



ESG DUE DILIGENCE ASSISTANT

# Comprehensive Reporting Assessment Report

An Evaluation of Sustainability Performance & Strategic  
Innovation Opportunities

**Prepared for:** SAMPLE REPORTS

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DIGITAL ACCESS

POWERED BY **ESG GLOBAL STANDARDS**

# Reporting Assessment Results

Detailed sustainability evaluation

2 /5

Sustainability Rating

## **The Following Best Describes The Information That We Report Back To Affected Communities:**

Option: We report to affected communities on our action plans and resolution of the issues identified during the stakeholder engagement process or through our grievance mechanism. (=2)

Justification: Reference standards require that a project reports to affected communities on actions taken (action plans and resolution) for issues identified through stakeholder engagement or grievance mechanisms. The documented evidence in the ESMS shows a formal Grievance Redress Mechanism/Reporting of Concerns Procedure, a dedicated Grievance Policy, a Complaint Tracker system, and public disclosure of grievance information (e.g., via a grievance database, website, and accessible village computer stations). These elements demonstrate that complaints are captured, tracked, and responses are intended to be communicated to stakeholders, including disclosure of grievance outcomes and closeout status through Environmental and Social Reports or public channels. However, the documentation stops short of consistently describing a structured process to routinely inform affected communities about action plans tied to grievances or stakeholder-identified issues, beyond general grievance closure and status updates. There is evidence of some transparency (grievance tracking, NGO involvement, and public disclosure), but limited detail on specific action plans or resolutions communicated back to communities in a systematic, ongoing manner. Gaps observed relative to the standards: - The ESMS lacks explicit procedures detailing how communities are informed of specific actions taken in response to grievances or identified concerns (e.g., timing, format, content, and responsibility for communicating action plans and resolutions). - There is no clear, regular cadence described for communicating resolution and impact of actions back to communities beyond general disclosure of grievance statuses and closeouts. - While NGO verification and public disclosure are mentioned, there is insufficient evidence of a formal mechanism to ensure affected groups understand outcomes and implementation progress of corrective actions. Recommendations to improve to meet higher standards: - Develop and implement a formal "Communications of Actions and Resolutions" protocol that specifies: who communicates (ESG Lead or designated liaison), what is communicated (action plans, timelines, responsible parties, residual risks, and resolution status), how (meetings, community bulletins, local radio, websites, SMS where applicable), and how frequently (e.g., quarterly for ongoing grievances and biannual for broader commitments). - Integrate a transparent closeout verification step with community sign-off or documented acknowledgment that actions have been implemented and are effective. Include indicators such as percentage of grievances resolved within target timelines, time-to-close, and community satisfaction indicators. - Expand the grievance mechanism disclosures to include outcomes and impacts of resolved cases (not only process status) and publish this in accessible formats in local languages. - Incorporate community participation in monitoring of implemented actions (e.g., joint field verifications, third-party verifications, or community-formed monitoring teams) to align with best practices in stakeholder engagement and to demonstrate accountability. Alignment with the reference standards is best supported when the organization moves from primarily documenting grievances and closeouts to a

structured, proactive communications regime that regularly informs affected communities about action plans, resolutions, and the impacts of implemented commitments.

  **Score: 2/5**

## If There Are Concerns Or Complaints From Affected Communities About Environmental And/Or Social Risks And Impacts, We Communicate With Them In The Following Way:

Option: We respond if the affected community contacts us with a specific request for information. (=2)

Justification: The reference standards require meaningful, ongoing, two-way consultation with project-affected parties, including timely, accessible information disclosure in local languages and formats, mechanisms to receive and respond to feedback, and documented grievance processes with clear responsibilities, timelines, and verification. Specifically, the standards (ESS context) emphasize early and continuous engagement, disclosure of relevant information in understandable formats and local languages, consideration and response to stakeholder feedback, an accessible grievance mechanism, and ongoing updates as risks or project scope change (GN22–GN27, plus GN23.1–GN24.1; ESS1/ESS10 framing referenced here). In evaluating the assessed ESMS documentation, Gridworks presents a Grievance Redress Policy that establishes: an external grievance submission path (via an External Grievance Form or email), a defined process flow (submission, acknowledgment, assessment, investigation, response, closure, escalation, and a grievance register), no cost to submit, inclusion of required information in complaints, and a procedure designed to address external stakeholders' concerns. This aligns with the "two-way" and accessible mechanism intent and demonstrates procedural steps: intake, assignment to ESG Lead/CFO, no fee disclosure, and a formal sequence for handling grievances. The documentation also references external stakeholders' ability to access information (3.1) and includes detailed data fields for complaint intake (name, contact, incident details, etc.), which supports traceability and accountability. However, the ESMS evidence falls short of several key standards expectations for communication with affected communities in several dimensions: Gaps relative to the reference standards: - Regular, proactive information disclosure: The standards require ongoing and proactive disclosure of information in a timely and accessible manner, in local languages, with updates on project performance and significant changes (GN23.1, GN24.1). The Grievance Policy focuses on receiving and addressing grievances but provides limited evidence of regular, proactive reporting or publicly accessible status updates beyond the grievance process. - Language and format: The standards specify dissemination in local language(s) and culturally appropriate formats, not just through a formal grievance form or email channel. The documentation does not demonstrate multilingual communications or formats beyond the general grievance intake channels. - Broad channels and accessibility: The standards envision multiple channels to access status and information (option 5), including varied communications media and channels to ensure accessibility. The assessed documentation primarily references email and an external form; it does not demonstrate a diversified channel strategy (e.g., town hall, local language reports, website updates, SMS/hotlines, community notice boards). - Documentation of ongoing engagement and feedback loops: While the policy describes a grievance mechanism, it does not provide explicit ongoing engagement procedures, evidence of feedback loops to update SEP/ESCP, or documented disclosures of case statuses or outcomes to stakeholders beyond grievance closure; this reduces verifiability of

ongoing consultation per GN22.1–GN24.1. - Timelines and verification: The policy references “timelines for processing a complaint” in GN27.2, but the assessed documentation does not provide concrete, project-specific timelines, responsibilities, or verification steps publicly available to stakeholders in a summarized format (e.g., ESMS-triggered annual updates). Actionable recommendations to reach higher alignment (based on the reference standards): - Expand communication scope to include proactive, regular information disclosure: develop a community information update schedule aligned with SEP/ESCP, including regular public reports on environmental and social performance, risk updates, and mitigation progress. Ensure these updates are accessible in local languages and formats appropriate to stakeholders (GN23.1, GN24.1). - Implement multilingual, multi-channel information dissemination: establish reporting and information access channels beyond email and forms (e.g., local-language quarterly summaries, community notice boards, SMS or phone hotlines, community meetings, and a dedicated webpage/portal). Ensure stakeholders can access current case statuses through multiple channels per ESS requirements (option 5 alignment). - Strengthen grievance mechanism with explicit timelines and transparency: publish clear grievance handling timelines (e.g., acknowledgment within X days, investigation within Y days, resolution or closure target within Z days) and provide a public summary of grievance trends and outcomes where appropriate, while preserving confidentiality. Ensure service-level commitments are incorporated into the SEP and ESCP (GN27.2). - Document and disclose SEP feedback integration: demonstrate how stakeholder feedback informs design and mitigation measures, with documented decisions and updates to ESCP/ESMS. Include evidence of periodic reviews and updates to associated ESMS documents in response to stakeholder input (GN22.1–GN24.1). - Clarify roles and accountability for communication: specify explicit responsibilities (roles, owners, and escalation paths) for information disclosure, feedback processing, and grievance resolution, with defined verification and monitoring indicators to demonstrate compliance with the referenced standards. In summary, while Gridworks’ Grievance Redress Policy provides a solid, procedural basis for handling concerns via an accessible mechanism (supporting option 2 as the best-supported choice among the presented options), it does not yet demonstrate the proactive, regular, multilingual, multi-channel information sharing with project-affected communities mandated by the reference standards. Implementing the actionable recommendations above will elevate the ESMS to align with the standards’ expectations for ongoing, transparent engagement and timely, accessible communication.

 ★ **Score: 2/5**

**The Following Describes The Channels That We Use For Reporting And Receiving Feedback From The Affected Community: 1. Meetings (Reporting Out And Receiving Feedback) 2. Website (Reporting Out) 3. Dedicated Email Address (Receiving Feedback) 4. Dedicated Phone Line (Receiving Feedback) 5. Town Hall Meetings (Reporting Out And Receiving Feedback) 6. Presentations At Forums, Training Workshops And Conventions (Reporting Out) 7. Written Reports (Reporting Out) 8. Direct Mail (Reporting Out) 9. Brochures, Flyers, Banners (Reporting Out) 10. Advertisements In Local Publications (Reporting Out) 11. Surveys (Receiving Feedback)**

Option: 3 of the above (=3)

Justification: Reference standards require a robust external communications and grievance mechanism that is accessible and trusted, with multiple channels for reporting and receiving feedback, explicit procedures to receive/register/validate communications, screen and assess issues, provide, track, document and publish responses, and adjust management programs accordingly. According to the referenced standards (IFC Good Practice Handbook and related ESMS guidance), external communications should be openly accessible through channels such as email, website, toll-free lines, written forms, meetings, and other community-facing interfaces; there should be formal procedures with assigned responsibilities, grievance logging, timely response commitments, and regular review to improve the ESMS. Assessment against these requirements shows that the documentation demonstrates several procedural elements but with limited channel breadth and specificity. Strengths: - It explicitly notes that information about the Grievance Reporting Procedure will be disseminated through channels such as email and website (external communications channel coverage). - It describes a Grievance Submissions process, including an External Grievance Form for written complaints and guidance on registering verbal complaints. - It outlines procedural steps for grievance handling (submission, acknowledgement, assessing, investigating, responding, closure/escalation) and assigns responsibility (Roles: ESG Lead and CFO for policy implementation; a Grievance process with defined steps). - It references the Grievance Register and a commitment to no cost for submitting grievances, aligning with accessibility expectations. - It includes a broader governance emphasis (principles for grievance management and alignment with UNGP-like principles) and notes periodic review of the procedure. Gaps relative to the reference standards: - Channel coverage incomplete: While email and website are confirmed, other listed channels in the reference question (meetings with affected communities, dedicated phone line, town halls, presentations at forums/training, direct mail, brochures/flyers/banners, local publications advertisements, surveys) are not evidenced in the assessed ESMS documentation. The explicit channels evidence is limited to digital/electronic and a written form; there is no clear evidence of proactive in-person or broad-access channels (e.g., town halls, meetings, or dedicated hotlines) which IFC guidance emphasizes as essential to engaging affected communities "in their own communities and places where they feel comfortable." - Measurement, tracking, and verification: The documentation mentions a Grievance Register and steps but lacks explicit indicators, target

response times, frequency of review, and verification of complaint resolution effectiveness (e.g., metrics, KPIs, audits, or independent verification). Reference standards require tracking of cases, publishing responses, and regular reviews to assess effectiveness; these elements are implied but not clearly quantified or demonstrated. - Public accessibility and awareness: There is limited detail on how stakeholders are informed about the grievance mechanism's availability in local languages, and on reducing barriers for vulnerable groups beyond general accessibility statements. - Feedback into ESMS improvements: While there is a mechanism to adjust management programs, the documentation does not clearly describe how learnings from grievances feed into updates to the ESMS with clear responsibilities, timelines, and verifiable actions. Recommendations to improve toward higher performance (aligned with the reference standards): - Expand and document channels: Explicitly incorporate and reference additional channels listed in the standard, including formal in-person channels (meetings with affected communities, town halls), direct mail, brochures/flyers/banners, local publications, and a toll-free/ dedicated phone line if feasible. Provide procedures for each channel (how they are used, how inquiries are recorded, and who handles them). - Strengthen procedural detail and accountability: Codify response time commitments (e.g., acknowledge within 2 business days; provide initial assessment within 10 business days; full resolution target depending on issue complexity). Define roles clearly for each step (receiving, registering, screening, investigating, resolving, communicating decisions) and ensure responsibility is assigned to specific roles or teams with escalation paths. - Enhance tracking and verification: Implement a formal Grievance Log with standardized fields, include indicators for age of grievances, closure time, outcomes, and redress provided. Establish periodic (quarterly) internal reviews and an annual external-facing report on grievance trends and ESMS improvements. - Accessibility and cultural appropriateness: Ensure the mechanism is accessible in local languages, offers multiple submission formats (oral, written, digital), and is free of charge. Validate accessibility for vulnerable groups through targeted outreach and inclusive design. - Tie grievances to ESMS improvements: Create a formal process whereby insights from grievances feed updates to ESMS ESAPs, with documented action plans, responsible owners, deadlines, and verification steps. Include a mechanism to verify that improvements are implemented and effective, with evidence-based adjustments to controls and training. - Publicize and educate: Publicly confirm the grievance channels, expected timelines, and confidentiality protections. Conduct targeted outreach and training for staff and investees to raise awareness of the grievance mechanism and its operation. In sum, the assessed ESMS provides foundational grievance handling procedures and some channels (notably email, website, and written forms) but falls short of demonstrating the full, multi-channel external communications approach and detailed, verifiable processes expected by the reference standards. Implementing the above recommendations would elevate the compliance and effectiveness of the grievance mechanism and external communications to meet higher performance levels.

  **Score: 3/5**



## Maturity Level

### Reporting Procedures in Place



Procedures in place for reporting, usually assigned to E&S staff. Primarily reactive.

## Recommendations

### Consult on Reporting Needs

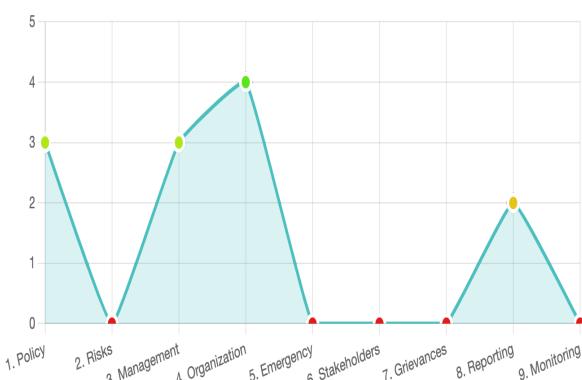


Consult with affected communities to ask what reporting would be most useful. Develop multiple channels for reporting.

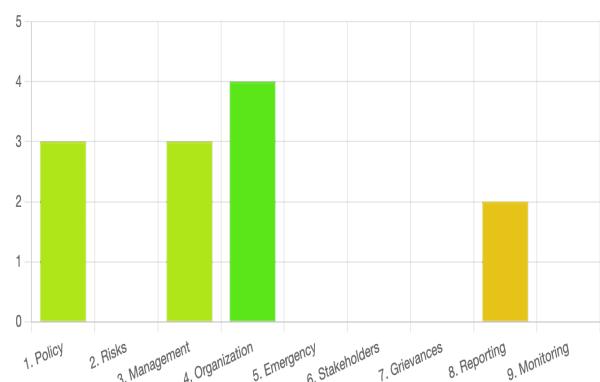
## Performance Visualization

This section illustrates highlights the most current score per element. For complete transparency, any unassessed elements are assigned a score of zero.

ESMS Maturity Trend



ESMS Maturity Status





# ESG Performance Dashboard

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## DASHBOARD OVERVIEW

This dashboard provides a comprehensive summary of performance across all nine categories of IFC Performance Standard 1 (PS1).

Each chart illustrates the trajectory of scores over time, with a focus on the five most recent assessments for each element.

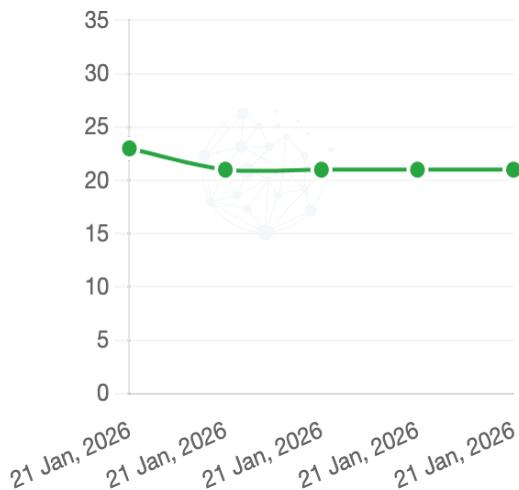
This visualization is designed to support informed decision-making by highlighting trends, measuring progress, and identifying key areas requiring improvement.

Use this tool to guide continuous enhancement in alignment with IFC's sustainability and risk management framework.

- **Comprehensive Analysis** - Covers all 9 PS1 categories with detailed scoring
- **Trend Visualization** - Tracks performance across 5 assessment periods
- **Gap Identification** - Highlights areas requiring improvement
- **Actionable Insights** - Supports continuous enhancement of ESG performance

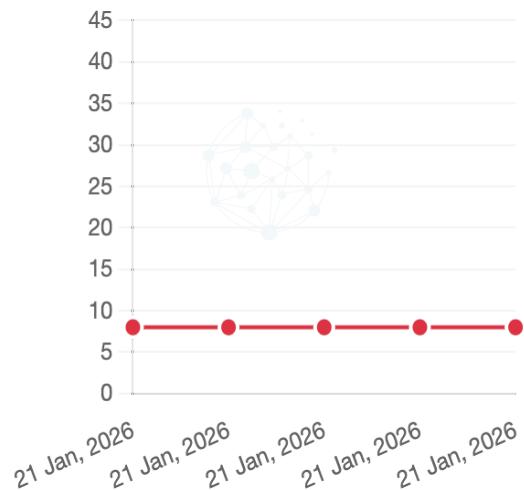
## 📊 POLICY SCORE

Current Score: 3/5



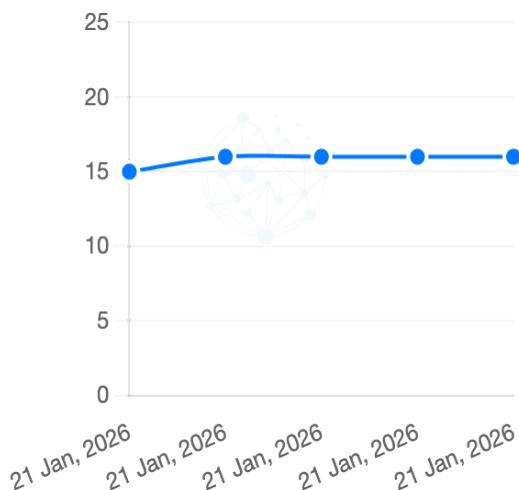
## ⚠️ RISK SCORE

Current Score: 0.89/5



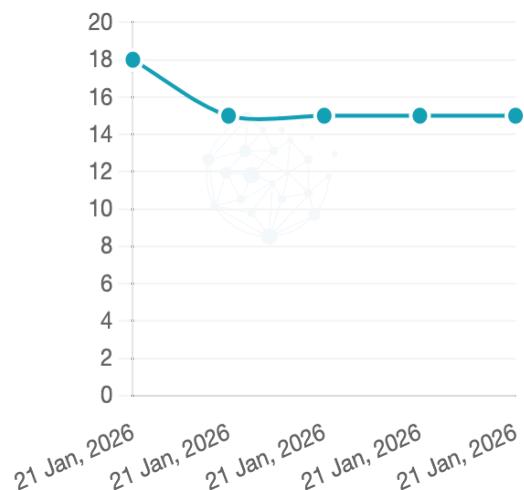
## 👤 MANAGEMENT SCORE

Current Score: 3.2/5



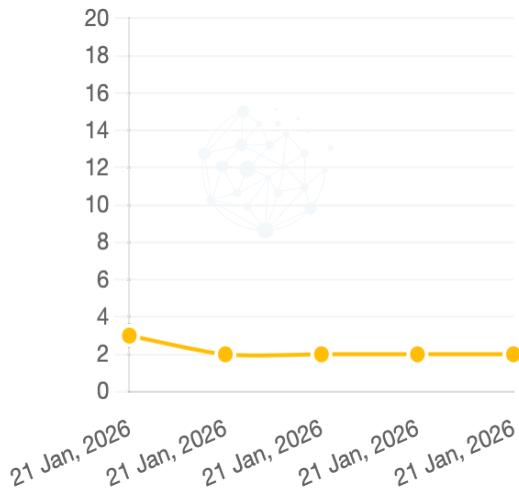
## 🏢 ORGANIZATION SCORE

Current Score: 3.75/5



## ⚠️ EMERGENCY SCORE

Current Score: 0.5/5



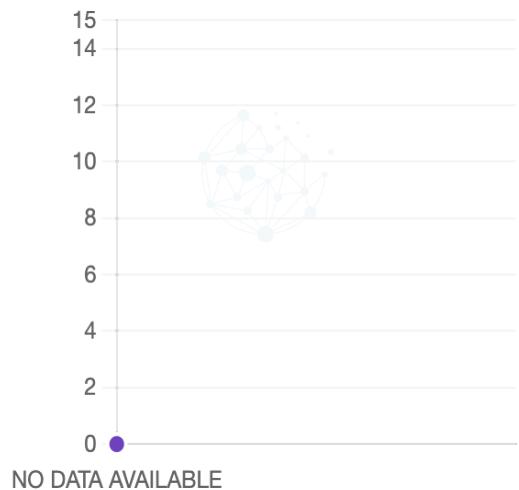
## ��️ STAKEHOLDER SCORE

Current Score: 0/5



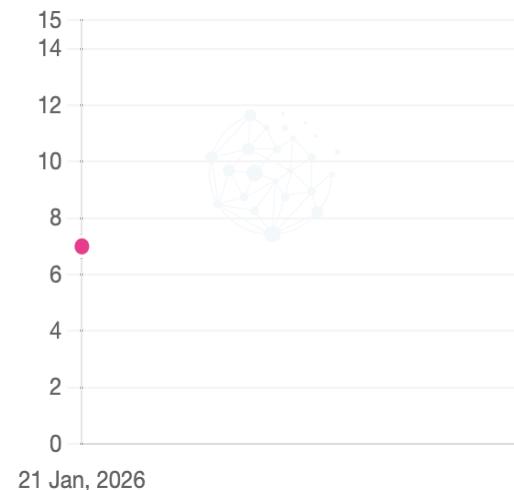
## 💬 GRIEVANCE SCORE

Current Score: 0/5



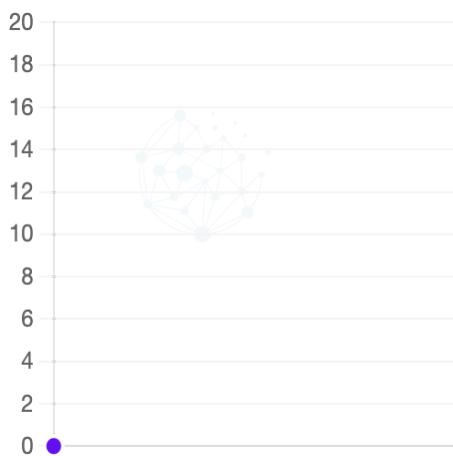
## 📝 REPORTING SCORE

Current Score: 2.33/5



## ↗ MONITORING SCORE

Current Score: 0/5



NO DATA AVAILABLE

"*Sustainable leadership* isn't about being perfect—it's about being *accountable* for every step forward."

— PAUL POLMAN, FORMER UNILEVER CEO

"Building a world where we meet our own needs without denying future generations a healthy society is not impossible ... *The question is where societies choose to put their creative efforts.*"

— CHRISTOPHER FLAVIN, WORLDWATCH INSTITUTE