



Meridian Supply Co. (sample)

Advanced · ESG Compliance Report

FISCAL YEAR 2025 · REPORT ID a1ca8b21

SAMPLE REPORT: THE COMPANY, ITS LEDGER AND ITS FIGURES ARE FICTIONAL.

§ 1.1 COMPANY IDENTITY

Industry	Wholesale Distribution
Company size	51-200
Location	United States

§ 1.2 ESG SCORES · E/S/G COMPOSITE

points of 100

	PILLAR	SCORE (0-100)	STATUS
E	Environmental	40.1	Needs improvement
S	Social	72.0	Good
G	Governance	85.0	Excellent

OVERALL · COMPOSITE

64.7

grade B
(Satisfactory)

§ 1.3 INDUSTRY BENCHMARK

Wholesale
Distribution

Competitive position: **Below Industry Benchmark Average.** This company scores **7.9 points** below the Wholesale Distribution industry benchmark average (72.7/100).

	PILLAR	YOUR SCORE	INDUSTRY AVG	DELTA
E	Environmental	40.1	68.0	-27.9
S	Social	72.0	73.0	-1.0
G	Governance	85.0	77.0	+8.0

§ 2.1 DISCLOSURE FRAMEWORKS COVERED

comprehensive
framework
alignment

Coverage is mapped against 4 frameworks: **GRI, SASB, TCFD, UN SDGs**. Aggregate coverage across the 3 scored of them is **100.0%**, rated **Comprehensive Framework Alignment**. SASB is mapped qualitatively and carries no percentage, so it is outside that average. Framework-by-framework detail follows below.

§ 2.2 FRAMEWORK-BY-FRAMEWORK COVERAGE

% mapped

	FRAMEWORK	COVERAGE	STATUS
01	GRI	100.0%	Fully covered
02	TCFD	100.0%	Fully covered
03	UN_SDGs	100.0%	Fully covered

SASB: SASB standards vary by industry and are not scored here. Core environmental and social metrics align with common SASB categories.

§ 2.3 GRI DISCLOSURE INDEX

metrics →
standards

	STANDARD	DISCLOSURE	METRICS COVERED
01	GRI 302: Energy 2016	302-1: Energy consumption	Energy (MWh), Renewable %
02	GRI 303: Water 2018	303-5: Water consumption	Water usage (m³)
03	GRI 305: Emissions 2016	305-1: Direct GHG emissions	Carbon (Scope 1 & 2)
04	GRI 306: Waste 2020	306-3, 306-4: Waste generated	Waste, Recycling rate
05	GRI 401: Employment 2016	401-1: New hires and turnover	Total employees, Turnover
06	GRI 404: Training 2016	404-1: Training per employee	Training hours / employee
07	GRI 405: Diversity 2016	405-1: Diversity indicators	Gender balance, Board diversity
08	GRI 2: General Disclosures 2021	2-9: Governance structure and composition	Board size, Independence %
09	GRI 205: Anti-corruption 2016	205-2: Anti-corruption training	Training programs
10	GRI 418: Privacy 2016	418-1: Privacy compliance	GDPR/CCPA status

§ 3 ADVANCED TCFD · CLIMATE DISCLOSURES

strategy + risk +
metrics

The sub-sections below fulfill TCFD's Strategy, Risk Management, and Metrics & Targets recommendations. Scenario analysis and a full Scope 1-3 inventory provide the baseline required for formal disclosure. Fields left blank in the customer submission render as em-dash; nothing is fabricated.

§ 3.1 CLIMATE RISK ASSESSMENT

physical +
transition

	RISK TYPE	ASSESSMENT	EXPOSURE
P.1	Physical · flood risk	-	Low-Medium
P.2	Physical · extreme weather	-	Manageable
T.1	Transition · carbon pricing	\$0/year	Low
T.2	Transition · regulatory costs	\$0/year	Low

§ 3.2 SCENARIO ANALYSIS · 2°C / 4°C

financial impact

	SCENARIO	REVENUE IMPACT	CAPITAL REQUIRED	ANNUAL COST
2C	2°C · Paris-aligned pathway	+0.0%	\$0	in CapEx
4C	4°C · high-warming pathway	+0.0%	-	\$0/yr

§ 3.3 COMPLETE GHG INVENTORY

tCO₂e per scope

	SCOPE	TCO ₂ E	% OF TOTAL
S1+2	Scope 1 & 2 · direct + purchased energy	2,347.0	53.9%
S3	Scope 3 · value chain	2,010.0	46.1%
TOTAL · GHG INVENTORY		4,357.0	100.0%

§ 3.4 TARGETS · NET-ZERO & INTERIM

reduction pathway

Net-zero target year	-
2030 interim target	0% reduction
Baseline year	2020
Required annual reduction	-

Disclosure note. This scorecard's climate section includes TCFD-aligned disclosures across all four recommended pillars. For regulated filings, pair this assessment with third-party verification of the underlying data.

§ 4.1 KEY INSIGHTS

8 observations

-
- | | |
|----|--|
| 01 | Your ESG score is 7.9 points below the Wholesale Distribution industry average. Focus on recommended improvements to reach industry standards. |
| 02 | [ADVANCED TIER] TCFD Strategy and Risk Management strengthened with the climate scenario analysis and Scope 3 data provided. |
| 03 | Renewable energy usage at 12.0% is below industry best practices (target: 50%+). |
| 04 | Pay equity gaps detected that require attention. |
| 05 | Whistleblower protection demonstrates commitment to transparency. |
| 06 | Data privacy compliance meets regulatory requirements. |
| 07 | Scope 3 emissions account for 46.1% of your total carbon footprint (2010.0 tons CO2e). |
| 08 | Governance: Strong performance, 8.0 points above industry peers. |
-

§ 4.2 RECOMMENDATIONS FOR IMPROVEMENT

6 actions

-
- 01 Priority: Environmental score is 27.9 points below industry average. This area needs immediate attention.
-
- 02 Increase renewable energy to 50%+ through solar/wind contracts. This would improve your Environmental score by approximately 11.4 points.
-
- 03 High carbon intensity (0.76 tons CO2/MWh) detected. Priority: energy efficiency upgrades, renewable energy, process optimization. Score improvement potential: ~15 points.
-
- 04 Conduct comprehensive pay equity audit and address identified gaps.
-
- 05 Increase employee training and development programs to 30+ hours per year.
-
- 06 Improve board gender diversity: consider expanding the board to include more women directors (currently 1 of 5, 20%).
-

§ 5.1 ENVIRONMENTAL METRICS · DETAIL

as reported

Carbon emissions	2,347.0 tCO ₂ e
Energy consumption	3,100.0 MWh
Renewable energy share	12.0%
Water usage	4,200.0 m ³
Waste generated	85.0 tons
Waste recycled	46.0%

§ 5.2 SOCIAL METRICS · DETAIL

workforce +
community

Total employees	140
Women representation	38.0%
Minority representation	27.0%
Pay equity ratio	0.94
Training hours / employee	14.0 hrs
Employee turnover	17.0%
Community investment	\$18,000

§ 5.3 GOVERNANCE METRICS · DETAIL

board + policy

Board size	5
Independent directors	2 of 5 (40.0%)
Women on board	1 of 5 (20.0%)
Ethics policy	Yes
Whistleblower policy	Yes
Anti-corruption training	Yes
Data privacy compliance	Yes

§ 6.1 SCORING METHODOLOGY

weighted
composite

The overall score of 64.7 points (grade **B (Satisfactory)**) is the weighted composite ($E \times 0.35$) + ($S \times 0.35$) + ($G \times 0.30$) of the three pillar sub-scores. Pillar scores at this reporting period: Environmental 40.1, Social 72.0, and Governance 85.0.

§ 6.2 CATEGORY COMPONENTS · POINT ALLOCATION

per pillar

Environmental · renewable energy share	30 pts
Environmental · waste recycling	25 pts
Environmental · carbon intensity	25 pts
Environmental · water efficiency	20 pts
Social · gender diversity	25 pts
Social · minority representation	20 pts
Social · pay equity	30 pts
Social · employee development	15 pts
Social · retention	10 pts
Governance · board independence	25 pts
Governance · board diversity	20 pts
Governance · policy framework	55 pts

§ 6.3 INDUSTRY REFERENCE VALUES · BASIS

fixed

The Wholesale Distribution reference values are fixed points on this scorecard's 0-100 scale, set by AI Sustainable Future for orientation. They are not an average of reported company data and are not normalized for company size.

§ 6.4 SCOPE & PROFESSIONAL CONTEXT

disclaimers

Data basis. This assessment reflects data provided by Meridian Supply Co. (sample) and scores it against the fixed rubric above. For regulatory filings, pair this assessment with

third-party data verification.

Framework alignment. Mappings to GRI, SASB, TCFD, and UN SDG frameworks are based on current published standards. Formal certification against any framework requires separate engagement with the respective framework bodies.

Benchmark context. Industry averages represent aggregated sector trends and may not capture sub-sector, regional, or company-size nuances. The comparison is against a single industry-average figure, not a ranked peer distribution; interpret it as directional rather than precise.

Recommended next steps. This report is designed for internal ESG performance assessment, identification of improvement priorities, stakeholder communication, audit preparation, and supply-chain assessments. For investor-grade disclosures or regulatory filings, supplement with additional documentation and third-party verification as appropriate.

§ 7 NEXT STEPS

from estimate to
evidence

This scorecard is a self-assessment: every figure in it is self-reported, including the carbon number. When a customer, lender, or larger buyer asks for emissions data, the number they will scrutinize is that one.

Carbon Draft replaces the self-reported estimate with a spend-based inventory computed from your accounting export, with per-transaction lineage and factor citations (aisustainablefuture.com/carbon-draft, from \$20).

VSME report is the done-for-you version for EU suppliers: the official EFRAG template, validated XBRL, and a reviewed report, prepared in accordance with the VSME standard (aisustainablefuture.com/vsme, from EUR 499).