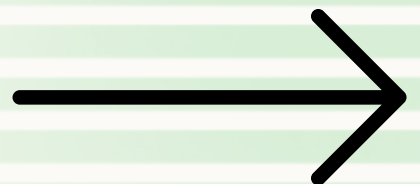


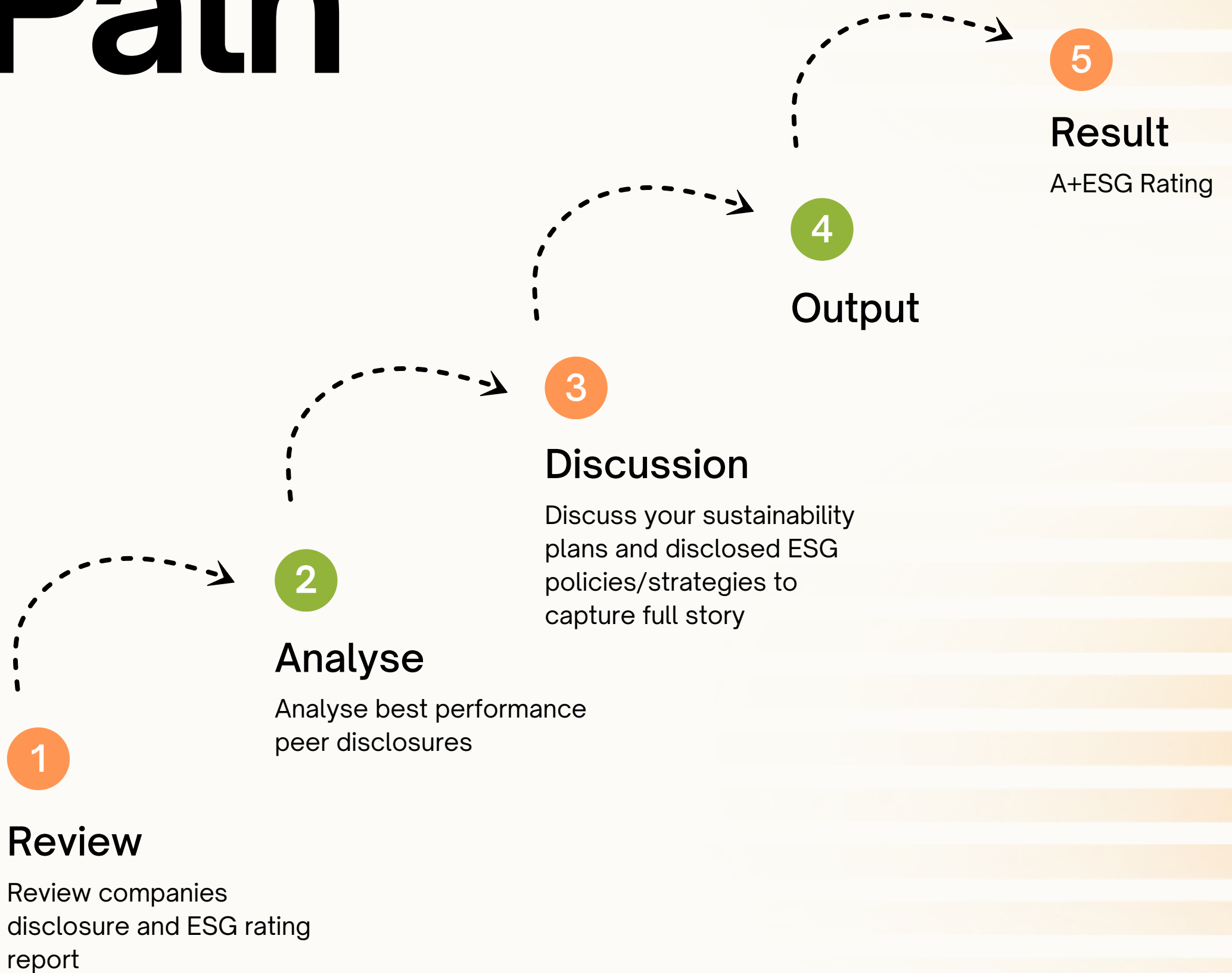


# The Fruit Path to **Better** **ESG** Disclosures & Ratings

[fruitconsulting.com](https://fruitconsulting.com)  
[david@fruitconsulting.com](mailto:david@fruitconsulting.com)



# The Fruuuit Path



# #1

# Review

To understand where the company currently stands in terms of ESG disclosures and ratings, identifying gaps and strengths.

## Process:

- **Collect** the company's latest ESG disclosures, reports, and the ratings provided by agencies such as MSCI, Sustainalytics, or ISS.
- **Benchmark** this information against the latest criteria from ESG data providers, noting both quantitative and qualitative aspects that affect scoring.
- **Identify Gaps** by comparing company disclosures to data provider requirements and focusing on areas where disclosures fall short or lack clarity.



# #2

# Analyse

To understand best practices in the industry by examining how top-rated companies disclose ESG information.

## Process:

- **Select Peers** with strong ESG ratings, preferably within the same industry, and gather their publicly disclosed ESG data.
- **Examine Disclosure Practices** by analyzing these companies' approach to transparency, depth of reporting, and specific metrics emphasized in their disclosures.
- **Extract Best Practices** by identifying common elements that these companies incorporate, such as detailed sustainability metrics, goals, and achievements.



# #3

# Discussion

To ensure the company's unique sustainability efforts and strategies are clearly communicated in a way that maximizes their impact on ESG scores.

## Process:

- **Collaborate with Stakeholders** to discuss the company's sustainability goals, current initiatives, and long-term plans.
- **Map Policies and Practices** to specific ESG criteria and ratings, ensuring that each element of the company's strategy is effectively captured in disclosures.
- **Refine Narrative** by ensuring consistency and alignment between the company's policies and the sustainability story told through public disclosures.



# #4

# Output

1

## Recommendations on Disclosures to Align with Data Provider Expectations:

- **Detailed Steps** to improve existing disclosures, such as enhancing data transparency, expanding on quantitative metrics, and adding relevant narratives.
- **Compliance Checklists** tailored to data provider standards, ensuring disclosures meet required criteria and address key areas like environmental impact, labor practices, and governance.



# #4

# Output

2

## Recommendations on Policy Adoption and Related Disclosures:

- **Guidelines for Policy Development** that align with industry best practices, providing a roadmap for adopting policies on critical issues like carbon neutrality, diversity, and human rights.
- **Disclosure Templates** to showcase these policies in a way that aligns with best practices, using examples from top-rated peers as reference points.



# #4

# Output

3

## Guidance on Communicating with ESG Rating Agencies:

- **Engagement Strategy** for interacting with ESG rating agencies, including timelines, content suggestions, and key areas of focus.
- **Messaging Framework** to ensure consistency in responses and clarity in communicating the company's progress on ESG initiatives.