Frameworks, Financed Emissions (PCAF)	X
Supply Chain Module	Supply Chain Intelligence (Scope 3 Categories 1, 2)	X

Primary Users

- **ESG Consultants:** Professionals advising clients on sustainability strategies and regulatory compliance.
- **Small and Medium Enterprises (SMEs):** Companies seeking affordable and automated tools to meet CSRD and GHG reporting obligations.
- **Sustainability Managers:** Internal personnel responsible for tracking emissions, coordinating with departments, and compiling ESG reports.
- **Chief Sustainability Officers (CSOs):** Executive leaders driving ESG strategy and compliance within larger organisations.

- **Corporate Organisations:** Entities subject to EU and international sustainability disclosure requirements.

Secondary Users

- **Auditors:** External or internal auditors reviewing emissions data and validating ESG disclosures for compliance purposes.
- **Universities and Research Institutions:** Academic stakeholders utilizing the platform for ESG education, training, and collaborative research.

Product Roadmap and MVP Phases

Carbon Aegis will be delivered in iterative **MVP phases**, each expanding capabilities:

MVP 1 – ESRS Compliance Core (3 months)

Scope: Focuses on **ESRS reporting** and foundational carbon accounting. This phase delivers:

- **GHG Accounting Module (Corporate & Product)**

Supports GHG Protocol-based calculations for Scope 1, 2, and 3 emissions. Includes corporate carbon footprint (organisational inventory) calculations.

 - *Corporate Accounting:* Calculate Scope 1 (direct emissions), Scope 2 (purchased energy), and partial Scope 3 categories (Purchased Goods, Transportation, Waste, Business Travel, etc.). Each category is handled via templates to input activity data and apply emission factors.
- **Double Materiality Assessment Module**

A guided workflow to conduct **double materiality assessments**, aligning with ESRS requirements. Users can survey stakeholders and evaluate *impact materiality* (the company's impacts on the environment/society) and *financial materiality* (sustainability matters that influence enterprise value). The module produces a materiality matrix and identifies which ESRS topic standards are material to the company.

- *Impact Materiality*: Tool to rate the company's impacts on various ESG topics (environmental, social).
 - *Financial Materiality*: Risk assessment interface to evaluate how sustainability topics affect the business (e.g., climate risk, regulatory risk).
 - *Outcome*: Generates a list of material topics and recommended ESRS disclosures (e.g., "Climate Change (E1) and Own Workforce (S1) are material").
 - **ESRS Reporting Module (Essential Standards)**
- Pre-built templates and forms for **ESRS-compliant reporting**, covering general and essential disclosure requirements. MVP 1 targets the core **ESRS standards** needed for initial compliance:
- *General Disclosures (ESRS 2)*: Company's sustainability strategy, business model, governance, policies, targets, and the results of the double materiality assessment are captured here.
 - *Climate Change (ESRS E1)*: Capture GHG emissions (Scopes 1, 2, 3), climate risks/opportunities, and mitigation strategies. Integration with the GHG module provides automatic insertion of emission figures.
 - *Own Workforce (ESRS S1)*: Templates for workforce metrics (e.g., employee diversity, health & safety, training hours).
 - *Business Conduct (ESRS G1)*: Forms for reporting on ethics and anti-corruption, aligned with G1 requirements.

(Note: Other ESRS topics like Pollution, Water, etc. can be marked as not material via the materiality module. The system will document these as not applicable, satisfying ESRS requirements to declare non-material topics.)

Timeline: MVP 1 development and delivery are planned over **3 months**.

Key milestones:

Month 1 – Finalise GHG calculation engine and basic ESRS templates.

Month 2 – Implement materiality workflow and Scope 3 categories

Month 3 – Integrate modules, user testing, and documentation.

Release: end of Month 3.

MVP 2 – Advanced Automation & Framework Expansion (next 4–6 months)

Scope: Extend capabilities beyond ESRS core, adding automation and support for additional frameworks and deeper analytics. Proposed features:

- Framework Expansion**

Add support for **additional ESG frameworks** (e.g., GRI Standards, ISSB/IFRS S1 & S2, TCFD recommendations). The system will map data to multiple standards, allowing one input to populate many reports.

- Smart Disclosure Mapping**

The system will intelligently reuse and map answers for overlapping disclosures (e.g., an answer for ESRS that also fulfils a GRI indicator). AI assistant helps auto-fill responses based on prior data, reducing reporting effort.

- Data Integration & Automation**

Introduce integrations with enterprise systems (ERP, HR, energy management systems). **APIs and connectors** will automatically pull activity data (utility bills, travel records, etc.) into Carbon Aegis. Real-time data sync and scheduled imports reduce manual data entry.

- Advanced Analytics & Targets:** Add a module for **target setting and tracking** (e.g., science-based targets). Users can set emission reduction targets and the system will track performance with visual dashboards.

- User Experience Enhancements:** Improve UI/UX with customizable dashboards and reports. Provide interactive visualisation of carbon hotspots, progress to goals, and benchmarking against industry data. Introduce collaboration features (multi-user workflows, commenting, approval flows) for internal review of ESG data.

Timeline: MVP 2 is targeted within 4–6 months post-MVP1.

Month 4–5: framework expansion & AI mapping

Month 6–7: integrations and target tracking

Month 8: testing & rollout.

Release expected ~6 months after MVP1.

MVP 3 – Comprehensive ESG Platform (next 6+ months)

Scope: Evolve Carbon Aegis into a full-fledged ESG management platform with broad functionality. Focus areas:

- **Scope 3 Supply Chain Engagement**

Add tools for suppliers to input or upload their emissions data. Supplier survey and engagement features (building on Scope 3 data collection) to improve data quality for value-chain emissions. Possibly include a supplier portal and automated emails to request data.

- **Product Lifecycle & LCA Integration**

Expand the GHG accounting module to add product carbon footprint and a full Life Cycle Assessment (LCA) feature. Integrate with LCA databases (e.g., ecoinvent, GaBi) to allow cradle-to-grave impact assessments for products.

- **Compliance Management**

Introduce a compliance calendar and checklist for various regulations (e.g., EU Taxonomy, upcoming climate disclosure laws in other regions). The system alerts users to reporting deadlines and evolving standards.

- **Audit and Assurance Support**

Provide features to facilitate external assurance of ESG data. For example, an **audit trail** for all data and an auditor view where auditors can access read-only data and evidence.

- **Additional AI & Insights**

Use AI for insights like anomaly detection in data (flag unusual emissions data points) and suggestions for improvement (e.g., "Plant X has higher energy intensity than peer average"). Possibly integrate predictive analytics to identify future risks or hotspots.

- **Integrations & Marketplace**

Integrate with carbon offset marketplaces or climate solution hubs, enabling users to offset emissions directly or invest in carbon removal (inspired by competitors allowing carbon removal purchases).

- **Mobile/Responsive Access**

Ensure key dashboards and data entry are available on mobile devices for on-the-go access by sustainability managers.

Timeline

MVP 3 is a larger effort (~6 months after MVP2). It may be broken into sub-releases.

Note: After MVP 3, the roadmap can transition into continuous improvements, adding emerging requirements (e.g., new regional standards, sector-specific metrics) and enhancing AI capabilities. Each MVP builds on the prior, ensuring early users achieve compliance quickly (MVP1) and then benefit from deeper functionality as modules mature.

Module Breakdown and Submodules

Each major module of Carbon Aegis is composed of submodules or features, as outlined below:

- **Greenhouse Gas (GHG) Accounting Module**

Submodules

(a) **Corporate GHG Inventory** – covers Scope 1 (stationary combustion, mobile combustion, process emissions, etc.), Scope 2 (electricity, steam, heating/cooling), and Scope 3 categories 1–15. The module provides guided data input forms for each category (e.g., Category 1: Purchased goods – input spend or mass of materials; Category 6: Business travel – input mileage or flight data). Emission calculations leverage an extensive factor library and AI for factor selection.

(b) **Product Carbon Footprinting** – allows calculation of emissions per product or per unit sold. Users can define product boundaries (materials, manufacturing energy, transport, usage, end-of-life). Useful for Product Life Cycle Assessments and informing product design.

Emission Factor Databases Overview

Name	Region Type	Region	Pricing	Description
IPCC EFDB	Global	Global	Free	Authoritative global library with IPCC-reviewed emission factors. Used for national inventories and defaults.
EPA GHG Factors Hub	Continent	North America (US)	Free	U.S. EPA's consolidated factors for Scope 1–2 emissions (fuel, power, transport, waste). Updated annually.
UK DEFRA GHG Conversion Factors	Continent	Europe (UK)	Free	UK-published dataset used globally for Scope 1–3 emissions, including business travel and waste. Updated annually.
IEA Emissions Database	Global	Global	Paid	International dataset with country-level fuel and electricity factors. Subscription

				required for full access.
Ecoinvent	Global	Global	Paid	Industry-grade life cycle emissions data (materials, energy, transport). Access via LCA software.
GaBi (Sphera)	Global	Global	Paid	Life Cycle Assessment (LCA) database with 15,000+ processes. Suited for PCF and Scope 3 modeling.
Climatiq API & Data Hub	Global	300+ regions	Freemium	API-based factor service integrating EPA, DEFRA, and more. Free tier available with paid upgrade options.
GHG Protocol Calculation Tools	Global	Global	Free	Sector-specific spreadsheets with built-in factors (transport, stationary, purchased goods, etc.).
IGES Grid Emission Factors	Continent	Asia-Pacific	Free	Grid factors for multiple countries, used in CDM projects and

				voluntary reporting.
EEA EF Database	Continent	Europe	Free	European Environment Agency electricity/heat factors. Often aligns with IPCC and IEA data.
Eora66 MRIO	Global	Global	Paid	Multi-region input-output (MRIO) emission database for economic modeling of Scope 3.
US eGRID	Continent	North America (US)	Free	Electricity grid emission factors for US subregions. Published by EPA. Used for Scope 2.
Green-e Residual Mix Factors	Continent	North America	Free	Residual grid emissions for voluntary market calculations (e.g., unbundled RECs).
AIB Residual Mix Factors	Continent	Europe	Free	Residual grid mix factors from Association of Issuing Bodies. Useful for

				Scope 2 with RE purchasing.
NGERS & NGA Factors	Country	Australia	Free	National Greenhouse and Energy Reporting Scheme. Government-published emissions data by sector.
Canada National Inventory	Country	Canada	Free	National Inventory Report-based emission factors for fuels, electricity, and transport.
NZ MfE Factors	Country	New Zealand	Free	Ministry for the Environment's emission factors, covering common Scope 1–2 sources.
USEEIO Emission Factors	Country	United States	Free	Economic input-output LCA factors from the US EPA. Useful for Scope 3 spend-based estimations.

- **Double Materiality & Materiality Assessment**

Submodules

- (a) **Materiality Survey Tool** – create surveys for internal and external stakeholders to rate ESG issues.

- (b) **Impact Assessment** – internal scoring interface for assessing environmental and social impacts of the company's activities.
- (c) **Financial Risk Assessment** – risk matrix where users evaluate how sustainability issues affect financial performance (aligned with enterprise risk management).
- (d) **Materiality Matrix & Topic Selection** – the system generates a matrix (impact vs financial materiality). Topics above certain thresholds are flagged as material. It then outputs which ESRS standards correspond to those topics (e.g., climate → ESRS E1) and prepares the ESRS report accordingly.

- **ESG Reporting Module**

Carbon Aegis simplifies framework management through its intelligent Framework Library and Terra AI engine. The system uses machine learning to analyze your business profile, including:

- Company size and structure
- Geographic location and jurisdictions
- Industry sector and regulatory requirements
- Business activities and value chain complexity

Using this analysis, Terra AI automatically:

- Maps relevant frameworks and disclosure requirements
- Identifies overlapping reporting requirements across frameworks
- Suggests the most efficient reporting pathway to achieve compliance
- Updates framework mappings as regulations evolve

Each framework question comes with detailed guidance, examples, and data collection templates. The Carbon Aegis team regularly updates these managed frameworks to align with the latest standards, while Terra AI reduces reporting complexity by up to 60% through smart framework mapping.

Disclosure Mapping & Reuse Logic

- Includes 1,000+ questions derived from key ESG frameworks
- Smart reuse of past responses across reporting periods and frameworks

- Enables progress tracking across partially completed questionnaires

The below table shows all supported managed frameworks.

Framework	Description	Summary and attribution or disclaimer
Australian Sustainability Reporting Standards (ASRS)	<p><u>The Australian Sustainability Reporting Standards (ASRS), developed by the Australian Accounting Standards Board (AASB) include ASRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and ASRS S2 Climate-related Disclosures. The core content of the final ASRS largely aligns with the content of the IFRS Sustainability Disclosure Standards, and with the four pillars approach originally included in the Task Force on Climate Related Financial Disclosures (TCFD) recommendations.</u></p>	ASRS attribution
Business Responsibility Sustainability Report (BRSR) - India	An environmental, social, and governance (ESG) framework for India.	BRSR attribution
CDP full corporate questionnaire (CDP)	The CDP 2024 corporate questionnaire is a streamlined tool that integrates climate change, water security, and deforestation reporting into a single, cohesive framework.	CDP 2024 attribution
European Sustainability Reporting Standards (ESRS)	Sustainability Reporting Manager supports ESRS as a managed framework to help companies comply with the EU Corporate Sustainability Reporting directive.	ESRS attribution ESRS summary
Global Reporting Initiative (GRI)	A globally applicable guidance framework that provides standards for describing in a transparent way how an	GRI disclaimer

	<p>organisation impacts the world through economic, environmental, and social lenses. If an organisation is not able to report in accordance with the standard, they are still able to use the standard to report with reference to the standard. The standard is often used by multinational organizations that operate across several regions.</p>	
International Financial Reporting Standards (IFRS) Sustainability Disclosure Standards	<p>The IFRS Sustainability Disclosure Standards include IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information and IFRS S2 Climate-related Disclosures, to establish a global baseline for investor-focused sustainability disclosures. IFRS S1 provides a framework for companies to communicate sustainability-related risks and opportunities across short, medium, and long terms, by using the four content elements from the TCFD recommendations and by using industry-specific information. IFRS S2 focuses specifically on climate-related disclosures, building on IFRS S1's framework and fully integrating the TCFD recommendations to enhance transparency on climate-related risks and opportunities.</p>	IFRS sustainability disclosures summary and attribution
International Petroleum Industry Environmental Conservation Association (Ipieca)	A sustainability reporting framework for oil and gas companies.	Ipeca attribution
New Zealand Climate Standards (NZ CS)	The primary object of the New Zealand Climate Standards (NZ CS) is to facilitate investment in endeavors that align with New Zealand's transition toward reduced greenhouse gas	NZ CS disclaimer

	emissions and increased resilience to climate change effects.	
Norma de Carácter General N°461 (NCG N°461)	A regulation that is issued by the Comisión para el Mercado Financiero in Chile and applies to companies, publicly traded companies, and other entities.	NCG N°461 summary and attribution
Sustainability Accounting Standards Board (SASB)	A sector-based guidance framework that helps companies publicly disclose performance, risks, and opportunities that are related to sustainability. The framework covers 11 sectors, which are categorized into 77 industries.	SASB attribution
Sustainable Development Goals (SDGs)	Sustainable Development Goals (SDG) are universal calls to action to end poverty, protect the planet, and ensure that by 2030 all people enjoy peace and prosperity.	SDG attribution
Task-force on Climate-related Financial Disclosures (TCFD)	A framework for helping businesses disclose climate-related financial information.	TCFD attribution
Task-force on Nature-related Financial Disclosures (TNFD)	A framework for helping businesses disclose nature-related financial information.	TNFD attribution
United Nations Global Compact Communication on Progress (UNGC-CoP)	The United Nations Global Compact Communication on Progress (UNGC-CoP) is designed to measure and demonstrate progress on the Ten Principles and Sustainable Development Goals in a consistent and harmonized way to stakeholders and the public.	UNGC-CoP attribution

ESRS Reporting Submodules

(a) **General Disclosure Manager** – step-by-step wizard to fill ESRS 2 General disclosures (covering governance, strategy, policies, etc.), with guidance text and examples for each required disclosure.

(b) **Topic-specific Disclosure Forms** – separate forms for each ESRS E, S, G standard. For instance, an *E1 Climate* form where the GHG data (from the GHG

module) is automatically populated and the user adds narrative on climate risks; an *S1 Own Workforce* form with fields for total employees, gender split, turnover, etc. The forms include help content drawn from the ESRS guidance to ensure users know what to report.

(c) **XBRL Export** – the ability to export the filled report in the EU's required digital format (Inline XBRL) for submission.

- **Integrations & Data Import Module (Planned for MVP2+)**

Submodules

(a) **API Connectors** – e.g., connecting to ERP systems (SAP, Oracle) to fetch procurement data for Scope 3 calculations, or to HR systems for workforce data.

(b) **Utility Data Integration** – automated import of utility bills and meter data; e.g., connecting to energy providers or using standardized formats (supporting initiatives like EnergyStar or utility APIs).

(c) **Data Validation & QA** – routines to check for anomalies in imported data (e.g., flag if monthly electricity consumption deviates >20% from previous year same month).

- **Analytics & Dashboard Module (Planned for MVP2+):**

Provides dashboards for different user roles (sustainability manager, executive, plant manager). *Submodules*

(a) **Emissions Dashboard** – visualizes emissions by scope, by business unit, trend over time, with the ability to drill down (leveraging interactive charts).

(b) **KPI Dashboard** – tracks other ESG KPIs (e.g., energy intensity, water usage, injury rate, etc., as configured) against targets.

(c) **Benchmarking Tool** – allows comparison of company performance to industry benchmarks or science-based target benchmarks if available.

(d) **Reporting Workflows** – a submodule showing the status of each report (e.g., "Data collection 80% complete, awaiting approval") to manage the reporting process.

Each of these modules is prioritized across the MVPs. MVP 1 delivers the core of GHG accounting, materiality, and ESRS reporting; MVP 2 adds integrations and

advanced analytics; MVP 3 broadens the scope to supply chain and other frameworks.

Prioritized Feature List by Phase

Phase	Feature	Priority	Timeline
MVP 1	GHG Calculation Engine (Scopes 1–3)	High	Month 1
	ESRS General Disclosures Template	High	Month 1
	ESRS E1 Climate & GHG Reporting	High	Month 2
	Double Materiality Assessment Tool	High	Month 2
	Basic Reporting Export (PDF/Word, iXBRL)	Medium	Month 3
MVP 2	UI/UX Polish for MVP1	Medium	Throughout, final Month 3
	Multi-Framework Library	High	Begin Month 4, ready Month 6
	AI-Powered Answer Mapping	High	Months 5–7
	Data Integrations (ERP, Utility APIs)	High	Month 6–8
	Target Setting & Tracking Module	Medium	Months 6–8
	Enhanced Dashboards & Analytics	Medium	Months 7–8
	Collaboration Tools	Medium	Months 7–8
MVP 3	Additional Scope 3 Categories Automation	Medium	Month 8 (or MVP3)
	Supply Chain (Scope 3) Data Portal	High	Early MVP3
	Product Carbon Footprint, Life Cycle Assessment (Product LCA)	High	Mid MVP3

	Audit Trail & Assurance Support	High	Mid MVP3
	Regulatory Compliance Tracker	Medium	Mid/Late MVP3
	Carbon Offset & Marketplace Integration	Medium	Late MVP3
	Mobile Accessibility	Low/Medium	Late MVP3
	Additional AI Insights	Low/Medium	Late MVP3

MOSCOW Prioritization

Priority	Feature	Description	Justification
Must Have	Scope 1 & 2 GHG Calculation Engine	Smart factor selection, market-based residual mix via Terra	Core functionality, CSRD mandatory
Must Have	CSRD/ESRS Framework Mapping	Auto-suggest disclosures, reuse logic, status tracking	EU regulation applies to target user base (German SMEs)
Must Have	Notion ESG Workspace	Tasks, documentation, audit trail	Simplifies onboarding + strong user adoption for async teams
Must Have	Manual & Excel Data Upload	Accepts .xls/.csv for energy, fuel, travel	Enables data import from SMEs' existing workflows
Must Have	Stakeholder Interview Module	Meeting scheduler, auto-transcription, ESG tagging	Required for double materiality assessments under CSRD
Should Have	Scope 3 Category 1 & 2 Calculations	Supplier spend/activity tracking, emission factors	Needed for supply chain-heavy industries like logistics, pharma
Should Have	Dashboard Visualizations	Real-time emissions and disclosure progress	Essential for user experience and stakeholder engagement
Should Have	Double Materiality Assessment Tool	Heat-maps, stakeholder mapping, CSRD templates	Needed to complete ESRS Set 1 disclosures

Could Have	Planning Analytics (Post-MVP)	Forecasting, transition plan builder	Differentiator vs competitors like Climatiq, Greenly
Could Have	Financed Emissions Module	PCAF-based calculations for investment portfolios	Relevant for ESG consultants managing VC/PE clients
Could Have	Risk Assessment Module	TCFD-aligned risk scoring	Adds value for larger orgs preparing Article 29b risk disclosures
Won't Have (MVP)	Full ERP Integration (SAP, QuickBooks)	API-based accounting data ingestion	Keep this for Q4 2025; MVP can work with Excel + manual
Won't Have (MVP)	Full LCA via OpenLCA	Lifecycle assessments for products	Keep in roadmap; not required for initial SME reporting

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