

ESG Reporting Checklist

Framework-aligned ESG process, from data collection to disclosure and reporting

[GRI Standards](#) · [IFRS Sustainability](#) · [ISO 14001](#) · [ISO 45001](#) · [ISO 26000](#)

Use this checklist to run a structured ESG reporting process end to end. It mirrors the XGRC® ESG lifecycle, covering data collection, governance, environmental and social metrics, reporting and assurance. Tick each item as you complete it.

A Governance and Oversight

- ☐ Define ESG governance structure
- ☐ Assign ESG responsibilities and ownership
- ☐ Establish ESG policies and commitments
- ☐ Integrate ESG into risk management

B Data Collection

- ☐ Identify relevant ESG metrics and indicators
- ☐ Define data sources and collection methods
- ☐ Collect environmental data (emissions, energy, water, waste)
- ☐ Collect social data (workforce, safety, community)

C Environmental Performance

- ☐ Measure and record GHG emissions (Scope 1, 2, 3)
- ☐ Track energy consumption and intensity
- ☐ Monitor water usage and recycling
- ☐ Record waste generation and disposal

D Social Performance

- ☐ Track workforce diversity and inclusion metrics
- ☐ Record safety incidents and lost-time rates
- ☐ Monitor employee training and development
- ☐ Document community engagement activities

E**Reporting and Disclosure**

- ☐ Map disclosures to GRI, IFRS S1/S2 or applicable framework
- ☐ Prepare ESG report content and narrative
- ☐ Review and approve ESG disclosures
- ☐ Publish and distribute ESG report

F**Assurance and Verification**

- ☐ Identify data requiring third-party assurance
- ☐ Engage assurance provider
- ☐ Address findings and restate data if required
- ☐ Document assurance conclusion

G**Continuous Improvement**

- ☐ Review ESG performance against targets
- ☐ Identify gaps and improvement actions
- ☐ Update ESG targets for next reporting period
- ☐ Embed learnings into the ESG process

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