



# White Paper Navigating ESG Reporting Frameworks

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**Global Implementation**

# Navigating ESG Reporting Frameworks

## ESG Framework Comparison

Framework	Scope	Key Focus
GRI	Global	All ESG factors
SASB	U.S.-centric	Industry-specific metrics
TCFD	Global	Climate related risks
CSRD	EU-centric	Sustainability impact

## Introduction

ESG reporting frameworks offer companies structured guidance to communicate their sustainability performance. This white paper compares leading frameworks and provides steps to implement an effective ESG reporting strategy.

## Implementation Strategy

- Conduct a materiality assessment to identify key ESG priorities
- Align data collection processes with the relevant framework's metrics
- Engage stakeholders to ensure alignment and transparency



## Introduction

# FUTURE OF ESG VERIFICATION & GLOBAL REPORTING OUTLOOK

Rapid evolution of sustainability—responsible investing policies may emerge—the EU's emergingly CSRD as such new mandates emerging from some new mandates to resk emerging technologies prove the glimpse in the future of ESG reporting and assurance.

- **REAL-TIME ESG AUDIT**  
Immutability of corporate sustainability claims. Blockchain-based ledgers ensure the immutability and accessible.
- **AUTOMATED VALIDATION**  
AI agents virtually vet ESG data against frame. AI agents continuously vet ESG data against frameworks like ISSB.
- **INTEGRATED REPORTING**  
By 2030, ESG reporting will converge with ongoing financial reporting. By 2030, ESG reporting will converge with financial reporting to drive fact-based sustainability performance.

