

## Sustainability\* Report Pulse Check

GRI Principle Checks		My Company	WBSCD Nov-25	WBSCD Nov-24	WBSCD Nov-23
<b>Principle: Timeliness</b>					
Time between end of Reporting Period and Report					
1-3 months		39%	41%	39%	
4-6 months		25%	37%	33%	
<b>Principle: Materiality</b>					
Stated Materiality Assessment		91%	91%	90%	
Double Materiality		83%	77%	55%	
Process Disclosed		83%	55%	n/a	
<b>Principle: Comparability + Completeness</b>					
Frameworks and Standards					
TCFD		88%	88%	84%	
SASB		54%	63%	56%	
GRI		69%	83%	83%	
ISSB		11%	n/a	n/a	
TNFD		50%	52%	22%	
<b>Principle: Accuracy + Reliability</b>					
External Assurance:		87%	90%	94%	
Limited		83%	80%	80%	
Reasonable or Combination		17%	20%	20%	
<b>Principle: Balance</b>					
Timebound, measurable targets for most material topics		66%	n/a	n/a	
Approved Science-Based Climate Target		22%	30%	14%	
<b>Principle: Stakeholder Inclusivity</b>					
Detailed description of stakeholder engagement		54%	n/a	n/a	
<b>Principle: Clarity</b>					
Describe integration into corporate strategy		92%	n/a	n/a	
Describe execution roadmap		79%	n/a	n/a	
Provide financial impact information		87%	n/a	n/a	
<b>Sustainability Governance</b>					
Sustainability responsibilities		39%	32%	20%	
Sustainability expertise at board level		65%	14%	16%	
Executive Compensation Tied to Sustainability		69%	73%	66%	
<b>Reporting Integration</b>					
Standalone Sustainability Report		54%	59%	62%	
Self-declared integrated Report		21%	27%	20%	
Combination		25%	14%	17%	
<b>Qualitative Assessment</b>		<b>My Company</b>			
Demonstrated <b>strategic alignment</b> with business					
<b>Complete</b> review (discussion and metrics) of material topics					
<b>Balanced</b> review of material topics including strengths and weaknesses					
<b>Engagement</b> with stakeholders is integrated via case studies and impact data					
<b>Consistent, comparable</b> metrics year over year					
<b>Forward looking</b> plans and goals					
<b>Sustainability context</b> provided through alignment with UNSDGs or other contextual metrics					

\*Sustainability in this context encompasses all material environmental, social, and governance topics and is interchangeable with "ESG", "Corporate Responsibility", etc.