

Focused Reporting 2023

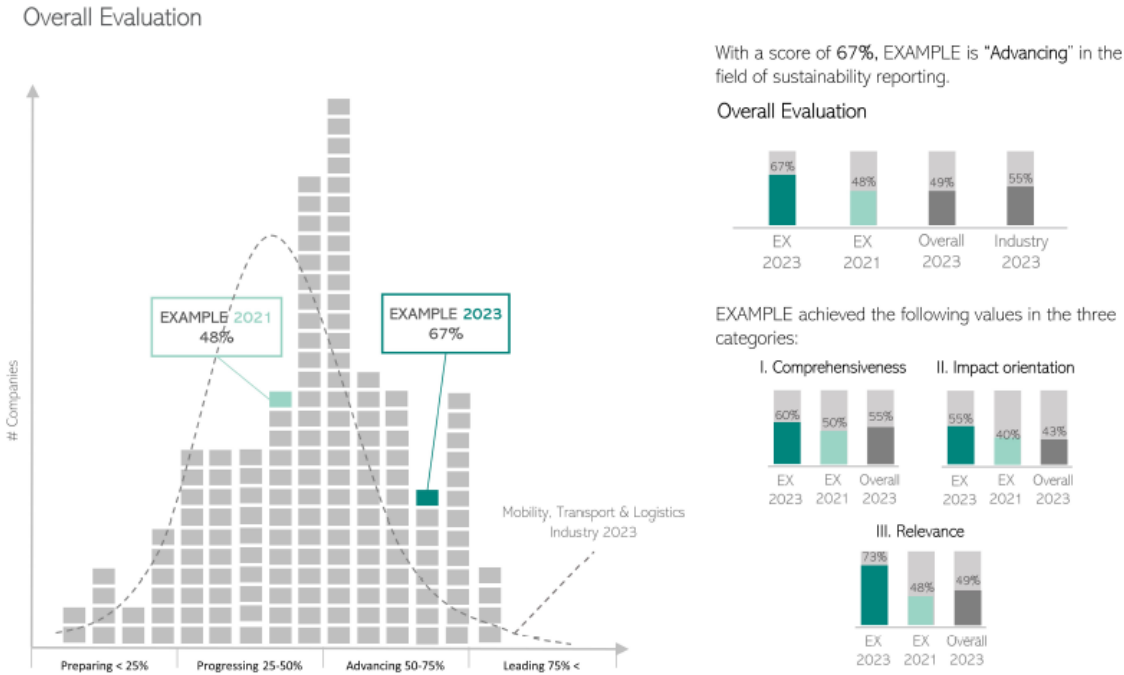
Discover what matters

Detailed Analysis and Recommendations
COMPANY XY

Table of contents

- Overall assessment2
- I. Comprehensiveness of the report3
 - 1. Principles.....4
 - 2. Content.....7
 - 3. Experience.....10
- II. Impact orientation of sustainability targets.....13
 - 1. Transparency.....14
 - 2. Impact Orientation16
 - 3. Material topic.....18
- III. Relevance of sustainability priorities.....20
 - 1. Company Level21
 - 2. Industry Level21
 - 3. International & supply chain level.....23
- IV. TCFD Readiness Assessment25
- V. Regulatory mapping.....28

Overall assessment



The overall rating of the sustainability reporting of COMPANY XY in 2020 amounts to **67%** thanks to congue mauris rhoncus aenean vel elit scelerisque mauris pellentesque pulvinar pellentesque habitant morbi tristique senectus et netus et malesuada fames ac turpis egestas. Compared to the 200 companies analysed in Focused Reporting 2023 benchmark (grey squares) and the key industry competitors (dotted grey line) COMPANY XY is in the **"Advancing"** category.

Note that the 'Industry' values presented in this analysis refer to the companies' results from the industry *Mobility, Transport & Logistics* (reporting year 2022). The 'overall' values refer to the Swiss Focused Reporting Benchmark 2023 (reporting year 2022).

Key recommendations

COMPANY XY can further improve its sustainability reporting in the following areas:

I. Comprehensiveness

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- Dictum varius duis at consectetur lorem donec.
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II. Impact orientation

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- Sed viverra tellus in hac habitasse platea dictumst vestibulum.
- Auctor augue mauris augue neque gravida.

III. Relevance

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I. Comprehensiveness of the report

The comprehensiveness of the report is determined via the «Reporting Matters» analysis of the World Business Council for Sustainable Development (WBCSD). The analysis is based on three categories:



Principles

General concepts that should guide sustainability reporting.



Content

Information that the reporting material should contain.



Experience

Elements that facilitate the readers access to and digestion of the reporting material.

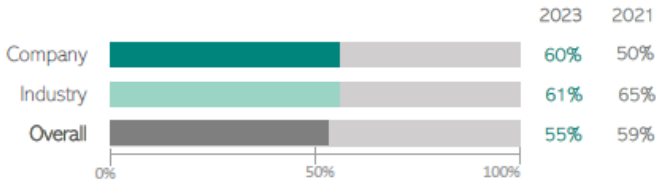
Please note: The overall score between the «Reporting Matters» analysis of WBCSD and the «Comprehensiveness» analysis of Focused Reporting is not 100% identical. This is due to the fact, that the criteria «reliability» and «compelling design» are not assessed in the Swiss methodology to avoid any disadvantage for SMEs, who may not assure their report externally, and to avoid subjectivity of design preferences.

The company achieves the following result in the three categories:



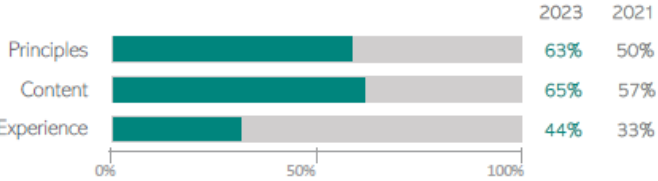
Core Results

The company complies with **60%** of the requirements of the "Reporting Matters" framework.



Sub Results

There is potential for improvement particularly in the category "Experience".



The following chapters provide detailed information regarding the three categories.

1. Principles

Results of the Analysis

The COMPANY XY report meets relevant sub-criteria in the following areas:



Materiality

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Stakeholder Engagement:

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Conciseness:

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Recommendation(s):

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The improvement potentials are the following:



Completeness

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Recommendation(s):

- Felis imperdiet proin fermentum leo vel orci porta non pulvinar.
- Tristique nulla aliquet enim tortor at. Nunc sed id semper risus in hendrerit gravida.

External Environment

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Recommendation(s):

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- Tristique nulla aliquet enim tortor at. Nunc sed id semper risus in hendrerit gravida.

Balance

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Recommendation(s):

- Felis imperdiet proin fermentum leo vel orci porta non pulvinar.
- Tristique nulla aliquet enim tortor at. Nunc sed id semper risus in hendrerit gravida.

Best Practice Example: [Completeness](#)



Company A

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Source: Sustainability Report 2020, p.9

Sector: Mobility, Transportation & Logistics

Best Practice Example: [External Environment](#)



Company B

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Source: Sustainability Report [2020](#)

Sector: Mobility, Transportation & Logistics

Best Practice Example: Balance



Company C

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Source: Integrated Annual Report p.51

Sector: Processing and Manufacturing Industry

N.B.: There is no satisfactory best practice example for this criterion in COMPANY XY's industry in Focused Reporting 2023

2. Content

Results of the Analysis

The COMPANY XY report meets relevant sub-criteria in the following areas:



Sustainability Governance:

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Implementation & Controls:

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Strategic Partnerships & Collaboration

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Activity Report:

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The improvement potentials are the following:



Strategy:

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Recommendation(s):

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Targets and Commitments

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Recommendation(s):

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** S: Corresponds to essential theme // M: Absolute or relative, measurable values // A: There is a plan of action or implementation (e.g. brief indication of how the goal is to be achieved) // R: not evaluated - only assessable by experts // T: Time horizon for goal achievement given*

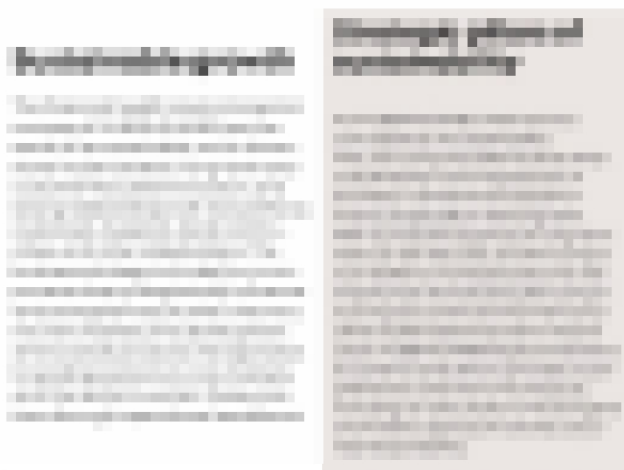
Performance

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Recommendation(s):

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- Tristique nulla aliquet enim tortor at. Nunc sed id semper risus in hendrerit gravida.

Best Practice Example: [Strategy](#)



Company D

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Source: Sustainability Report 2020, p.9/12

Industry sector: Mobility, Transportation & Logistics

Best Practice Example: [Targets and Commitments](#)



Company E

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Source: Sustainability Report 2020
p.39/53/73/83

Sector: IT Medical & Electrical
Engineering/Telecom

N.B.: There is no satisfactory best practice example for this criterion in COMPANY XY's industry in Focused Reporting 2023

Best Practice Example: Performance



Company F

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Source: Sustainability Report 2020 p.35

Sector: Mobility, Transportation and Logistics

3. Experience

Results of the Analysis

The COMPANY XY report meets none of the relevant Experience sub-criteria.

The improvement potentials are the following:



Accessibility:

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Recommendation(s):

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Story & Messaging:

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Recommendation(s):

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- Tristique nulla aliquet enim tortor at. Nunc sed id semper risus in hendrerit gravida.

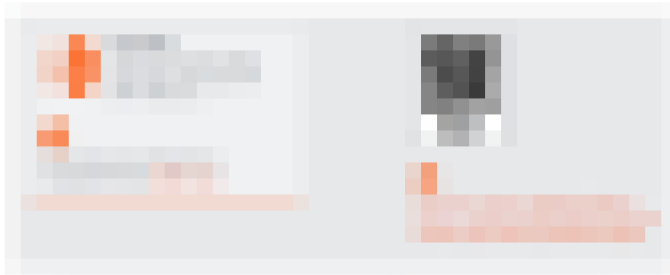
Navigation & Flow

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Recommendation(s):

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Best Practice Example: [Accessibility](#)



Company G

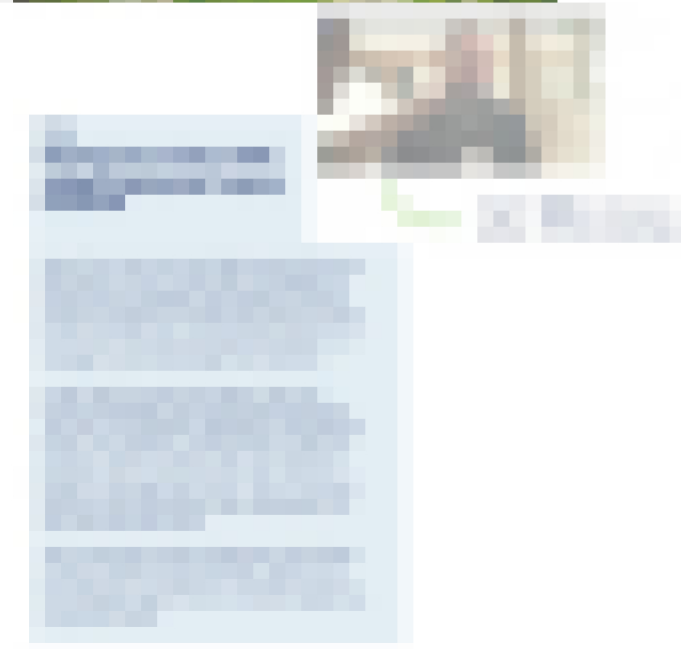
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Source: Sustainability Report 2020

Sector: Other services

N.B.: There is no satisfactory best practice example for this criterion in COMPANY XY's industry in Focused Reporting 2023

Best Practice Example: [Story and Messaging](#)



Company H

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Source: Responsibility Report 2020

Sector: Mobility, Transportation & Logistics

Best Practice Example: Navigation and Flow



Company A

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Source: Sustainability Report 2020

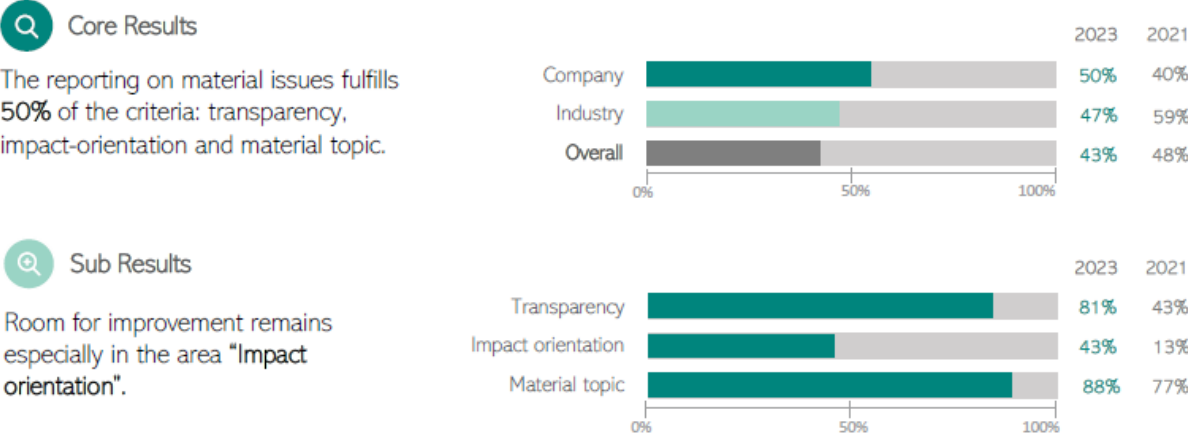
Sector: Mobility, Transportation and Logistics

II. Impact orientation of sustainability targets

The credibility analysis is based on three assessment categories: «transparency», «impact orientation» and «material topic»:

COMPANY XY has identified 22 material topics that are reported on. Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.

COMPANY XY achieved the following results in the impact orientation categories:



The following chapter provides detailed information regarding the three areas of impact orientation.

1. Transparency

Results of the Analysis

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Auctor augue mauris augue neque gravida. Felis imperdiet proin fermentum leo vel orci porta non pulvinar. Tristique nulla aliquet enim tortor at. Nunc sed id semper risus in hendrerit gravida.

The report fulfils relevant sub-criteria in the following areas:



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The report shows improvement potentials, particularly in the following areas:



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Recommendation(s):

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- Ullamcorper sit amet risus nullam eget felis eget. Fames ac turpis egestas sed tempus urna et pharetra. Cras fermentum odio eu feugiat pretium nibh ipsum consequat nisl.

Targets according to EXAMPLE's sustainability report

Transparency

• Lorem ipsum dolor sit amet	●
• Lorem ipsum dolor sit amet	●
• Lorem ipsum dolor sit amet	●
• Lorem ipsum dolor sit amet	●
• Lorem ipsum dolor sit amet	●

Legend transparency analysis

●	No transparency	No reporting
●	Positive and neutral reporting	The company reports positively or neutrally on key issues
●	Transparent approach	Positive and negative / critical cases, company-specific challenges and difficulties are reported. In the negative / critical cases, no information on the causes and consequences could be found (e.g. consequences of goals not achieved).
●	Balanced and transparent	Positive and negative / critical cases, company-specific challenges and difficulties are reported. In the case of negative/critical cases, the consequences and, if necessary, the causes are explained (e.g. consequences of non-achieved targets).

Best Practice Example: Transparency



Company J

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Source: Sustainability Report 2020 pp. 6/9/12/15

Sector: Food & Beverage

N.B.: There is no satisfactory best practice example for this criterion in COMPANY XY's industry in Focused Reporting 2023



2. Impact Orientation

Results of the Analysis

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The report fulfils relevant sub-criteria in the following areas:



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The report shows potential for improvement, particularly in the following areas:



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Recommendation(s):

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- Tristique nulla aliquet enim tortor at. Nunc sed id semper risus in hendrerit gravida.

Targets according to EXAMPLE's sustainability report

Impact
orientation

- Lorem ipsum dolor sit amet
- Lorem ipsum dolor sit amet
- Lorem ipsum dolor sit amet
- Lorem ipsum dolor sit amet
- Lorem ipsum dolor sit amet



<i>Legend impact orientation analysis</i>		
	No target and impact orientation	No targets were identified.
	Target orientation (rather qualitative)	The company has set targets but they are not SMART and/or impact-driven (qualitative targets e.g.)
	Target orientation (SMART)	SMART targets have been defined: S (specific): Corresponds to a material topic M (measurable): Absolute or relative, measurable values A (achievable): There is a plan of action and implementation R (relevant): [not rated] T (time-bound): A time horizon for the target is given
	Impact orientation	SMART targets have been defined: S (specific): Corresponds to a material topic M (measurable): Absolute or relative, measurable values A (achievable): There is a plan of action and implementation R (relevant): [not rated] Additionally: T (time-bound): A time horizon for the target is given and is ideally medium- to long-term (at least 2025) Target is impact- oriented (absolute targets and not relative values) and aims for a net positive impact.

Examples of SMART and impact-oriented targets:

Emissions reduction	<p><u>Company A</u></p> <ul style="list-style-type: none"> • Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. <p><u>Company B</u></p> <ul style="list-style-type: none"> • Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. <p><u>Company C</u></p> <ul style="list-style-type: none"> • Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. <p><u>Company D</u></p> <ul style="list-style-type: none"> • Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.
Water	<p><u>Company E</u></p> <ul style="list-style-type: none"> • Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.
Waste	<p><u>Company F</u></p> <ul style="list-style-type: none"> • Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.
Energy	<p><u>Company G</u></p> <ul style="list-style-type: none"> • Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.
Employees	<p><u>Company C</u></p> <ul style="list-style-type: none"> • Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. <p><u>Company A</u></p> <ul style="list-style-type: none"> • Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. <p><u>Company B</u></p> <ul style="list-style-type: none"> • Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.
Other	<p><u>Company D</u></p> <ul style="list-style-type: none"> • Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua.

3. Material topic

Results of the Analysis

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The report fulfils relevant sub-criteria in the following areas:



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The report shows improvement potentials, particularly in the following areas:



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Recommendation(s):

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- Tristique nulla aliquet enim tortor at. Nunc sed id semper risus in hendrerit gravida.

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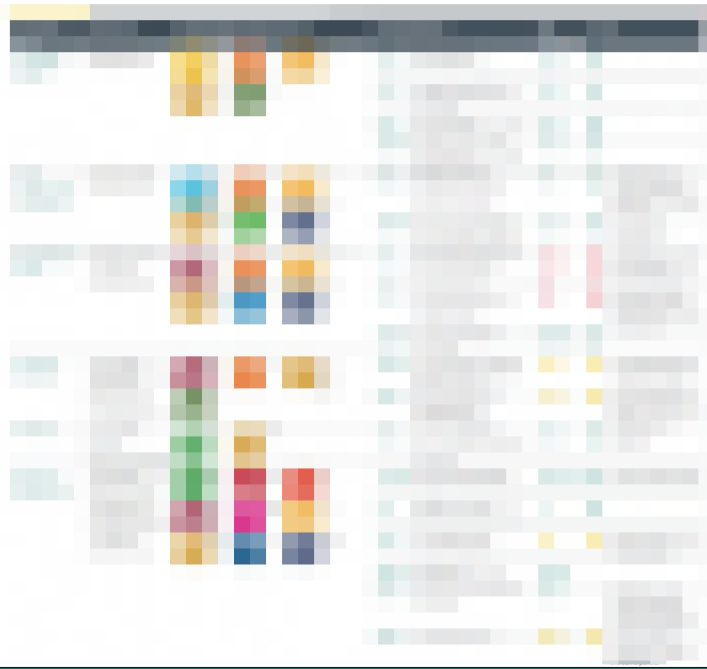
Recommendation(s):

- Felis imperdiet proin fermentum leo vel orci porta non pulvinar.
- Tristique nulla aliquet enim tortor at. Nunc sed id semper risus in hendrerit gravida.

Targets according to EXAMPLE's sustainability report	Material Topic
• Lorem ipsum dolor sit amet	✓
• Lorem ipsum dolor sit amet	✗
• Lorem ipsum dolor sit amet	✓
• Lorem ipsum dolor sit amet	✓
• Lorem ipsum dolor sit amet	✓

<i>Legend Material topic analysis</i>		
✓	Related material topic	The target is linked to a material topic identified and prioritized in the materiality matrix
✗	No related material topic	The target is not linked to a material topic or a section of the report. The target feels disconnected from the company's reporting

Best Practice Example: [Material topics and targets link](#)



Company K

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Source: Integrated Annual Report 2020 pp.50-51

Sector: Processing and Manufacturing industry

N.B.: There is no satisfactory best practice example for this criterion in COMPANY XY's industry in Focused Reporting 2023

Best Practice Example: [Double materiality matrix](#)



Company L

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Source: Sustainability Report 2020 pp.84-87

Sector: Chemistry/Pharmaceuticals

N.B.: There is no satisfactory best practice example for this criterion in COMPANY XY's industry in Focused Reporting 2023

III. Relevance of sustainability priorities

The relevance analysis checks whether the reporting material contains information on topics that have been identified as relevant for the company, industry, or the supply chain in which the company operates. The relevance analysis is carried out at the following three levels: company, industry, and international & supply chain level:



Company level

Topics identified using the [RepRisk ESG Risk Platform](#)



Industry level

Topics identified using the [Sustainability Accounting Standards Board \(SASB\) Materiality Map](#) and [RepRisk ESG Risk Platform](#)



International & supply chain level

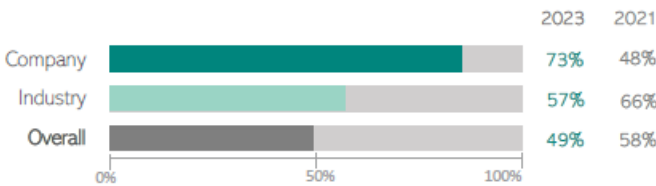
Topics identified with the help of the [WWF Biodiversity Risk Filter](#).

The company achieved the following results:



Core Results

The report covers **73%** of the company's critical cases as well as the most relevant topics from industry and international & supply chain level.



Sub Results

Consider reporting about not addressed **international & supply chain level** issues.



More detailed information on the specific reporting at the three levels of relevance is provided in the following chapters.

1. Company Level

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Cases according to RepRisk ESG Risk Platform	Reported
Forklift accident in the Netherlands	✓

2. Industry Level

At industry level, two analyses are being carried out for which important topics have been identified with the help of SASB and RepRisk.

Analysis according to SASB

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SASB-Disclosure Topic ²	Reported	Possible indicators according to SASB
GHG Emissions	✓	<p><u>Reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.</p> <p><u>Not reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.</p>
Employee Health and Safety	✓	<p><u>Reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.</p>
Critical Incident Risk	●	<p>Critical Incident Risk <u>Reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.</p> <p><u>Not reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.</p>
Air Quality	✗	<p><u>Not reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.</p>
Business Ethics	●	<p><u>Not reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.</p>

²Source: SASB Materiality Map: <http://materiality.sasb.org/>

Legend

- ✓ Reported
- ! Not reported - possibly relevant
- ✗ Not reported - very relevant
- Not reported but in materiality matrix

Analysis according to RepRisk

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RepRisk Industry Issues ³	Reported	Possible indicators according to GRI
Impact on communities	✘	<u>Not reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
Occupational Health and Safety Issues	✔	<u>Reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at. <u>Not reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
Corruption & Bribery	✔	<u>Reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at. <u>Not reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
Impact on Landscapes, Ecosystems and Biodiversity	●	<u>Not reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
Fraud	●	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.

³Source: RepRisk ESG Risk Platform. Filter: 1) Industry according RepRisk: Construction and Material 2) Year: 2022; 3) Number: Top 5 topics 4) Country: International

Legend

- ✔ Reported
- ! Not reported - possibly relevant
- ✘ Not reported - very relevant
- Not reported but in materiality matrix

3. International & supply chain level

The WWF Biodiversity Risk Filter is a tool developed to help companies and organisations assess and reduce the impacts of their activities on biodiversity. The tool allows users to conduct a biodiversity risk assessment based on specific criteria such as location, type of activity and potential impacts. In addition, the WWF Biodiversity Filter provides an overview of all direct impacts on and dependencies on biodiversity for different industrial sectors. The Focused Reporting relevance analysis is based on the globally identified biodiversity risks (impacts and dependencies) for the respective industries of the companies investigated.

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WWF Biodiversity Risk Issues ³	Reported	Comment
Land, Freshwater and Sea Use Change (Impact)	✗	<u>Not reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
Landslides (Dependency)	✓	<u>Reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at. <u>Not reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
Local communities (Impact)	●	<u>Reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at. <u>Not reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
Forest Canopy Loss (Impact)	✓	<u>Not reported</u> Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
Protected/ conserved areas (Impact)	✓	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.

⁴Source: WWF Biodiversity Risk Filter. Filter: 1) Industry according RepRisk: Transportation Services 2) Year: 2022; 3) Level of impact / dependency: high or very high 4) Number: Top 5 topics

Legend

- ✓ Reported
- ! Not reported - possibly relevant
- ✗ Not reported - very relevant
- Not reported but in materiality matrix

Best Practice Example: **Industry level**



Company G

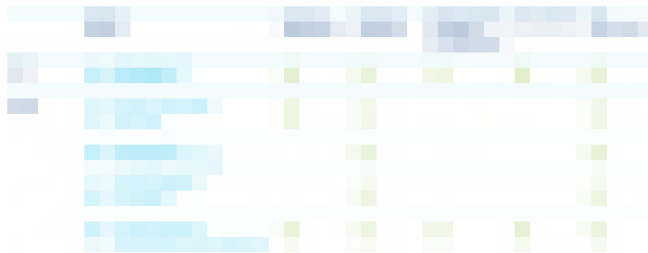
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Source: Integrated Annual Report, p. 45

Sector: Processing and Manufacturing industry

N.B.: There is no satisfactory best practice example for this criterion in COMPANY XY's industry in Focused Reporting 2023

Best Practice Example: **International & supply chain level**



Company S

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Source: Sustainability Report 2023, p.20

Sector: Processing and Manufacturing industry

N.B.: There is no satisfactory best practice example for this criterion in COMPANY XY's industry in Focused Reporting 2023

IV. TCFD Readiness Assessment

The TCFD readiness assessment checks whether the reporting material contains information according to the disclosures recommended by the Task Force on Climate-related Financial Disclosures. The TCFD analysis is performed additionally to the Focused Reporting Benchmark and has no influence on the overall score.

The Taskforce on Climate-related Financial Disclosures gives recommendations on the following four areas:



Governance

The organization's governance around climate-related risks and opportunities.



Strategy

The actual and potential impacts of climate-related risks and opportunities on the organization's businesses, strategy, and financial planning.



Risk Management

The processes used by the organization to identify, assess, and manage climate-related risks.



Metrics and Targets

The metrics and targets used to assess and manage relevant climate-related risks and opportunities.




The COMPANY XY report fulfils zero out of four recommended disclosures fully.

The company fulfils the recommended sub-disclosure of reporting on *Scope 1, Scope 2 and Scope 3*.

The company fulfils five out of eleven sub-disclosures partially namely reporting on *board oversight, management's role, processes for managing risks and targets*.

The other six sub-disclosures are not reported on.

TCFD area	Recommended disclosures	Reported	Recommendations
	Description of board's oversight of climate-related risks and opportunities.	●	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
	Description of management's role in assessing and managing climate-related risks and opportunities	●	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.

TCFD area	Recommended disclosures	Reported	Recommendations
	Description of the climate-related risks and opportunities the company has identified over the short, medium, and long term.	●	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
	Description of the impact of climate-related risks and opportunities on the company's businesses, strategy, and financial planning.	●	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
	Description of the resilience of the company's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	●	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
	Description of the company's processes for identifying and assessing climate-related risks.	●	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
	Description of the company's processes for managing climate-related risks.	●	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
	Description of how processes for identifying, assessing, and managing climate-related risks are integrated into the company's overall risk management.	●	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
	Disclosure of the metrics used by the company to assess climate-related risks and opportunities in line with its strategy and risk management process.	●	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
	Disclosure of Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	●	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.
	Description of the targets used by the company to manage climate-related risks and opportunities and performance against targets.	●	Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. In nibh mauris cursus mattis molestie a iaculis at.

Legend TCFD assessment		
●	Significant gaps	No information on climate-related risks and opportunities.
●	Some gaps	Some information regarding the topics of individual disclosures provided. Some aspects of the recommended disclosures or a link to climate-related risks and opportunities are missing.
●	No gaps	All recommended disclosures are reported. A clear link to climate-related risks and opportunities is pointed out.

Best Practice Example: [Strategy](#)



Company G

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Source: Integrated Annual Report, p. 45

Sector: Processing and Manufacturing industry

N.B.: There is no satisfactory best practice example for this criterion in COMPANY XY's industry in Focused Reporting 2023

Best Practice Example: [Risk management](#)



Company S

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Source: Sustainability Report 2023, p.20

Sector: Processing and Manufacturing industry

N.B.: There is no satisfactory best practice example for this criterion in COMPANY XY's industry in Focused Reporting 2023

V. Regulatory mapping

This section provides an overview of current regulations (as of March 2023) regarding non-financial reporting legislation:

Regulation	Applicable to:	Companies of size:	Companies headquartered in:	Required reporting period/ Applicable from:	Requirements	Topics
CH OR964	Switzerland	Large companies	Switzerland	2023	Reporting on environmental, social and governance (ESG) issues	Environmental, social, governance, human rights, anti-corruption, diversity and inclusion, climate change
EU Non-financial Reporting Directive (NFRD)	EU Member States	Large companies	EU Member States	2023	Reporting on environmental, social and governance (ESG) issues	Environmental, social, governance, human rights, anti-corruption, diversity and inclusion, climate change
EU Corporate Sustainability Reporting Directive (CSRD)	EU Member States	Large companies	EU Member States	2023	Reporting on environmental, social and governance (ESG) issues	Environmental, social, governance, human rights, anti-corruption, diversity and inclusion, climate change

Regulation	Applicable to:	Companies of size:	Companies headquartered in:	Required reporting period/ Applicable from:	Requirements	Topics
EU Taxonomy						
EU Sustainable Finance Disclosure Regulation (SFDR)						
German supply chain act (LkSG)						

Regulation	Applicable to:	Companies of size:	Companies headquartered in:	Required reporting period/ Applicable from:	Requirements	Topics
French Supply Chain act - Loi de Vigilance						

Upcoming legislation

Upcoming Legislation	Applicable to:	Companies of size:	Companies headquartered in:	Required reporting period/ Applicable from:	Requirements	Topics
EU Sustainability Due Diligence Directive (CSDDD)						

Upcoming Legislation	Applicable to:	Companies of size:	Companies headquartered in:	Required reporting period/ Applicable from:	Requirements	Topics
EU Green Claims Directive						

If you have any questions regarding the analysis, please contact Vanessa Scheungraber
Vanessa.scheungraber@engageability.ch