

ESG Reporting Readiness Checklist

Six readiness steps for listed entities, exporters answering buyer questionnaires, funds assessing investee companies and unlisted companies building ESG performance ahead of any obligation, across the environmental, social and governance pillars.

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The six readiness steps

A materiality matrix sets the agenda before any report is drafted. The environmental 40 percent, social 30 percent and governance 30 percent weighting is GreenSutra practice, disclosed in full, never a statutory or rating agency figure.

01 Take a company baseline

Capture current environmental, social and governance data, policies and governance from a single source. A questionnaire answer, a rating submission and a lender review all draw on the same evidence base, so the baseline builds it once.

DATA · POLICIES · GOVERNANCE

02 Run a materiality scan

Rank the issues that move value and risk for the sector. Double materiality looks at financial materiality, how an issue affects the company, and impact materiality, how the company affects people and the environment. The output is a materiality matrix.

SINGLE AND DOUBLE MATERIALITY

03 Score the weighted pillars

Assess readiness on the GreenSutra weighting of environmental 40 percent, social 30 percent and governance 30 percent, disclosed in full so any score can be retraced. The weighting is GreenSutra practice, never a statutory or rating agency figure.

ENVIRONMENTAL 40 · SOCIAL 30 · GOVERNANCE 30

04 Choose the disclosure standard

Select the recognised basis that fits the audience: BRSR for the largest listed Indian companies, GRI as the most widely used global basis, IFRS S1 and S2 as the ISSB investor baseline, or ESRS under the EU CSRD on a double materiality view.

BRSR · GRI · ISSB · ESRS

05 Build the data file

Stand up the data collection the assessment flagged as missing, to a repeatable annual standard.

Completeness is where most positions are lost: of roughly 1000 large listed FY 2024 filers, 781 disclosed Scope 1 and 2 emissions and only 268 reported Scope 3.

REPEATABLE ANNUAL STANDARD

06 Ready it for assurance

Structure the data file to survive independent verification, so one source serves ratings, disclosure and lender review. Each reporting cycle then starts from a measured baseline rather than restarting the assessment.

ASSURANCE READY · ONE SOURCE

A readiness review applies these steps to a specific business. Scope an ESG report at greensutra.in/esg-discovery/, or set out the engagement at greensutra.in/services/esg-solutions/. The statutory BRSR disclosure for listed entities is scoped at greensutra.in/brsr-business-responsibility-and-sustainability-reporting/.

Primary sources: GRI Standards, the KPMG Survey of Sustainability Reporting 2024, ISO 26000, the SEBI Master Circular for ESG Rating Providers dated 11 July 2025, the CRISIL ESG ratings methodology, and the CEEW analysis of corporate emissions disclosures. This checklist is informational and is not legal advice.