ESG Disclosure Evidence Review: Illustrative Evidence Brief

ILLUSTRATIVE SPECIALIST EVIDENCE BRIEF | PUBLIC-SOURCE AND SERVICE METHODOLOGY

No completed client matter is represented. This document demonstrates questions, evidence requirements, limitations and possible deliverables. It contains no verified findings about a named buyer or company. A matter, source access, fixed fee and timing require separate written acceptance.

Commissioned decision

This specialist review focuses on **ESG Disclosure Evidence Review**, within **Climate, Carbon, Environmental & Nature Intelligence**. The decision owner asks: **Does the environmental claim have a traceable external evidence basis?** The specific fact being tested, relevant entity, territory and historical period must be defined before any casework.

Narrow first commission

Investigate one named subject, one agreed current-versus-historical claim, the most relevant `EU CBAM rule` and one independent cross-check. Stop if original records are unavailable or the decision cannot be resolved in the agreed scope.

Original-record plan

- Source the exact original `EU CBAM rule` and capture jurisdiction, publisher and date.
- Verify identity against `environmental permit` and document whether it is independent.
- Test `non-applicable rule` as a rival explanation.
- Check the alternative `scope 3 estimate stated as measured` rather than treating an unreturned search result as exculpatory.
- Ask whether `offset claim not traceable` would require the decision owner to commission a qualified specialist.

Illustrative two-page PDF composition

Page 1: Case-neutral purpose, exact research questions, allowed source universe and decision relevance; do not name a supposed real client.

Page 2: Source-to-question matrix with no fabricated findings, a material contradiction register, a precise request for the missing original records and reliance boundaries.

Specific deliverable tables: regulation/source register, missing measurement requests, green claim matrix.

Example report table (empty until an authorised case)

Evidence question; Proposed source; What must be verified; Result

Which entity/asset is named?; EU CBAM rule; Exact identifiers and record period; Not investigated in this specimen

Does the claim survive a contrary source?; environmental permit; Independence, timing and scope; Not investigated in this specimen

What would change the answer?; EPA enforcement record; non-applicable rule; Not investigated in this specimen

Applicable source portals

Ref; Primary source / comparator; Link; Evidence limitation and status

EPA-ECHO; U.S. EPA: ECHO enforcement and compliance data; https://echo.epa.gov/resources/echo-data/about-the-data; WEB CHECKED 2026-10-12. Data completeness, reporting lags and agency refresh dates must be checked

FTC-ADS; U.S. FTC: Advertising substantiation standards FAQ; https://www.ftc.gov/business-guidance/resources/advertising-faqs-guide-small-business; WEB CHECKED 2026-10-12. US advertising context; scientific/health claims may require specialised testing not performed by Aperture

S10; European Commission CBAM information; https://taxation-customs.ec.europa.eu/carbon-border-adjustment-mechanism/cbam-definitive-regime_en; REGISTER STARTING POINT; NOT NEWLY RECHECKED. Source candidate; subject relevance, date and access must be verified case-by-case.

S15; European Commission deforestation regulation; https://environment.ec.europa.eu/topics/forests/deforestation/regulation-deforestation-free-products_en; REGISTER STARTING POINT; NOT NEWLY RECHECKED. Source candidate; subject relevance, date and access must be verified case-by-case.

Buyer action and exclusions

- Reader: Industrial exporters, investor risk teams and environmental claims owners.
- Commercial trigger to check: Carbon claim, CBAM question, provenance concern or environmental permit.
- Send the decision question and identifiers through the existing written-enquiry route; do not send restricted records by insecure email.
- **Professional boundary:** No accredited environmental verification or carbon-accounting certification.
- Do not imply the claimed facts are proven, that this is a completed sample case, or that named competitors have endorsed Aperture.

Release quality controls

- Confirm the appointing client, exact research question, relevant location, decision date, conflicts, privacy, sanctions and licensing.
- Check original source identity, authority, issue date, effective date, retrieval timestamp, version and lawful access.
- Reproduce important calculations and compare at least one plausible contrary explanation.
- Keep allegations, regulatory findings, historical claims and unresolved matches distinct.
- Mark each proposed finding supported, partially supported, contradicted, unresolved or outside mandate; include missing-source requests.
- Confirm that illustrations do not imply a real engagement, completed investigation, certified outcome or affiliation with named comparators.

- Obtain final human sign-off on accuracy, legal boundaries, confidentiality, claims and publication version before release.

Professional boundaries: Independent research support only. No legal, tax, investment, audit, valuation, brokerage, investigation requiring a specific professional licence or regulated opinion is implied. No confidential material should be sent before instructions.