1. About

This document summarizes the discussions related to the SaaS development for an ESG software to clarify the scope of work of software development.

2. General Description and Typical Workflow

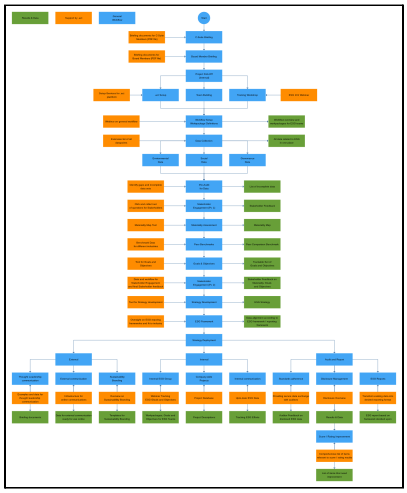
To provide a better understanding of the requirements, this section provides an overview on the typical ESG workflow and how the SaaS solution should support this workflow.

2.1. SaaS Platform for Corporate ESG Reporting

The intention is to develop a workflow-driven SaaS-solution that enables corporations and institutions to leverage ESG and develop a strong ESG proposition.

2.1.1. Typical Workflow

The graphic below illustrates the typical workflow for a corporate ESG process.



(See Appendix I for a high resolution graphic).

The next sections describe the workflow from first briefings to the disclosure of ESG related data.

2.1.1.1. Briefings and Project Kick-Off

The first and initial phase of each project is the briefing of C-suite members and board members about the details and timelines of the project. This offers the opportunity to prepare for the project kick-off meeting where teams are formed and basic knowledge about the process and ESG is provided to the future team members / ESG workgroups.

SaaS aspects include:

- ➢ Initial setup of the platform
- ➢ Providing documents and information for the webinar / kick-off workshop

- ➢ Providing a framework to identify the project members / ESG workgroups

2.1.1.2. Workflow Setup and Data Collection

With the information from the C-suite briefings and the initial setup, this stage is characterized by setting up the workflows so that the members of the ESG workgroup can start to collect data that is relevant to the process.

SaaS aspects include:

- ➢ Providing a convenient way to input and retrieve data
- ➢ Ideally not only actual data, but also data from the last 2 - 3 years, so that first trends can be derived from the data

2.1.1.3. Pre-audit of Collected Data

With all the data in one place it is possible to pre-audit the data. This step will show any missing information or any missing link. The better the data quality is at this stage, the better the overall process will work out.

SaaS aspects include:

- ➢ Providing aid to identify missing data

2.1.1.4. Stakeholder Engagement (Pt. 1) and Materiality

Up to four subsets of stakeholders can be defined (e.g. general audience, environment, social, and governance). All stakeholders will receive a questionnaire and are asked for opinion on a predefined set of questions. The questionnaire can consist of individual questions, but the SaaS platform will also provide a variety of questions the ESG working group can pick from. All this is done using the SaaS platform where stakeholders can fill out the forms and provide their input. In parallel one-on-one interviews are conducted with focus groups on environmental, social and governance topics. The results are also stored in the SaaS platform.

Finally all the insights from the process are compiled into a materiality map. While the SaaS platform provides the framework for this, the interpretation and learnings from this process are communicated during one-on-one consulting sessions with the ESG workgroup.

SaaS aspects include:

- ➢ Receiving feedback from stakeholders based on a predefined questionnaire
- ➢ Displaying the results in a materiality matrix
- ➢ Providing the option to further enhance the findings from the stakeholder interviews as well as

2.1.1.5. Peer Benchmarking

Peer benchmarking offers the option to understand better where other corporations are at and what their strengths and weaknesses are.

SaaS aspects include:

- ➢ The SaaS platform will offer two distinct services. One is data collected by the SaaS platform and the other datasource is from a rating / scoring provider.
- ➢ Both datasets can be merged into one. The exact functionality has to be defined at a later stage of the development process.

2.1.1.6. Goals and Objectives and Stakeholder Engagement (Pt. 2)

With stakeholder feedback, an overview on materiality and peer benchmarks, effective goals and objectives can be set. One example is carbon reduction goals along with objectives on how and when these goals should be achieved.

At this stage of the process a second round of stakeholder engagement can be implemented, where all the results achieved so far are communicated to the stakeholders in order to provide them a broader context and better understanding of the process. This is also a chance to gain additional feedback on goals and objectives.

With additional stakeholder feedback, detailed information on materiality and goals and objectives in place, the next step is to develop a sustainability strategy.

SaaS aspects include:

- ➢ The SaaS solution will aid the information of the stakeholders and gaining additional feedback from them
- ➢ Furthermore the SaaS solution will aid in goal setting
- ➢ Any data input in the future will be measured against that set of goals to provide real time information on how good the goals and objectives are met

2.1.1.7. Strategy Development and Decision on Reporting Framework

Getting closer to the end of the ESG process, a strategy is developed that will enable to achieve the goals and objectives and that will also reflect stakeholder expectations and materiality.

At this stage the decision on the reporting framework is made, too. This decision is also supported by one-on-one consultations with the ESG working group.

SaaS aspects include:

- ➢ Report building options depending on the reporting framework

2.1.1.8. Strategy Deployment - External Aspects

The external aspects of strategy deployment consist mostly of communication and branding. Thought leadership communication and other external communication can be done based on the findings of the overall process.

SaaS aspects include:

- ➢ Providing information relevant to the communication strategy (graphics, charts, etc.)

2.1.1.9. Strategy Deployment - Internal Aspects

Internal work on the ESG process will continue. This includes the work of the ESG workgroup, projects that help to achieve the goals and objectives, and internal communications to make the ESG process and the ESG strategy a part of the overall business strategy.

SaaS aspects include:

- ➢ Providing a project database for the company-wide projects
- ➢ Providing data to support the company-wide projects
- ➢ Accepting new / updated data related to the goals and objectives

2.1.1.10. Strategy Deployment - Audits and Reports

The third part of the strategy deployment is about reporting on ESG and providing support for the audit process. Depending on the reporting framework decided earlier, all data is compiled, so external auditors can access the data through the SaaS platform. Auditor feedback can then be included in the audit process.

Also depending on the framework decided earlier upon, a ESG report is generated. This is done mostly with the ESG reporting tool provided by the SaaS platform. This step also includes disclosure management - basically the decision of what additional information and data is disclosed along with the ESG report. Score and rating improvement is also included in this step. The goal is to identify steps and measures that help to improve the ESG score over time.

SaaS aspects include:

- ➢ Providing secure access for auditors to ESG related data
- ➢ Report building in accordance with the ESG reporting framework decided upon
- ➢ Overview on relevant score and rating results that need improvement

3. SaaS Development - Requirements and Functionality / Scope of Work

The following chapter describes the general features of the SaaS solution / scope of work. Since it is planned to add additional features in the future, the scope of work is described as

- ➢ Minimal requirements
- ➢ Optional requirements
- ➢ Future requirements

Minimal requirements have to be implemented and are mandatory (scope of work). **Optional requirements** can be implemented at this stage if possible (decision will depend on lead time and cost). **Future requirements** will be added at a later stage and based on a separate contract.

3.1. Management Backend (Internal Use)

The management backend is intended to be used internally for management purposes. It should offer the option to add and remove clients.

Clients are identified by

(a) Username / Password
(b) Organization

Example: Demo Company Ltd. decides to use the SaaS-solution for ESG reporting. They book three user accounts for that.

Workflow at Management Backend:

(1) Add Demo Company Ltd. to the client list
(2) Add User 1 .. 3 to the backend and associate the users to Demo Company Ltd.
(3) Note: There are no user roles at this stage (like one user is an admin that manages the other users). All users associated with one client account can see all the data for this particular account.

The management backend should also offer the option to distribute documents to all clients (e.g. getting started guides).

Additional functionality can be added at a later stage.

3.2. Support for Multilingual Settings

It is mandatory to offer multilingual support so users can decide which language they want to use. It is intended to implement the following:

(1) Translation for general information (e.g. client frontend, optional components like stakeholder engagement, etc.).
(2) Translation for questions related to frameworks / standards.
(3) Translations related to ESG reporting / report generation.
(4) Translations for help topics / other support documents.

There should be an option to add / update all translations from the management backend.

3.3. Client Frontend

The functionality of the client frontend is described in the following chapters. The wireframe diagrams have been shared earlier. It was agreed upon that the developer suggests a layout for optimal usability.

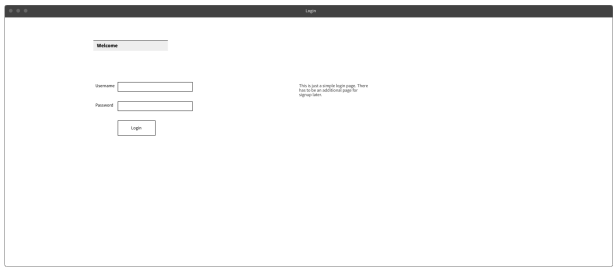
3.3.1. User Settings Menu / Dashboard (Frontend)

The user settings dashboard is where individual users can make settings regarding to the SaaS platform:

- **Personal information**: In this section personal information settings like name, e-mail, password, two-factor authentication and an image can be set. Important: Changing the organization is not possible at user level. This can only be done from the management backend.
- **General settings**: This section contains language settings as well as timezone and date format settings.
- **Support tickets**: There should also be the option to open a support ticket - there will be a 3rd party solution used for that (e.g. zendesk).

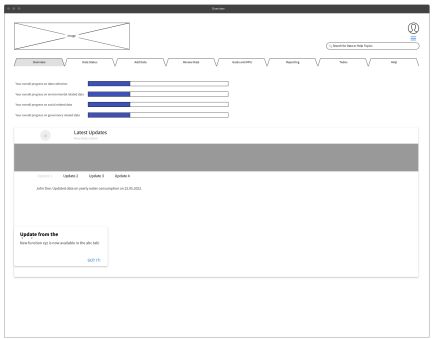
3.3.2. Login Page

A login page - 2FA can be added as an optional feature later. There should be a restriction / limitation in failed login attempts (account gets suspended after 3 failed login attempts for 30 min. etc.)



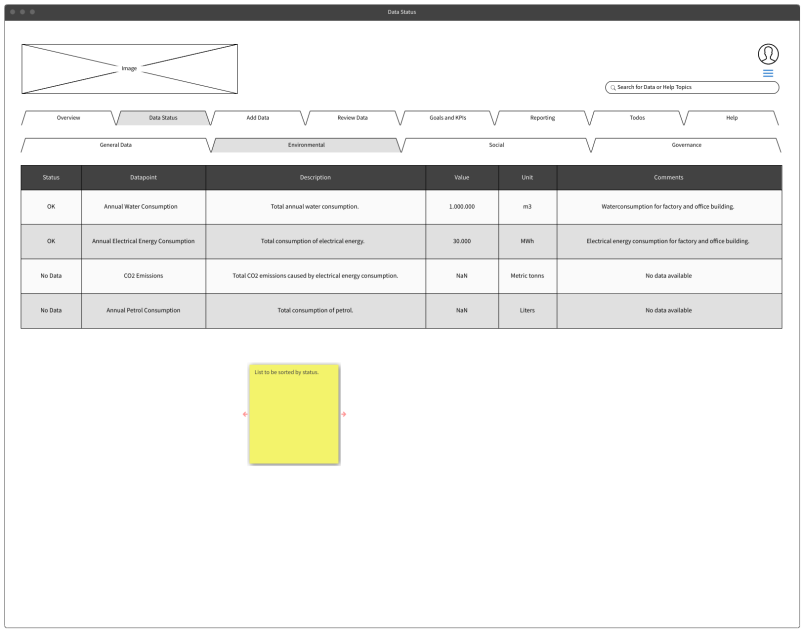
3.3.3. Overview Page

The overview page should provide a birds-eye view on actual status.



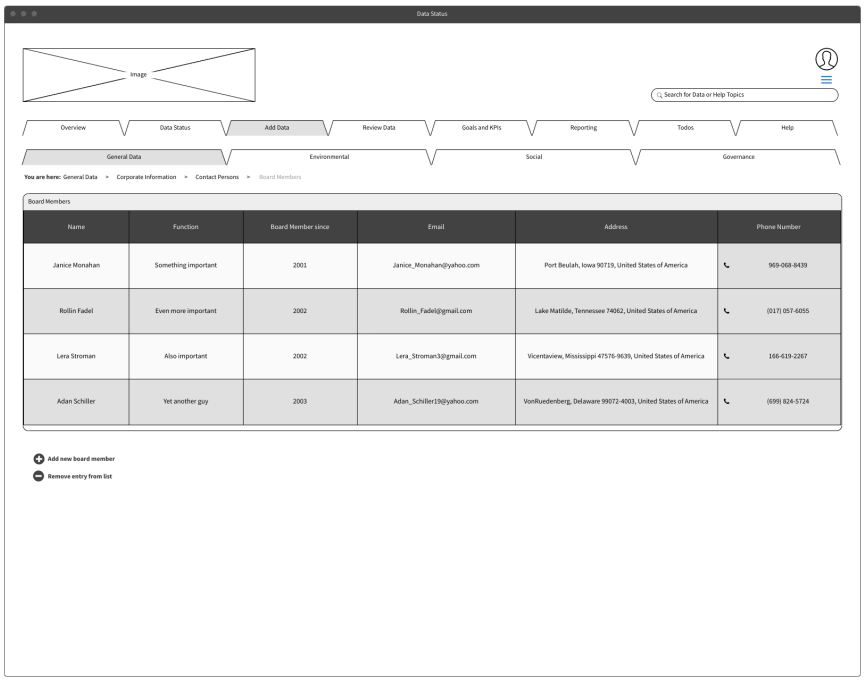
3.3.4. Data Status Page

The data status pages provides an overview on data that is already in the system as well as missing data. Datapoints that are not applicable are greyed out.



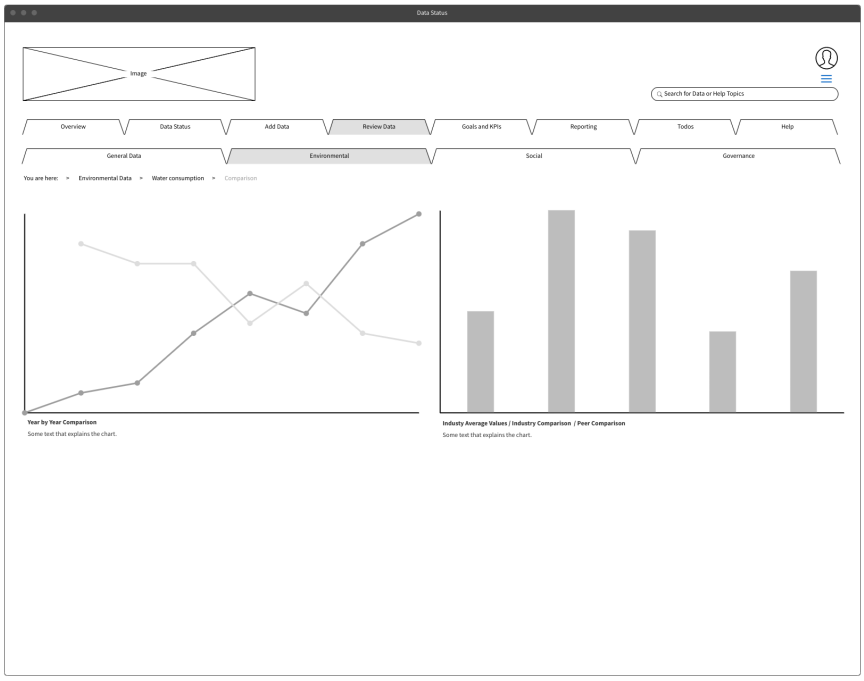
3.3.5. Data Entry Page

Missing data can be entered here.



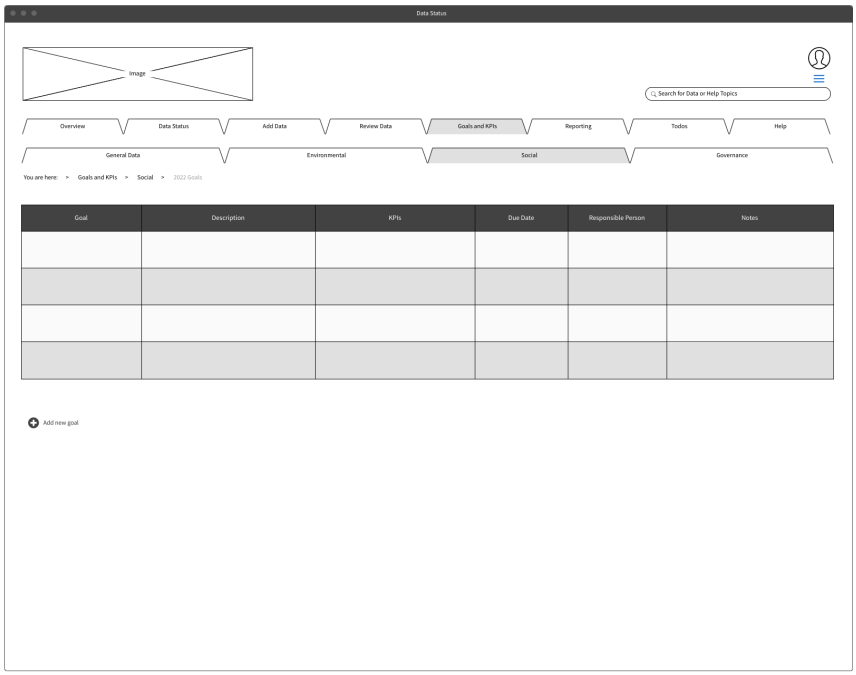
3.3.6. Review Data Page

All data can be reviewed here. Numerical data is displayed as charts.



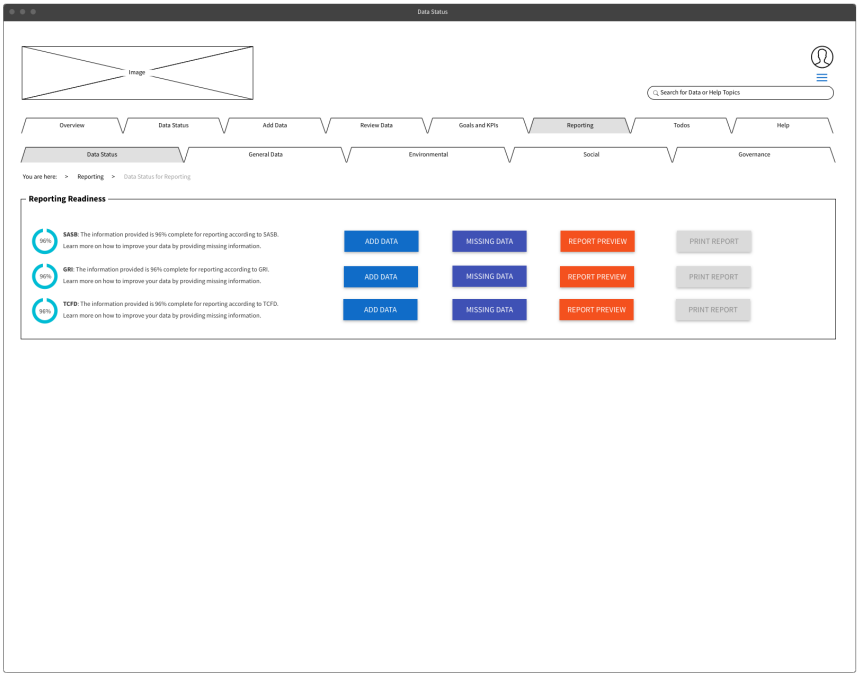
3.3.7. Goals and KPIs

Goals and KPIs can be defined here.



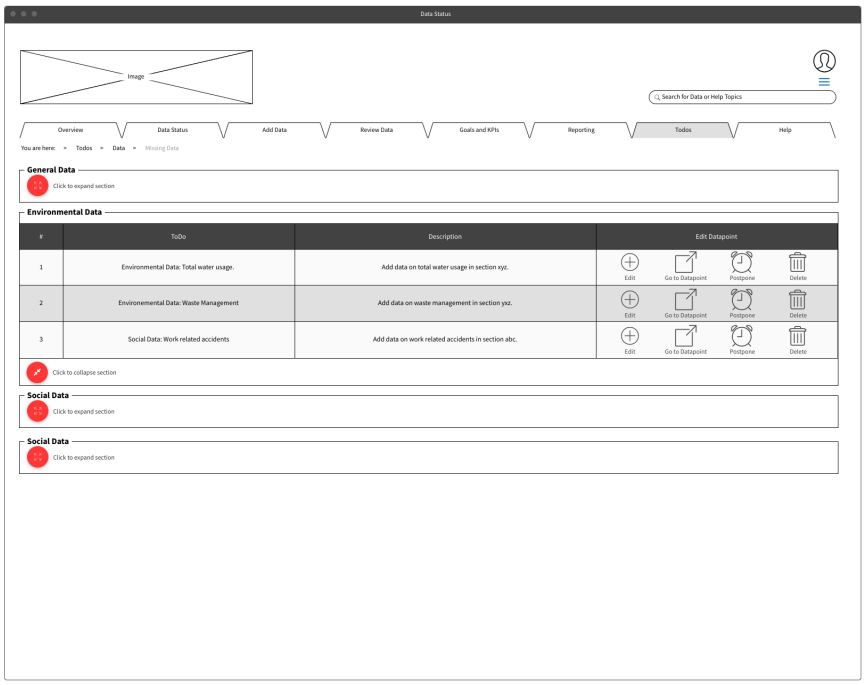
3.3.8. Report Generation

The report generation can be done here.



3.3.9. Todo Page

This page provides an overview of missing data / information.



3.4. Minimal Requirements

For an overview on minimal requirements see also section 3.7 (Overview).

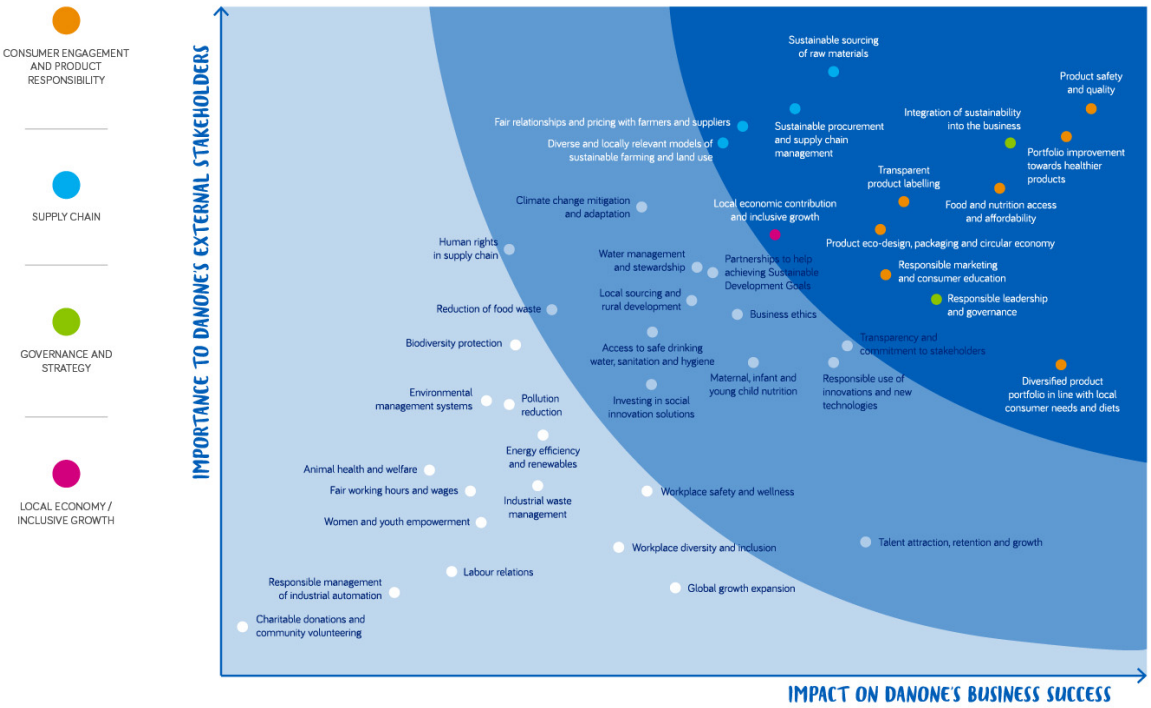
3.5. Optional Requirements

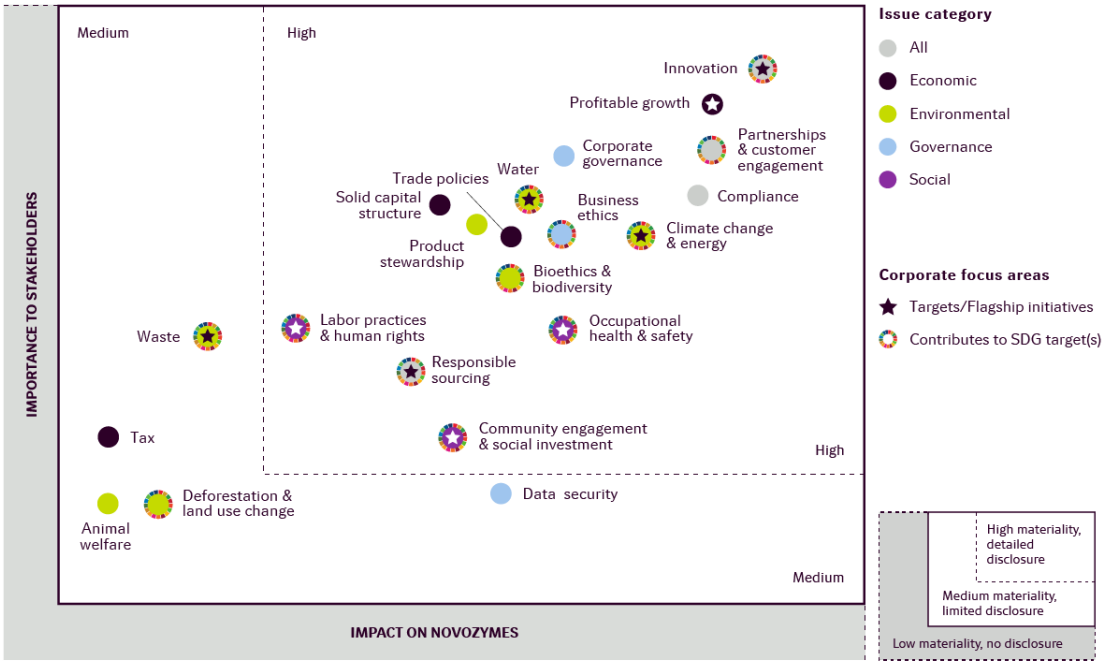
For an overview on optional requirements see also section 3.7 (Overview).

3.5.1. Stakeholder Engagement and Materiality Map

Besides the typical reporting requirements (=all aspects mentioned in the reporting frameworks), stakeholder engagement and the materiality matrix of a corporation are two additional important steps that should be covered by the SaaS solution.

The stakeholder engagement is the foundation for the materiality map. Basically the stakeholders of a corporation are asked a set of questions. The same questions are asked to representatives of the corporation. The answers are displayed in the materiality map. Two examples for materiality maps are given below.





More information about materiality maps can be found at https://materiality.sasb.org/ where additional information about the questions in relation to industries are given.

3.6. Future Requirements

For a general overview on future requirements see also section 3.7.

3.6.1. Compliance with Standards and Certifications

It is intended to develop the solution in compliance with the standards mentioned below:

- **SOC2 Type II**
- **ISO/IEC 27001**
- **ISO/IEC 27018**
- **CSA STAR**
- **GDPR & CCPA**

3.6.2. Admin Dashboard for Admin at Client Level (Future enhancement)

The admin dashboard is available only to users within the admin role at a client. With the admin dashboard, they can adjust settings relevant to the client:

- **User settings**: In this section the admin can configure general date and time settings and manage onboarding of new users.

- ➢ **Roles and Groups**: This section enables the admin to define roles and groups within the total userbase.
- ➢ **Account and Billing**: The account and billing page is used to manage all the tasks related to account management and billing information.
- ➢ **Backups**: Backups can be created and accessed by this page.

3.7. Overview

The following table contains an overview of the tasks mentioned above. Based on the color the described feature is either a minimum requirement, an optional requirement or future enhancement.

#	Feature	Description / Reference
0	General	The developer shall not only provide the functional parts of the SaaS solution, but also suggest and implement design elements (i.e. frontend design) based on considerations related to usability, etc. The final design will be determined in the final stages of the development process based on mutual discussions.
1	Management Backend (for internal use only)	Option to add and remove clients. Clients are identified by (c) Username / Password (d) Organization Example: Demo Company Ltd. decides to use the SaaS-solution for ESG reporting. They book three user accounts for that. Workflow at Management Backend: (4) Add Demo Company Ltd. to the client list (5) Add User 1 .. 3 to the backend and associate the users to Demo Company Ltd. (6) Note: There are no user roles at this stage (like one user is an admin that manages the other users). All users associated with one client account can see all the data for this particular account. See section 3.1 for further details.
2	Multilingual Support	Multilingual support is mandatory. For development purposes the language is English. Users can choose the language based on the available translations. All translations can be managed from the management backend. See section 3.2 for further details.
3	Bulk distribution to clients	Option to provide documents to the client (e.g. getting started guides). Workflow: (1) Upload of PDF documents to make them available to all clients (2) Upload of PDF documents to make them available to individual clients.
4	Initial input and future	There are various ESG standards and frameworks available. The SaaS Solution shall provide the possibility to

	update of ESG related questions for clients	(a) Generate new questions (b) Link the questions to a certain framework or standard (e.g. GRI or SASB) (c) Link the questions to a certain topic (e.g. Environment or Social) The input format will be numeric values or text. File upload (e.g. PDF) should also be possible. An import function (e.g. retrieving information stored in an excel file) is not scope of work. All files uploaded may be understood as “additional data” or “reference data” that can be used by the client in the overall process.
5	Data access	It is important that each client / user can only access data related to the respective organization. If needed a new database for each client has to be generated to ensure that the client data is not shared / distributed with other clients.
6	Data management	To provide a better overview, missing data (empty data fields) have to be displayed to the client / user. Example: There is a set of 100 questions in total. The client has entered data related to 55 questions. (a) A progress bar should indicate the progress as percentage based on questions answered compared to the total number of questions (b) There should be an option (switch) for the client / user to designate individual questions as not applicable (e.g. software development company will not report on questions related to industrial wastewater management). (c) There should also be a progress bar indicating the progress related to the framework / standard.
7	Client frontend	See section 3.3 for details.
8	Stakeholder engagement	Stakeholder engagement related to SaaS (see 3.5.1) means that there is a set of questions and stakeholders are invited to answer these questions. The requirements for that are as follows: (a) Option to define questions in the management backend (b) Linking the questions to topics (e.g. Environment or Social, etc.) (c) Providing the client the option to pick individual questions for the entire set of questions (e.g. checkbox). (d) Sending an invite by mail to stakeholders so that they can answer the questions (e) Stakeholders identify themselves (e.g. give their email address) and answer the questions. (f) Questions will be yes / no or related to a scale (example: How do you rate the importance of community and social engagement on a scale from 1 to 10 with 10 = very important). (g) Displaying the results in a matrix.
9	Goals and Objectives	Since the data stored in the SaaS solution will be the single source of truth, there should also be the option to set goals related to that. Goals and Objectives come

		in two variants: (a) Written as text (e.g. we plan to establish two projects for community / social engagement), or (b) As numeric values (we plan to reduce our CO2-emissions by 25%). There should be an option to link the goals and objectives to individual questions.
10	Report generation	There should be an option to generate a report based on the framework for reporting (e.g. GRI or SASB) and the decision by the user related to the questions (see above). So if a client decides not to give answers to a certain question, this should be marked as “not applicable”. The report should include all the charts and text input from the client. Most likely some additional text will be needed (basic information and declarations, etc.). This information is not available yet.
11	Project database	To support the client in implementing its ESG strategy, a project database (project ideas, not to be understood as a project management tool) is included in the SaaS solution. This database contains typical projects / project ideas and project descriptions that help clients to start initiatives related to ESG. The project database provides the following information: (a) Title of the project (b) Stakeholders involved (c) Typical duration of the project (d) Project description (e) Indicators for project success (f) Links to related / additional information The SaaS solution should provide (1) The option to add new project ideas / edit / remove (a) Title (b) Keywords (c) Stakeholders involved (d) Project description (e) All other information mentioned above
12	2FA	An option for 2FA can be implemented as an optional feature.
13	GDPR Compliance	GDPR and CCPA compliance is mandatory. Therefore if needed a Cookie Notice has to be implemented.
13	Standards and Certifications	It is planned to develop the SaaS solution further so that the following standards / certifications can be obtained: ➢ **SOC2 Type II** ➢ **ISO/IEC 27001** ➢ **ISO/IEC 27018** ➢ **CSA STAR**
14	Peer	Comparing the ESG scores of a client with ESG scores of peers is a future

	Benchmarking	enhancement.
15	Additional User Management	Users of one company can have distinctive roles. Example: One user is defined as admin with admin privileges for the account. This may include purchase of additional licences, restricting user access based on roles and areas (e.g. restricting users to data input for environmental data, etc.). Retrieving lost passwords, etc.

4. Timeline and Cost of Development

Please provide a timeline and the related cost for

(a) Minimum requirements

(b) Optional requirements

Any additional suggestions for functionality etc. are welcome. Please provide a lead time and cost estimate separately.

Access to an AWS platform for testing and deployment will be provided free of charge.