

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 |

