E-BOOK

Environmental, Social Governance (ESG)

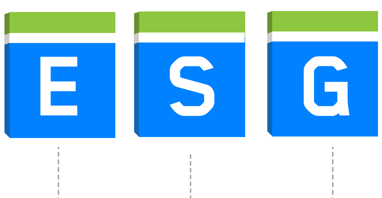
How to integrate ESG within your organization

Table of Contents

Introduction

WHAT IS ESG?

For modern corporations, Environmental, Social, and Governance (ESG) factors play a key role in how they are being evaluated by stakeholders and shareholders. ESG covers a wide range of issues, often not included in financial reports, yet capable of having a significant financial impact. For this reason, it is not unusual for stakeholders to require a company to disclose its ESG performance.



- ESG is a framework for assessing the impact of a company's sustainability and ethical practices
- An approach used to evaluate the extent to which a corporation works on behalf of social and sustainability goals that go beyond the corporation's role to maximize profits on behalf of the corporation's shareholders
- Each of the three elements of E, S, G – environmental, social, and corporate governance – comprises several criteria that are not just considered by the socially responsible investors, but exclusionary ones as well and companies aiming to adopt a more ESG-friendly operational stance

In business terms, the environmental aspect of ESG refers to your company's activities and impact on the world, from climate change, waste and pollution to greenhouse gas (GHG) emissions and the responsible use of natural resources.

The social aspect relates to how your organization contributes to communities around it, social fairness, employee health, safety, and well-being. Governance is about conducting business operations with integrity and transparency, from executive pay and data breaches to bribery, corruption, and the board's diversity.

More than ever, companies are expected to develop and demonstrate a comprehensive ESG strategy that meets ESG regulatory requirements. It is no longer just growth and profits at all costs. Companies must be mindful of their actions and contributions towards the environment, sustainability, and social issues. Furthermore, as part of their ESG strategy, they need to provide regular reports to stakeholders, investors, and customers, demonstrating transparency throughout the value chain. A company's ESG report can also include non-financial risks and opportunities inherent to the company's day-to-day operational activities.

WHAT IS DRIVING ESG?

Multiple simultaneous factors are driving the ESG agenda. The recent surge in inequality, social injustice cases, climate-related risks, and economic and public health crises have intensified the focus on ESG. Other issues accelerating ESG include stringent regulatory requirements on metrics for health and safety, including psychological safety, physical safety, and employee well-being in the workplace, climate change, and supply chain risk.

The UN's Sustainable Development Goals (SDGs) has been front and center in driving sustainability worldwide for several years. More specifically, SDGs have influenced the development of ESG frameworks and directives around climate-related reporting requirements, corporate sustainability reporting, and regulations.

In 2004 a joint initiative between the UN Global Compact, the International Finance Corporation (IFC), and the Swiss Government made the case that embedding ESG factors in capital markets makes good business sense and leads to more sustainable markets and better outcomes for societies.

Today, financial lenders, stock exchanges, financial regulators, and asset managers prioritize ESG as a significant determinant factor in how they invest and lend money to companies. The pressure is on the C-suite to demonstrate and disclose their ESG and sustainability performance. The growing scrutiny of ESG is the primary driving force in accessing the organization's data on ESG performance and whether they live up to their promises.

PREPARE FOR CHANGE: ESG EFFICIENCIES, PRIORITIES AND OPPORTUNITIES

Naturally, as a business, you go where your customers and investors go – and your company, like many others across industries, operates in an uncertain wave of change driven by customers, investors, regulators, and employees' demands.

However, stakeholders across the board are demanding organizations do more on ESG and sustainability-related issues.

Doing more, in your case, may involve taking a more strategic approach to your business processes, people, operations, and products. For example, it may include improving workers' safety and well-being or taking care of the environment with sustainable business operations.

Many companies are feeling pressure to report net-zero and decarbonization targets.

Investors and regulators are pushing for transparent and auditable data to show real commitment to sustainable business practices rather than intangible statements of responsibility. Additionally, they want climate-related risk reports to be mandatory rather than voluntary disclosure reporting standards. For example, some U.S. companies are already including disclosures related to environmental sustainability, employee health, safety and business continuity in their quarterly filings for the Securities and Exchange Commission (SEC).

The growing pressure from investors and other stakeholders has created a sense of urgency for companies to take action. However, accurate collection, analysis and reporting of ESG data can be extremely time-consuming and costly for companies dependent on error-prone manual processes. However, with today's technology, integrated digital solutions can foster seamless integration of people, stakeholders, and processes, as well as support real-time recording, analysis, and reporting of ESG data.

There are other benefits as well. Self-service analytics and reporting can help inform decisions regarding why, where, and how to allocate additional time and resources to manage ESG risks and performance.

Disclosure Reporting Standards, Frameworks and ESG Ratings

Understanding the difference between ESG frameworks and standards is essential before deciding what frameworks and standards to use.

Frameworks provide principle-based guidance on ESG accountability, covering how information is structured and prepared, and what specific topics are covered and reported.

FRAMEWORKS CAN BE GROUPED INTO THE FOLLOWING THREE CATEGORIES

1. Voluntary disclosure frameworks
2. Guidance frameworks
3. Third-party aggregators

WHAT FRAMEWORK SHOULD YOU USE?

Start by engaging your stakeholders early in the process, discovering what matters to them and their disclosure needs, and identify which ESG frameworks similar companies within your industry are using. Alternatively, consider using multiple frameworks, customizing reports and sharing the most relevant ESG data.

Standardize criteria on what information and data the company should collect and topics to track, including metrics and business areas. Standardization make frameworks actionable, and ensures comparability, consistency, and reliability of disclosure.

ESG ratings aim to measure a company's exposure to ESG risks and how effectively they manage these risks. ESG ratings can be looked at as ESG risk indicators. The company's ESG rating and score are only as accurate as the data that companies have chosen to disclose. If you do not disclose, your EGS ratings are based on inaccurate third-party data.

Common Disclosure Standards, Frameworks and ESG Ratings

DISCLOSURE STANDARDS AND FRAMEWORKS	ESG RATING PROVIDERS
EFRAG (The European Financial Reporting Advisory Group): Established in 2001 at the request of the European Commission. It has two pillars, one that focuses on financial reporting and the other on sustainability reporting.	**CDP (formerly the Carbon Disclosure Project):** manages a global environmental disclosure system used by 8,400+ companies. Companies disclose by completing any or all of 3 CDP questionnaires on climate change, forests, and water security.
ISSB (The International Sustainability Standards Board): Built to create a streamlined, consistent, non-siloed global baseline of high-quality sustainability disclosure standards that aligns with investor interests. With sustainability now a critical component of investors' decision-making, the ISSB helps drive the proper functioning of capital markets, creates resiliency, and prioritizes accountability.	**MSCI (Morgan Stanley Capital International):** Designed to assess the financial importance of ESG issues. Institutional investors commonly use ESG ratings to assess financial risks in the investment process. MSCI publishes ESG ratings over 8,500 companies around the world.
IFRS Sustainability Disclosure Standards and the Climate Disclosure Standards Board (CSDB) consolidated into the ISSB (see above).	**Sustainalytics:** Designed to help investors identify companies that perform well compared to their industry peers on financially material ESG issues. They publish ESG ratings on over 13,000 companies.
SASB (Sustainability Accounting Standards Board): Lets you track and communicate sustainability actions most financially material to your investors. There are 77 different industry-specific SASB Standards.	

continued on following page

continued from previous page

DISCLOSURE STANDARDS AND FRAMEWORKS	ESG RATING PROVIDERS
GRI (Global Reporting Initiative): Created the world's first set of sustainability standards. The newest GRI Standards developed 3 series (economic, environmental, social) of 34 topic-specific standards to help companies report on the most material issues for investors and stakeholders.	**FTSE (Financial Times Stock Exchange) Russell:** A comprehensive ESG-based assessment system of a company's ESG performance. Here, you compare and analyze issuers' ESG performance. Over 7,200 securities from 47 countries are based on a methodical analysis of a company's performance.
TCFD (Task Force on Climate-related Financial Disclosures): Guides companies on disclosing climate-related financial risks to investors, lenders, insurers, and stakeholders. Guidance identifies multiple climate-related risks and opportunities to disclose.	**ISS (Institutional Shareholder Services) ESG:** Based on 100+ ESG indicators, they provide an overall rating of a company's ESG performance. Rating is based on assessment of company's ESG risks and opportunities, governance, and other factors. Used by institutional investors and companies. They publish ratings on 11,800 issuers and 25,000 funds.
IIRC (International Integrated Reporting Council): Formed with the motive of creating a framework that is accepted globally to promote accountability and provide an efficient reporting framework containing a wide range of factors that could be communicated to stakeholders.	**Refinitiv:** Evaluate the performance of companies based on their ESG practices. They assess companies based on 450+ metrics. Their scores are available for nearly 12,000 companies and are widely used by investors to identify ESG risks and opportunities.

continued on following page

continued from previous page

DISCLOSURE STANDARDS AND FRAMEWORKS	ESG RATING PROVIDERS
SBTi (Science Based Targets Initiatives): Science-based targets provide companies with a clearly-defined path to reduce emissions in line with the Paris Agreement goals. Targets are considered 'science-based' if they are in line with what the latest climate science goals of the Paris Agreement that limits global warming to well-below 2°C above pre-industrial levels.[1]	**Bloomberg ESG Data Services:** Offers ESG metrics and ESG disclosure scores for more than 14,000 companies in 100+ countries. Content and data span several key sustainability topics, including but not limited to: • Air Quality • Climate Change, Water & Energy Management • Materials & Waste • Health & Safety • Audit Risk & Oversight • Compensation • Diversity • Board Independence, Structure & Tenure • Shareholders' Rights
CDSB (Climate Disclosure Standards Board): It's an initiative of CDP. Established in 2007.	**(CSA)The S&P Global Corporate Sustainability Assessment:** An annual evaluation of companies' sustainability practices that covers thousands of companies from around the world. Companies are invited to participate and you can benchmark your company's performance on a wide range of industry specific economic, environmental, and social criteria.
CSRD (The Corporate Sustainability Reporting Directive): A non-financial reporting initiative. EU legislation requiring all large companies to publish regular reports on their environmental and social impact activities. This legislation provides detailed sustainability reporting requirements. The CSRD will leverage ESRS as its reporting standard.	**Moody's ESG:** A business unit of Moody's Corporation serving the growing global demand for ESG and climate insights. Helping organization to better understand ESG performance, assess climate, and environmental risk exposure and strengthen sustainability action plans. Moody scores incorporate ESG considerations into credit ratings and risk exposure.

[1]Science-based targets. SBTi. Available at: https://sciencebasedtargets.org/ (Accessed: March 24, 2023).

What you need to know about Disclosure Reporting Standards, Frameworks and ESG Ratings

Disclosure reporting standards and frameworks are constantly evolving. Experts predict we could be moving towards globally harmonized disclosure standards. A good example is the International Sustainability Standards Board (ISSB) which seek seeks to unify global Sustainability Disclosure Standards. Nonetheless, individual governments and governing bodies including the U.S., the UK, the E.U., and regulatory regimes across jurisdictions, continue to adopt and propose more demanding standards. The latest ones include the E.U. Corporate Sustainability Reporting Directive (CSRD), which aims to increase corporate performance transparency with expanded reporting standards in terms of sustainability.

Companies can approach increasing disclosure reporting standards with a proactive and integrated mindset. This will mean setting ambitious targets and tracking the organization's environmental and social impacts, i.e. sustainability, workers' safety and well-being, waste, and emissions Scope 1 and 2 as priorities and Scope 3 subject to materiality. This enables you to respond swiftly to new requirements as they emerge.

The Task Force on Climate-Related Financial Disclosures (TCFD) recommendations are now in line with other leading frameworks and initiatives aiming to achieve the Paris Agreement's goal of limiting global warming to below 2°C by 2050.

The TCFD recommendations have become the dominant reporting requirements and six countries have enshrined TCFD recommendations in their official reporting requirements. While TCFD recommendations are not mandatory, it has become the basis for climate-related compulsory regulations.

For example, the SEC's climate mandate and the UK's new legislation requires Britain's largest businesses to disclose their climate-related risks and opportunities.

Therefore, TCFD provides organizations with a fundamental structure for reporting climate-related disclosures. And according to an independent market research firm, Verdantix, TCFD disclosures can effectively unify disparate ESG information sources, i.e., other disclosures, internal documents, and annual sustainability reports – into an easily digestible methodology for the financial markets.

The TFCD framework recommends eleven disclosures across four pillars.

GOVERNANCE

Describe organization's governance around climate risks and opportunity

1 Describe the board's oversight of climate-related risk and opportunities

2 Describe management's role in accessing and managing climate-related risks and opportunities

STRATEGY

Actual and potential Impacts of climate and opportunities to the business, strategy, and financial performance where this is material

3 Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long

4 Describe the impact of climate-related risks and opportunities in the organization, business strategy, and financial planning

5 Describe the resilience of the organization's strategy, taking into consideration different climate scenarios including a 2°C scenario

RISK MANAGEMENT

Organization's approach to identification, assessment, and management of climate-related risks

6 Describe the organization's processes for identifying and assessing climate-related risks

7 Describe the organization's processes for managing climate-related risk

8 Describe how processes for identifying, assessing, and managing climate-related risk are integrated into your organization's risk management

METRICS & TARGETS

Metrics and targets used to assess and manage relevant climate-related risks and opportunities where this information is material

9 Disclose the metric used by the organization to assess climate-related risks and opportunities in line with the strategy and risk management processes

10 Disclose Scope 1, Scope 2 and Scope 3 GHG emissions and other related risk if relevant to your organization

11 Describe the targets used to manage climate-related risk and opportunities. Disclose performance against targets

Source: 2021, Verdantix: Strategic Focus—Mastering TCFD Disclosures

TCFD disclosures can be complex and intimidating for companies with less mature sustainability processes. A successful TCFD disclosure for companies will require a considerable strategic approach and investment in technology. Technology facilitates cross-department collaboration, stakeholder engagement, and unifies disparate ESG data sources and scenario analysis needed for TCFD disclosure.

How to Achieve ESG and Sustainability Metrics Management and Reporting Excellence

In our experience, whether you are looking to improve the company's ability to track key ESG performance indicators or just starting to track metrics and KPIs for the first time, it's important to focus on measuring a few specific KPIs well. Then build on from there rather than trying to boil the ocean or appeal to everyone.

The most common challenge or question we hear about is, "How do I pick the right frameworks, metrics, and KPIs?"

Success in ESG and Sustainability metrics management and reporting excellence will heavily depend on:

- Clearly defined ESG strategy and programs
- Continuous materiality or risk assessments
- Knowing your stakeholders' requirements and goals
- Data strategy in terms of quality in data collection and management
- Interactive ESG dashboard with automatic task management workflow to support analysis and reporting

A fundamental question to guide metrics management and reporting is "What metrics fall into your company's stakeholders' goals?" Again, querying your stakeholders early on can help alleviate follow-up inquiries or any need for additional reports.

Not all ESG metrics are relevant to all sectors, but with climate change being a top issue for investors and regulators today, emissions metrics management is amongst the most prioritized KPIs in ESG.

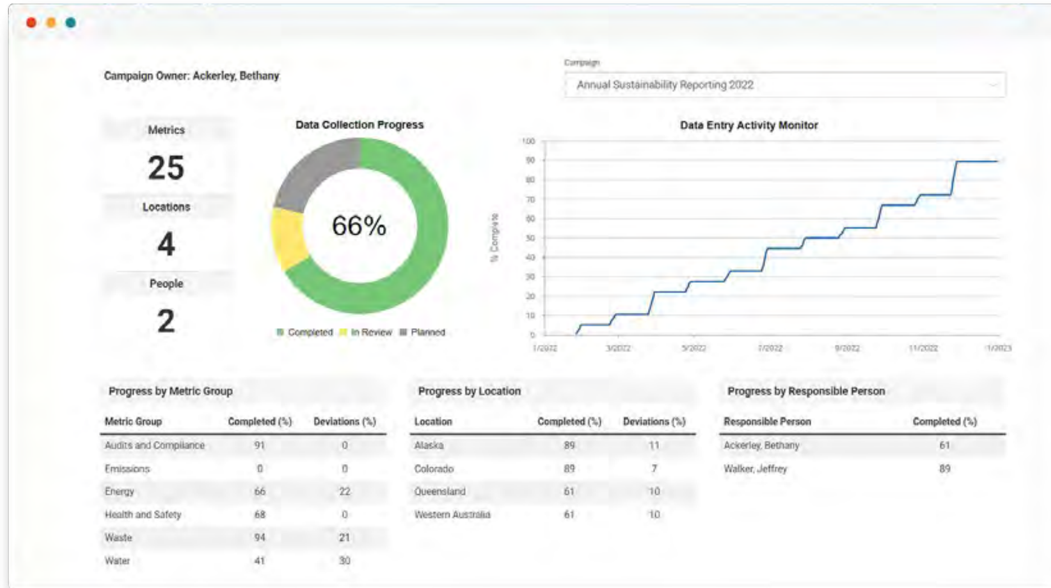
And as a result, many companies are reporting data on GHG emissions, chemical and water emissions, and hazardous waste for environmental and reputational purposes in their compliance with ESG and sustainability standards. Often measured in CO2e, or carbon dioxide equivalent, these gasses include carbon dioxide, methane, nitrous oxides, and others.

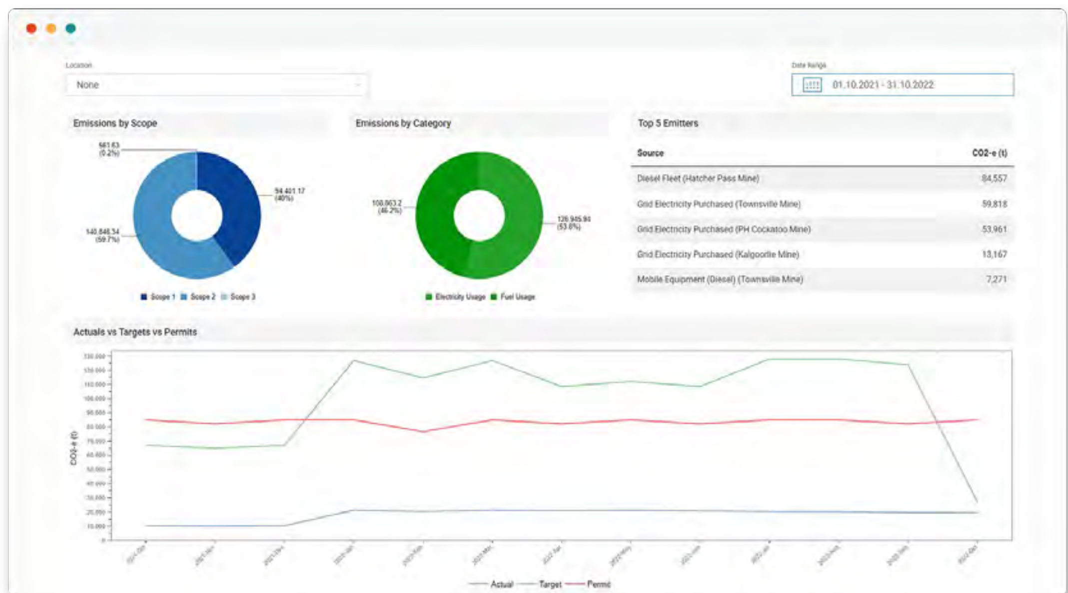
Investors demand meaningful, high-quality ESG and sustainability performance metrics and disclosures. And thus, to achieve this, continuously assess and understand your company's materiality to help you identify frameworks and metrics that may be needed.

There is greater scrutiny; thus, try to be as transparent as possible with your stakeholders, investors and regulators, as they expect a lot of transparency from the company's disclosure reporting.

With rapid changes in the standards, frameworks, and ratings landscape, monitoring these changes in real-time becomes critically important. Digitalization offers an efficient way to manage metrics by automating data collection and disclosure reporting.

SAI360 metrics management can help you manage metrics and reporting through an end-to-end process, from defining important metrics to reporting, irrespective of standards and frameworks. Corporations need a metrics management platform capable of managing multiple frameworks since organizations should anticipate using more than one framework in the future.





How SAI360's agnostic approach can help support frameworks and standards requirements

Being agile and proactive is critical in responding to the evolution of ESG requirements. Businesses should be able to monitor and automate ESG regulatory compliance to respond adaptively to changes. The need for interoperability with disparate ESG reporting standards can be challenging, and inflexible legacy systems and disconnected processes that can't keep up with this reality is a challenge.

SAI360 supports the management of any qualitative and quantitative metric across all ESG factors. Our platform's agnostic approach to standards and frameworks offers a fast start so you can begin meeting disclosure reporting requirements with one central configurable platform. It also allows you to define unlimited types of metrics that can be reused, centralized, and tagged with metadata of relevant reporting frameworks or stakeholder goals.

Our platform supports all key frameworks and reporting standards and can also be used to select reporting parameters. A central configurable platform with connected intelligence and mobile app can help you breakdown the silos and provide a 360-degree view of what is happening in real-time. This unifies silos of ESG information, by scanning the global regulatory horizon for changes, streamlining data collection, and centralizing reporting metrics and targets.

Becoming an ESG-driven organization requires breaking down the silos where relevant data is collected and standardizing how it is measured to report on the full spectrum of ESG programs.

It is important to understand that there is no such thing as one-size fits all solution or ESG-centric software. However, one central configurable or connected platform will be the most efficient and effective way to enable the agility and flexibility you need to solve ESG challenges and respond adaptively to changes.

What are the Main Issues With ESG Data?

WHAT DATA SHOULD YOU COLLECT AND WHY?

The scope of ESG data requirements is an enormous challenge, and if not approached correctly, it can complicate data gathering, analysis and disclosure reporting. The most important component of an ESG program is data, including where it's collected, the analysis, and reporting.

Data quality is often cited as one of the most significant issues in ESG disclosure reporting and can significantly impact the credibility of any ESG initiative.

Investors, regulators, and stakeholders all demand transparent and auditable data. Therefore, making the issues of data transparency, accuracy, and accessibility a top ESG priority is critical. An important consideration in solving the access problem requires understanding what data you need, the source, and who needs to be involved in the process.

Depending entirely on alternative data providers as your source is a risky proposition. Instead, gather and consolidate your ESG data from around the business' value chain. Collecting accurate, transparent, and comprehensive data is essential to avoiding unintentional greenwashing that has put many organizations into trouble with stakeholders and regulators.

In addition, a transparent data strategy can make your business more future-proof and further facilitate well-versed decisions concerning your ESG performance objectives. Finally, ensure the data is accurate, up-to-date, and comprehensive to present a more holistic view of your ESG program. Otherwise, you could make important sustainability decisions with inaccurate information, leading to inadequate materiality assessment and a damaged brand reputation.

HOW DO I GATHER AND CONSOLIDATE ESG DATA FROM AROUND THE BUSINESS?

ESG data collection often includes multiple systems, stakeholders, and departments across the organization. Therefore, consider starting with the purpose of data collection in mind if you want to collect quality data. Identify your data sources and address any potential data quality issues early in the process by setting key milestones such as dates, targets, and collection frequency. Data collection frequency can be as frequent as possible, periodic, structured, or unstructured. Next, determine the material ESG metrics and indicators you can track based on goals, industry materiality, location, and the needs of your stakeholders.

Frameworks help companies and investors monitor high-level progress and track factors impacting the business. Therefore, data flow from multiple stakeholders and systems within the firm must comply with most regulatory frameworks, such as those based on TCFD and CSRD.

For example, TCFD for disclosure and reporting requires total input from financial and EHS&S teams. Therefore, enabling cross-functional collaboration and informational flow is critical in ensuring not just the data accuracy, but also the sources of intelligence to inform decision-making.

Leverage the right digital-first approach to standardize data collection and break down existing informational silos from disparate systems and teams.

Technology plays a vital role in streamlining and automating processes while providing greater auditability and data traceability required for ESG reporting. Digitalization enables companies to collect data across the organization's value chain, merge operational, financial, and regulatory data in the correct form, rationalize data analysis, and avoid the proliferation of different formats.

Technology can provide cross-checks for data consistency and accelerate data quality processes by eliminating process frictions and delays.

INTEGRATED DIGITAL SYSTEM

The increased scrutiny of the quality of ESG data puts pressure on companies to have better information systems to support transparent disclosure processes.

Today, according to independent experts, many firms are struggling to meet ESG information requests and mandates, and this is exacerbated due to the need for a purpose-built EGS information system to support what Investor-Grade ESG Data requires.

After getting your data operating model right to support the required metrics and ESG reporting, consider how to accelerate the ESG program faster with an integrated digital system. Integrated digital technologies can accelerate your ESG initiatives by supporting real-time data recording and analysis and regular, repeatable, and efficient reporting.

Many current processes rely on spreadsheets rather than automated data collection. These resource-heavy processes are not flexible, not easily scalable, and can't quickly adapt to changes nor support multiple internal stakeholders' requirements.

A purpose-built information system comes with reporting intelligence and visualization capabilities, such as dashboards and business intelligence tools to help inform leadership decisions about why, where, and how to allocate additional time and resources to manage ESG risks. Manual paper-based recording systems, checklists, and spreadsheets will not provide the quality required to support ESG data. They will, on the other hand, require additional time and resources to analyze, plan, and report on the company's ESG challenges and performance.

Organizations with mature EHS&S processes are the early adopters and often start their EGS digital journey by building out from EHS technologies to ESG. And according to the findings of the independent market research firm, Verdantix, 15 percent of survey respondents described the EHS department as having a significant role in defining the ESG and sustainability strategy.

How prepared or equipped are your EHS functions and managers to meet the ESG requirements? Many companies are modernizing their EHS departments to meet this new challenge. In the same Verdantix survey, and this trend where 87 percent of respondents said that EHS functions would receive increased investment in response to ESG initiatives.

Firms with robust EHS and sustainability processes have stronger foundations for ESG performance and disclosure reporting. The maturity of an organization's EHS and Sustainability function and processes is vital and it's important first to understand the maturity of your organization's HSE and Sustainability processes.

How to Initiate ESG in my Organization

HOW CAN EHS MANAGERS PREPARE TO MEET NEW ESG REQUIREMENTS

As ESG continues to be a major topic in the C-suite, many companies are still figuring out where and how to start. In an SAI360 survey, more than 80 percent of EHS&S practitioners stated that ESG and Sustainability form part of the responsibilities of their company's EHS functions. Organizations with mature EHS&S processes have experience managing ESG-related workstreams around the environment, workers' health and safety, and greenhouse gas emissions.

It makes strategic sense for a company with mature EHS workflows to consider operationalizing ESG within the traditional EHS&S functions.

EHS leaders are experienced in dealing with questions such as:

- How can businesses reduce water and energy waste?
- How harmful are air emissions from the company's operations?
- What is the carbon footprint of the company?
- Are waste management programs working efficiently and properly disposing of hazardous waste?
- Is the supply chain optimized for sustainability?

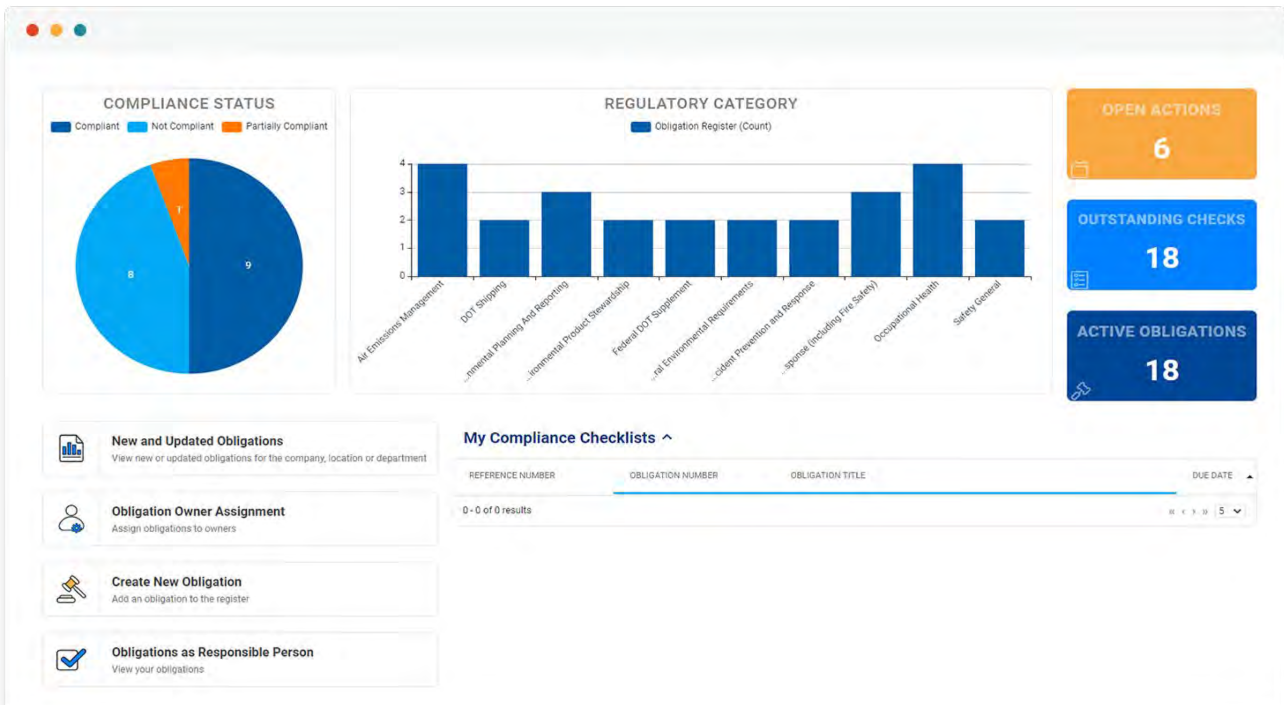
The EHS team monitors these considerations, ensuring the business complies with all applicable regulations. However, with mounting pressure on firms to comply with various ESG regulatory frameworks, it's important to consider improving EHS functions and processes to help in initiating ESG and improve performance.

EHS functions are better positioned to provide the necessary data to comply with various ESG regulatory framework requirements around carbon management, employee health and well-being, and more. Therefore, the most efficient way of operationalizing ESG quickly is by integrating ESG tasks within current EHS workflows.

How SAI360 helps businesses with ESG

Whether you are just getting started, ready to streamline efforts, or interested in monitoring and automation, SAI360 helps you prioritize and accelerate your ESG strategy with the most innovative and cost-effective approach based on your unique needs.

STREAMLINE	MONITOR & AUTOMATE	OPERATIONALIZE & BRING ESG TO LIFE	IDENTIFY & IMPROVE
Data, metrics management and disclosure reporting	ESG Risk and Compliance	ESG Processes and procedures with powerful automated workflows for better productivity	Important ESG KPIs and performance while staying focused on what is most important and material to the company



SAI360 CAN HELP YOU EMBRACE ESG AND SUSTAINABILITY WITH ONE CENTRAL CONFIGURABLE PLATFORM AND CREATE A STRONG ESG PROPOSITION WITH OUR CORE AND ESSENTIAL OFFERINGS.

METRICS MANAGEMENT

ESG metrics and management and disclosure reporting.

EMISSIONS MANAGEMENT

Track, calculate, and report on emissions including Scopes 1, 2 & 3 against targets.

WASTE MANAGEMENT

Simplify waste tracking and reporting processes throughout the waste lifecycle with end-to-end, sustainable ESG waste management.

ESG RISK ASSESSMENT AND CONTROLS

Manage and assess ESG risks with control plans. Assess, control, and mitigate environmental risks and impacts.

OCCUPATIONAL HEALTH & SAFETY MANAGEMENT

Elevate ESG performance around workers' health, safety, and performance by managing EHS incidents.

OBLIGATIONS MANAGEMENT

Monitor and automate ESG compliance and stay updated with ever-evolving regulatory and multiple disclosure frameworks.

STAKEHOLDER MANAGEMENT

Manage stakeholders and engage with ease across industry groups, disclosure networks, and community groups.

IMPROVE ESG DATA

Multiple possibilities to improve data capture quality, accuracy, and reporting with one universal mobile app.

ESG PERFORMANCE IMPROVEMENT

ESG disclosure reporting, target setting, and performance tracking. OOTB reports & dashboards for metric reporting and performance tracking.

Depending on the unique pressing needs of the business, companies can choose to personalize and extend from other available ESG and learning workflows to integrate ESG principles, values, and objectives into their organization's DNA.

Maintain a register of all ESG risks and opportunities.

Continually review and assess all risks and ensure proper controls are in place.

RISK & CONTROL MANAGEMENT

- Manage, assess ESG Risks with control plans.

Monitor and automate ESG compliance.

OBLIGATIONS MANAGEMENT

- Monitor ESG regulations, automate and assure compliance.
- Integrated with Regulatory content from RegScan.

Operationalize ESG processes and procedures with automated workflows.

OCCUPATIONAL HEALTH & SAFETY MANAGEMENT

- Manage ESG related incidents related to Environment, Health and Safety.
- Elevate ESG performance around workers' Health, Safety and performance.

HAZARDOUS WASTE MANAGEMENT

- End to end Sustainable ESG Waste Management.

Integrate ESG values and objectives into your organization's DNA.

LEARNING

- Ethics & Compliance Program Advisory Services – Our team of experts help evaluate your compliance program's alignment with your ESG objectives.
- **ESG Configurable Code of Conduct –** Our curated collection of essential courses to help drive ESG awareness and objectives across the organization.
- **Program Benchmarking –** Benchmark your organization's program against others in your industry and region.

Streamline data collection and centralize reporting of all your ESG metrics and targets.

METRICS MANAGEMENT

- ESG metrics and targets management & disclosure reporting.

EMISSIONS MANAGEMENT

- Calculate, track and report on emissions against targets.

Why SAI360 for ESG

ESG intersects multiple departments and SAI360 is the only provider that offers a platform for ESG, EHS and Sustainability, GRC, and Ethics & Compliance Learning.

We are standards and framework agnostic and our platform supports major disclosure reporting standards, frameworks and ESG Ratings.

SAI360 has developed innovative configurable tools to help customers be proactive as well as responsive to inevitable change.

INNOVATIVE CLOUD SOFTWARE AND THE BEST MOBILE APP

Mature modules built with 25+ years of industry and customer insights

One mobile app, multiple possibilities to engage everyone and facilitate investor grade data collection

Self-service analytics and business intelligence

Scalable & adaptable for business agility

A WORLD-CLASS CUSTOMER-CENTRIC TEAM

We deliver on what we promise

We commit to fast-time-to value

We continuously improve our solution

A PARTNER YOU CAN RELY ON TO BUILD A SAFER WORLD AND BETTER FUTURE FOR ALL

We build long-term partnerships for customer success

We have happy customers

THE RESULTS ARE

Superior cost savings
100% consistency

Maximum participation in Sustainability and ESG programs

Improved data capture, accuracy, and reporting

Complete visibility and control

Safer, healthier, and sustainable workplace and communities

Better cost predictability

Improved performance through deeper understanding of intelligent data

About SAI360

SAI360 is the leading ESG cloud provider connecting GRC, EHS, Sustainability and Learning. Our SAI360 platform streamlines workflow and drives outcomes through flexible, scalable, and configurable modules. Our integrated approach sets us apart, helping organizations thrive, create trust, understand their impact, and achieve resilience for over 25 years. SAI360 is headquartered in Chicago, with operations and customers across the globe. Discover more at **sai360.com**.

114951 0323