



The Trielle Framework

A Structured Approach to ESG and Emissions Reporting

Whitepaper

This whitepaper introduces the *Trielle Framework*, a structured approach to ESG integration and emissions reporting. By aligning Scope 2 and Scope 3 emissions with organisational impact areas, it enables businesses to optimise carbon management, enhance sustainability disclosures, and drive long-term resilience.

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About This Document

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1. Driving Sustainable Business Outcomes: How Symphonic Applies the Trielle ESG Framework Across Australia & ASEAN

1.1. Executive Summary

- ESG is now a strategic business imperative across Australia and ASEAN, driven by regulatory requirements, investor pressure, and consumer expectations¹.
- Australia's AASB S1/S2² standards, aligned with IFRS and GRI frameworks, are accelerating mandatory sustainability reporting across industries³.
- Scope 2 and Scope 3 emissions, ethical supply chains, and governance transparency are the top ESG focus areas for modern businesses.
- The *Trielle Framework*, developed by Symphonic Management Consulting (Symphonic), offers a structured, three-layer ESG model that:
 - Integrates environmental, social, and governance modules into core business functions
 - Enables measurable emissions tracking and regulatory compliance
 - Aligns ESG strategy with operational and financial outcomes
- *Trielle* helps businesses move from ESG intent to ESG execution – supporting everything from emissions data mapping and renewable energy transitions to DEI initiatives and board-level ESG leadership.
- Symphonic's approach is regionally tailored, with specific relevance for businesses in Australia, the Philippines, and ASEAN economies.
- By embedding ESG into strategy, operations, and reporting, organisations can strengthen risk management, investor trust, and long-term resilience.
- While the *Trielle Framework* emphasises Scope 2 and 3 emissions due to their complexity and reporting gaps, Scope 1 is also incorporated to ensure complete GHG coverage.

1.2. Navigating ESG Complexity with a Structured Approach

At Symphonic, ESG isn't just about compliance – it's about creating measurable impact, strengthening resilience, and fostering stakeholder trust. With Australia's mandatory sustainability-related financial & climate-related disclosure reporting requirements (AASB S1/S2) and ASEAN's growing sustainability mandates, businesses must embed ESG principles across operations, governance, and financial strategy – not just meet compliance thresholds.

Governments across ASEAN and Australia are strengthening sustainability disclosure standards, ensuring businesses align with global ESG frameworks such as IFRS Sustainability Disclosure, GRI, and local environmental policies. That's where *Trielle*, our proprietary ESG framework, provides a clear, structured methodology, ensuring businesses effectively implement sustainability strategies while achieving regulatory compliance and operational excellence.

2. The New ESG Imperative: Why Businesses Must Act Now

2.1. The Global Shift Toward Mandatory ESG Reporting

Governments worldwide are tightening sustainability regulations, with Australia's AASB S1/S2 standards aligning with international frameworks like IFRS and GRI. Similarly, ASEAN nations, including the Philippines, are progressing toward structured ESG disclosure requirements, ensuring businesses meet growing investor and regulatory expectations.

Australia: Businesses must comply with AASB S1/S2, which mandate transparency in sustainability-related financial information, as well as climate-related risks, emissions footprints, and governance metrics. The shift ensures ESG becomes a financial and operational priority, influencing corporate strategies and reporting standards across industries.

ASEAN & Philippines: While ESG regulations vary across ASEAN nations, a strong alignment with IFRS Sustainability Disclosure Standards, in particular, is strengthening supply chain transparency, ethical sourcing requirements, and carbon footprint disclosures, ensuring businesses can compete in international markets while complying with local governance expectations³.

As ESG adoption accelerates across Australia and ASEAN, businesses must now embed sustainability into their operations, not just report on it. ESG integration ensures compliance, builds investor confidence, and strengthens market positioning across Australia, the Philippines, and ASEAN economies.

Several ASEAN nations are also advancing mandatory ESG disclosures. The Philippines Securities and Exchange Commission will require IFRS-aligned sustainability reporting starting 2026. Singapore's SGX mandates climate disclosures from 2025. Malaysia has developed the NSRF, and Indonesia is applying POJK 51/2017, with plans to align with IFRS-based standards. *Trielle* is designed to accommodate both Australian and ASEAN compliance contexts.

Many emerging disclosure standards, including ESRS and GRI, require companies to assess both financial materiality (impact on enterprise value) and impact materiality (impact on people, planet, and society). This "double materiality" approach helps organisations prioritise ESG actions that are both meaningful and reportable.

2.2. The Risks of ESG Inaction

ESG inaction no longer reflects caution – it signals poor foresight to regulators, investors, and consumers alike. Organisations that neglect ESG integration risk:

- **Regulatory penalties** for non-compliance⁴.
- **Financial instability** as investors demand sustainability-linked disclosures⁵.
- **Brand reputation** risks due to poor sustainability practices and stakeholder pressure⁶.

2.3. The Opportunity of ESG Leadership

Organisations embracing ESG strategically are seeing:

- Higher investor confidence due to transparent reporting and sustainability-driven growth.
- Operational efficiency with resource conservation, energy optimisation, and ethical sourcing.
- Stronger market positioning by aligning ESG commitments with consumer and stakeholder expectations.

Studies have consistently shown that ESG-aligned organisations outperform their peers in resilience, capital efficiency, and long-term value creation. This is explored further in Section 4.2, which presents supporting data and insights from leading global institutions.

3. Industry Application: ESG Strategy for Scope 2 & 3 Emissions Reporting

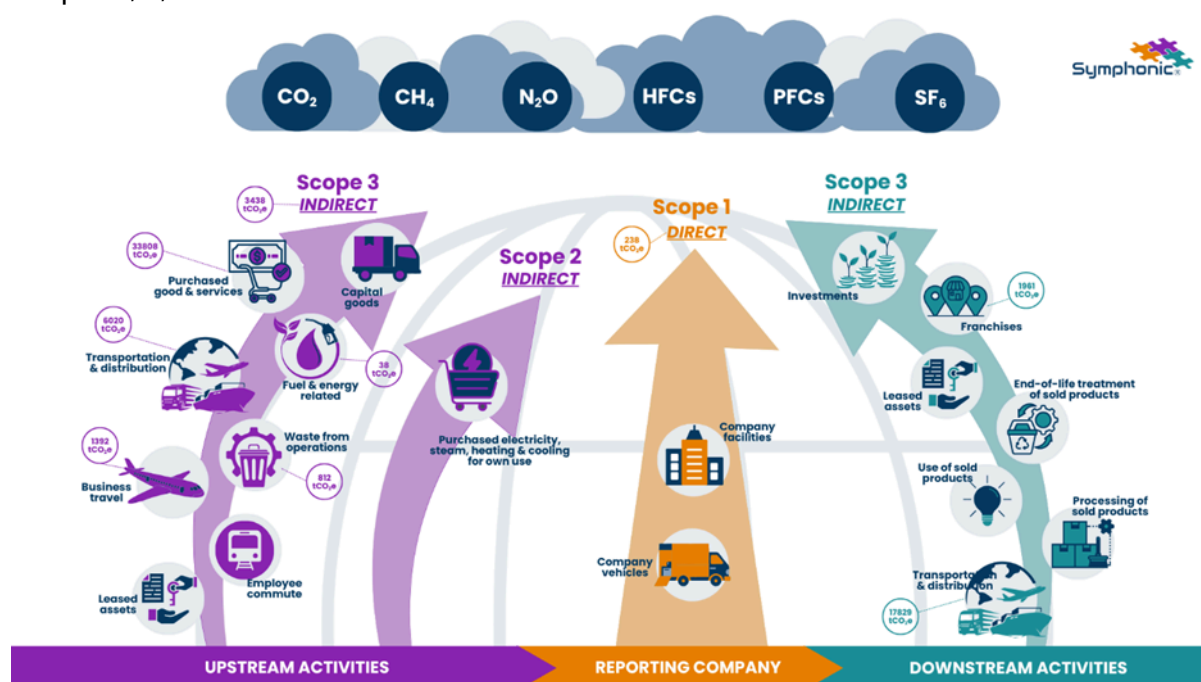
3.1. Addressing Carbon Accountability with Scope 2 & 3 Reporting

Many organisations first focus on their direct emissions (Scope 1). However, a significant portion of total carbon impact often lies beyond direct operations – in electricity purchased, goods procured, business travel, and product use. These are classified as Scope 2 and Scope 3 emissions.

Addressing these categories is no longer optional: investors, regulators, and global supply chain partners increasingly expect visibility and accountability across the full emissions lifecycle.

Scope 2 and 3 emissions remain critical concerns for businesses in Australia, the Philippines, and ASEAN nations, particularly as industries seek to decarbonise supply chains, optimise energy transitions, and meet investor-driven ESG expectations.

The figure below is adapted from the GHG Protocol (www.ghgprotocol.org), illustrates an inexhaustive list of business activities and their categorisation into Scopes 1, 2, and 3.



Scope 2 and Scope 3 are further explained along with Symphonic's approach in the following sections:

3.1.1. Scope 2: Purchased Electricity, Steam, Heating, & Cooling

Scope 2 emissions represent the indirect greenhouse-gas emissions that arise from an organisation's consumption of purchased energy, primarily electricity, but also steam, heating, and cooling generated off-site. Although the company does not control the power plant or district-energy facility, it is responsible for the emissions associated with that energy once it is imported behind the meter. Under the GHG Protocol and frameworks such as AASB S2, entities must disclose Scope 2 using both location-based (grid-average) and, where data allow, market-based (contractual) emission factors.

Symphonic sees corporations in these regions focusing on the following areas:

Australia: Transitioning corporations to renewable energy markets with structured PPAs and decarbonisation programs.

ASEAN & Philippines: Addressing imported energy dependencies and aligning corporate renewable energy adoption with local green infrastructure initiatives.

Symphonic helps clients transition to renewable energy and optimise energy efficiency through:

- Carbon Accounting & Compliance (NGER, ISO 14064, Science-Based Targets).
- Corporate PPAs for Renewable Energy to reduce indirect emissions.
- Smart Energy Infrastructure & AI-Driven Energy Optimisation.

3.1.2. Scope 3: Upstream & Downstream Supply Chain Emissions

As scrutiny intensifies on full value chain emissions, Scope 3, while complex, has become a central focus of ESG action. It's where carbon accountability meets competitive differentiation and investor confidence⁴. While often harder to quantify, it's essential for net-zero credibility.

Given the different profiles of typical countries in each region, Symphonic sees corporations have slightly different approaches accommodated by the *Trielle Framework*.

Australia: Mapping supplier emissions tracking and ensuring carbon transparency across industries.

ASEAN & Philippines: Optimising emissions reduction across regional export-driven industries while ensuring compliance with cross-border ESG standards.

Symphonic ensures organisations gain visibility and control over supplier-related emissions, including:

- Supply Chain Emissions Mapping using data-driven carbon impact assessments.
- Lifecycle Carbon Footprint Analysis from raw material sourcing to product disposal.
- Stakeholder & Supplier ESG Engagement to align carbon reduction strategies.

To help readers see how the *Trielle* layers map onto the GHG Protocol boundaries, the next diagram presents the same scope-classification elements in a simplified, operations-centred layout.

Greenhouse Gas Protocol – Carbon Accounting Categories



3.2. Scope 1: Direct Emissions at Source

While this paper emphasises Scope 2 and 3 due to their complexity and reporting gaps, Scope 1 remains foundational, encompassing emissions from sources the organisation owns or controls – fuel combustion, onsite industrial processes, and fleet vehicles. Effective ESG frameworks must incorporate Scope 1 as part of comprehensive carbon accounting, particularly for asset-heavy industries such as logistics, energy, and manufacturing.

Symphonic's ESG practice quantifies, reduces, and reports Scope 1 through the Climate Strategy, Renewable Energy, and Waste & Pollution Control modules, supported by Layer 2's Strategy-and-Planning and Data-Management pillars. Typical engagements include fuel-switch roadmaps, process-heat optimisation, fugitive-gas capture, and fleet electrification – each linked to clear KPIs and assurance-ready data trails. In short, while *Trielle* foregrounds the harder-to-measure Scopes 2 and 3, it remains fully applicable to organisations that need A-to-Z guidance on Scope 1 management.

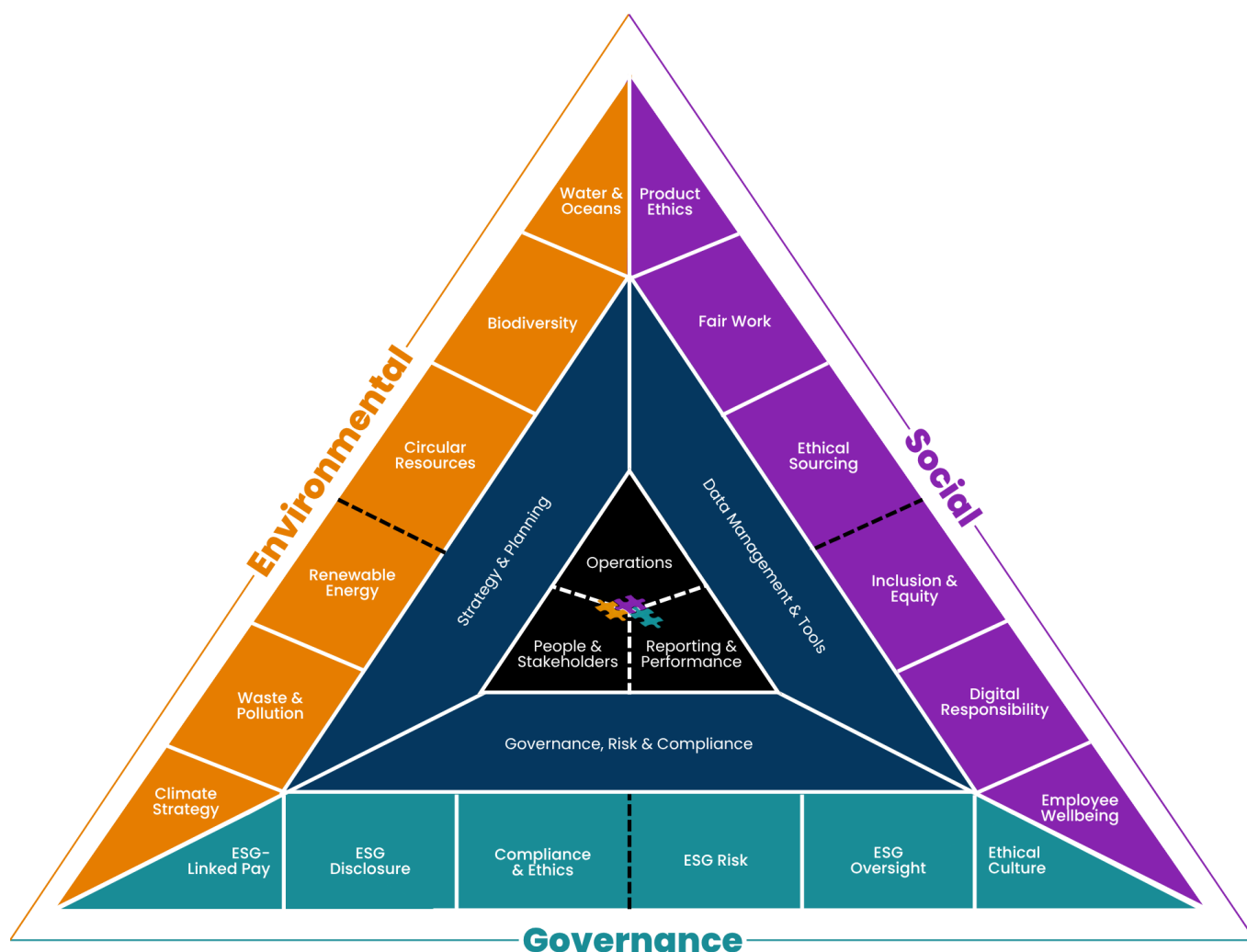
4. The Trielle Framework

Symphonic's *Trielle Framework* helps businesses move from ESG intent to execution. It embeds sustainability into critical business functions and decisions.

This framework builds on best practices from ISO 14064, GRI, and industry-leading ESG governance standards⁷.



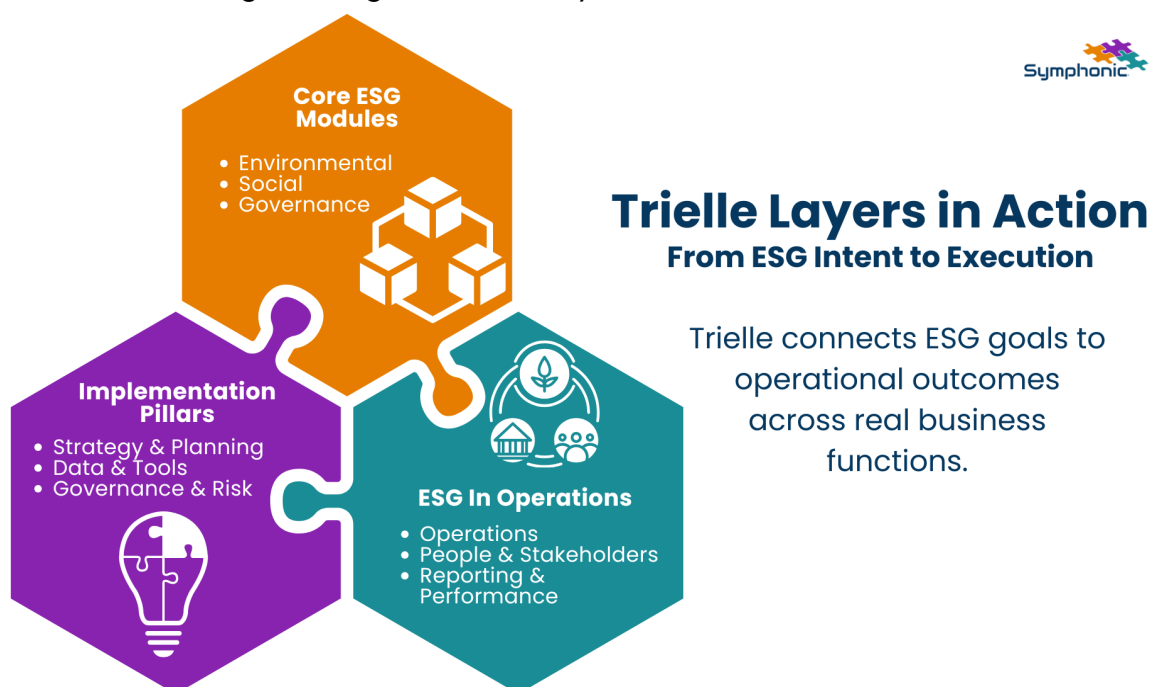
ESG Trielle Framework



4.1. Three Layers of ESG Implementation

Trielle is more than a compliance tool – it's a strategic execution model that embeds ESG across core organisational systems.

Trielle's architecture is explored in depth in Section 5, with clear mapping across operational, strategic, and governance layers.



Layer 1: ESG Modules – Core ESG Modules

Each ESG module addresses critical sustainability goals across Environmental, Social, and Governance categories.

Layer 2: ESG Adoption Groups – Implementation Pillars

These pillars structure ESG execution into Strategy & Planning, Data Management & Tools, and Governance, Risk & Compliance (GRC).

Layer 3: Organisational Impact Areas – ESG in Operations

ESG principles must be deeply integrated into business operations to deliver real-world impact across:

- **Operations:** Embedding ESG into supply chains, manufacturing, and resource efficiency.
- **People & Stakeholders:** Ensuring workforce sustainability, ethical leadership, and stakeholder engagement.
- **Reporting & Performance:** Strengthening ESG disclosures, compliance audits, and financial transparency.

4.2. The Business Case for ESG-Driven Strategy

Trielle transforms ESG into a growth opportunity, helping businesses move from reactive compliance to proactive leadership. With sustainability now a criterion in financing, procurement, and consumer trust, beyond meeting mandates, ESG maturity becomes a lever for market access, investor trust, and operational innovation.

ESG-aligned strategies are increasingly linked to revenue growth, innovation, access to sustainable finance, and improved RFP competitiveness. For many businesses, ESG maturity has shifted from a cost centre to a growth multiplier. *Trielle* aligns with emerging global standards such as ESRS, which promote double materiality. This ensures businesses assess ESG risks to the business and impacts of the business. It is a:

- A driver of cross-border market access
- A way to qualify for sustainable finance
- A differentiator in procurement and RFP scoring

According to McKinsey⁸, ESG-focused companies achieve up to 10–20% lower cost of capital and show stronger long-term valuation resilience. BlackRock⁹ reports that sustainability-integrated portfolios often outperform traditional benchmarks. By embedding ESG principles early, organisations also improve stakeholder trust, attract top talent, and reduce reputational risk – outcomes that yield tangible bottom-line benefits.

Companies that shift from reactive ESG compliance to proactive ESG integration unlock tangible advantages across financial, operational, and reputational domains⁶. These benefits extend far beyond risk mitigation:

- **Financial resilience:** ESG-aligned companies outperform competitors due to investor confidence in sustainable governance.
- **Regulatory preparedness:** Businesses using *Trielle* stay ahead of compliance requirements and mitigate risk.
- **Operational excellence:** ESG integration enhances cost-efficiency, innovation, and corporate reputation.

ESG maturity supports measurable business outcomes. Companies that embed ESG into operations benefit from stronger brand equity, improved stakeholder trust, talent attraction, and cost optimisation. Studies by BCG and Harvard Business Review highlight ESG's role in innovation and resilience, with ESG leaders seeing cost efficiency gains and higher crisis adaptability.

Organisations must also navigate the reputational and regulatory risks associated with greenwashing, where misleading or exaggerated sustainability claims can erode stakeholder trust and invite scrutiny. *Trielle* mitigates greenwashing by embedding measurable KPIs, regulated reporting standards, and governance accountability into every stage of ESG execution. With module-to-disclosure mapping and a focus on transparent performance outcomes, *Trielle* ensures that sustainability claims are supported by verifiable actions, avoiding the pitfalls of perception-based ESG initiatives.

In Australia, the Australian Competition and Consumer Commission (ACCC) has investigated and penalised companies such as Volkswagen and H&M for misleading environmental claims, reinforcing the financial and reputational consequences of unverified ESG positioning.

Trielle recommends organisations engage a broad range of stakeholders – including investors, employees, communities, suppliers, and customers – to determine what ESG issues are most material. This ensures strategy and disclosures reflect both enterprise value and societal impact, in line with ESRS and GRI double materiality expectations.

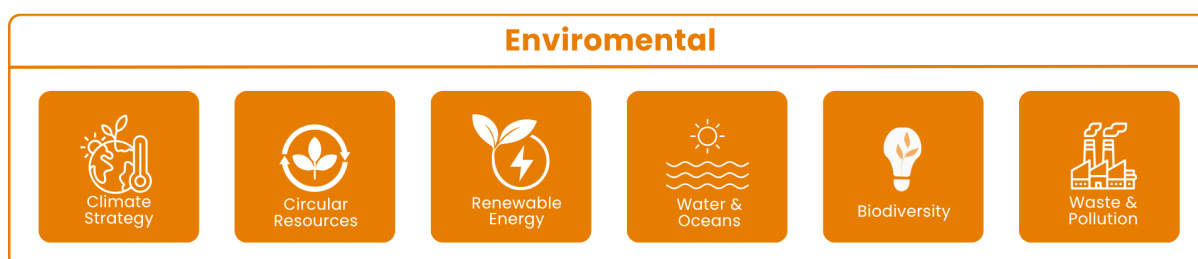
5. The Three Layers of Trielle: A Structured ESG Model

Trielle is designed as a layered framework, helping businesses move beyond ESG theory into strategic execution.

5.1. Layer 1: ESG Modules – The Core Components

Each module within *Trielle* addresses specific ESG focus areas, ensuring sustainable success through structured implementation.

5.1.1. Environmental Modules



These modules ensure businesses integrate sustainability into long-term strategy, operations, and risk mitigation. Advanced ESG programs are evolving to include nature-positive actions such as carbon-negative targets, regenerative agriculture, wetland restoration, and biodiversity preservation. *Trielle* is designed to flexibly integrate these ambitions where aligned with strategic goals.

Climate Strategy

Objective: Measure, reduce, and report carbon footprints to align with regulatory climate targets.

Key Components:

- **Scope 1, 2, and 3 Reporting:** *Trielle* builds on this by providing tools for managing Scope 2 and 3, while maintaining compatibility with Scope 1 disclosures discussed earlier. Organisations may choose between the GHG Protocol and frameworks, depending on jurisdiction, sector, and investor expectations. Both are accepted under AASB S1/S2.
- **Decarbonisation Roadmaps:** Creating carbon neutrality transition plans through offsets, renewables, and efficiency improvements.
- **Climate Scenario & Risk Management:** *Trielle* embeds IFRS S2-aligned physical and transition risk modelling, board-level oversight, and disclosure-ready scenario analysis.
- **Governance Integration:** To fully align with IFRS S2, organisations should integrate climate oversight into board-level ESG or risk committees. This

ensures climate risk is not treated solely as operational but as a strategic governance issue with direct accountability at the executive level.

Circular Resources

Objective: Optimise material use, integrate circular economy models, and enhance resource recovery.

Key Components:

- **Sustainable Product Lifecycle Design:** Ensuring low-carbon, recyclable, and biodegradable materials.
- **Supply Chain Circularity:** Encouraging remanufacturing, refurbishment, and lifecycle extensions.
- **Operational Resource Management:** Strengthening water, energy, and raw material efficiency policies.
- **Product Lifecycle Emissions:** Includes customer use-phase energy impact and end-of-life disposal, enabling carbon-informed design and circular material recovery strategies.

Renewable Energy

Objective: Transition businesses towards renewable energy sources and carbon-neutral alternatives.

Key Components:

- **Corporate Power Purchase Agreements (PPAs):** Establishing long-term renewable energy procurement strategies.
- **Energy Efficiency Improvements:** Implementing smart grids, IoT-driven energy optimisation, and high-efficiency infrastructure.
- **Low-Carbon Energy Solutions:** Investing in battery storage, hydrogen, and decentralised energy models.
- **Direct self-generation:** While PPAs are a common strategy, many organisations also invest in centralised and decentralised direct self-generation, including rooftop solar, wind microgrids, or renewable hydrogen.

Water & Oceans

Objective: Minimise freshwater use and marine pollution through sustainable water management practices.

Key Components:

- **Water Stewardship Frameworks:** Promoting rainwater harvesting, desalination, and industrial water recycling.
- **Marine Pollution Prevention:** Mitigating plastic waste, oil spills, and toxic runoff.
- **Blue Economy Initiatives:** Encouraging corporate investment in ocean-friendly business models.
- **Water Risk Assessment:** Identifying and mitigating exposure to drought, flood, or freshwater scarcity through tools such as WRI's Aqueduct or CDP Water Disclosure¹⁰.
- **Mangrove Restoration Initiatives:** Leveraging coastal ecosystems to enhance biodiversity and natural carbon sinks.

Biodiversity

Objective: Protect biodiversity, ecosystems, and natural habitats through responsible corporate practices.

Key Components:

- **Deforestation-Free Supply Chains:** Avoiding environmental damage through sustainable land use policies.
- **Wildlife Conservation Strategies:** Ensuring corporate practices do not harm protected species or fragile ecosystems.
- **Sustainable Agriculture & Fisheries:** Supporting eco-certified farming and responsible seafood sourcing.
- **Nature-based Solutions:** Including carbon-negative practices (e.g. direct air capture, regenerative agriculture), water regeneration initiatives, and rewilding programs that restore natural ecosystems and promote net-positive environmental impact.
- **Fisheries Sustainability Reporting:** Ensuring alignment with ASEAN Blue Economy strategies.

Waste & Pollution Control

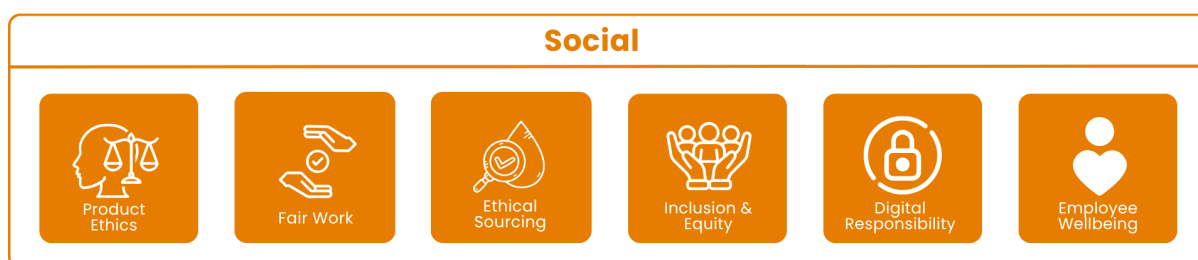
Objective: Implement waste reduction strategies and pollution mitigation for responsible operations.

Key Components:

- **Circular Economy Integration:** Designing closed-loop production models to minimise waste.
- **Pollution Reduction Measures:** Strengthening air, water, and soil contamination prevention policies.

- **Compliance with Environmental Standards:** By adhering to ISO 14001, an environmental management system (EMS) standard that enables structured risk reduction and continuous improvement in environmental performance.
- **Chemical & Hazardous Waste Management:** Establishing protocols to track, store, and dispose of toxic materials in line with ISO 14001 and national regulations.

5.1.2. Social Modules



These modules prioritise responsible business ethics, workforce well-being, and transparent stakeholder engagement.

Product Ethics

Objective: Develop ethical, safe, and responsible consumer products.

Key Components:

- **ISO Compliance:** Aligning safety protocols with ISO 10377 (Consumer Product Safety).
- **User Accessibility & Ethical Marketing:** Ensuring responsible product labelling, claims, and customer transparency.
- **Consumer Trust & Transparency:** Organisations should provide accessible product information, usage guidelines, and labelling that enable customers to make informed decisions. Transparency builds long-term brand trust.

Fair Work

Objective: Promote fair labour practices, ethical workforce policies, and community engagement.

Key Components:

- **Fair Work Standards:** Ensuring compliance with modern slavery and child labour laws and ILO conventions.
- **Stakeholder Development Programs:** Investing in social impact projects that support local communities.

- **Non-Traditional Workforce Protections:** ESG-aligned organisations must also consider protections for gig workers, contractors, and part-time staff, especially as these categories grow in platform-driven and service sectors.

Ethical Sourcing

Objective: Strengthen vendor transparency, responsible sourcing, and supply chain ethics.

Key Components:

- **Third-Party Supplier Audits:** Conducting ESG compliance assessments.
- **Sustainable Procurement Policies:** Ensuring responsible sourcing and ethical supplier contracts.
- **Supplier Diversity & Local Inclusion:** Incorporating diverse, local, and small-to-medium suppliers into procurement practices contributes to social equity and economic resilience.

Inclusion & Equity

Objective: Strengthen workplace diversity and ethical corporate culture.

Key Components:

- **Equal Opportunity Hiring:** Implementing bias-free recruitment practices.
- **Leadership & Workforce Representation:** Encouraging boardroom diversity and executive inclusion.

Digital Responsibility

Objective: Strengthen corporate cybersecurity and ethical data governance.

Key Components:

- **Regulatory Compliance:** Adhering to ISO 24028, 27001 & ISO 42001, GDPR, and Australia's Privacy Act.
- **Cybersecurity Infrastructure:** Implementing advanced threat detection and encryption protocols.
- **Consumer Trust and Transparency:** Ensuring clear privacy policies and opt-in data management.

Employee Wellbeing

Objective: Foster an ethical employment structure and professional growth.

Key Components:

- **Employee Well-being and Mental Health:** Supporting work-life balance programs.

- **Skills Development and Career Progression:** Establishing mentorship and leadership training.
- **Ethical AI and Automation:** Ensuring responsible digital workforce transformation.

5.1.3. Governance Modules



These modules focus on accountability, ethical leadership, regulatory compliance, and corporate integrity.

ESG-Linked Pay

Objective: Align compensation models with ethical and sustainability-driven performance metrics.

Key Components:

- **CEO-to-Employee Wage Ratio Transparency:** Addressing excessive executive pay structures.
- **Performance-Based ESG Incentives:** Encouraging corporate compensation linked to sustainability goals.
- **Linkage to Material ESG Outcomes:** Executive incentive structures should align with tangible ESG milestones (e.g. emissions reduction, diversity improvements), not just narrative or policy adherence.

ESG Disclosure

Objective: Strengthen ESG disclosure policies and financial transparency.

Key Components:

- **Mandatory ESG Disclosures:** Ensuring compliance with Australia's AASB S1/S2 sustainability standards.
- **Stakeholder Communication:** Promoting accurate reporting and investor ESG accountability.
- **Stakeholder Readability & Audit Trail:** ESG reporting should be written in language accessible to stakeholders and supported by verifiable data sources, forming a clear audit trail.

Compliance & Ethics

Objective: Embed regulatory compliance frameworks and anti-corruption safeguards.

Key Components:

- **ISO 37301 Compliance Management:** Establishing structured governance processes.
- **Whistleblower Protections:** Strengthening corporate ethics safeguards.
- **ISO Compliance Management:** Aligning corporate operations with ISO 37301 governance standards.

ESG Risk

Objective: Strengthen operational risk management and cybersecurity governance.

Key Components:

- **ISO 31000 Risk Management:** Establishing structured risk assessment methodologies.
- **Cybersecurity Infrastructure:** Enhancing digital security frameworks through ISO 27001 protocols.
- **Scenario-Based ESG Risk Testing:** Organisations can simulate climate, reputational, or regulatory risk events to stress-test resilience and inform board-level mitigation strategies.

ESG Oversight

Objective: Embed ESG governance within leadership structures.

Key Components:

- **Board-Level ESG Committees:** Assigning dedicated oversight teams.
- **ESG Executive Leadership:** Establishing Chief Sustainability Officer (CSO) positions.
- **Investor ESG Advocacy:** Ensuring shareholder-driven sustainability initiatives.

Ethical Culture

Objective: Strengthen corporate values and stakeholder confidence.

Key Components:

- **Values-Driven Decision Making:** Embedding corporate ethics codes into executive policies.

- **Stakeholder-Centric Governance:** Prioritising long-term sustainability over short-term gains.
- **Industry Collaboration:** Partnering with regulators, NGOs, and industry leaders for ESG development.

5.2. Layer 2: ESG Adoption Groups – The Implementation Pillars

Layer 2 provides the structural foundation for integrating ESG modules into a business. This layer ensures that ESG isn't just a compliance exercise but an actionable strategy that drives sustainability, operational efficiency, and stakeholder engagement.

Each ESG adoption group aligns with a specific set of modules to ensure structured execution.

5.2.1. Strategy & Planning (Environmental Modules)

Purpose: Align environmental initiatives with business strategy and long-term performance.

Impact: Helps organisations proactively address climate risks, resource optimisation, and energy transitions.

Implementation Focus:

- **Integration of ESG into Business Strategy:** Embedding sustainability goals into corporate planning.
- **Climate Risk & Resilience Planning:** Forecasting environmental risks and adaptation measures.
- **Carbon Neutrality Roadmaps:** Structuring emissions reduction strategies and renewable energy adoption.
- **Circular Economy Design:** Driving sustainable supply chain models for waste reduction.

Key Business Functions Impacted:

- Corporate Strategy Development
- Supply Chain and Procurement
- Energy and Resource Management
- Risk Mitigation and Financial Planning

5.2.2. Data Management & Tools (Social Modules)

Purpose: Enables consistent measurement, transparent reporting, and stakeholder alignment across workforce policies and social governance.

In Australia, organisations with 100 or more employees are also required to lodge annual gender-equity metrics under the Workplace Gender Equality Act (WGEA); *Trielle's* data-tooling guidance ensures these disclosures are captured, validated, and aligned with broader ESG dashboards.

Impact: Helps businesses track, analyse, and optimise ESG data while ensuring responsible social policies.

Implementation Focus:

- **Workforce Diversity & Equity Tracking:** DEI policies must be measurable and monitored for accountability.
- **Supply Chain Ethics & Compliance:** Ensuring ethical sourcing standards through AI-driven data tools.
- **Consumer Safety & Trust Metrics:** Strengthening product compliance regulations via real-time reporting.
- **Digital Responsibility & Data Governance:** Aligning privacy protections with ISO 27001 and Australia's Privacy Act.

Key Business Functions Impacted:

- HR and Workforce Planning
- Supply Chain and Ethical Procurement
- Consumer Engagement and Product Integrity
- Digital Governance and Cybersecurity Oversight

5.2.3. Governance, Risk, & Compliance (GRC) (Governance Modules)

Purpose: Ensures corporate accountability, regulatory compliance, and long-term governance oversight. To align with ESRS and GRI principles of double materiality, *Trielle* recommends materiality assessments that incorporate both financial materiality (impact on enterprise value) and impact materiality (effect on society and the environment). This ensures the ESG strategy reflects holistic stakeholder relevance.

Impact: Helps organisations structure ESG leadership, reporting, and stakeholder engagement to maintain ethical integrity.

Implementation Focus:

- **ESG Leadership and Governance Alignment:** Driving board-level accountability for ESG compliance.
- **Regulatory Adherence & Transparency:** Ensuring compliance with AASB S1/S2 sustainability-related financial information and climate-related disclosure standards.
- **Executive Compensation & ESG Incentives:** Embedding ESG goals into pay structures and corporate incentives.
- **Enterprise Risk Mitigation & Crisis Preparedness:** Strengthening risk management for climate impacts and financial sustainability.

Key Business Functions Impacted:

- Executive Leadership & Board Oversight
- Regulatory Compliance & Ethics
- Investor Relations & ESG Disclosures
- Risk & Business Continuity Management

5.3. Layer 3: Organisational Impact Areas – ESG in Business Operations



Layer 3 ensures ESG moves beyond policy frameworks and regulatory compliance into real-world execution across businesses in Australia, the Philippines, and ASEAN nations, strengthening governance, stakeholder trust, and investor confidence. Each area within Layer 3 represents a fundamental organisational function that ESG initiatives shape.

5.3.1. Operations

Australia: Supply chain decarbonisation strategies to meet AASB S1 Sustainability-related Financial Information & S2 Climate-related Disclosures.

ASEAN & Philippines: Supporting manufacturing, logistics, and resource optimisation to enhance sustainability across regional trade networks.

Purpose: Embedding ESG principles into daily business processes, supply chain management, and resource optimisation.

Key Adoption Groups Impacted: Strategy & Planning + Data Management & Tools

Focus Area	ESG Modules
Environmental	Circular Resources
	Biodiversity
	Water & Oceans
Social	Product Ethics
	Fair Work
	Ethical Sourcing

Business Functions Impacted:

- Sustainable Manufacturing & Process Innovation
- Supply Chain Ethical Sourcing & Circularity Models
- Energy Efficiency & Resource Conservation Strategies
- Product Lifecycle Sustainability Assessments

Example ESG Applications:

- Carbon-neutral production techniques
- Supply chain decarbonisation programs
- Zero-waste initiatives for product packaging
- Eco-certified material usage in logistics and operations

5.3.2. People & Stakeholders

Australia: Leading organisations are embedding ESG into leadership development, workforce engagement, and ethical compensation models.

ASEAN & Philippines: Supporting manufacturing, logistics, and resource optimisation to enhance sustainability across regional trade networks.

Purpose: Ensuring ESG directly benefits employees, consumers, suppliers, investors, and communities by embedding ethical leadership and social governance.

Key Adoption Groups Impacted: Governance, Risk, and Compliance (GRC) + Strategy and Planning

Focus Area	ESG Modules
Social	ESG-Linked Pay
	ESG Disclosure
	Compliance & Ethics
Environmental	Renewable Energy
	Waste & Pollution
	Climate Strategy

Business Functions Impacted:

- Workforce Policies & Employee Well-being
- Corporate DEI & Stakeholder Engagement Strategies
- Leadership Accountability & Ethical Decision-Making
- ESG-Driven Compensation & Incentive Models

Example ESG Applications:

- Fair wage structures linked to corporate ESG commitments
- Leadership diversity and workforce equity programs
- Stakeholder inclusion in sustainability governance
- Employee incentives tied to sustainability performance

5.3.3. Reporting & Performance

Trielle enables real-time ESG monitoring through integration with enterprise dashboards, emissions APIs, and AI-driven compliance tools. This ensures investor-grade audit trails and continuous assurance against IFRS and AASB reporting cycles. As ESG data is increasingly held to the same level of scrutiny as financial disclosures, organisations must prepare for what is often referred to as the 'SOXification of ESG'. This refers to the shift toward audit-ready, traceable, and assurance-backed sustainability reporting. *Trielle* enables ESG assurance

readiness through structured metrics, traceable data sources, and internal governance systems that meet evolving standards such as ISAE 3000 and AASB S1/S2.

Australia: Aligning ESG performance with investor mandates and financial disclosures.

ASEAN & Philippines: Establishing ESG compliance frameworks to attract foreign investment and cross-border trade partnerships.

Purpose: Strengthening transparency, compliance, and risk management through structured ESG reporting and investor disclosures.

Key Adoption Groups Impacted: Data Management and Tools + Governance, Risk, and Compliance (GRC)

Focus Area	ESG Modules
Governance	ESG Risk
	ESG Oversight
	Ethical Culture
Social	Digital Responsibility
	Employee Wellbeing
	Inclusion & Equity

Business Functions Impacted:

- Regulatory Reporting & ESG Compliance Audits
- Investor Transparency & Financial ESG Metrics
- Cybersecurity & Privacy Oversight for ESG Data
- Long-Term Sustainability Performance Tracking

Example ESG Applications:

- Investor-focused ESG impact assessments
- Structured carbon emissions disclosures and compliance reports
- AI-driven ESG risk and cybersecurity management
- Integrated ESG financial and non-financial reporting

6. Use Cases

6.1. Use Case 1: Scope 3 Emissions Mapping & Supply Chain Decarbonisation for a Regional Manufacturer

Use Case	Challenge	Trielle Framework Application	Outcomes
1	(Manufacturing) No visibility over Scope 3 emissions	<ul style="list-style-type: none"> Layer 1: Environmental Modules (Climate Strategy, Ethical Sourcing) Layer 2: Data Management & Tools Layer 3: Operations 	<ul style="list-style-type: none"> ✓ Mapped supply chain emissions ✓ Improved supplier ESG engagement ✓ Regulatory and investor alignment on Scope 3 disclosures

Scenario: A manufacturing company with suppliers across ASEAN struggles to accurately track and reduce Scope 3 emissions, a major regulatory and investor concern under AASB S1/S2 reporting standards.

Challenge: Lack of visibility on supplier carbon footprints, no consistent emissions data, and a fragmented approach to supplier ESG compliance.

Trielle Solution:

- Use *Trielle's* Layer 1 Environmental Modules to identify emissions hotspots.
- Apply Layer 2 Data Management pillars to implement supplier data collection and verification tools.
- Embed ESG principles into procurement and operational processes (Layer 3).

Outcome:

- Clear Scope 3 emissions baseline established.
- Supplier ESG compliance improved through targeted engagement and audits.
- Achieved measurable emissions reduction targets aligned with the Science-Based Targets initiative¹¹.
- Strengthened investor confidence and regulatory compliance.
- Where relevant, Scope 1 emissions were also considered to ensure comprehensive carbon profiling.

6.2. Use Case 2: Renewable Energy Transition & Energy Efficiency Optimisation for an ASEAN Logistics Provider

Use Case	Challenge	Trielle Framework Application	Outcomes
2	(Logistics) High energy costs, inefficient operations	<ul style="list-style-type: none"> Layer 1: Renewable Energy & Energy Efficiency Modules Layer 2: Strategy & Planning Layer 3: Operations 	<ul style="list-style-type: none"> ✓ Lower Scope 2 emissions ✓ Energy cost savings ✓ Compliance with ASEAN sustainability mandates

Scenario: A logistics firm operating across multiple ASEAN countries faces rising energy costs and growing pressure to decarbonise under regional sustainability mandates.

Challenge: Inconsistent renewable energy availability, lack of coherent energy usage data, and limited expertise in corporate renewable procurement.

Trielle Solution:

- Leverage *Trielle's* Sustainable Energy Shift and Smart Energy Infrastructure modules to design a renewable energy roadmap.
- Use corporate Power Purchase Agreements (PPAs) and AI-driven energy optimisation tools (Layer 1 & 2).
- Operationalise through Layer 3 integration across logistics and warehouse operations.

Outcome:

- Reduced Scope 2 emissions and energy costs via renewable PPAs.
- Optimised energy use with AI-enabled systems, improving operational efficiency.
- Met evolving ASEAN sustainability reporting requirements.

6.3. Use Case 3: Governance & Social Responsibility Uplift for a Financial Services Firm in Australia

Use Case	Challenge	Trielle Framework Application	Outcomes
3	(Finance) Weak governance, poor DEI & pay structures	<ul style="list-style-type: none"> Layer 1: Governance & Social Modules Layer 2: GRC Layer 3: People & Stakeholders + Reporting & Performance 	<ul style="list-style-type: none"> ✓ Stronger board ESG oversight ✓ DEI and ethical pay structure uplift ✓ Improved investor trust and transparency

Scenario: An Australian financial institution seeks to improve its ESG governance, risk management, and social responsibility practices to meet investor and regulator expectations.

Challenge: Limited ESG governance structure, insufficient diversity and inclusion policies, and fragmented reporting processes.

Trielle Solution:

- Activate Governance Modules focusing on executive ESG leadership, pay and incentives alignment, and disclosure management.
- Implement Social Modules for workforce wellbeing, DEI, and ethical AI use.
- Employ Adoption Groups (Layer 2) to integrate ESG into risk and compliance functions and reporting (Layer 3).

Outcome:

- Established board-level ESG committee and CSO role.
- Developed transparent ESG disclosures aligned with AASB S1/S2.
- Improved workforce engagement and enhanced brand reputation with customers and investors.

7. Responsible AI as an ESG Governance Imperative

AI technologies are increasingly central to ESG performance – accelerating emissions reduction, improving DEI, and enabling real-time ESG reporting. However, AI also introduces new risks such as bias, surveillance, misinformation, environmental impacts, and complex supply chain exposure. *Trielle* now includes an embedded perspective on Responsible AI, aligning with Australia's AI Ethics Principles and the ISO 42001 standard for AI management systems¹².

Responsible AI governance is essential to operationalising ethical leadership, transparency, and ESG integrity. *Trielle* recommends incorporating AI oversight into the following modules:

- **Compliance & Ethics** – Embed ISO 42001 practices for ethical AI lifecycle management.
- **Digital Responsibility** – Expand data governance to include AI models and training datasets.
- **ESG Risk** – Identify AI-driven risks¹³ (e.g., algorithmic bias, cybersecurity breaches, ethical data sourcing, guardrail design, hallucination minimisation).
- **Employee Wellbeing** – Address automation and reskilling as part of ethical workforce transitions.
- **ESG Disclosure** – Include AI-related ESG impacts in climate, social, and governance reporting.

Incorporating AI Oversight Into Modules



7.1. Data Management & Tools (Social Modules)

Trielle also recommends incorporating the AI Impact Navigator – developed by the National AI Centre – as a toolkit to assess and govern AI's role in DEI, cybersecurity, workforce transformation, and ESG disclosures.

8. Starting the ESG Conversation with Symphonic

At Symphonic, we tailor ESG frameworks to businesses operating across Australia, the Philippines, and ASEAN nations, ensuring structured execution regardless of the regulatory landscape, market expectations, or operational challenges. We begin ESG engagements with a structured discovery process, ensuring businesses understand the full scope of ESG implementation beyond compliance obligations.

8.1. How We Begin the Conversation

- **Assess ESG Positioning:** Identifying sustainability risks and regulatory gaps specific to Australia & ASEAN markets.
- **Define Strategic ESG Priorities:** Aligning business goals with regional environmental policies and investor expectations.
- **Clarify Regulatory Compliance Needs:** Helping businesses adapt sustainability strategies across borders.
- **Embed ESG Leadership Strategies:** Strengthening governance to comply with Australian and ASEAN ESG frameworks.

8.2. Symphonic's ESG Consulting Approach

Step 1	ESG Framing & Stakeholder Alignment: Setting the ESG vision by engaging internal leaders and aligning goals with risk, compliance and opportunity.
Step 2	Maturity Assessment & Gap Analysis: Assessing current ESG practices using <i>Trielle</i> modules, mapped against IFRS S1/S2 and regulatory baselines.
Step 3	Strategic Roadmapping (Trielle Layer 2): Building a tailored ESG roadmap across planning, data, and governance pillars for phased implementation.
Step 4	Module Activation & Policy Development: Delivering targeted initiatives using <i>Trielle</i> 's ESG modules with clear KPIs, tools, and governance inputs.
Step 5	Operational Integration (Trielle Layer 3): Embedding ESG into operations, workforce, and reporting systems to ensure sustainable business-as-usual.
Step 6	Ongoing Reporting & Optimisation: Aligning with AASB S1/S2, ISSB, and GRI frameworks while tracking performance and supporting disclosure cycles.

8.3. How Symphonic Delivers ESG Execution Through Trielle

Symphonic's *Trielle Framework* is anchored in the company's consulting approach. With a strong track record in strategic consulting, solutions implementation, and program delivery, *Trielle* has evolved from these experiences.

It guides ESG engagement from strategic alignment through to reporting and optimisation. The following steps outline how we work alongside clients to deliver tailored, operationalised ESG outcomes.

In the following phases, *Trielle* functions as the operating system, ensuring every deliverable links back to clear governance, risk, and performance metrics. The result: clients move from ESG intent to repeatable, data-driven execution – positioning them for regulatory compliance, investor confidence, and sustainable growth.

8.3.1. Initial Engagement: Framing the ESG Journey

Symphonic's Role	Client's Role
<ul style="list-style-type: none"> • Use the guidance in Section 8.1: How We Begin the Conversation to structure early discovery meetings. • Anchor discussions in: <ul style="list-style-type: none"> ◦ Risk mitigation ◦ Compliance preparedness (AASB S1/S2, IFRS S2) ◦ Strategic advantage • Share summary excerpts from the Executive Summary and ESG Imperative (pp. 4–7) to build alignment with stakeholders who may be unfamiliar with ESG fundamentals. 	<ul style="list-style-type: none"> • Share current-state inputs, including: <ul style="list-style-type: none"> ◦ ESG strategy documents ◦ Emissions data and inventory levels ◦ DEI maturity, supply chain structures, and governance status • Identify key internal champions (e.g. COO, CFO, or HR lead) to support and co-sponsor implementation. This includes the Chief Sustainability Officer / ESG Lead if these roles exist at the client.

8.3.2. ESG Discovery & Assessment

Symphonic's Role	Client's Role
<ul style="list-style-type: none"> • Deliver a <i>Trielle</i> ESG Maturity Assessment using Layer 1 modules as the baseline rubric. • Benchmark findings against IFRS S1 and S2 standards using the disclosure mapping table 	<ul style="list-style-type: none"> • Provide documentation such as: <ul style="list-style-type: none"> ◦ Organisational charts, ESG and DEI policies ◦ Scope 1, 2, and 3 data (if available) • Co-define the ESG vision and confirm areas of focus (e.g. Scope 3 emissions, DEI, ESG-linked pay).

8.3.3. Strategic ESG Roadmapping (Trielle Layer 2)

Symphonic's Role	Client's Role
<ul style="list-style-type: none"> • Use Layer 2 Adoption Groups to frame the ESG roadmap: <ul style="list-style-type: none"> ◦ Strategy and Planning for Environmental Goals ◦ Data Management for social indicators and reporting ◦ Governance, Risk and Compliance for assurance and oversight • Define immediate, mid-term, and long-term ESG actions. • Refer to examples in Section 6: Use Cases to illustrate how similar organisations have executed transformation. 	<ul style="list-style-type: none"> • Validate the roadmap and nominate internal leads for each Layer 2 area. • Begin embedding ESG into: <ul style="list-style-type: none"> ◦ Internal KPIs and incentive plans ◦ Board and executive reporting rhythms

8.3.4. Module Activation & Delivery (Trielle Layer 1)

Symphonic's Role	Client's Role
<ul style="list-style-type: none"> Facilitate delivery workshops using the module structure from Section 11: Module Overview (pp. 43–44). For each selected module: <ul style="list-style-type: none"> Define KPIs Identify required data sources Draft policies and process updates Recommend appropriate tools (e.g. ISO calculators, DEI dashboards, SBTi target tracking) 	<ul style="list-style-type: none"> Share data and stakeholder insights to inform module scoping. Co-sign goals and approve reporting processes for each module.

8.3.5. Operational Integration (Trielle Layer 3)

Symphonic's Role	Client's Role
<ul style="list-style-type: none"> Lead implementation across the three ESG impact zones, detailed in Section 5.3: Organisational Impact Areas: <ul style="list-style-type: none"> Operations: logistics, manufacturing, procurement People and Stakeholders: DEI, leadership accountability, wellbeing Reporting and Performance: dashboards, disclosures, audit alignment Provide support for designing ESG-linked roles such as Chief Sustainability Officer or ESG Analyst. 	<ul style="list-style-type: none"> Update relevant operational procedures, procurement standards, and training content. Mobilise teams across departments to embed ESG into business-as-usual functions.

8.3.6. Ongoing Reporting, Disclosure, & Optimisation

Symphonic's Role	Client's Role
<ul style="list-style-type: none"> • Guide ESG reporting aligned to: <ul style="list-style-type: none"> ◦ AASB S1/S2 ◦ ISSB, GRI, and other international standards (refer to Section 7: Responsible AI and ESG Governance for AI-integrated guidance) • Track ESG performance quarterly or biannually and support report optimisation. 	<ul style="list-style-type: none"> • Use ESG insights to support: <ul style="list-style-type: none"> ◦ Annual reporting ◦ Investor relations and RFP submissions ◦ Internal and board-level decision-making • May engage Symphonic for ongoing disclosure readiness, digital maturity, or tool implementation.

9. Why Clients Choose Symphonic for ESG Integration

At Symphonic, we ensure ESG isn't just about compliance – it's about embedding sustainability into business strategy, operations, and governance.

What Sets Us Apart?

We are different: Unlike generic frameworks, *Trielle* isn't static – it evolves with regulatory change, integrates directly into operational workflows, and provides measurable outputs aligned to industry benchmarks. It's designed specifically for Australian and ASEAN markets, balancing compliance precision with execution speed.



Structured ESG Methodology: Our *Trielle Framework* delivers a measurable approach to ESG implementation.



Industry-Specific Customisation: We tailor solutions for Australian and ASEAN businesses, covering finance, manufacturing, infrastructure, logistics, and resource-heavy industries across regional markets.



Strong ESG Data Analysis & Attention to Detail: Our expertise lies in precision data analytics, emissions tracking, and regulatory compliance alignment, ensuring businesses in Australia, the Philippines, and ASEAN nations meet evolving ESG standards.



Commitment to Industry Leadership in ESG & Emissions Reporting: While ESG emissions reporting is a dynamic and evolving space, our methodology offers precision, transparency, and actionable insight – especially across Scope 2 and Scope 3.



Strong Stakeholder & Regulatory Engagement

Expertise: We help clients navigate investor ESG expectations, corporate governance policies, and industry compliance mandates, ensuring transparency and trust.



Custom ESG Frameworks Tailored to Client Needs:

Instead of generic ESG models, we apply bespoke strategies, ensuring businesses integrate sustainability without disrupting operations or profitability.



Attention to Detail in ESG Compliance & Strategy: Our structured approach ensures accuracy in emissions reporting, risk assessments, and regulatory alignment, helping clients avoid compliance pitfalls.



Rigorous ESG Data Analysis & Insights: We don't just track ESG performance – we provide deep data interpretation, uncovering trends, risks, and optimisation opportunities with unmatched precision.



Digital Maturity: *Trielle* is built for modern ESG execution – integrating data platforms, AI forecasting, and real-time compliance tracking tools that allow companies to automate insights and accelerate decision-making.

10. Glossary of Terms

Term	Definition
AASB S1/S2	Australian Accounting Standards for Sustainability Reporting. S1 focuses on general ESG disclosures; S2 targets climate-related disclosures aligned with IFRS. Effective for reporting periods beginning on or after 1 July 2024; first mandatory year-end 30 June 2025.
ASEAN (Association of South East Asian Nations)	A regional bloc of 10 countries advancing ESG reporting standards.
CSO (Chief Sustainability Officer)	Executive responsible for leading ESG and sustainability strategies across an organisation.
DEI (Diversity, Equity, and Inclusion)	A workplace framework promoting fairness, equal opportunity, and representation of underrepresented groups.
EMS (Environmental Management System)	A structured framework of policies, processes, and resources that enables an organisation to systematically manage its environmental responsibilities, set objectives, monitor performance, and drive continual improvement; ISO 14001 is the leading international standard for implementing an EMS.
ESG (Environmental, Social, and Governance)	A strategic framework for evaluating a company's environmental responsibility, social impact, and corporate governance.
ESRS (European Sustainability Reporting Standards)	A detailed set of disclosure requirements prescribing how companies must report environmental, social, and governance information – using the “double-materiality” principle – to ensure comparability and investor-grade assurance across the European single market.
GRI (Global Reporting Initiative)	International standard for sustainability reporting used to disclose ESG performance and impacts.
IAASB (International Auditing and Assurance Standards Board)	Global standard-setting body that issues auditing and assurance standards, including ISA for financial audits and ISAE 3000 for assurance over non-financial information such as ESG data.
IFRS (International Financial Reporting Standards)	Global accounting standards, including sustainability disclosure rules developed by the ISSB.

ILO (International Labour Organisation)	UN agency that sets international labour standards and promotes decent work globally.
ISA (International Standards on Auditing)	IAASB-issued requirements that govern the planning, execution, and reporting of financial-statement audits, providing reasonable assurance that the statements are free from material misstatement.
ISAE 3000 (International Standard on Assurance Engagements)	Global standard issued by the IAASB for limited, or reasonable assurance engagements over non-financial information, widely used to verify ESG and sustainability disclosures.
ISSB (International Sustainability Standards Board)	A global standard-setter under the IFRS Foundation that issues sustainability-disclosure standards (e.g., IFRS S1 for general sustainability and IFRS S2 for climate). Its goal is to provide a consistent, investor-focused baseline that jurisdictions can adopt or build on for mandatory ESG reporting.
ISO 10377	International guidance that helps manufacturers, retailers, and regulators integrate safety into the entire product-life cycle—from concept and design through production, distribution, use, and disposal—to reduce consumer-harm risks.
ISO 14001	The globally recognised certifiable standard that sets out the requirements for establishing, implementing, maintaining, and continually improving an Environmental Management System.
ISO 14064	Standard for quantifying and reporting greenhouse gas emissions and removals.
ISO 24028	A high-level ISO/IEC standard that defines key concepts, attributes, and risk considerations related to the trustworthiness of artificial-intelligence systems.
ISO 27001	International standard for managing information security risks and compliance.
ISO 37301	Standard for implementing an effective compliance management system.
ISO 31000	Framework for managing risk through structured governance and planning.
ISO 42001	International standard for governing AI in a responsible, transparent, and risk-managed way.
Layer 1 (ESG Modules)	Core ESG categories in the <i>Trielle Framework</i> : Environmental,

	Social, and Governance modules.
Layer 2 (ESG Adoption Groups)	<i>Trielle's</i> strategic pillars for ESG execution: Strategy & Planning, Data Tools, and Governance & Risk.
Layer 3 (Organisational Impact Areas)	Business functions where ESG is operationalised: Operations, People & Stakeholders, Reporting & Performance.
NSRF (National Sustainability Reporting Framework)	Regulatory roadmap launched in September 2024 by Malaysia's Securities Commission that phases in IFRS S1/S2-aligned sustainability-disclosure requirements for listed and large unlisted companies, beginning with Main-Market issuers >RM 2 billion market-cap for periods starting 1 January 2025.
NGER (National Greenhouse and Energy Reporting)	Australia's legal framework for mandatory corporate emissions and energy reporting.
PPA (Power Purchase Agreement)	A long-term contract to procure renewable energy, commonly used to reduce Scope 2 emissions.
RFP (Request For Proposal)	A formal document issued by an organisation to invite potential suppliers or service providers to submit detailed bids outlining how they would meet a specified set of requirements, timelines, and costs.
Scope 1 Emissions	Direct greenhouse gas emissions from owned or controlled sources.
Scope 2 Emissions	Indirect emissions from the consumption of purchased electricity, heat, or cooling.
Scope 3 Emissions	All other indirect emissions in a company's value chain, including suppliers, transport, and product use.
SOXification	A term used in the ESG assurance context to describe the push for audit-level controls in sustainability reporting, as highlighted by KPMG.
Science-Based Targets (SBTs)	Emissions reduction goals that align with climate science to meet the Paris Agreement objectives.
Trielle Framework	Symphonic's proprietary ESG model for structured integration of ESG into strategy, operations, and compliance.

11. Trielle Framework – Module Overview

This overview page summarises the 18 core modules within Layer 1 of the *Trielle Framework*. These modules form the foundation of ESG execution, spanning Environmental, Social, and Governance dimensions.

	Module Name	Description
Environmental	Climate Strategy	Carbon footprint reduction, climate risk modelling, and regulatory compliance (NGER, ISO 14064)
	Waste & Pollution Control	Pollution mitigation, circular economy practices, and ISO 14001 alignment
	Renewable Energy	Corporate PPAs, energy efficiency upgrades, and low-carbon technology adoption
	Circular Resources	Material optimisation, sustainable product design, and lifecycle recovery
	Biodiversity	Deforestation-free sourcing, ecosystem conservation, and sustainable agriculture/fisheries
	Water & Oceans	Water stewardship, marine pollution reduction, and blue economy initiatives
Social	Product Ethics	Consumer safety, accessibility, ISO 10377 compliance, and responsible marketing
	Fair Work	Modern slavery compliance, fair labour policies, and community engagement
	Ethical Sourcing	Third-party ESG audits, responsible procurement, and supplier transparency
	Inclusion & Equity	Bias-free hiring, leadership diversity, and DEI program development
	Employee Wellbeing	Work-life balance, mental health, and capability building
	Digital Responsibility	Data protection, ISO 27001 & ISO 42001 compliance, and ethical digital governance

Governance	ESG-Linked Pay	Sustainability-aligned compensation and transparency on wage ratios
	ESG Disclosure	AASB S1/S2 reporting, investor comms, and sustainability impact transparency
	Compliance & Ethics	ISO 37301 programs, whistleblower protection, and anti-corruption controls
	ESG Risk	Enterprise risk strategy, cybersecurity, and ISO 31000 compliance
	ESG Oversight	CSO leadership, board ESG committees, and shareholder alignment
	Ethical Culture	Values-driven leadership, stakeholder governance, and industry collaboration

12. Trielle Framework – Module Mapping to IFRS & AASB

This table is a breakdown of each *Trielle* Module, mapped to the four IFRS S1/S2 and AASB S1/S2 disclosure pillars.

	Module Name	Governance	Strategy	Risk Management	Metrics & Targets
Environmental	Climate Strategy		✓	✓	✓
	Waste & Pollution Control		✓	✓	✓
	Renewable Energy		✓	✓	✓
	Circular Resources		✓	✓	✓
	Biodiversity		✓	✓	✓
	Water & Oceans		✓	✓	✓
Social	Product Ethics		✓	✓	✓
	Fair Work	✓	✓		✓
	Ethical Sourcing	✓	✓	✓	✓
	Inclusion & Equity	✓	✓		✓
	Employee Wellbeing	✓	✓	✓	✓
	Digital Responsibility	✓	✓	✓	✓
Governance	ESG-Linked Pay	✓	✓		✓
	ESG Disclosure	✓	✓	✓	✓
	Compliance & Ethics	✓	✓	✓	✓
	ESG Risk	✓	✓	✓	✓
	ESG Oversight	✓	✓	✓	
	Ethical Culture	✓	✓	✓	

- Governance:** Board oversight, CSO leadership, executive incentives, ESG committees
Strategy: Integration of ESG into corporate vision, planning, and transition pathways
- Risk Management:** Cybersecurity, supply chain, environmental and social risk frameworks
- Metrics & Targets:** Scope 1 – 3, DEI KPIs, energy intensity, regulatory disclosures, audit readiness

Let's Build Your ESG Strategy Together

Contact us today on www.symphonic.com.au/contact-us and start your ESG journey with Symphonic!

Preparing for AASB S1/S2? Navigating Scope 3 reporting in Southeast Asia? The *Trielle Framework* gives you the structure to lead. Let's build your tailored ESG roadmap together.



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About the Use of AI in this Document

This whitepaper was developed and authored by Symphonic Management Consulting. AI tools were used selectively to support drafting, editing, and content alignment tasks – similar to how professional teams use design software, grammar checkers, or research assistants.

All insights, frameworks, examples, and regional references were curated, validated, and finalised by Symphonic's leadership team. The *Trielle Framework* reflects our direct consulting experience, market-specific knowledge, and regulatory alignment across Australia, the Philippines, and the broader ASEAN region.