

ESG FRAMEWORK COMPLIANCE

COMPREHENSIVE ANALYSIS REPORT

Framework Coverage

- GRI (Global Reporting Initiative) Standards
- SASB (Sustainability Accounting Standards Board)
- TCFD (Task Force on Climate-related Disclosures)
- Generated: 19/11/2025

EXECUTIVE SUMMARY

This report provides a comprehensive analysis of our organization's compliance with major ESG reporting frameworks. The assessment covers data quality, reporting completeness, and alignment with international standards.

Framework	Overall Score	Status	Priority Level
GRI Standards	78%	Good Progress	Medium
SASB Standards	82%	Strong Performance	Low
TCFD Recommendations	75%	Developing	High
Average Compliance	78%	On Track	Medium

GRI STANDARDS COMPLIANCE

Universal Standards (GRI 100 Series)

Standard	Disclosure	Status	Completeness
GRI 102	Organizational Profile	Complete	95%
GRI 102	Strategy	Complete	90%
GRI 102	Ethics and Integrity	Partial	75%
GRI 102	Governance	Complete	85%
GRI 102	Stakeholder Engagement	Partial	70%

Economic Standards (GRI 200 Series)

Standard	Topic	Material	Reporting Status
GRI 201	Economic Performance	Yes	Fully Reported
GRI 202	Market Presence	No	Not Applicable
GRI 203	Indirect Economic Impacts	Yes	Partially Reported
GRI 204	Procurement Practices	Yes	In Development

Environmental Standards (GRI 300 Series)

Standard	Topic	Data Quality	Gaps Identified
GRI 302	Energy	High	Renewable energy breakdown
GRI 303	Water and Effluents	Medium	Water recycling data
GRI 305	Emissions	High	Scope 3 categories
GRI 306	Waste	Medium	Waste by composition

SASB STANDARDS ASSESSMENT

Industry Classification

Primary Industry: Technology & Communications

Secondary Industries: Software & Services, Hardware

Material Topics Assessment

SASB Topic	Materiality	Data Availability	Reporting Quality
Data Security	High	Complete	Excellent
Employee Engagement	High	Good	Good
Intellectual Property	Medium	Complete	Good
Managing Systemic Risks	High	Partial	Developing
Product Quality & Safety	Medium	Good	Good

Quantitative Metrics

Metric	Unit	Current Value	Industry Benchmark
Data breaches	Number	0	< 2
Employee turnover	Percentage	12%	15%
R&D investment	Percentage of revenue	18%	15%
Customer satisfaction	Score (1-10)	8.5	7.8

TCFD IMPLEMENTATION STATUS

Governance Pillar

Board Oversight: Climate-related risks and opportunities are overseen by the Risk Committee,

which reports quarterly to the full Board.

Governance Element	Implementation Status	Effectiveness	Next Steps
Board Oversight	Implemented	High	Annual training update
Management Role	Implemented	Medium	Expand to all divisions
Risk Integration	Partial	Medium	ERM system integration
Performance Metrics	In Development	Low	Define KPIs

Strategy Pillar

Strategy Element	Status	Time Horizon	Impact Assessment
Risk Identification	Complete	Short/Medium/Long	High
Opportunity Assessment	In Progress	Medium/Long	Medium
Scenario Analysis	Planned	Long-term	To be determined
Business Impact	Partial	All horizons	Medium

Risk Management Pillar

Risk Process	Maturity Level	Integration Status	Improvement Areas
Risk Identification	Advanced	Integrated	Quantification methods
Risk Assessment	Intermediate	Partial	Scenario modeling
Risk Management	Intermediate	Integrated	Response strategies
Risk Monitoring	Basic	Developing	Real-time tracking

COMPLIANCE SUMMARY & BENCHMARKING

Framework Comparison

Aspect	GRI	SASB	TCFD	Best Practice
Data Completeness	78%	85%	70%	> 90%
Reporting Quality	Good	Excellent	Developing	Excellent
Stakeholder Relevance	High	High	Medium	High
Decision Usefulness	Medium	High	Medium	High
Verification Status	Partial	None	None	Full

Industry Benchmarking

Metric	Our Performance	Industry Average	Top Quartile	Gap Analysis
ESG Disclosure Score	78%	72%	85%	+6% vs avg, -7% vs top
Climate Risk Disclosure	75%	68%	88%	+7% vs avg, -13% vs top
Social Impact Reporting	82%	75%	90%	+7% vs avg, -8% vs top
Governance Transparency	85%	80%	92%	+5% vs avg, -7% vs top

STRATEGIC ACTION PLAN

Priority Initiatives (Next 12 Months)

Initiative	Framework	Timeline	Owner	Success Metric
Scope 3 Emissions Calculation	GRI/TCFD	Q1 2024	Sustainability Team	Complete inventory
Climate Scenario Analysis	TCFD	Q2 2024	Risk Management	2°C and 4°C scenarios
Water Management System	GRI/SASB	Q2 2024	Operations	Real-time monitoring
Third-party Verification	All Frameworks	Q3 2024	Finance	Limited assurance
Stakeholder Engagement	GRI	Q4 2024	Communications	Materiality update

Long-term Roadmap (2-3 Years)

- Achieve 90%+ compliance across all three frameworks

- Implement integrated reporting approach combining financial and ESG data
- Establish science-based targets aligned with 1.5°C pathway
- Develop real-time ESG data dashboard for stakeholders
- Obtain reasonable assurance on key ESG metrics
- Integrate ESG performance into executive compensation

Resource Requirements

Resource Type	Current State	Required Investment	Expected ROI
Technology Systems	Basic	\$150K - Data platform	Efficiency gains
Human Resources	2 FTE	+1 FTE specialist	Quality improvement
External Consultants	Ad-hoc	\$75K - Annual support	Expertise access
Training & Development	Limited	\$25K - Team training	Capability building
Verification Services	None	\$50K - Annual audit	Credibility enhancement

