

AASB S2 Readiness Decision Tree



Which AASB S2 implementation plan is right for your organisation?

START HERE

1  Does your organisation already have internal expertise to interpret AASB S2 requirements and confidently manage the reporting process?

NO →

YES

2  Does your team have the capacity to coordinate climate risks and opportunities, evidence and disclosures?

NO →

YES

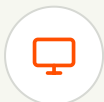
3  Are you comfortable managing stakeholder workshops, financial materiality assessments, governance documentation and board engagement internally?

NO →

YES

4  Will technology help you move faster from AASB S2 assessment to audit-ready disclosure?

- Do you want software that helps suggest relevant climate risks and opportunities?
- Do you want guided workflows from assessment through to disclosure?
- Do you need one place to manage evidence, approvals and audit trail?
- Do you want AASB S2 to be repeatable beyond year one?



Drova Technology

Ideal for organisations that:

- ✓ Have the expertise, but need software to help do the work
- ✓ Want technology to suggest relevant risks, opportunities and next steps
- ✓ Need guided workflows across assessment, evidence and approvals
- ✓ Want a clear audit trail from assessment through to disclosure
- ✓ Need a repeatable system for year two and beyond



Hybrid Solution

Drova Technology + Consulting Partner

Ideal for organisations that:

- ✓ Are new to AASB S2 or need additional capacity to establish their first reporting cycle
- ✓ Need executive, board and reporting-team education and engagement
- ✓ Want expert support interpreting AASB S2 and applying it to their business
- ✓ Need facilitated stakeholder, climate-risk and financial-materiality workshops
- ✓ Need specialist support establishing emissions baselines and a practical Scope 3 roadmap
- ✓ Want help translating climate risks and opportunities into strategy and financial impacts
- ✓ Need support establishing governance responsibilities, controls and supporting evidence
- ✓ Want help closing gaps and preparing for external assurance
- ✓ Want to build internal capability and reduce reliance on consultants after year one

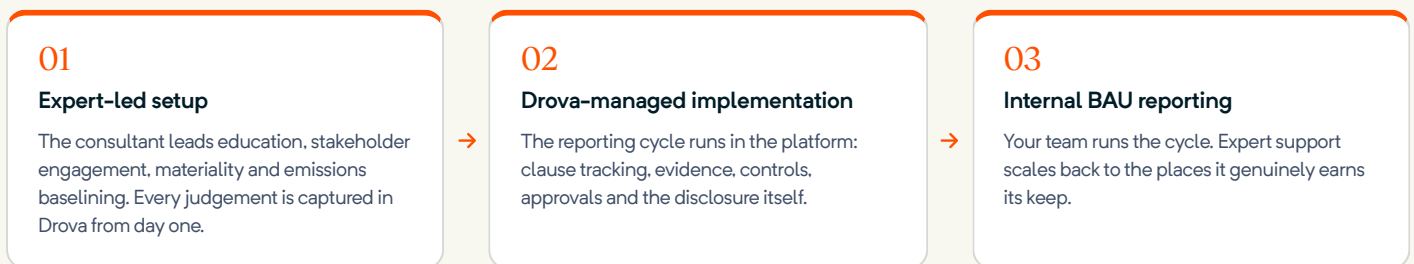
Consultants use Drova as the delivery platform, giving you expert guidance with a structured, auditable process from day one.

An audit-ready AASB S2 disclosure process powered by Drova

The difference is simply how much expertise your organisation already has.

WHAT'S INCLUDED	Drova Technology		Hybrid Solution
			Drova Technology + Consultant
 AASB S2 education	Managed internally		Consultant-led
 Materiality workshops	Managed internally		Consultant-facilitated in Drova
 Software platform	✓		✓
 Clause-by-clause compliance	✓		✓
 Workflow and Evidence Management	✓		✓
 Disclosure Report generation	✓		✓
 Board guidance	Managed internally		Consultant-facilitated
 Implementation support	✓		✓
 Audit readiness	Disclosure to evidence audit trail		Drova evidence trail + consultant readiness review

HOW A HYBRID ENGAGEMENT RUNS



“A consultant can get you to year one. AASB S2 doesn’t stop at year one.”

Drova does both

We’re the technology, and we partner with experienced AASB S2 consultants, so you can scale expert support up or down as you need it. Start with the system. Add expert hands where they count. Scale back once you don’t.

Talk to us about your path

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