SAMPLE — NOT A REAL PERSON OR COMPANY

AREEMSS

Average score (1–5)

2.6 / 2.9

Sustainability / Environment

FUNCTION READINESS REVIEW · REPORT TO THE SPONSOR

“Sample Industries Ltd”

Specialty chemicals and coatings · four plants in two countries · 2,400 staff · first year of mandatory sustainability reporting

IN SHORT

The environment function is largely in place; the sustainability function is not yet ready for assurance.

The biggest risks are the evidence behind reported figures, Scope 3 coverage and contractor control. Most can be closed within a year with named owners, an evidence file and targeted training for five roles.

2 reviewers · 23 interviews · 86 documents read · 40 reported figures sampled and traced to source

Lens: Sustainability and ESG · average 2.6

Dimension	Score	What we found
Governance and ownership	3 Partly in place	Board committee in place; targets owned by the CFO, but no named owner below board level
Materiality and strategy	3 Partly in place	A materiality assessment from 2024; not yet refreshed for double materiality
Data systems and controls	2 Weak	Energy and emissions data collected in spreadsheets at each plant; no review before consolidation
GHG inventory quality (Scopes 1–3)	2 Weak	Scope 1 and 2 complete; Scope 3 limited to two categories with spend-based estimates
Reporting against applicable frameworks	3 Partly in place	Disclosures drafted for the national framework; gaps against the climate standard noted
Assurance readiness (evidence trail, internal review)	2 Weak	No evidence file; 9 of 20 sampled figures could not be traced to source
Team capability and succession	3 Partly in place	Capable head of sustainability; one analyst; no successor

Lens: Environment Management · average 2.9

Dimension	Score	What we found
Legal register and permit compliance	3 Partly in place	Register complete at two plants; two plants rely on the consultant’s annual list
Environmental management system (ISO 14001 maturity)	4 Good	ISO 14001 certified at three plants, with internal audits on schedule
Monitoring and data quality	3 Partly in place	Stack and effluent monitoring on schedule; data checked only when limits are exceeded
Incident and nonconformity management	3 Partly in place	Incidents logged; root causes recorded for half of them
Impact and biodiversity management	2 Weak	No biodiversity screening; one plant next to a wetland
Waste, water and effluent management	3 Partly in place	Hazardous waste well controlled; water balance missing at the largest plant
Contractor and supply-chain control	2 Weak	Waste contractors not audited in the last two years
Team capability and succession	3 Partly in place	Experienced plant EHS managers; group role vacant for eight months

The four weakest dimensions

- Data systems and controls (Sustainability and ESG): 2
- GHG inventory quality (Scopes 1–3) (Sustainability and ESG): 2
- Assurance readiness (evidence trail, internal review) (Sustainability and ESG): 2
- Impact and biodiversity management (Environment Management): 2

Gaps by role

Role	Gap	Suggested development
Head of sustainability	Assurance readiness and evidence trails; leading a reporting cycle to a deadline	Sustainability assurance practitioner (ISSA 5000, ISAE 3000); ESG reporting under ISSB, ESRS and BRSR
ESG reporting analyst	Scope 3 methods, emission factors and the inventory report	GHG inventory and verification (ISO 14064-1, 14064-3)
Group head of environment (to be appointed)	Role vacant: brief agreed for recruitment; the strongest plant EHS manager is an internal candidate	EMS lead auditor preparation (ISO 14001 with ISO 19011)
Plant EHS managers	Legal register upkeep, permit conditions and contractor control	Environmental compliance and permitting; Waste management, EPR and circularity
Plant engineers	Water balance and effluent data quality	Water and effluent management

A 12-month plan

Months 1–3	• Name owners for each disclosure and each plant’s data • Build the evidence file for this year’s twenty largest figures • Appoint the group head of environment
Months 4–6	• Extend Scope 3 to the five material categories • Bring the two remaining plants onto one legal register • Audit the two largest waste contractors
Months 7–9	• Dry run of limited assurance on energy and emissions • Biodiversity screening at the wetland site • Water balance at the largest plant
Months 10–12	• Close the dry-run findings • Refresh materiality on a double-materiality basis • Repeat this review and compare

How the scores were reached

Each dimension is scored from 1 (not in place) to 5 (leading) by two reviewers who calibrate before the readout. Scores rest on documents, interviews and figures traced to source, not on self-assessment.

A review of people and capability, not an assurance engagement or a compliance audit. AREEMSS does not issue assurance opinions, certify management systems or sign impact assessments. Fictional sample prepared by AREEMSS to show the format of the report.