Use PREMA-Thinking to build a smart ESG reporting and disclosure system

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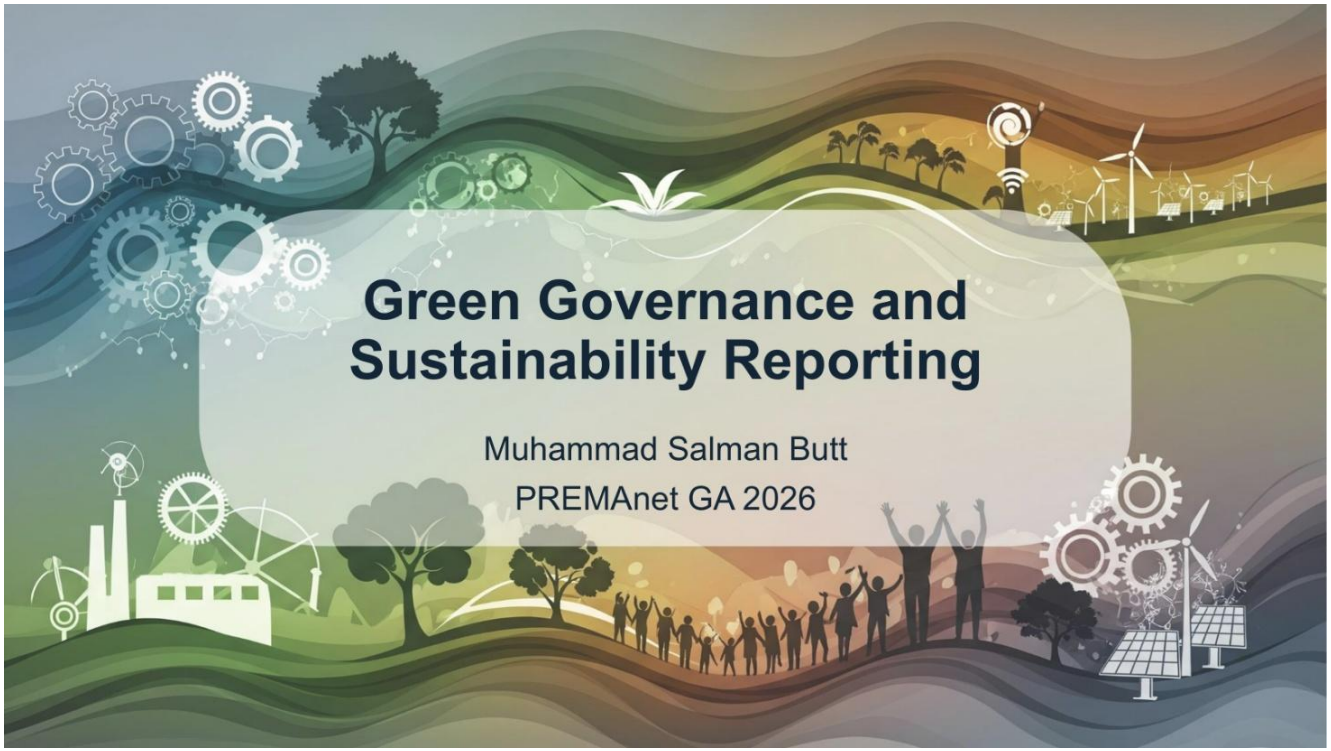
Environmental, Social and Governance (ESG) Reporting is an ever-evolving field, and it has lately seen drastic changes as the efforts to curb out the Greenwashing Claims intensify. Most reporting companies struggle to manage the diverse reporting and disclosure needs they face and end up having a very high cost of compliance and reporting. Muhammad Salman – Chair PREMAnet will conduct an insightful discussion on how to use the PREMA-Thinking to simplify the process and adopt an approach of "Collect Once – Report All". The intent is to develop a smart ESG data management and reporting system which not only helps conforming to all requirements, but also helps companies in disclosing what really matters.



The 10-Step Factory ESG & Multi-Platform Implementation Cycle (PDCA)

01 · PLAN · STEPS 1–6

Governance & Unified Baseline

1. Board ESG
2★ Taskforce
3. Tech Capacity
4. Materiality
5★ Collect Once
6. Unified KPIs

02 · DO · STEPS 7–9

Gap Roadmap & Digital MRV

7. Multi-Platform Gap Audit
8. 1-, 3-, 5-Year Transition Plan
9. Digital MRV & ERP Controls



PDCA CYCLE

Collect Once · Report All

04 · ACT · STEP 10C

Board & Value-Chain Review

Quarterly Board Scorecards
Tier-2 Supplier Upgrading
Annual Target Recalibration

03 · CHECK · STEP 10A/B

Converged Reporting & Audits

10A. One Dataset to All Portals
10B. 3-Track Converged Audits
Carbon · Env/CoC · Social

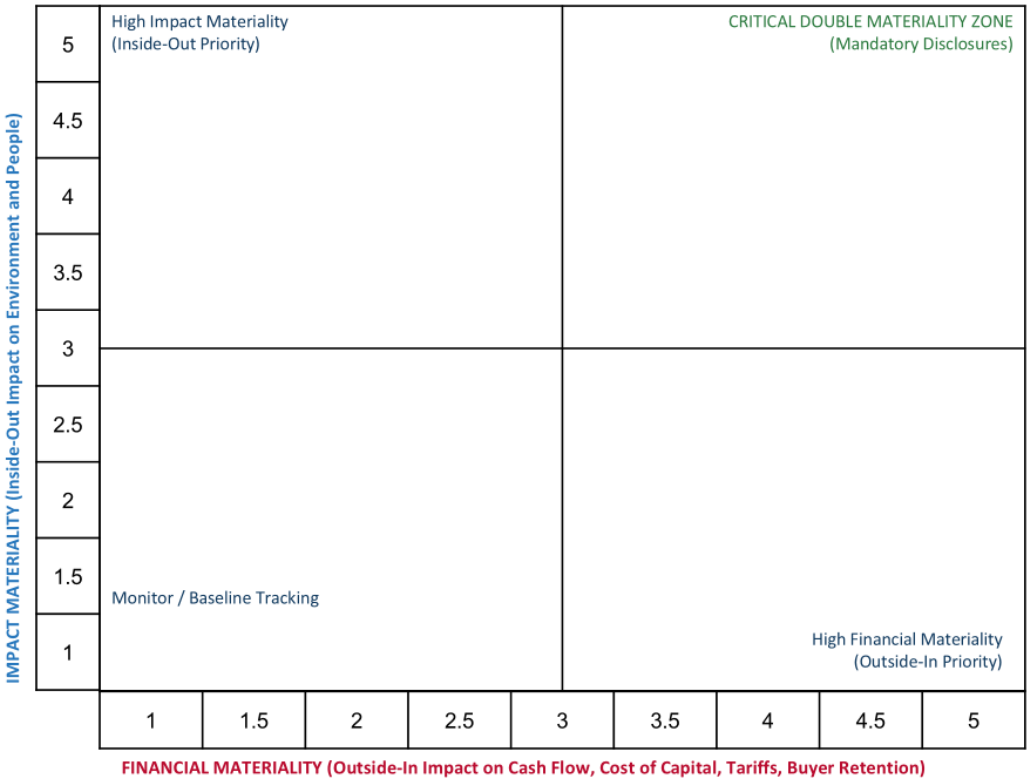
★ KEY TAKEAWAY · STEPS 2 & 5

Prevent wasted hours across conflicting buyer spreadsheets.

DIAGNOSTIC VOTE

Hold up your #1 bottleneck step (1–10).

Step 4 Exercise: Plot Your Factory's Double Materiality Matrix – Simplified Version



Group Exercise: Score & Plot Using Your Sector Cross-Walk (1–5)

How Your Module 2 Cross-Walk Drives Double Materiality:

- Impact Score (Y): Severity of factory/supply-chain impact on environment & people (GRI / ESRS / EEAA).
- Financial Score (X): If a topic is required by your ticked platforms (e.g., Inditex GTW, ZDHC, CBAM, ESPR DPP, CSDDD), failing it means losing EU buyers or paying border tariffs -> Score 4 or 5!

Plot These 8 Multi-Pillar Topics on the 2x2 Grid:

[A] EE, Scope 1–2 GHG & CBAM Embedded Carbon

[B] Raw Material Precursors, Scope 3 (SBTi FLAG) & DPP Traceability

[C] Water Intensity, ZDHC MRSL, ETP ClearStream

[D] Recycled Content % (GRS), Zero Waste (Law 202)

[E] Staff + Contractor OHS (ISO 45001, Process/Fire/Chemical Safety)

[F] Living Wage, Working Hours & Converged Social Audit (FSLM/SMETA)

[G] Tier-2 Supplier & Waste-Sector Human Rights (EU CSDDD / CMRT)

[H] Unstructured Philanthropy / Sponsorships

A B C D

E F G H