

For Immediate Release  
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## ASUENE Expands Sustainability Reporting Function to Support ISSB and GRI Standards

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# ASUENE

ASUENE Inc. has expanded a new sustainability reporting function to its carbon accounting platform for GHG measurement, reduction, and reporting, “ASUENE”. The new function enables users to generate reports in compliance with the standards issued by the International Sustainability Standards Board (ISSB) as well as the internationally recognized Global Reporting Initiative (GRI) Standards.

With this enhancement, companies operating globally can leverage GHG emissions data measured on “ASUENE” to automatically generate reports aligned with international standards in the required formats.

By launching this function, companies adopting “ASUENE” can significantly reduce the workload

### Background of Expanding ISSB and GRI Aligned Reporting Functions

In recent years, corporate sustainability disclosure has entered a transitional phase, shifting from voluntary initiatives to mandatory requirements, with regulatory frameworks rapidly being established worldwide. For companies operating across borders, ensuring compliance with differing regulatory regimes in each market has become a critical management priority.

In Europe, CSRD has been phased in since 2024, requiring in-scope companies to disclose information in accordance with ESRS. In countries across Asia, domestic regulations based on ISSB standards are being introduced, while in the United States, the U.S. Securities and Exchange Commission (SEC) has published its final rule on climate-related disclosures. As a result, while international harmonization of standards is progressing, differences in disclosure requirements remain among jurisdictions. Companies must therefore respond to multiple frameworks individually.

Furthermore, the challenges companies face extend beyond adapting to regional regulations. They must also comply with both the ISSB standards, which emphasize financial impacts, and the GRI standards, which prioritize social and environmental impact information.

Companies are required to integrate these frameworks, which differ in objectives and structure, from a double materiality perspective while ensuring consistency and transparency in disclosure. Consequently, many companies need to comply with both standards, increasing the burden of reporting operations.

### **Overview of the ISSB and GRI Aligned Reporting Functions**

To alleviate and streamline these operational burdens, ASUENE has enhanced “ASUENE,” by expanding new capabilities for generating reports compliant with ISSB and GRI standards.

For ISSB compliance, the function organizes information in accordance with the disclosure requirements of IFRS S1 and S2, enabling automatic aggregation by utilizing existing GHG emissions data within the platform.

For GRI compliance, in addition to generating reports aligned with specific disclosure items, the system allows users to register the data and source URLs used on the reporting screen. This ensures precise linkage between each disclosure item and its reference source, enhancing transparency regarding the basis of disclosure and facilitating smoother review and explanation processes.

By managing both GHG emissions data and international standards-based reports within “ASUENE,” companies can use the same dataset for reporting under both ISSB and GRI frameworks, enabling more efficient reporting.

ASUENE will continue to support Japanese companies expanding globally by assisting them in responding to disclosure requirements in line with regulatory developments in each country, thereby advancing corporate decarbonization management.

### **ASUENE Company Profile**

ASUENE Inc. is a leading Climate Tech company in Japan with the mission of “Changing the world for the next generation”. We provide “ASUENE”, a carbon accounting platform to measure, report and reduce carbon emissions of companies and we contribute to the net zero society.

#### **Company name: ASUENE Inc.**

Representative: Founder, CEO Kohei Nishiwada

Date of establishment: October 2019

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