SuiteEarth

EXECUTIVE WHITE PAPER

Building Audit-Ready Sustainability Reporting with AI in SuiteEarth

An Executive Guide to Trusted ESG Data, Carbon Accounting and Regulatory Compliance

Prepared for

Chief Financial Officers
Finance Leaders
Sustainability & ESG Professionals
Procurement Leaders
Oracle NetSuite Organizations

Prepared by

SuiteEarth

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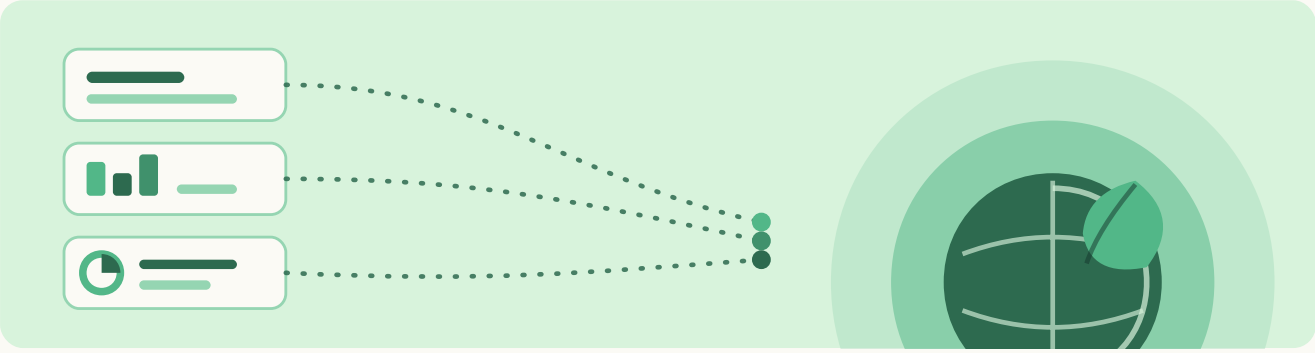
Transforming operational data into trusted sustainability intelligence.

Contents

Executive Summary

Sustainability reporting is no longer just an environmental initiative: it has become a business, finance, and governance priority.



As climate-related disclosures become subject to increasing regulatory scrutiny, organizations are expected to manage environmental information with the same level of discipline as financial data. Investors, regulators, customers, lenders, and assurance providers now expect sustainability disclosures that are accurate, transparent, traceable, and supported by reliable business records.

While many organizations have already begun measuring greenhouse gas emissions, the real challenge is no longer calculating carbon footprints. The challenge is building trusted ESG data that can withstand audit scrutiny, support multiple reporting frameworks, and enable informed business decisions.

Most organizations already possess the operational information required for sustainability reporting. Procurement transactions, supplier records, utility bills, travel expenses, logistics activities, and financial data all contribute to an organization's environmental impact. However, this information often remains fragmented across ERP systems, spreadsheets, departmental databases, and supplier communications.

This fragmented approach creates unnecessary manual effort, inconsistent methodologies, limited visibility, and increasing compliance risk.

> **The future of sustainability reporting lies in embedding ESG directly into enterprise operations.**

By integrating carbon accounting within Oracle NetSuite, organizations can automate emissions calculations, strengthen governance, improve data quality, and generate audit-ready disclosures from a single source of trusted business data.

This white paper explores how ERP-native sustainability reporting enables organizations to move beyond compliance, transforming ESG reporting into a strategic enterprise capability that supports operational excellence, regulatory readiness, and long-term business value.

Why Read This White Paper?

Organizations across the world are entering a new era of sustainability reporting. Whether driven by regulatory requirements, investor expectations, customer demands, or corporate sustainability commitments, ESG reporting is rapidly becoming an enterprise-wide responsibility.

Yet many organizations continue to rely on spreadsheets, disconnected systems, and manual calculations to measure environmental performance. This white paper has been developed to help finance leaders, sustainability professionals, and Oracle NetSuite organizations understand how ERP-native sustainability reporting can simplify compliance while creating long-term business value.

BY READING THIS GUIDE, YOU WILL LEARN

- ✓ Why ESG reporting is becoming a finance responsibility
- ✓ Building trusted and audit-ready ESG data
- ✓ Why ERP-native ESG reporting matters
- ✓ How connected platforms simplify sustainability reporting
- ✓ How global sustainability regulations are evolving
- ✓ Best practices for carbon accounting
- ✓ The role of AI in sustainability reporting
- ✓ Preparing for future reporting requirements

About This Report

Sustainability reporting is no longer solely the responsibility of sustainability teams. As climate-related disclosures become increasingly integrated into mainstream corporate reporting, organizations are recognizing that finance, procurement, operations, information technology, and executive leadership all play essential roles in producing reliable sustainability information.

This report has been prepared to help organizations understand:

- Why sustainability reporting expectations are changing globally
- How ESG data governance influences reporting quality
- Why carbon accounting depends on operational business data
- The importance of integrating sustainability into enterprise systems
- Practical approaches for improving audit readiness and regulatory compliance

Although the report references several global reporting frameworks, it focuses on the business capabilities organizations should develop to support multiple reporting requirements through a single, governed sustainability data foundation.

Intended Audience

Chief Financial Officers (CFOs)
Sustainability Directors & ESG Managers
Finance & Accounting Teams
Procurement Leaders
Internal Audit Professionals
Risk & Compliance Teams
Oracle NetSuite Users
Executive Leadership Teams

Why This Report Matters

Organizations have spent decades developing governance frameworks for financial reporting. Every transaction, invoice, journal entry, and financial statement is supported by documented processes, internal controls, approval workflows, and audit evidence.

Sustainability reporting is now following a similar path. Climate-related information increasingly influences capital allocation, supply chain decisions, operational planning, and enterprise risk management. Investors and regulators expect sustainability information that is transparent, reliable, and supported by consistent methodologies and trustworthy business data.

Organizations that continue relying on spreadsheets, disconnected systems, and manual calculations will face increasing challenges. Those that establish centralized ESG data management, integrated governance, and audit-ready processes will be better positioned to meet future regulatory requirements while improving operational decision-making.

FINAL KEY TAKEAWAYS

- Sustainability reporting is becoming a core business capability.
- Trusted ESG data is the foundation of reliable climate reporting.
- Carbon accounting should be integrated into operational and financial processes.
- Strong governance and traceability improve audit readiness.
- ERP-integrated sustainability management enables organizations to meet multiple reporting requirements efficiently.

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PART I

The New Era of Sustainability Reporting

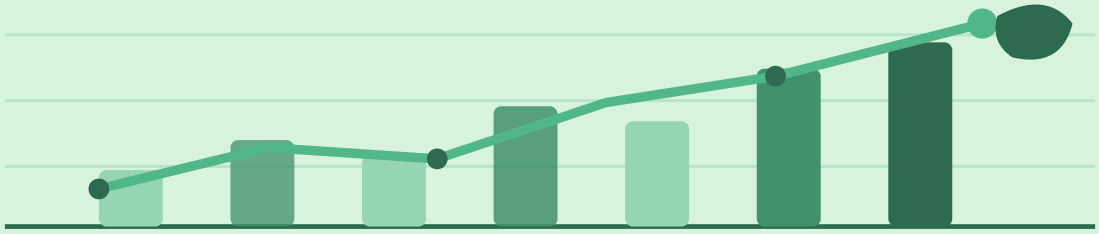
Why ESG has moved from the margins of corporate reporting to the boardroom agenda, and why finance now sits at the center of it.

CHAPTER 1

Why ESG Is Becoming a Business Imperative

EXECUTIVE INSIGHT

"Sustainability reporting is no longer simply about demonstrating environmental responsibility. It is becoming an enterprise-wide business capability that influences financial performance, investor confidence, operational resilience, and long-term corporate value."



Over the past decade, sustainability has moved from the margins of corporate reporting to the boardroom agenda. What was once viewed as a corporate responsibility initiative is now recognized as a strategic business priority.

Investors increasingly evaluate organizations based on their ability to manage climate-related risks and opportunities. Customers expect greater transparency across supply chains. Regulators are introducing mandatory disclosure requirements, while lenders are considering ESG performance as part of financing decisions.

This shift has changed the role of sustainability reporting. Organizations are no longer expected to simply publish environmental metrics: they are expected to demonstrate how those metrics are calculated, governed, and supported by reliable business data. As a result, ESG reporting is becoming an enterprise-wide responsibility involving finance, procurement, operations, risk, and executive leadership.

Why Sustainability Reporting Has Changed

Increasing Regulatory Expectations

Governments around the world are introducing mandatory climate disclosure requirements, requiring organizations to report greenhouse gas emissions, climate-related risks, and governance practices using standardized methodologies.

Investor Demand

Institutional investors increasingly consider sustainability performance when evaluating long-term business resilience. Reliable ESG information supports better investment decisions and strengthens stakeholder confidence.

Supply Chain Transparency

Customers and business partners seek greater visibility into supplier practices and value chain emissions. Organizations are expected to understand their own impact and the impact of their suppliers and logistics networks.

Business Resilience

Climate-related risks, resource availability, and changing market expectations are influencing operational and strategic decisions. Organizations that integrate sustainability into planning are better positioned to respond.

The Expanding Role of Finance

Traditionally, sustainability reporting was managed by environmental or corporate responsibility teams. Today, finance functions are becoming central to ESG reporting. The reason is straightforward. Modern sustainability reporting requires:

Reliable business data | Consistent methodologies | Internal controls | Documentation | Audit evidence | Executive accountability

These are capabilities that finance teams have developed over many years through financial reporting processes. As climate-related disclosures become subject to increasing regulatory scrutiny, many organizations are aligning sustainability reporting with existing financial governance frameworks. This integration improves reporting quality while reducing the risk of inconsistent or unsupported disclosures.

BOARDROOM QUESTIONS

- Can our sustainability data be independently verified?
- Do we apply consistent methodologies across the organization?
- Is ESG reporting integrated into existing governance processes?
- Are sustainability risks considered during strategic planning?

Organizations that can confidently answer these questions are generally better prepared for future reporting requirements.

Why Data Is the Real Challenge

Most organizations do not struggle because they lack sustainability information. They struggle because the information already exists across multiple business systems. Examples include:

- Electricity consumption in utility invoices
- Fuel purchases within procurement systems
- Employee travel expenses
- Supplier purchasing records
- Logistics and freight transactions
- Waste management records

When this information is managed separately, sustainability reporting becomes a manual exercise involving spreadsheets, emails, and data reconciliation. The challenge is therefore not collecting more information. The challenge is connecting existing business data into a single, trusted ESG reporting process. Organizations that establish centralized ESG data management improve reporting quality, reduce manual effort, and strengthen governance.

BEST PRACTICE

Leading organizations increasingly integrate sustainability information into existing ERP systems rather than maintaining separate reporting processes. This creates a single source of truth for both operational and sustainability reporting.

From Reporting to Business Value

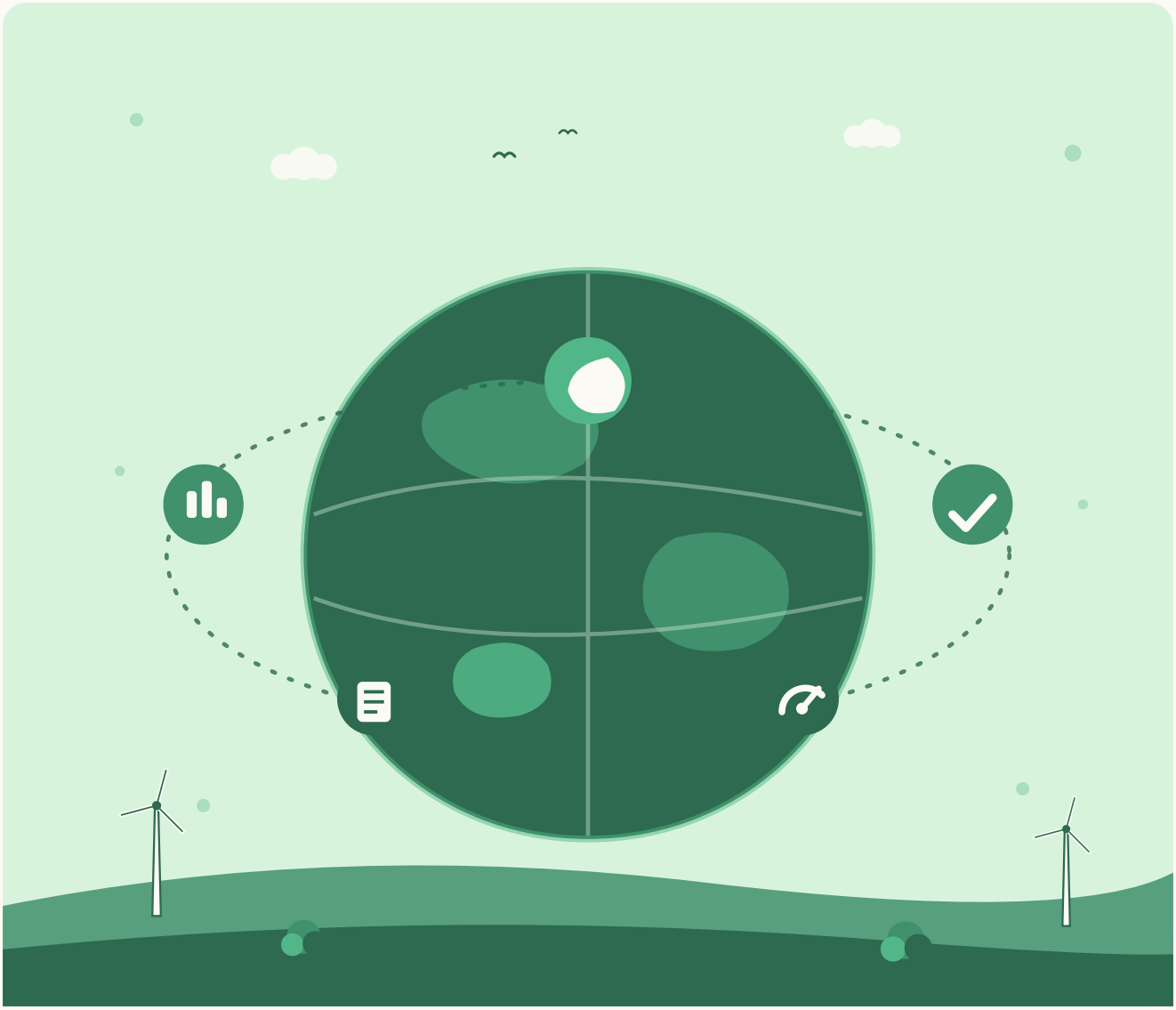
Organizations often view sustainability reporting as a compliance obligation. However, reliable ESG information delivers value far beyond regulatory reporting. When sustainability data is integrated into business processes, organizations can:

- Identify operational inefficiencies
- Improve energy and resource management
- Strengthen supplier engagement
- Monitor emissions continuously rather than annually
- Support investment and capital planning
- Enhance transparency for investors and customers

In other words, sustainability reporting evolves from an annual reporting exercise into a business management capability. This shift enables organizations to make informed decisions while preparing for an increasingly regulated sustainability landscape.

KEY TAKEAWAYS

- Sustainability reporting has evolved into a strategic business priority.
- Finance functions are playing an increasingly important role in ESG governance.
- Reliable business data is the foundation of credible sustainability reporting.
- Centralized data management improves reporting quality and audit readiness.
- Organizations that integrate ESG into enterprise systems are better positioned to respond to future regulatory requirements.



The ESG Reporting Maturity Model

From manual reporting to enterprise sustainability intelligence.

Organizations typically progress through several stages of ESG maturity as reporting requirements become more sophisticated.

1 Spreadsheet Reporting
Manual calculations · Multiple Excel files · Limited governance · High risk of errors

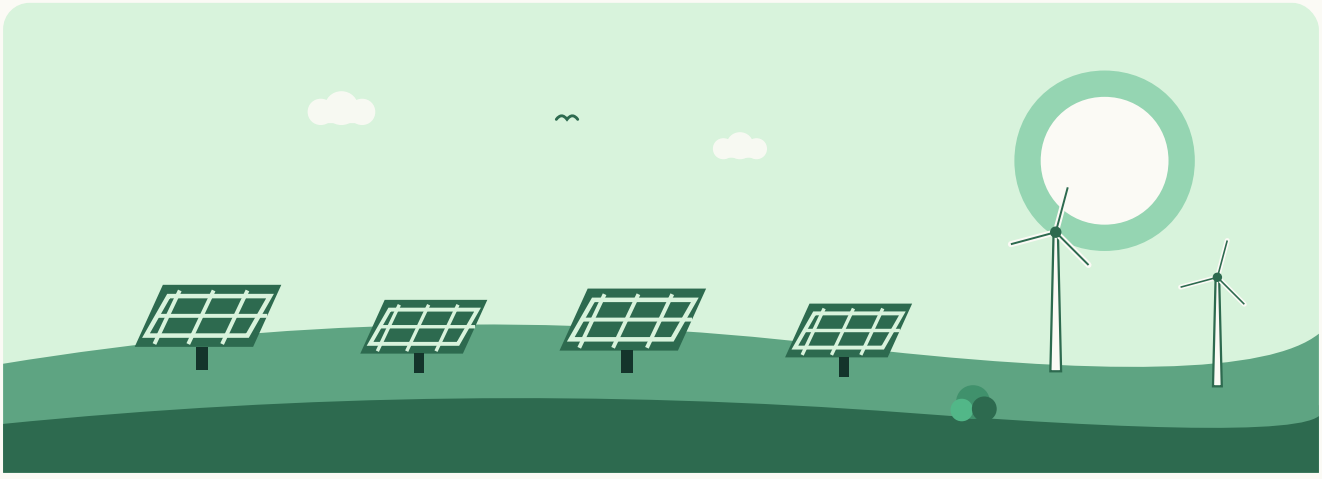
2 Carbon Accounting
Basic Scope 1 & Scope 2 reporting · Annual emissions calculations · Standalone sustainability initiatives

3 Centralized ESG Data
Standardized methodologies · Improved data consistency · Better reporting visibility

4 ERP-Native Sustainability Reporting
Transaction-based emissions calculations · Automated data collection · Connected operational and financial information

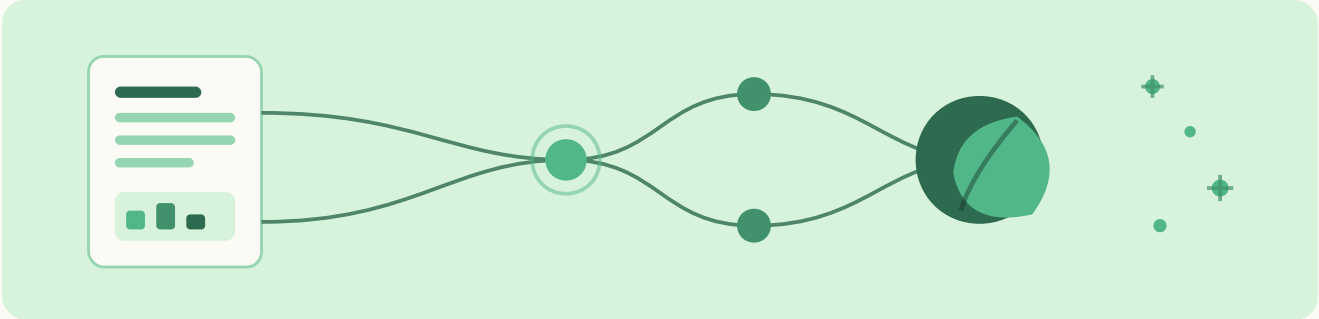
5 AI-Powered Sustainability
Intelligent document processing · Automatic emissions classification · Smart recommendations · Predictive analytics

6 Continuous Sustainability Intelligence
Real-time dashboards · Executive decision support · Reduction planning · Enterprise-wide sustainability management



AI-Powered Sustainability Reporting

Artificial Intelligence is transforming how organizations capture, calculate, analyze, and report sustainability information. Rather than relying on manual spreadsheets and repetitive calculations, AI enables organizations to automate data collection, improve reporting accuracy, identify anomalies, and generate meaningful sustainability insights.



Within NetSuite, AI supports every stage of the sustainability reporting lifecycle: from extracting data from invoices and utility bills to classifying activities, selecting appropriate emission factors, calculating emissions, and generating actionable insights.

AI CAPABILITIES INCLUDE

- ✓ AI-powered invoice and utility bill extraction
- ✓ Automatic emission factor selection
- ✓ Sustainability trend analysis
- ✓ AI-generated reduction recommendations
- ✓ Intelligent activity classification
- ✓ Transaction-level carbon accounting
- ✓ Anomaly detection
- ✓ Continuous ESG performance monitoring

Rather than replacing sustainability professionals, AI empowers them to spend less time collecting data and more time driving sustainability performance and business value.

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PART II

The Global Shift Toward Standardized Sustainability Reporting

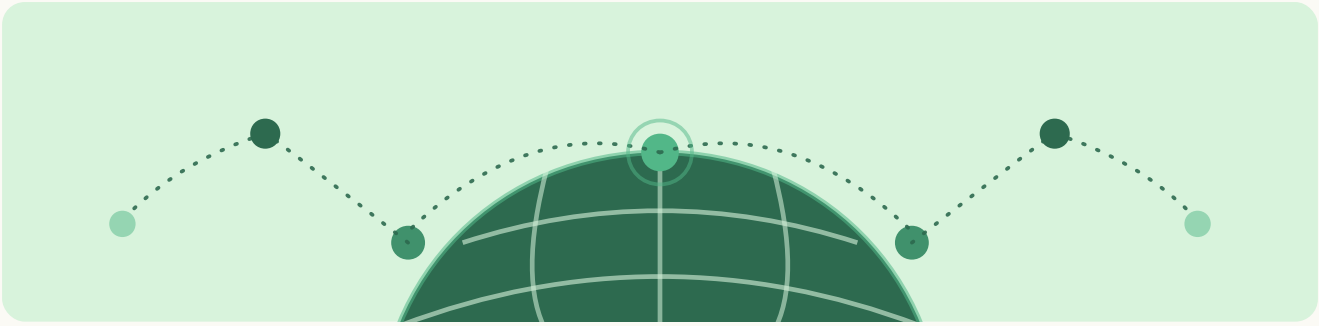
How converging frameworks and emerging regulations are reshaping disclosure expectations across global markets.

CHAPTER 2

The Global Sustainability Reporting Landscape

EXECUTIVE INSIGHT

"Organizations are no longer preparing sustainability reports for a single audience. Today's disclosures must satisfy regulators, investors, customers, lenders, and assurance providers, all of whom expect consistent, transparent, and reliable information."



Over the past decade, sustainability reporting has evolved from a collection of voluntary frameworks into an increasingly standardized global reporting landscape. Governments and regulators are introducing mandatory climate disclosure requirements to improve the consistency, comparability, and credibility of sustainability information.

For organizations operating across multiple jurisdictions, this creates a new challenge. Rather than complying with a single reporting framework, many businesses must respond to multiple reporting requirements simultaneously. The focus is therefore shifting from preparing individual reports to building a common ESG data foundation that can support different disclosure obligations.

Why Reporting Standards Are Converging

Although sustainability frameworks differ in their regulatory requirements and intended audiences, they increasingly share common objectives:

- Improve transparency
- Strengthen governance
- Standardize climate disclosures
- Enhance investor confidence
- Increase comparability
- Support external assurance

As a result, organizations are moving toward centralized ESG data management rather than maintaining separate reporting processes for different frameworks.

Key Global Reporting Frameworks

ISSB

The International Sustainability Standards Board establishes a global baseline for sustainability-related financial disclosures, designed to provide investors with decision-useful information on sustainability risks and opportunities.

IFRS S1 & IFRS S2

These standards define how organizations should disclose sustainability-related risks and climate-related information, emphasizing governance, strategy, risk management, and performance metrics.

AASB S2 (Australia)

AASB S2 adopts ISSB principles while introducing mandatory climate-related disclosures for eligible Australian organizations, with strong emphasis on governance, GHG emissions, climate risks, and transition planning.

GRI

The Global Reporting Initiative remains one of the most widely adopted frameworks, taking a broader stakeholder approach across environmental, social, and governance impacts throughout the value chain.

Emerging Regulatory Requirements

California SB 253

Requires eligible organizations doing business in California to disclose Scope 1, Scope 2, and Scope 3 greenhouse gas emissions, significantly raising expectations for emissions transparency and assurance.

California SB 261

Focuses on climate-related financial risks, requiring organizations to disclose how climate change may impact business strategy, operations, and financial performance.

CSRD (European Union)

The Corporate Sustainability Reporting Directive significantly expands reporting requirements and introduces mandatory assurance through the European Sustainability Reporting Standards (ESRS).

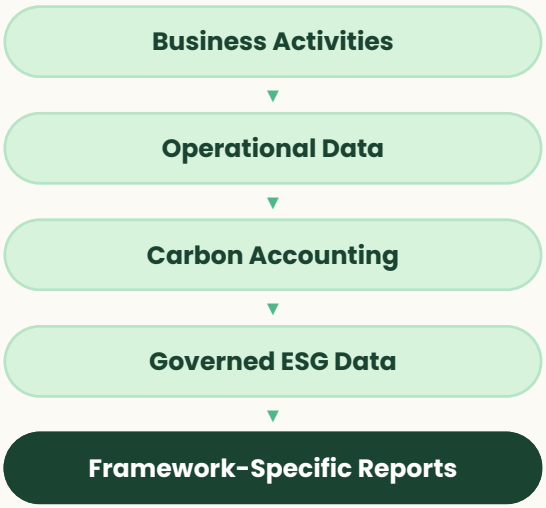
UK SRS

The United Kingdom is aligning its sustainability reporting framework with international standards, supporting greater consistency across global financial markets.

Collectively, these regulations demonstrate that sustainability reporting is becoming an integral component of corporate governance rather than a standalone reporting exercise.

One ESG Data Foundation, Multiple Reporting Frameworks

One of the most common misconceptions is that organizations need separate reporting processes for each sustainability framework. In practice, this approach creates unnecessary complexity, duplication, and inconsistency. Leading organizations instead focus on establishing a **single source of trusted ESG data** that can support multiple reporting requirements. The process typically follows this approach:



Whether an organization reports against ISSB, AASB S2, GRI, CSRD, or SB 253, the underlying business data should remain consistent. This approach improves reporting efficiency, reduces manual effort, and strengthens audit readiness.

BEST PRACTICE

Rather than building reporting processes around individual frameworks, organizations should build governance around business data. Once reliable ESG data has been established, it can be reused across multiple reporting requirements with significantly less effort.

Preparing for the Future

The global sustainability reporting landscape will continue to evolve as new regulations emerge and existing frameworks mature. Rather than reacting to individual reporting requirements, organizations should focus on building long-term reporting capabilities:

- Centralized ESG data management
- Standardized calculation methodologies
- Robust governance and internal controls
- Enterprise carbon accounting
- ERP-integrated sustainability reporting
- Audit-ready documentation and traceability

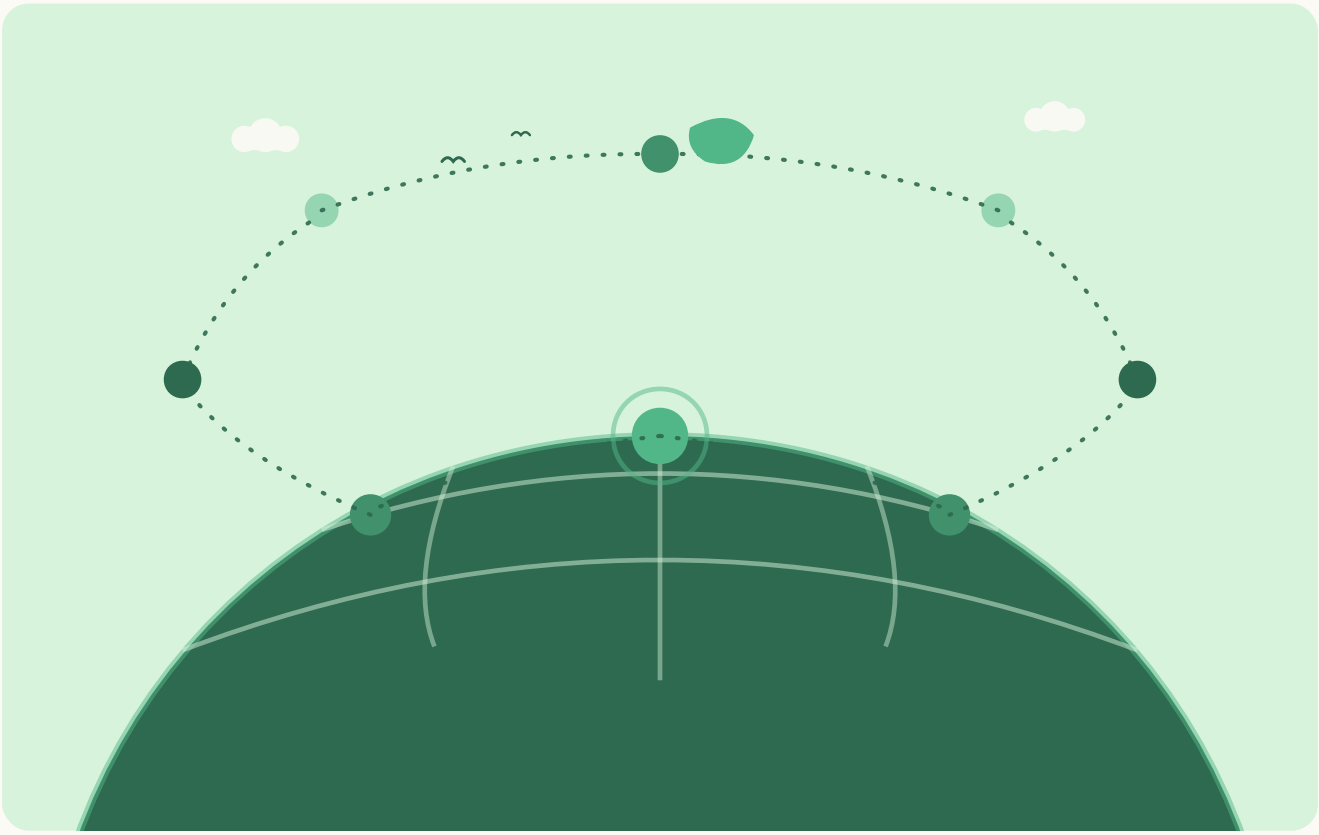
Organizations that invest in these capabilities today will be better prepared to respond to future reporting requirements while reducing the cost and complexity of compliance.

KEY TAKEAWAYS

- Sustainability reporting is becoming increasingly standardized across global markets.
- Most leading frameworks share common principles despite jurisdictional differences.
- Organizations benefit from building one trusted ESG data foundation rather than multiple reporting processes.
- Governance, traceability, and data quality are essential for supporting assurance-ready disclosures.
- Long-term success depends on embedding sustainability into business operations rather than treating reporting as an annual exercise.

LOOKING AHEAD

Understanding reporting frameworks is only one part of the challenge. Many organizations still struggle to produce reliable sustainability information despite having access to large volumes of operational data. The next chapter explores the practical foundations of enterprise carbon accounting, from emission scopes and factors to audit-ready reporting processes.



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PART III

Building Enterprise Carbon Accounting

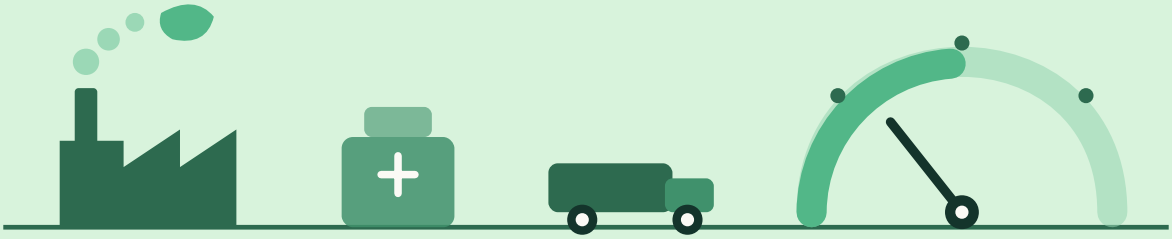
Turning operational and financial data into a trusted, continuous, audit-ready carbon accounting capability.

CHAPTER 3

Building Enterprise Carbon Accounting

EXECUTIVE INSIGHT

"Carbon accounting is no longer a sustainability exercise. It is becoming an enterprise capability that enables organizations to measure environmental impact, strengthen governance, and support better business decisions."



Carbon accounting provides organizations with a structured approach to measuring and managing greenhouse gas (GHG) emissions. It enables businesses to understand where emissions occur, identify opportunities for reduction, and meet increasing stakeholder expectations for climate transparency.

Historically, carbon accounting was often performed annually using spreadsheets and manual calculations. Today, organizations are moving towards continuous emissions management by integrating carbon accounting into everyday business processes.

Enterprise carbon accounting combines operational data, financial transactions, procurement activities, supplier information, and energy consumption into a single reporting process. This creates a trusted foundation for sustainability reporting while supporting better operational decision-making.

Understanding Scope 1, Scope 2 and Scope 3

A comprehensive carbon accounting program measures emissions across three categories defined by the GHG Protocol.

SCOPE 1

Direct Emissions

Emissions from owned or controlled operations, such as fuel combustion and company-owned vehicles.

SCOPE 2

Purchased Energy

Indirect emissions associated with purchased electricity, heating, or cooling.

SCOPE 3

Value Chain

All other indirect emissions: purchased goods and services, business travel, commuting, transportation, waste, and supplier activities.

For many organizations, Scope 3 represents the largest share of total emissions and the greatest reporting challenge.

The Importance of Reliable Emission Factors

Emission factors are the foundation of credible carbon accounting. They convert operational activities, such as fuel consumption, electricity use, freight movement, or procurement spend, into greenhouse gas emissions. Using the right emission factors is essential for producing accurate and comparable results. Organizations typically rely on recognized sources, including:

- Australian NGA Factors
- US EPA
- UK DEFRA Conversion Factors
- IPCC methodologies
- Region-specific government databases

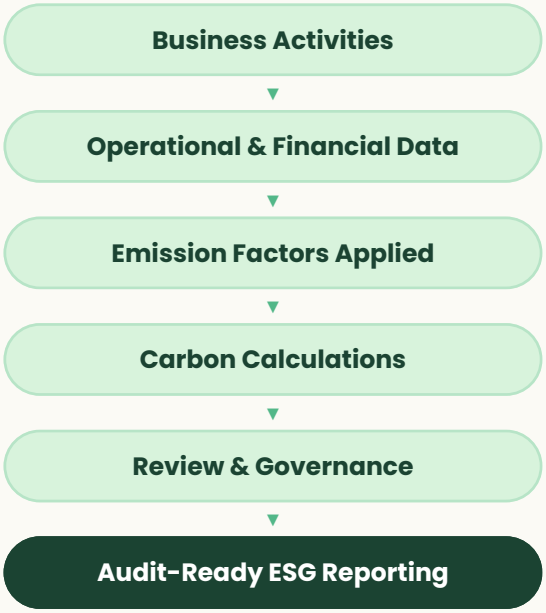
Beyond selecting appropriate factors, organizations should ensure that emission factors are centrally managed, consistently applied, and periodically updated to reflect the latest published guidance.

BEST PRACTICES FOR CARBON ACCOUNTING

- Centralize emission factor management
- Apply consistent calculation methodologies
- Automate emissions calculations where possible
- Maintain complete audit trails
- Integrate carbon accounting into operational processes
- Review and update methodologies regularly

From Data Collection to Audit-Ready Reporting

One of the most significant challenges in sustainability reporting is transforming operational data into information that can support external reporting and assurance. Organizations often collect ESG data from multiple departments, resulting in duplicated effort and inconsistent methodologies. An effective enterprise carbon accounting process typically follows these steps:



This structured approach improves traceability, strengthens governance, and creates a repeatable reporting process that can support multiple sustainability frameworks.

CHARACTERISTICS OF MATURE ESG REPORTING

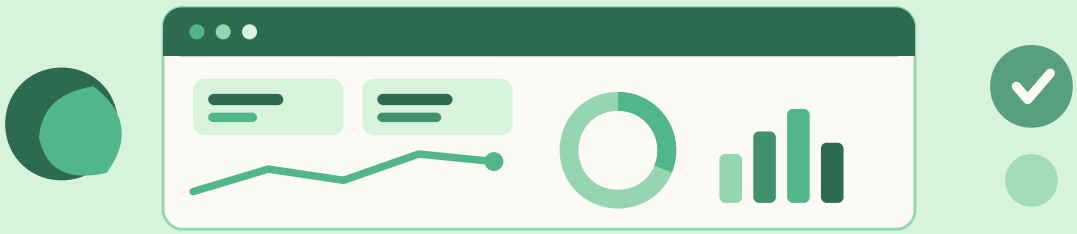
- Centralized sustainability data
- Standardized methodologies
- Strong governance and internal controls
- Clear ownership and accountability
- Reliable audit evidence
- Continuous performance monitoring

These capabilities not only support regulatory compliance but also enable better business decisions.

Operationalizing ESG with Oracle NetSuite and SuiteEarth

As organizations strengthen their sustainability reporting capabilities, many are seeking ways to integrate ESG directly into their existing business systems rather than relying on disconnected spreadsheets and standalone applications.

SuiteEarth is a sustainability management platform built natively within **Oracle NetSuite**, enabling organizations to manage carbon accounting and ESG reporting using the operational data already available within their ERP.



HOW SUITEEARTH SUPPORTS ORGANIZATIONS

- ✓ Native to Oracle NetSuite
- ✓ Supports regional emission factor libraries, including Australian NGA Factors
- ✓ Tracks supplier, procurement, business travel, and employee commuting emissions
- ✓ Reporting aligned with AASB S2, ISSB, GRI, CSRD, SB 253, and other frameworks
- ✓ Automates Scope 1, Scope 2 and Scope 3 emissions calculations
- ✓ AI-powered carbon data capture with Liora
- ✓ Enables SBTi-aligned Goals & Targets
- ✓ Centralized, audit-ready ESG data with full traceability and executive dashboards

By integrating sustainability into ERP processes, organizations can improve reporting efficiency while reducing manual effort and strengthening governance.

SuiteEarth AI: Enabled at Every Stage

SuiteEarth embeds AI throughout the entire sustainability reporting lifecycle, not just at a single point in the process. From the moment operational data enters the system to the moment an audit-ready disclosure is published, AI actively supports every stage the user works through.

1 Utility-Bill & Invoice Ingestion

AI automatically ingests utility bills, invoices and operational documents, extracting the activity data needed for emissions calculations without manual entry.

2 ESG Disclosure Report Generation

Generates framework-aligned ESG disclosure reports, including CSRD, ISSB, GRI and BRSR, directly from centralized ERP data.

3 PCF / LCA Parsing

Parses Product Carbon Footprint and Life Cycle Assessment documents to capture upstream and downstream emissions data at the product level.

4 Data-Gap Detection & Auto-Approval

Identifies missing or inconsistent ESG data, flags gaps for review, and automates routine approval workflows to keep reporting cycles on schedule.

5 ESG Smart Rating (A+ to D)

Produces a smart ESG rating from A+ to D, giving organizations an at-a-glance view of sustainability performance and priority improvement areas.

6 ESG Insights, Recommendations & Narrative Reporting

Delivers AI-generated insights, actionable recommendations, and narrative reporting that translate raw ESG data into decision-ready intelligence.

Because AI is woven into every step rather than bolted on at the end, organizations spend less time reconciling data and more time acting on trusted, audit-ready ESG insights.

Industry Evidence: What the Research Shows

Independent research from leading professional services firms and global accounting bodies consistently points to the same conclusion: sustainability reporting is maturing rapidly, but most organizations are still building the data foundations it requires. The findings below are drawn from published studies, with full source references listed at the end of this section.

KPMG US · ESG Survey **550 board members and executives**

Finding. Nearly half (47%) of large companies surveyed still manage their ESG data in spreadsheets, even though 83% of respondents believe their organizations are ahead of their peers on ESG reporting. The study, covering mostly North American and European companies with revenues above US$1 billion, highlights a gap between perceived readiness and actual data capability.[1]

Implication. Confidence is not the same as audit readiness. Organizations need governed, system-based ESG data before disclosures face regulatory and assurance scrutiny.

EY & FERF · Finance Study **US public company finance leaders**

Finding. A study of chief accounting officers and controllers at large US companies found that 55% house ESG data in spreadsheets, only around a quarter keep ESG information in dedicated or financial reporting software, and just 8% report having a relatively complete set of procedures for consistent ESG data.[2]

Implication. ESG data collection remains a highly manual process even in sophisticated finance organizations, which is precisely the gap ERP-native sustainability management closes.

PwC · Global Sustainability Reporting Survey 2025 **~500 executives · 40 countries**

Finding. Among companies reporting or preparing to report under CSRD or ISSB, spreadsheets remain the most common tool (87%), but adoption of dedicated capability is accelerating sharply: centralized sustainability data storage rose from 45% to 65% in a single year, and carbon calculation tools from 53% to 63%.[3]

Implication. The market is moving decisively toward centralized, system-based sustainability data. Organizations that delay this shift will be catching up to both regulators and peers.

IFAC & AICPA-CIMA · State of Play 2019-2023 **1,400 companies · 22 jurisdictions**

Finding. In the most recent benchmark of the world's largest companies, 73% of large companies from G20 countries obtained independent assurance on at least some of their sustainability disclosures in 2023, up from 69% the year before, continuing a multi-year upward trend.[4]

Implication. Assurance over sustainability information is becoming the norm for large organizations. ESG data must be traceable to source records and supported by consistent methodologies, exactly as financial data is today.

SOURCES

[1] KPMG US, ESG Organization Survey; coverage: ESG Today, "Nearly Half of Companies Still Using Spreadsheets to Manage ESG Data" (2024), esgtoday.com

[2] EY US & Financial Education & Research Foundation, "How finance professionals are helping to advance ESG reporting"; coverage: ESG Today (2022), esgtoday.com

[3] PwC, Global Sustainability Reporting Survey 2025; coverage: ESG Today (2025), esgtoday.com

[4] IFAC & AICPA-CIMA, "The State of Play: Sustainability Disclosure and Assurance, Five-Year Trends and Analysis 2019-2023" (2025), ifac.org

See how SuiteEarth addresses these gaps at **suiteearth.ai**

Client Case Studies

The engagements below illustrate how organizations across industries have approached ESG data governance, carbon accounting and disclosure readiness in practice. Each summary is paired with publicly available sources that corroborate the surrounding facts, with full references listed at the end of this section.

Zomato · Food Delivery Platform / Technology | **Sustainable Sourcing Strategy**

Challenge. Zomato sought to strengthen its supplier ESG practices by embedding sustainability criteria into sourcing and procurement decisions.

Approach & Results. A structured supplier ESG assessment framework and a phased sustainable-sourcing roadmap were developed, mapped to leading disclosure frameworks. Zomato's own FY2023-24 BRSR filing documents a Business Partner/Supplier Code of Conduct covering labor, anti-corruption and data-protection criteria, reported under GRI Standards. [1]

Brigade Enterprises · Real Estate Developer | **Climate Strategy, SBTi, TCFD & TNFD Advisory**

Challenge. Brigade needed to strengthen carbon accounting and prepare for evolving climate- and nature-related disclosure requirements.

Approach & Results. Scope 1-3 GHG inventories were reviewed, and climate-scenario and biodiversity assessments supported SBTi, TCFD and TNFD readiness. Brigade's inaugural TCFD and TNFD reports (FY2024-25) confirm a submitted net-zero-by-2045 SBTi commitment and full four-pillar climate scenario analysis. [2]

AB InBev · Food & Beverage / Brewing | **Responsible Sourcing & CSRD Readiness**

Challenge. AB InBev wanted to enhance responsible-sourcing practices while preparing for emerging CSRD reporting requirements.

Approach & Results. Supplier ESG assessments and a CSRD gap assessment with ESRS mapping supported double-materiality readiness. AB InBev's public Responsible Sourcing Policy confirms supplier self-assessments and third-party audits, and its sustainability disclosures now include a dedicated ESRS section. [3]

TD Power Systems · Industrial Manufacturing | **First Sustainability Report**

Challenge. TD Power Systems set out to develop an early sustainability report aligned with global reporting frameworks.

Approach & Results. A materiality assessment, GHG inventory and ESG KPIs underpinned a GRI- and BRSR-aligned sustainability report. TD Power Systems now publishes ESG reports and BRSR filings on its investor site, reflecting its growing disclosure maturity. **[4]**

C&A · Fashion Retail & Apparel | **Responsible Sourcing & Sustainable Supply Chain**

Challenge. C&A aimed to strengthen responsible sourcing and chemical management across its apparel value chain.

Approach & Results. ZDHC chemical-management practices and SBTi-related support were implemented alongside supplier sustainability initiatives. C&A's Sustainability Report 2024 documents over 90% of participating suppliers at ZDHC Level 3 conformance and a renewed SBTi commitment. **[5]**

Arvind Fashions · Fashion Retail & Apparel | **Supply Chain Sustainability**

Challenge. Arvind Fashions sought to improve sustainability performance across its apparel supply chain.

Approach & Results. Responsible-sourcing practices and ZDHC chemical-management support strengthened supplier environmental performance. Arvind Limited was among the first textile mills globally to join ZDHC in 2016, and Arvind Fashions now publishes an annual BRSR. **[6]**

Himatsingka Linens · Home Textiles Manufacturing | **Water Stewardship & Environmental Management**

Challenge. Himatsingka Linens wanted to enhance environmental performance through improved water management practices.

Approach & Results. Water-management and wastewater-treatment initiatives strengthened environmental compliance. Himatsingka's manufacturing facilities report 99.5% water recovery at zero-liquid-discharge plants and hold ISO 14001 certification. **[7]**

SOURCES

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SuiteEarth

NEXT STEPS

Ready to Transform Sustainability Reporting?

Sustainability reporting is rapidly becoming a core business capability. Organizations that continue relying on spreadsheets and disconnected systems will face increasing challenges in meeting regulatory expectations, supporting external assurance, and delivering trusted sustainability disclosures.

By embedding sustainability reporting directly within Oracle NetSuite, organizations can move beyond manual reporting to establish trusted, automated, and audit-ready ESG processes. SuiteEarth enables finance, sustainability, procurement, and operations teams to work from a single source of truth, transforming operational and financial data into meaningful sustainability intelligence.

Whether your organization is beginning its ESG journey or preparing for reporting requirements such as CSRD, SB 253, ISSB, IFRS S2, or AASB S2, SuiteEarth provides the technology foundation to simplify compliance while supporting long-term sustainability performance.

Measure • Manage • Collaborate • Report

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About SuiteEarth

SuiteEarth is an AI-powered sustainability management platform built natively on **Oracle NetSuite**, enabling organizations to seamlessly integrate ESG and carbon accounting into their existing business processes. By leveraging operational and financial data already available within the ERP, SuiteEarth helps organizations simplify sustainability reporting, improve data quality, and prepare audit-ready disclosures aligned with leading global frameworks.

Key Capabilities

- ✓ **Native to Oracle NetSuite.** ESG management embedded directly within your ERP, eliminating the need for disconnected systems.
- ✓ **Automated Scope 1, 2 & 3 Carbon Accounting.** Calculate emissions using operational, procurement, financial, travel, and supplier data.
- ✓ **Global & Regional Emission Factors.** Supports Australian NGA, US EPA, DEFRA, IPCC, and other recognized emission factor libraries.
- ✓ **AI-Powered Carbon Capture with Liora.** Extracts activity data from invoices and business documents to automate emissions calculations.
- ✓ **Supplier ESG & Scope 3 Management.** Measure supplier emissions, procurement impacts, logistics, waste, business travel, and employee commuting from a centralized platform.
- ✓ **Goals & Target Management.** Set and monitor SBTi-aligned climate goals, track reduction initiatives, and measure progress over time.
- ✓ **Framework-Aligned Reporting.** Generate reports aligned with AASB S2, ISSB, GRI, CSRD, SB 253, SB 261, IFRS S1/S2, and other leading frameworks.
- ✓ **Audit-Ready ESG Governance.** Centralized ESG data, complete audit trails, approval workflows, version-controlled emission factors, and full data traceability.
- ✓ **Executive Dashboards & Analytics.** Monitor emissions, ESG performance, KPIs, and sustainability progress through real-time dashboards and insights.

Why Organizations Choose SuiteEarth

SuiteEarth empowers finance, sustainability, procurement, and operations teams to move beyond manual spreadsheets by embedding carbon accounting and ESG reporting directly into Oracle NetSuite. The result is **centralized, trusted, and audit-ready sustainability data** that supports better business decisions, regulatory compliance, and long-term sustainability performance.

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