

Sustainability* Report Pulse Check

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