

An aerial photograph of a winding road at night, illuminated by light trails from vehicles. The road curves through rolling green hills. A large, semi-transparent circular graphic is overlaid on the right side of the image. The text is positioned on the left side of the image.

Global Reporting

**A Multi-Jurisdictional
Approach to Sustainability
Reporting**

Global Reporting

A Multi-Jurisdictional Approach

The size and scale of the Bosch group means that a variety of sustainability reporting frameworks and requirements apply. By identifying the overlaps and divergences, Bosch can implement comprehensive sustainability reporting efficiently and transparently.

	CSRD / ESRS	EU Green Taxonomy	California legislation	ISSB / TCFD	TNFD	GRI	CDP
Topics considered							
Environmental – climate	Y	Y	Y	Y	Y	Y	Y
Environmental – biodiversity and other matters	Y	Y	N	Planned	Y	Y	N
Social issues	Y	Y	N	Planned	Y	Y	N
Governance matters	Y	N	N	Planned	N	Y	N
Implementation							
Mandatory / voluntary	Mandatory	Mandatory	Mandatory	Voluntary (for now)	Voluntary	Voluntary	Voluntary
Materiality basis	Double	N/A	Traditional	Traditional	Double	Double	Double
Consider value chain impact	Y	N	N	Y	Y	Y	Y
Assurance required (limited vs reasonable assurance)	Mandatory – Limited and Reasonable (later)	Voluntary	Mandatory – Limited assurance	Voluntary	Voluntary	Voluntary	Voluntary

The volume of data points can be overwhelming – AI can play a critical role in assuring the quality and accuracy of reporting.