

OUTLIERS ESG & SUSTAINABILITY CENTRE™

ESG Reporting & Disclosure Toolkit™

Report to GRI, ISSB and TCFD with confidence

CSO / Finance / Company Secretary · Flagship Edition 2026

Outliers Professionals Ltd — ESG & Sustainability Centre Resource Library

1. Executive Overview

This toolkit helps you produce credible, standards-aligned ESG disclosure — reporting strategy, standard selection, data, narrative and disclosure quality — aligned to GRI, ISSB (IFRS S1/S2), TCFD and the NGX guidelines.

This toolkit is part of the Outliers ESG & Sustainability Centre™ and is anchored to GRI, ISSB, TCFD and the GHG Protocol (by name). It gives boards, sustainability teams and assurance providers an applied, end-to-end kit to set, deliver, measure and disclose ESG performance in this domain.

2. Objectives

The outcomes this toolkit helps you achieve:

- Choose a reporting strategy and standards
- Assemble reliable ESG data and KPIs
- Build a credible narrative and report
- Achieve high disclosure quality
- Run a disciplined reporting calendar

3. Governance

ESG reporting is owned by the CSO and finance, coordinated by the company secretary and approved by the board:

Layer	Role
Board / ESG Committee	Oversees ESG strategy, risk and disclosure
Executive / CSO	Owns ESG and the operating model
Sustainability function	Runs ESG programmes and reporting
Business & functions	Deliver ESG in operations
Assurance / internal audit	Provides assurance over ESG

4. Control / Management Framework

The framework produces credible, standards-aligned disclosure — reporting strategy, standard selection, data, narrative and quality — aligned to GRI, ISSB (IFRS S1/S2), TCFD and the NGX Sustainability Disclosure Guidelines by name.

Maturity model

L1 Initial	L2 Developing	L3 Defined	L4 Managed	L5 Optimised
Ad hoc / reactive	Basic, unstandardised	Structured & governed	Measured & assured	Strategic & value-creating

5. Roles & Responsibilities

Role	Responsibility
CSO / Sustainability	Own ESG reporting
Finance	Co-own ISSB-aligned disclosure
Company secretary	Coordinate board approval
Assurance provider	Assure disclosures (where engaged)
Board / ESG Committee	Approve disclosures

6. Risk-Control / Topic Matrix (sample)

Illustrative matrix of ESG topics/risks and the management responses. Full working versions ship as editable XLSX with owners, scores, targets and RAG.

Ref	Topic / Risk	Management Response	Owner	Freq	Type
R-01	Standard selection	Choose GRI/ISSB/TCFD scope	CSO	Annually	Strategic
R-02	Data assembly	Collect and quality-check data	Sustainability	Annually	Detective
R-03	Disclosure quality	Review and assure disclosures	Finance	Annually	Detective
R-04	Calendar	Run the reporting calendar	Co.Sec	Annually	Preventive

7. Sample Controls / Actions

- Reporting strategy and standards selected
- Reliable ESG data and KPIs assembled
- Credible narrative and report produced
- Disclosure quality high and aligned
- Reporting calendar operating

8. Measurement & Testing Approach

Measure performance against targets and test the reliability of ESG data and controls. Use the assessment scale: Effective / Partially effective / Ineffective for controls, and verified/estimated/unverified for data.

Area	Procedure	Basis	Frequency
Disclosure completeness	Check required data points are reported	Full	Annually
Data quality	Review controls over reported data	Sample	Annually
Narrative	Review narrative for balance and accuracy	Full	Annually

Record results in the relevant workbook (e.g. ESG KPI Workbook, ESG Data Collection Workbook) and track gaps to closure.

9. Implementation Roadmap

Phase	Focus	Outcome
Phase 1	Select standards and plan	Reporting strategy
Phase 2	Collect and quality-check data	Reliable data
Phase 3	Build the report and narrative	Draft report
Phase 4	Assure and disclose	Credible disclosure

10. Templates

This toolkit is supported by the following editable templates and working files in the Resource Library:

- ESG Reporting Strategy Guide
- GRI Content Index Template
- ISSB / IFRS S1-S2 Readiness Checklist
- Sustainability Report Template
- ESG Compliance Tracker (XLSX)

11. Checklists

- Reporting standards selected (GRI/ISSB/TCFD)
- Reporting boundary defined
- ESG data assembled and quality-checked
- KPIs and targets disclosed
- Narrative drafted and reviewed
- Disclosure quality reviewed
- Assurance obtained where engaged
- Report approved and published on time

12. Board Reporting Examples

Standard ESG report: executive summary · performance vs target (RAG) · key metrics · risks & actions · decisions sought.

Metric	Current	Target	RAG	Action
Disclosure completeness	85%	100%	Amber	Close gaps
Standards alignment	GRI+ISSB	Aligned	Amber	Complete ISSB
Assurance coverage	Limited	Rising	Amber	Extend assurance
On-time reporting	On track	On time	Green	Maintain

13. Board / ESG Committee Reporting

Illustrative one-page summary for the board / ESG committee (replace with live data):

Item	Status	Commentary
ESG reporting	Amber	Aligning to GRI/ISSB; on track
Data quality	Amber	Improving
Assurance	Amber	Coverage extending
Decisions sought	—	Approve report and assurance scope

14. RAG Examples

How to read the RAG status used across this toolkit and its workbooks:

RAG	Meaning	ESG interpretation	Action
Green	On track	Performance at or above target; well managed	Maintain and monitor
Amber	Watch	Performance below target or partially managed	Improve and re-measure
Red	Off track	Significantly below target or unmanaged risk	Escalate and act

Notes & Disclaimer

This resource is a professional ESG and sustainability template, not assurance, legal, investment or regulatory advice. It is anchored to GRI, ISSB (IFRS S1 & S2), TCFD, SASB, the UN SDGs, the UN Global Compact, the GHG Protocol, ISO 14001, ISO 26000 and CDP, and to FRCN, NGX, SEC, the CBN Sustainable Banking Principles and NAICOM — referenced by name only, with no copyrighted standard content reproduced. Calibrate topics, metrics, targets, factors and thresholds to your organisation and confirm requirements against the current standards and applicable regulation.

Bracketed fields [like this] and sample entries are editable, illustrative placeholders; emission factors and figures are not authoritative.