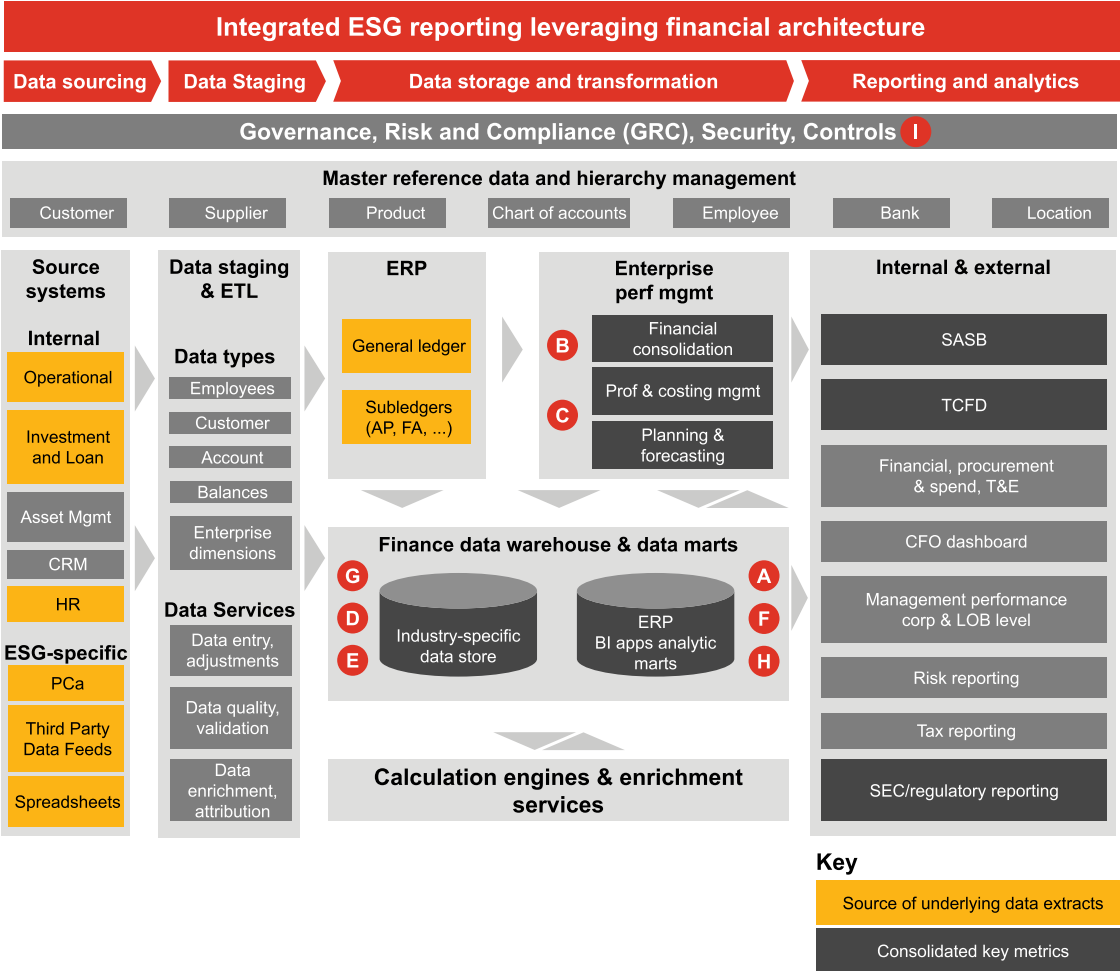


Define your ESG reporting architecture

Treat ESG reporting like the holistic and integrated effort that it is. Create an architecture that includes data sourcing, aggregation, calculation, validation, reporting and analytics. Leverage existing financial reporting architectures to the greatest degree possible. Map each ESG reporting element to the architecture.

Illustrative example - ESG reporting architecture based on financial reporting

Reporting group	Disclosure topic/category	Source system mapping
1 SASB	Customer Privacy	A F H
	Data Security	I
	Financial Inclusion & Capacity Building - Access & Affordability	B C F
	Employee Engagement, Diversity & inclusion	C
2 TCFD	Transition risks & opportunities	D F G
	Physical Risks	F G
3 Strategic Business Decisions	Internal	D E G
4 Rating Agencies (e.g., MSCI)	Climate Change	A D E G
	ESG integration	B



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