

Webinar will run for approx. 30 minutes plus Q&A for 15 minutes

Session is being recorded and will be available on demand afterwards along with the slides

Q&A is available on your screens, and will either be answered live in webinar or later by email if time restricts

- 1. Introductions
- 2. What is FACT-BASED sustainability?
- 3. Benefits of fact-based sustainability
- 4. The steps to fact-based sustainability
- 5. About Ikano Insight & IBM
- 6. Q&A

- 1. Introductions
 - 2. What is FACT-BASED sustainability?
 - 3. Benefits of fact-based sustainability
 - 4. The steps to fact-based sustainability
 - 5. About Ikano Insight & IBM
 - 6. Q&A

- 1. Introductions
- 2. What is FACT-BASED sustainability?
 - 3. Benefits of fact-based sustainability
 - 4. The steps to fact-based sustainability
 - 5. About Ikano Insight & IBM
 - 6. Q&A

The BIG IDEA

Sustainability succeeds or fails, not only by having a great narrative, but also on the ability to evaluate progress consistently and align impact with the overall business objectives.

Taking the right steps to deliver a successful strategic outcome relies on best-in-class target setting, KPIs, measurement methodologies, robust benchmarking and attributable impacts.



What is fact-based sustainability?



Being fact-based relies on **objective**, **verifiable information** rather than just narrative, assumptions, or emotions. It's about grounding your strategy, statements, actions and decisions in evidence that can be checked or proven to be true.

- Fact-based thinking means using facts (observable data, documented evidence) as the primary foundation for reasoning or conclusions.
- Fact-based communication means stating things that can be verified
 - e.g., "We emitted 500,000 metric tons of CO₂ in 2024, a reduction of 2.5% vs. our baseline of 2022, verified by a third-party audit." vs. "We care deeply about the environment and are working hard to be deliver the goals of the Paris Climate Agreement."
- Fact-based decision-making shows up in sustainability, where objectivity is key, and actions are expected to be justified by realworld data.

- 1. Introductions
- 2. What is FACT-BASED sustainability?
- 3. Benefits of fact-based sustainability
 - 4. The steps to fact-based sustainability
 - 5. About Ikano Insight & IBM
 - 6. Q&A

Why is it important?

"What gets measured gets done, what gets measured and fed back gets done well"

- John E. Jones

Being fact-based in sustainability ensures:

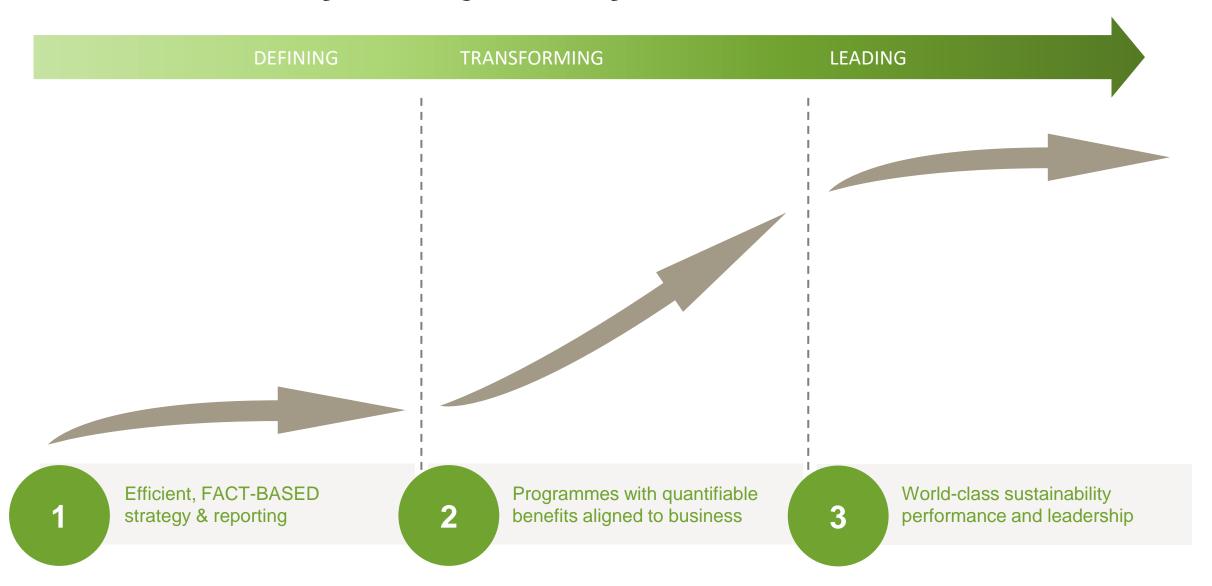
- •Accountability (Are you doing what you say?)
- •Effectiveness (Is it making a real impact?)
- •Trust (Are you being honest to your stakeholders?)
- Cost savings (both short and long-term)

It's also essential in tracking progress toward sustainability goals



- 1. Introductions
- 2. What is FACT-BASED sustainability?
- 3. Benefits of fact-based sustainability
- 4. The steps to fact-based sustainability
 - 5. About Ikano Insight & IBM
 - 6. Q&A

ESG maturity: the journey from 1 to 3



ESG maturity: the journey from 1 to 3

DEFINING LEADING TRANSFORMING 7 - INFLUENCING CONSUMERS 4 - TRANSITION PLANS 1 - STRATEGY: Inspiring consumers and influencing Fact-based strategy based on ambition, Transition plans with ROI embedded change materiality and impacts across business with clear priorities 8 - SECTORIAL LEADERSHIP 2 - MEASUREMENT: 5 - RESULTS REALISATION Taking a stand and facilitating change SMART targets with ROI, KPIs, Programmes in place to deliver plans & baselines, goals and follow-up targets with clear follow-up across the industry sector 3 - DATA & TOOLS: 6 - SUSTAINBILITY INTEGRATION 9 - POSITIVE LOBBYING Data and reporting tools in place to Goals and impacts integrated into Driving standards & legislation measure and follow-up on progress business reporting, targets and bonuses Efficient, FACT-BASED Programmes with quantifiable World-class sustainability 3 benefits aligned to business performance and leadership strategy & reporting

ESG maturity: Level 1

DEFINING

1 - STRATEGY:

Fact-based strategy based on ambition, materiality and impacts

2 - MEASUREMENT:

SMART targets with ROI, KPIs, baselines, goals and follow-up

3 - DATA & TOOLS:

Data and reporting tools in place to measure and follow-up on progress

Key elements that must be fact-based:

- Value chains & materiality –Upstream/downstream view, IROs and true impact
- Governance Clear ownership and decision processes
- Ambition & business Science-aligned and achievable, with clear commercial value
- Policies & Targets Backed by data, not declarations
- KPIs, Goals & Baselines Measurable, tracked, and benchmarked with review & owners
- Data mapping & strategy Governance & structure on data mapped across the business
- ESG & GHG tool Centralised platform to track KPIs, disclosures and accurate GHG
- Automation & reporting Reduce manual errors and report aligned with frameworks

ESG maturity: Technology

DEFINING

3 - DATA & TOOLS:

Technology:

Technology is a critical enabler of factbased sustainability, transforming ambitions into actionable, measurable, and scalable strategies

Key elements technology will enhance you fact-based sustainability strategy:

- Unified Data Management Centralise sustainability and ESG data
- Precision in Performance Measurement Tracks performance against a broad set of sustainability metrics and KPIs
- Target Setting and ROI Analysis Model different sustainability scenarios, set sciencebased or net-zero targets, and run cost-benefit analyses of potential initiatives
- Compliance and Reporting Overseeing an ever-changing regulatory landscape with facts
- Employee and Stakeholder Engagement Transparency, data visualisation, communicate progress
- Planning and Accountability Sustainability strategies often lack detailed action plans, clear ownership, and budget alignment



ESG maturity: Level 2

TRANSFORMING

4 - TRANSITION PLANS

Transition plans with ROI embedded across business with clear priorities

5 - RESULTS REALISATION

Programmes in place to deliver plans & targets with clear follow-up

6 - SUSTAINBILITY INTEGRATION

Goals and impacts integrated into business reporting, targets and bonuses

Key elements that must be fact-based:

- Transition Plans Business-wide plans with clear priorities, ROI, and pathways to targets
- Delivery Programmes Structured initiatives to implement transition plans, with ownership, costs, ROI and timelines
- Follow-Up & Accountability Systems to track delivery and course correct based on results
- Integration into Business ESG goals embedded in reporting, performance management, and decision-making
- Incentives & Governance Sustainability linked to executive and employee targets, bonuses, and business KPIs

ESG maturity: Level 3

LEADING

7 - INFLUENCING CONSUMERS

Inspiring consumers and influencing change

8 - SECTORIAL LEADERSHIP

Taking a stand and facilitating change across the industry sector

9 - POSITIVE LOBBYINGDriving standards & legislation

Key elements that must be fact-based:

- Stakeholder Insight Use data to understand and engage consumers, peers, and policymakers effectively
- Influence Strategy Clear goals aiming to shape consumer behavior, industry practices, and policy
- Positioning & Messaging Ground leadership claims in impact data, transparency, and clear business rationale
- Collaboration & Coalitions Build sector-wide initiatives and alliances based on shared evidence and goals
- Policy Engagement Advocate for regulations and standards using credible data and alignment with business strategy



ESG maturity: the journey from 1 to 3

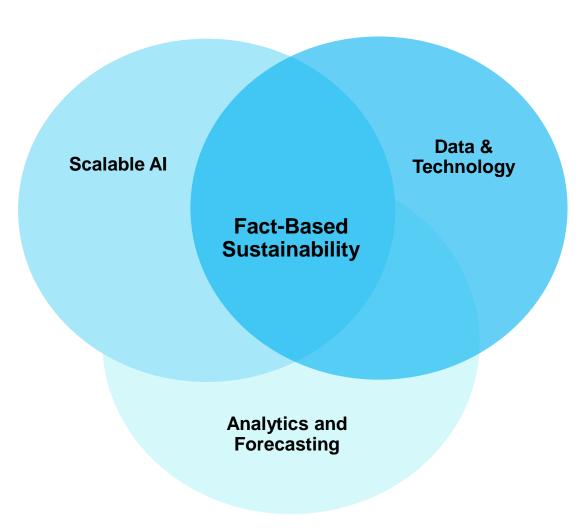
DEFINING LEADING TRANSFORMING 7 - INFLUENCING CONSUMERS 4 - TRANSITION PLANS 1 - STRATEGY: Inspiring consumers and influencing Fact-based strategy based on ambition, Transition plans with ROI embedded change materiality and impacts across business with clear priorities 8 - SECTORIAL LEADERSHIP 2 - MEASUREMENT: 5 - RESULTS REALISATION Taking a stand and facilitating change SMART targets with ROI, KPIs, Programmes in place to deliver plans & baselines, goals and follow-up targets with clear follow-up across the industry sector 3 - DATA & TOOLS: 6 - SUSTAINBILITY INTEGRATION 9 - POSITIVE LOBBYING Data and reporting tools in place to Goals and impacts integrated into Driving standards & legislation measure and follow-up on progress business reporting, targets and bonuses Efficient, FACT-BASED Programmes with quantifiable World-class sustainability 3 benefits aligned to business performance and leadership strategy & reporting

- 1. Introductions
- 2. What is FACT-BASED sustainability?
- 3. Benefits of fact-based sustainability
- 4. The steps to fact-based sustainability
- 5. About Ikano Insight & IBM
 - 6. Q&A

How IBM can help

We help you a deliver fact-based sustainability that drives business value with our:

- IBM enables companies to transform sustainability from ambition to action - with trusted data, intelligent platforms, and scalable AI.
- Best-in-class technology to ensure your data is captured centrally and follows-up on performance
- IBM applies artificial intelligence and advanced analytics to turn complex sustainability data into foresight and prioritise actions that drive the biggest impact.
- IBM works with clients to embed sustainability into core business processes and asset management strategies. This includes operations, supply chain, facilities, and workforce planning.





OUR MISSION

We deliver fact-based sustainability

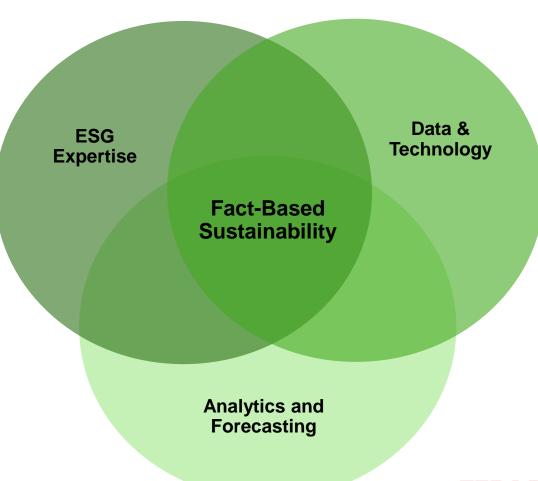


How Ikano Insight can help

We help you a deliver fact-based sustainability that drives business value with our:

- ESG expertise to facilitate the right strategy integrated into your business to drive performance
- Best-in-class technology to ensure your data is captured centrally and follows-up on performance
- Analytics and forecasting to ensure that your plans are delivered optimally

We have a proven methodology & process that accelerates your steps to success and gets this right first-time





Our solutions to enable Fact-Based sustainability

DEFINING

TRANSFORMING



1 - STRATEGY:

Build fact-based strategy aligned with best practice, impacts and materiality



2 - MEASUREMENT:

Define targets, goals, KPI, roadmaps, methodologies, data requirements



3 - DATA & TOOLS:

Auto-capture, consolidate, analyse GHG & ESG data, with in-built calculations and integrated frameworks



Efficient, FACT-BASED strategy, reporting, data and tools



4 - TRANSITION PLANS

Define and build transition plans with ROI embedded across business with clear priorities



5 - RESULTS REALISATION

Analyse performance, implement programmes, drive credibility, communicate to all stakeholders

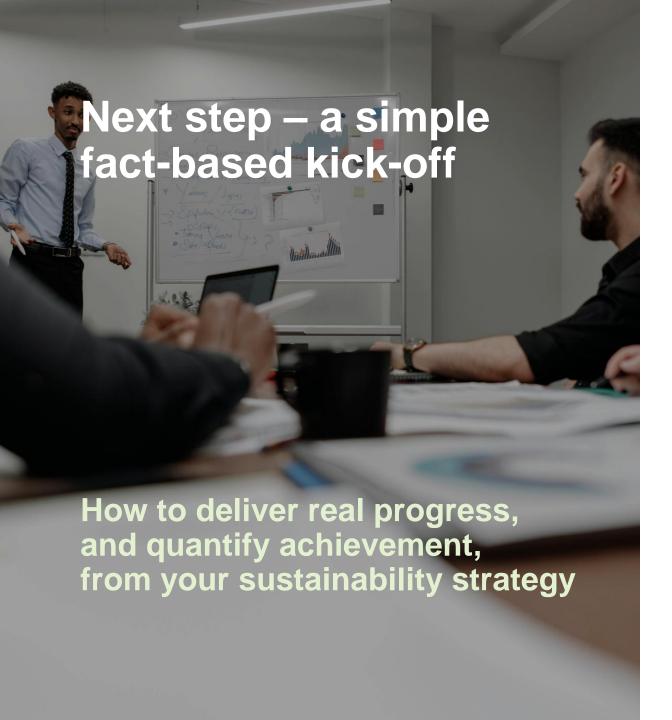


6 - SUSTAINBILITY INTEGRATION

Integrate roadmaps and KPIs into business with clear responsibilities, goals and custom dashboards

2

Programmes with quantifiable benefits, integrated and delivering results



What You Will Achieve

Tailored to your business, this hands-on diagnostic process provides a structured, data-driven approach to:

- Assess your progress
- Enhance your sustainability performance
- Demonstrate your return on investment

This process, including a one-day workshop, will:

- Re-map or identify gaps in your current reporting, targets, and KPIs
- Strengthen your measurement and reporting capabilities
- Prioritise and focus on the key actions needed to drive results

After 2 weeks our report will provide you with a roadmap to become fact-based, personalised for you and your business

Q&A

Thank-you!

If you have any questions or would like to schedule a consultation, please email info@insight.ikano or contact Peter directly

