MAATI PLATFORM GUIDE

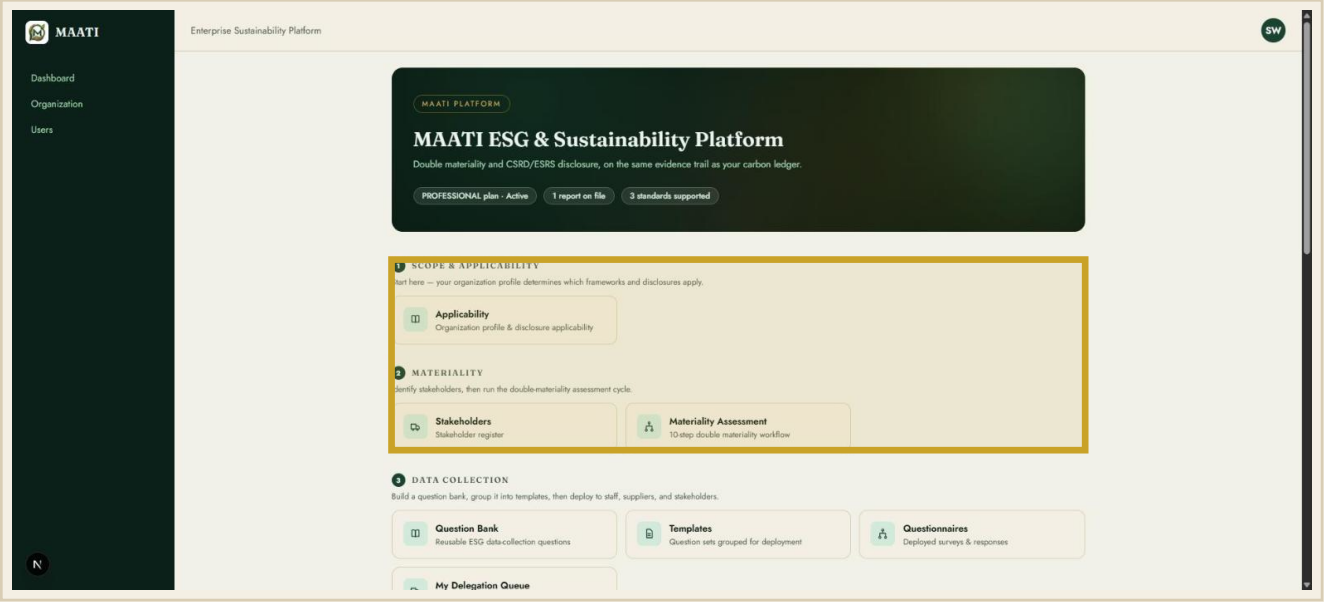
MAATI ESG & Sustainability

Double-materiality and disclosure workflow guide

A walkthrough of the ESG workflow in MAATI: set your organization profile, determine what actually applies to you, run a materiality assessment, collect environmental and social data, and check your reporting readiness against a real framework.

STEP 1

The ESG workflow: start with your organization profile to determine what actually applies to you, run the double-materiality assessment, then collect data across environmental, social and governance topics.

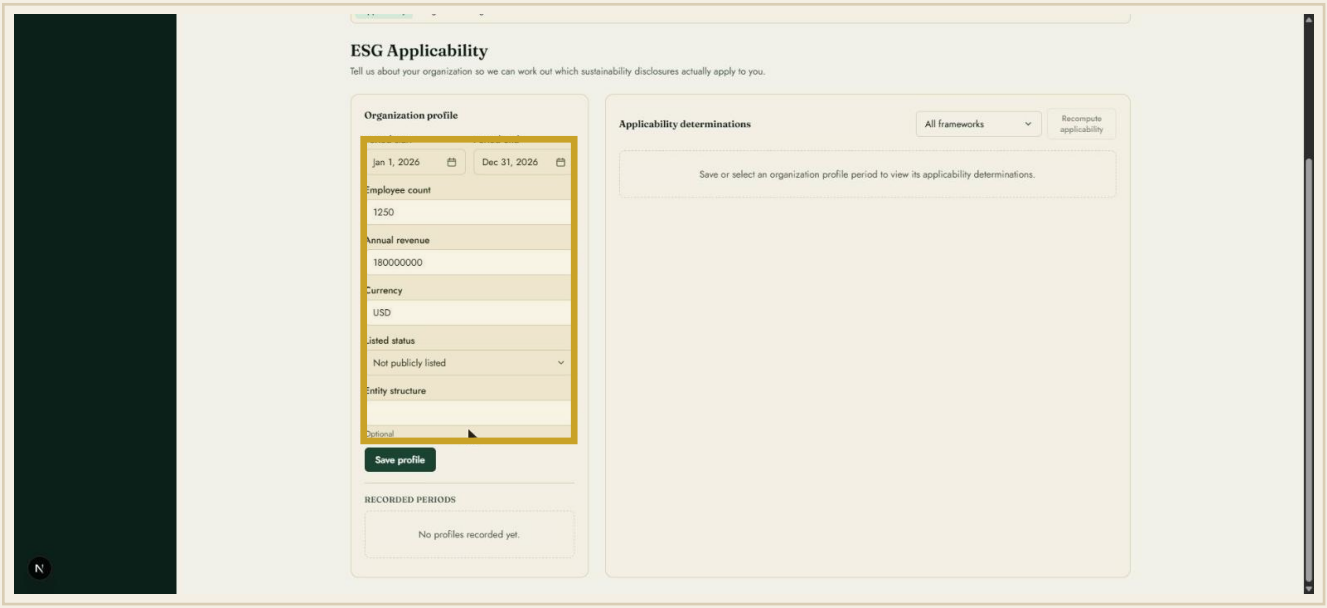


FIELDS ON THIS SCREEN

Applicability / Stakeholders / Materiality Assessment / Question Bank / Templates / Questionnaires

STEP 2

Your organization profile drives everything downstream: reporting period, employee count, revenue, listed status. This is what MAATI uses to determine which disclosure frameworks genuinely apply to you.

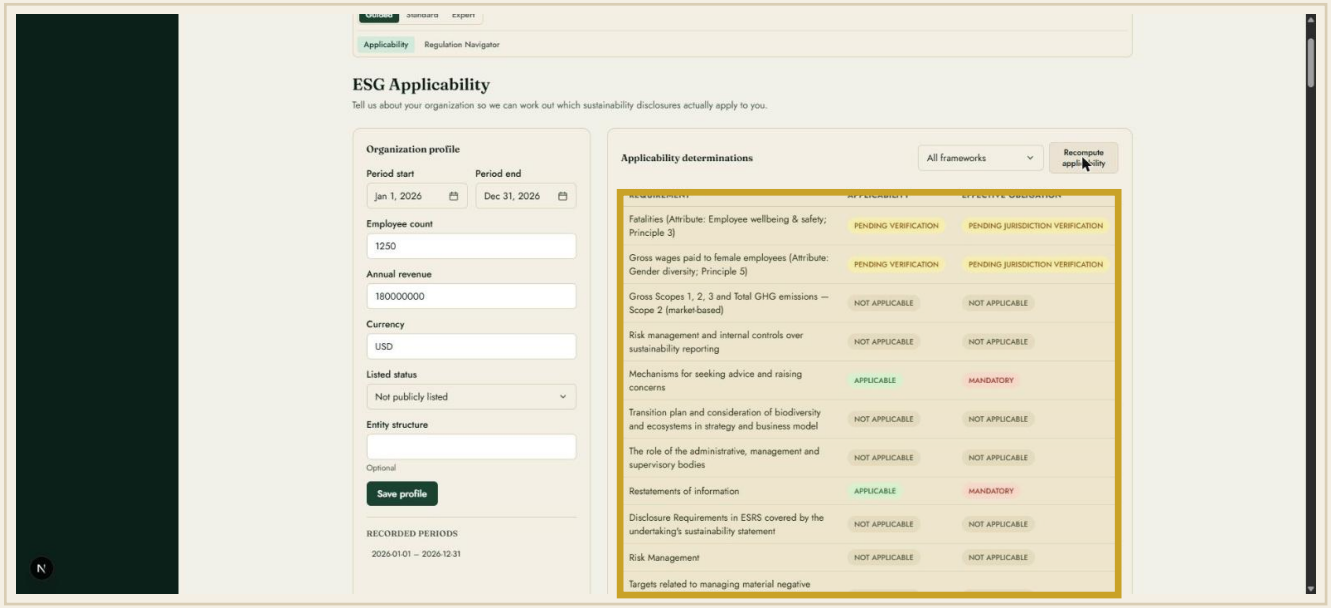


FIELDS ON THIS SCREEN

Period start/end / Employee count / Annual revenue / Currency / Listed status / Entity structure

STEP 3

Recompute applicability and MAATI evaluates every disclosure requirement against your real profile — not a generic checklist. Each one comes back Applicable/Not Applicable, and whether it's Mandatory, so you know exactly what to focus on.

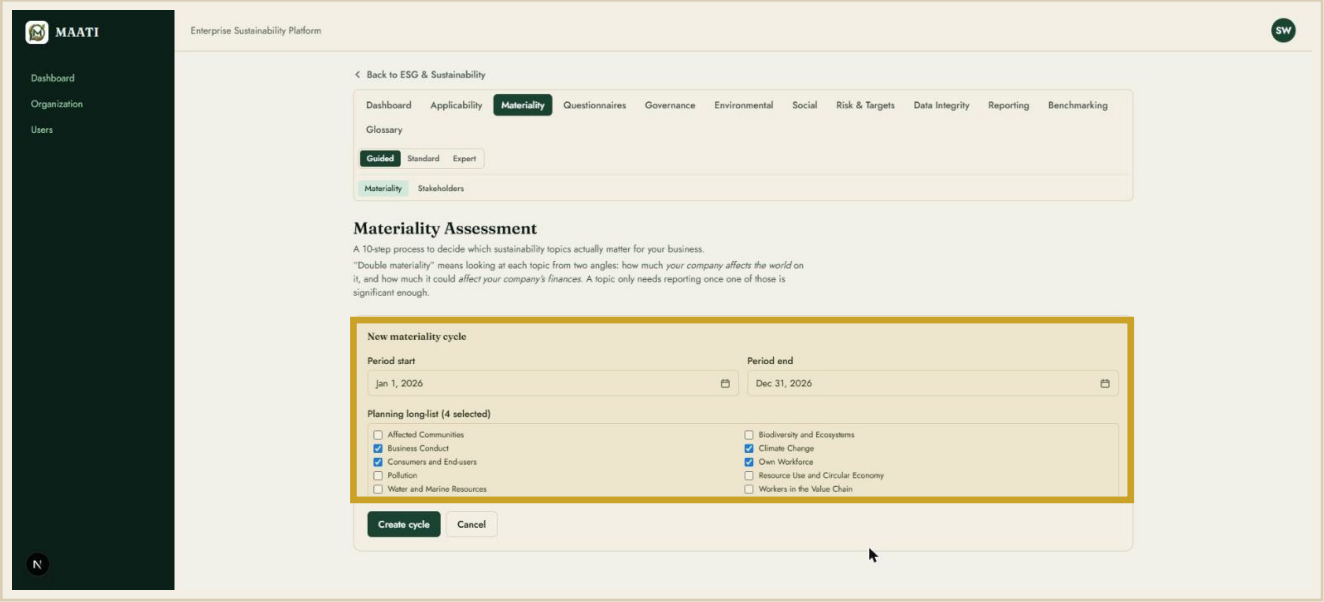


FIELDS ON THIS SCREEN

Requirement / Applicability / Effective obligation (per disclosure requirement)

STEP 4

Start a materiality assessment: set the period, then build your planning long-list from the real ESRS topic set (Climate Change, Own Workforce, Business Conduct, and more). This is the foundation for the 10-step double-materiality process.

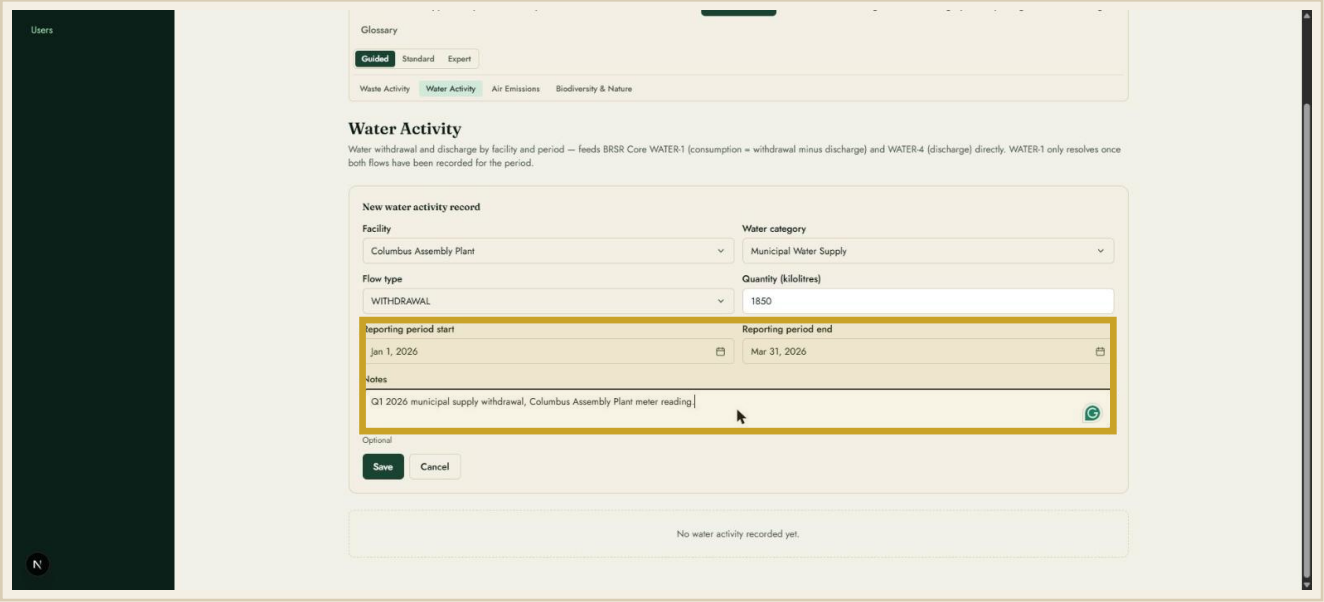


FIELDS ON THIS SCREEN

Period start/end / Planning long-list (ESRS topics)

STEP 5

Collect environmental data the same structured way — here, water withdrawal by facility and period. This directly feeds BRSR Core WATER-1 (consumption) and WATER-4 (discharge) once both flows are recorded.

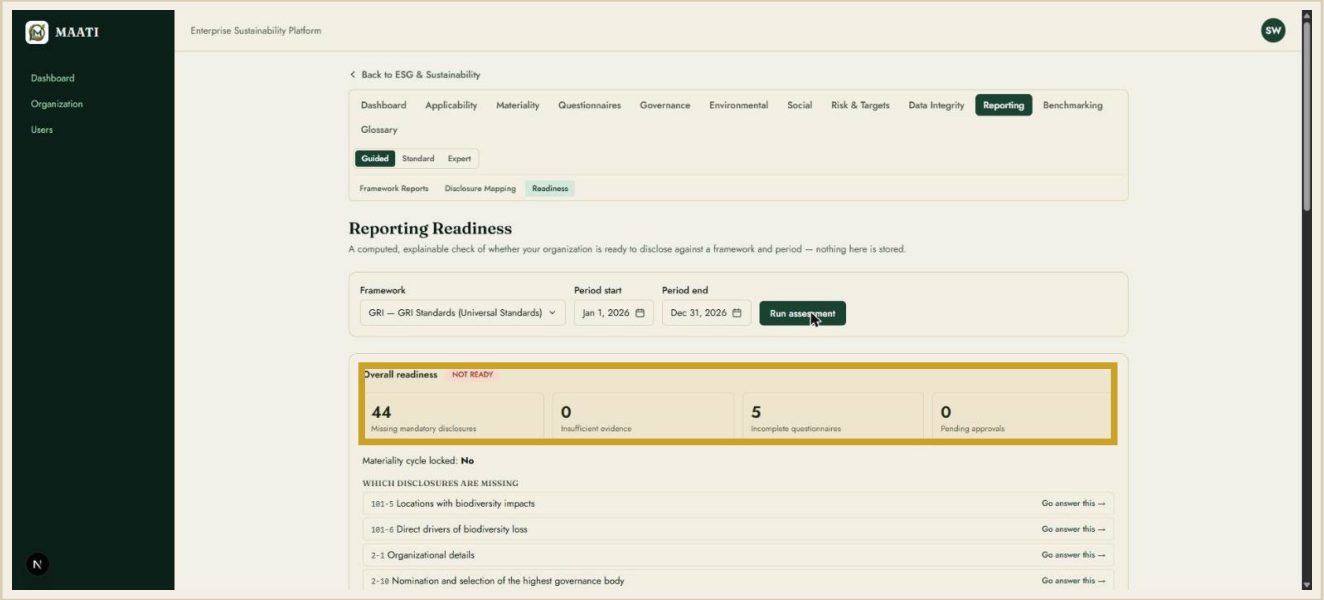


FIELDS ON THIS SCREEN

Facility / Water category / Flow type / Quantity (kilolitres) / Reporting period start/end / Notes

STEP 6

Run a Reporting Readiness check for any framework and period. MAATI is honest here too: real counts of missing mandatory disclosures and incomplete questionnaires, with a direct link to fix each one — never a vague "not ready" with no path forward.



FIELDS ON THIS SCREEN

Overall readiness / Missing mandatory disclosures / Insufficient evidence / Incomplete questionnaires / Pending approvals

Key parameters covered

Step 1
Applicability, Stakeholders, Materiality Assessment, Question Bank, Templates, Questionnaires

Step 2
Period start/end, Employee count, Annual revenue, Currency, Listed status, Entity structure

Step 3
Requirement, Applicability, Effective obligation (per disclosure requirement)

Step 4
Period start/end, Planning long-list (ESRS topics)

Step 5
Facility, Water category, Flow type, Quantity (kilolitres), Reporting period start/end, Notes

Step 6
Overall readiness, Missing mandatory disclosures, Insufficient evidence, Incomplete questionnaires, Pending approvals