Bridging the Gap: Evaluating and Extending the GREAN Framework's Capacity to Support AASB Sustainability Disclosure Compliance

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Abstract

As organisations face increasing pressure to meet sustainability reporting obligations, the need for structured mechanisms to embed these requirements into enterprise systems has become more noticeable. However, alignment between enterprise architecture frameworks and the new Australian regulatory disclosure requirements remains underexplored. This study assesses the components of the Green Enterprise Architecture (GREAN) framework against compliance with Australian climate-related mandatory disclosure requirements and identifies the architectural gaps that remain. Using a narrative literature review followed by framework analysis, disclosure pillars of the Australian mandatory disclosure standard were mapped against architectural layers of a GREAN framework. The findings show that the framework provides essential architectural structure across all pillars but, on its own, is insufficient to satisfy regulatory requirements, with gaps in governance accountability, scenario analysis capability, enterprise risk integration, and greenhouse gas accounting methodology. The paper proposes architectural extensions to strengthen the framework's capacity to support regulatory compliance.

Keywords*: Green Enterprise Architecture, sustainability disclosure, enterprise architecture, regulatory compliance in Australia*

1. Introduction

In late 2024, the Australian Accounting Standards Board (AASB) introduced sustainability reporting standards. These standards were created in response to demands from the International Sustainability Standards Board (ISSB) and investors to standardise reporting of risks and opportunities related to sustainability. This information helps investors make decisions and increases their confidence in investing (Misiuda & Lachmann, 2022). In the context of sustainability, these standards consist of two parts: AASB S1 and AASB S2 (AASB, 2021). For organisations that meet size or emissions thresholds under the Corporations Act 2001, the implementation of AASB S2 becomes urgent, as it is mandatory.

However, implementing this relatively new standard may present challenges. For example, when IFRS 17, a financial reporting standard in the insurance sector, was first introduced, Grant Thornton (2020) argues that one implementation challenge is that the new measurement requirements demand greater cross-functional interaction. To make matters worse, limited expertise and knowledge of this new standard cause many organisations to experience long implementation processes, as employees and consultants need to study the standards beforehand (Fegri, 2023). Equivalent to IFRS 17, AASB S2 also requires cross-functional interaction, as this standard asks organisations to integrate procedures and controls related to climate risk within multiple business functions and into the organisation's overall risk management process (AASB S2, 2024).

Hence, Enterprise Architecture (EA) is well-positioned to implement this standard, as EA provides a holistic approach to describe and control an organisation's structure, processes, applications, systems and techniques in an integrated way across multiple business functions (Lankhorst, 2017). Through this approach, organisations may integrate sustainability-related reporting requirements more systematically, while improving coordination.

One EA approach specifically developed to embed sustainability across an organisation's strategy, business, data, application, and technology layers is Green Enterprise Architecture (GREAN) (Vandevenne et al., 2023). However, GREAN is developed with an objective to reduce an organisation's environmental footprint, with sustainability reporting not yet being one of the objectives. As AASB S2 introduces mandatory sustainability reporting requirements structured around four main pillars, Governance, Strategy, Risk Management, and Metrics & Targets, it remains unclear how well GREAN principles can support compliance with these requirements. Therefore, this study aims to answer the question: "To what extent does the GREAN framework align with the four main pillars of AASB S2, and what gaps remain in addressing compliance needs?"

This paper consists of five sections. Following this introduction, the "Methodology" section outlines how relevant literature is identified and scoped. The "Literature Review" synthesises key theories and prior studies informing the research. The "Discussion" then examines where the GREAN framework aligns with AASB S2 requirements and where gaps remain. Finally, the "Conclusion" summarises the findings and offers directions for future research.

2. Methodology

This study provides a document-based analysis of the alignment between the GREAN framework and AASB standards. The scope focuses on Australian organisations subject to mandatory sustainability reporting obligations and evaluates GREAN's architectural components against requirements outlined in AASB S2. Organisational implementation effectiveness and empirical or quantitative data collection are excluded from scope.

To address the research objectives, this study uses a narrative literature review followed by framework analysis. Literature is sourced primarily from Scopus using search terms including "enterprise architecture", "green enterprise architecture", "sustainability disclosure", and "regulatory compliance in Australia". The search was limited to publications from 2017 to 2026. Three thematic streams were identified, including enterprise architecture's role in sustainability governance, GREAN and its components, and the Australian mandatory climate disclosure regulatory context. Framework analysis then examined each of GREAN's architectural layers against governance requirements derived from AASB S2's disclosure pillars. The analysis further examined requirements with insufficient coverage to identify the extension opportunities proposed in the findings. Figure 1 illustrates the overall research methodology.

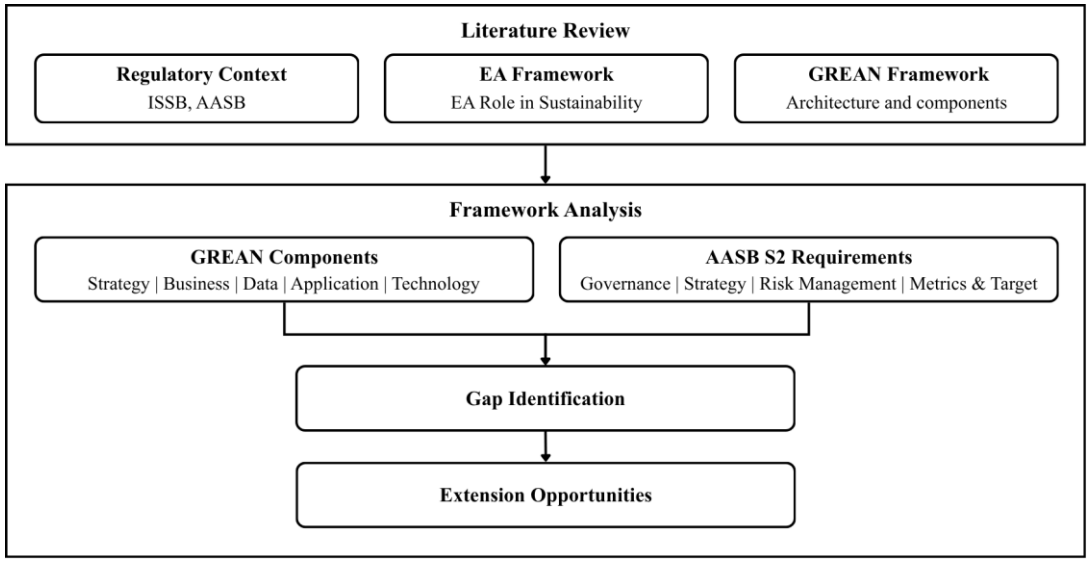


Figure 1. Research Methodology Scheme
Note. Research Methodology Scheme. 2026. Own work.

3. Literature Review

3.1. Regulatory Context: AASB as the Governing Body for Sustainability Disclosure

In response to the growing need to standardise sustainability disclosures and align with the ISSB framework, Australia introduced the AASB as sustainability reporting standards. The AASB published AASB S1 as a voluntary standard covering broader sustainability-related risks and opportunities, including areas such as biodiversity, water use, social impacts, and human capital, and AASB S2 as a mandatory standard specifically targeting climate-related risks and opportunities, with certain entities required under the Corporations Act 2001 to apply AASB S2 for annual periods beginning on or after January 1, 2025 (AASB S2, 2024). AASB S2 introduces structured disclosure requirements across four core pillars (AASB S2, 2024), as summarised in Table 1.

Pillar	Focus	Key Disclosure Requirements
Governance	Board and management oversight of climate-related risks and opportunities	• Processes, controls, and procedures used by the board and management to monitor, manage, and oversee climate-related risks and opportunities. • Disclosure of board-level and management-level roles and responsibilities.
Strategy	How climate risks and opportunities affect the business	• Material climate-related risks and opportunities; • Current and anticipated financial effects on business model, value chain, financial position, and performance. • Climate scenario analysis (minimum two scenarios, including one aligned with 1.5°C). • Climate Transition Plans where applicable.
Risk Management	Integration of climate risk into enterprise-wide risk processes	• Processes for identifying, assessing, prioritising, and monitoring climate-related risks. • How these processes integrate into the organisation's overall risk management framework.
Metrics and Targets	Quantitative performance against climate-related goals	• Scope 1 greenhouse gas (GHG) emissions (mandatory from Year 1): emissions generated from sources owned by the organisation. • Scope 2 GHG emissions (mandatory from Year 1): indirect emissions from purchased energy consumption. • Scope 3 GHG emissions (mandatory from Year 2): indirect emissions generated across the organisation's broader value chain. • Climate-related targets set by the entity or required by law. • Metrics used by governance bodies to measure progress.

Table 1. AASB S2 Core Disclosures and Key Requirements

3.2. Enterprise Architecture as a Sustainability Enabler

Enterprise Architecture has increasingly moved beyond its traditional role of aligning IT systems with business objectives, emerging as a strategic mechanism for embedding sustainability into organisational operations. Nayeem et al. (2023) describe EA as an approach that integrates business objectives with IT infrastructure to enable effective management, governance, and decision-making, noting that digital transformation is helping organisations leverage technology for economic, social, and environmental benefits. This positions EA not merely as a technical discipline, but as a governance instrument that bridges the gap between strategic sustainability intent and operational practice.

The case for EA as a sustainability enabler has grown stronger as regulatory obligations have expanded. Nayeem et al. (2023) argue that EA is well-positioned to support sustainable digital transformation given its capacity to manage complexity, facilitate change, and align resources toward shared objectives qualities that are particularly critical when organisations must demonstrate auditable and measurable sustainability commitments under mandatory disclosure regimes. Alghamdi (2024) further shows that sustainable EA practices correlate positively with regulatory compliance, as EA ensures IT systems and data governance frameworks are designed in accordance with reporting requirements. This is directly relevant to AASB S2, where the metrics and targets pillar demands traceable and methodology-documented GHG emissions data that cannot be produced without robust underlying data architecture. Nayeem et al.

(2025) reinforce this, finding that EA maturity enhances ESG performance through adaptive governance, with regulatory pressures strengthening the relationship between EA capability and sustainability outcomes.

3.3. The Emergence of Green Enterprise Architecture (GREAN)

Digital transformation plays an increasingly important role in academia and business, yet their significant environmental footprint is often overlooked, sidelining their potential contribution to environmental sustainability (Vandevenne et al., 2023). In this context, GREAN was developed as a direct response to that gap. Vandevenne et al. (2023) propose GREAN as a method for sustainable transformation, utilising a Design Science Research approach to develop an artifact outlining a comprehensive strategy for embedding environmental sustainability into digital transformation across various organisational layers, with the framework's need validated through a systematic literature review that identified a significant research gap in the GREAN space.

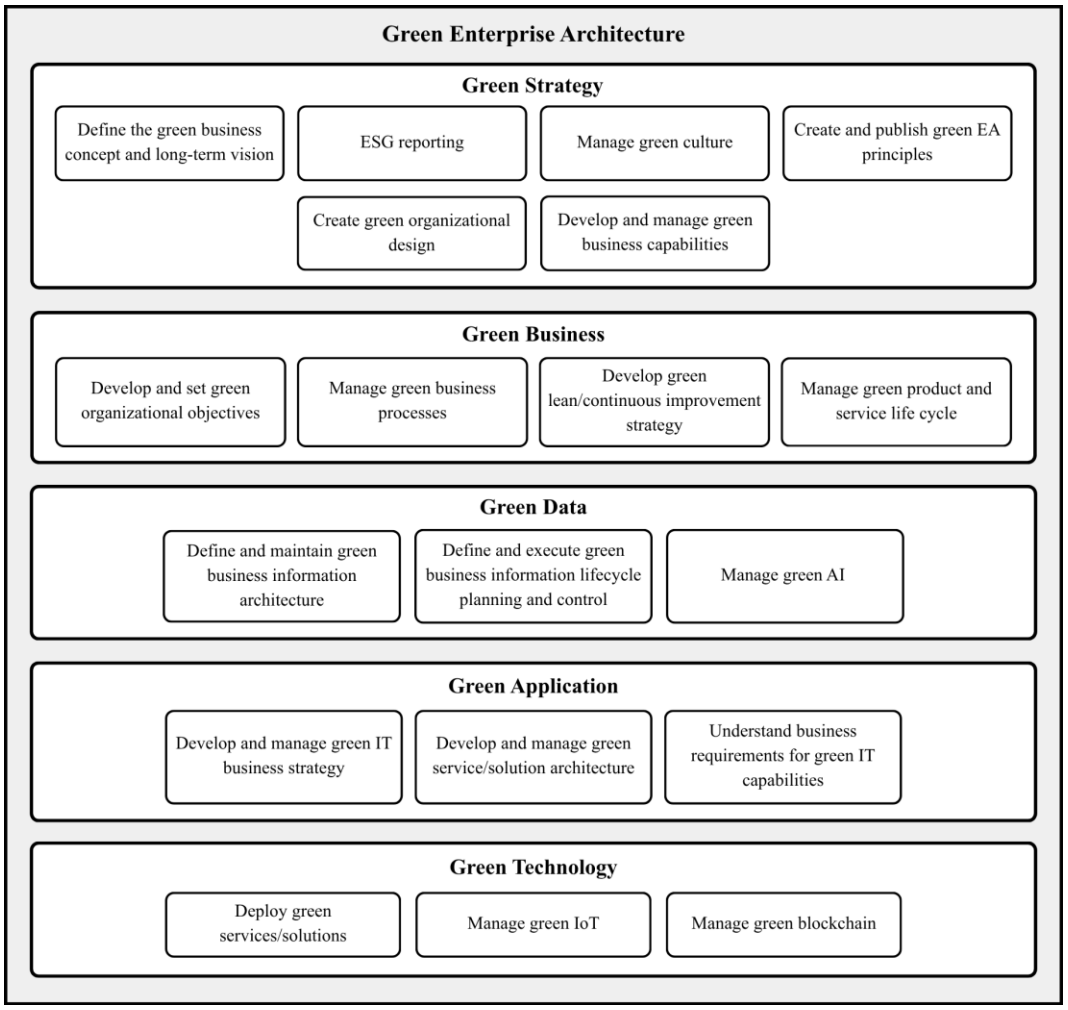


Figure 2. GREAN Framework

Note. Adapted from "Green Enterprise Architecture (GREAN) Leveraging EA for Environmentally Sustainable Digital Transformation", by N. Vandevenne, J. Van Riel, and G. Poels, 2023, Sustainability, 15(19), Article 14342 (MDPI Article). Copyright 2023 by MDPI.

As illustrated in Figure 2, Vandevenne et al. (2023) organise GREAN across five architecture layers, each populated with concrete Courses of Action (CoAs) and associated sustainability capabilities. The five layers are strategy, business, data, application, and technology, which provide a foundational blueprint for the design and operation of an enterprise, with each layer overlapping and inseparable from the others in practice (Vandevenne et al., 2023).

Layer	Key Function
Strategy	Sets overarching environmental sustainability goals aligned with the organisation's long-term direction, defining what sustainability means in a specific context as a prerequisite for downstream operationalisation.
Business	Translates strategic intent into operational processes through environmentally sustainable-aware business capability modelling, identifying capabilities that need to be built, sourced, or transformed to achieve environmental objectives.
Data	Governs how sustainability-related data is organised, structured, and made accessible across the enterprise. providing a foundation for reliable and traceable emissions data that AASB S2 assurance requirements demand.
Application	Directs the design of eco-friendly IT architectures that balance business and sustainability constraints and promotes reuse of existing architectural components.
Technology	Reduces the environmental footprint of digital infrastructure through energy efficiency and optimised hardware utilisation and addresses the environmental cost of AI deployments.

Table 2. GREAN's Five Architectural Layers

The reviewed literature reveals three converging gaps: GREAN was not designed to meet regulatory disclosure obligations, leaving its alignment with AASB S2 untested; existing EA frameworks including GREAN remain predominantly environmental in focus, with social and governance dimensions largely unaddressed (Alshehri et al., 2025); and no conceptual framework has been proposed to guide organisations in using EA as a structural mechanism for AASB S2 compliance. Collectively, these gaps justify a systematic analysis of GREAN's coverage against AASB S2 requirements and the identification of architectural extensions where gaps exist.

4. Discussion

This section assesses the extent to which the GREAN framework can support organisational compliance with AASB S2 disclosure requirements, identifying the alignments and gaps found in the framework.

4.1. Framework and Gap Analysis

4.1.1. Governance

The GREAN framework's Strategy Layer aligns with the AASB S2 Governance pillar. By positioning environmental sustainability as foundational commitment, GREAN encourages organisations to treat climate-related management as a core organisational function. This disposition is consistent with the goal of Governance layer of AASB S2, which requires entities to disclose the processes, controls, and procedures used to monitor and manage climate-related risks and opportunities (AASB S2, para. 5). In principle, organisations that have already adopted GREAN's Strategy Layer to anchor sustainability goals are better positioned to articulate a governance narrative in their sustainability reports. For a large financial institution, embedding sustainability at the strategy layer means climate-related considerations are more likely to be integrated into management-level decisions rather than siloed within a standalone sustainability team. This reduces the effort to demonstrate governance accountability to regulators and investors and supports the credibility of disclosures.

Gap 1: Absence of a Governance Accountability Architecture

Despite strategic alignment, GREAN does not mention governance accountability structures. It does not specify which bodies or individuals are responsible for climate oversight, how responsibilities are formalised, or how activities are documented and reported. Meanwhile, AASB S2 is more specific about this by mentioning how entities must identify the governance body or individual responsible for climate oversight along with its mandates and role descriptions, and how often the body is informed about climate-related risks. In summary, GREAN tells organisations about what sustainability capabilities to develop and where in the architecture they belong, but not who is accountable for governing them or how the accountability should be structured.

If this gap is left unaddressed, organisations risk producing sustainability reports in which governance disclosures are vague without clear links between commitments and the stakeholders-in-charge. For example, for a bank operating under AASB S2, this represents a material compliance risk. Regulators and auditors are likely to analyse governance disclosures closely, given that limited assurance over governance disclosures is required from the first reporting year. A disclosure that cannot demonstrate a clear, documented chain of climate accountability from the board to operational functions will be difficult to convince and may attract regulatory attention.

4.1.2. Strategy

GREAN's Strategy Layer is the strongest with AASB S2. The regulation requires entities to disclose how climate-related risks and opportunities affect their business model, value chain, strategic decision-making, and financial planning (AASB S2, para. 9). The layer directly addresses this intent, as it is designed to embed environmental sustainability into organisational strategy, defining green business concepts, long-term vision, and how sustainability shapes core capabilities and investment decisions. An organisation that has operationalised GREAN's Strategy Layer is already performing properly to describe how climate considerations are incorporated into strategic planning. The capability-based management approach within GREAN's Business Layer further supports this by providing a structured view of where environmental impact is concentrated across the organisation's operations. It is broadly consistent with AASB S2's requirement to disclose where climate risks and opportunities are concentrated within the business model and value chain (para. 13).

Gap 2: Absence of Scenario Analysis Capability

The most significant gap between GREAN and the AASB S2 Strategy pillar concerns climate scenario analysis. Under paragraph 22, entities must assess and disclose the resilience of their strategy and business model under different climate scenarios, including at least one scenario consistent with a 1.5°C pathway. This requires forward-looking, quantitative modeling of how physical and transition risks materialise under different futures. GREAN has no equivalent capability, as it focuses on embedding sustainability in current architecture rather than projecting how that architecture performs under future climate conditions.

For an industry such as banking, this gap is critical. Scenario analysis must extend across the lending portfolio, assessing how borrowers in carbon-intensive sectors respond under transition scenarios and how physical climate risks affect asset values. Without the scenario analysis capability, organisations are likely to produce disclosures that expose them to scrutiny from regulators and assurance providers.

Gap 3: Transition Plan Architecture

AASB S2 paragraph 14(a)(iv) requires entities that have a climate transition plan to disclose it, including key assumptions and dependencies. While GREAN's Strategy Layer supports transition plan by defining long-term green vision and capability transformation of roadmaps, it does not provide a structured transition plan architecture, which may cover milestones, resource allocations, interim targets, and assumptions regarding decarbonisation commitments. Without this, transition plan disclosures risk being too high-level and unconfirmed.

4.1.3. Risk Management

AASB S2's Risk Management pillar requires entities to disclose how they identify, assess, prioritise and monitor climate-related risks, and how these processes integrate with the organisation's overall enterprise risk management framework (para. 24-26). GREAN's Business Layer partially aligns with this pillar. Its capability-based approach to map environmental impact across organisational functions provides a structured basis for identifying where climate-related. For a financial institution, for instance, this translates into a useful starting point for disclosing which business units or processes carry the greatest environmental exposure , supporting the risk identification dimension of AASB S2's requirements.

Gap 4: Absence of ERM Integration Architecture

GREAN operates as a standalone sustainability framework. It does not define how green capabilities and processes connect to an organisation's broader Enterprise Risk Management (ERM) system. AASB S2 explicitly requires that climate risk processes be integrated with overall risk management (para. 26) and not treated as a parallel track. Organisations that rely on GREAN without this integration may disclose climate risk processes that exist in isolation from their risk management process.

4.1.4. Metrics & Targets

GREAN's Data Layer offers the most substantial contribution for this pillar. AASB S2 requires the disclosure of Scope 1 and Scope 2 GHG emissions from Year 1, material Scope 3 GHG emissions from Year 2 and financed emissions. GREAN's Data Layer, which is designed to govern how environmental data is managed across the organisation, creates the architectural preconditions for producing this kind of reporting. In principle, an organisation that has embedded green data governance is better positioned to establish consistent data pipelines, assign data ownership, and maintain mature emissions record. Similarly, GREAN's Technology Layer supports direct measurement of Scope 1 and Scope 2 operational emissions through technology.

Gap 5: Absence of Target-Setting and Progress Monitoring Architecture

AASB S2 requires entities to disclose quantitative and qualitative climate-related targets, including any GHG emissions metrics used by governance bodies to monitor progress towards those targets. GREAN supports articulating a long-term green vision at the strategy layer but does not provide a structured capability to document and monitor climate targets that meet AASB S2 disclosure requirements. If not addressed, organisations may have informal internal targets that cannot be disclosed thoroughly, which might expose them to greenwashing risk under the Corporations Act.

4.2. Extension Opportunities in the GREAN Framework for AASB S2 Compliance

The extended GREAN framework incorporates five extension opportunities corresponding to five identified gaps, as illustrated in Figure 3. Each extension opportunity is discussed in detail in the following subsections.

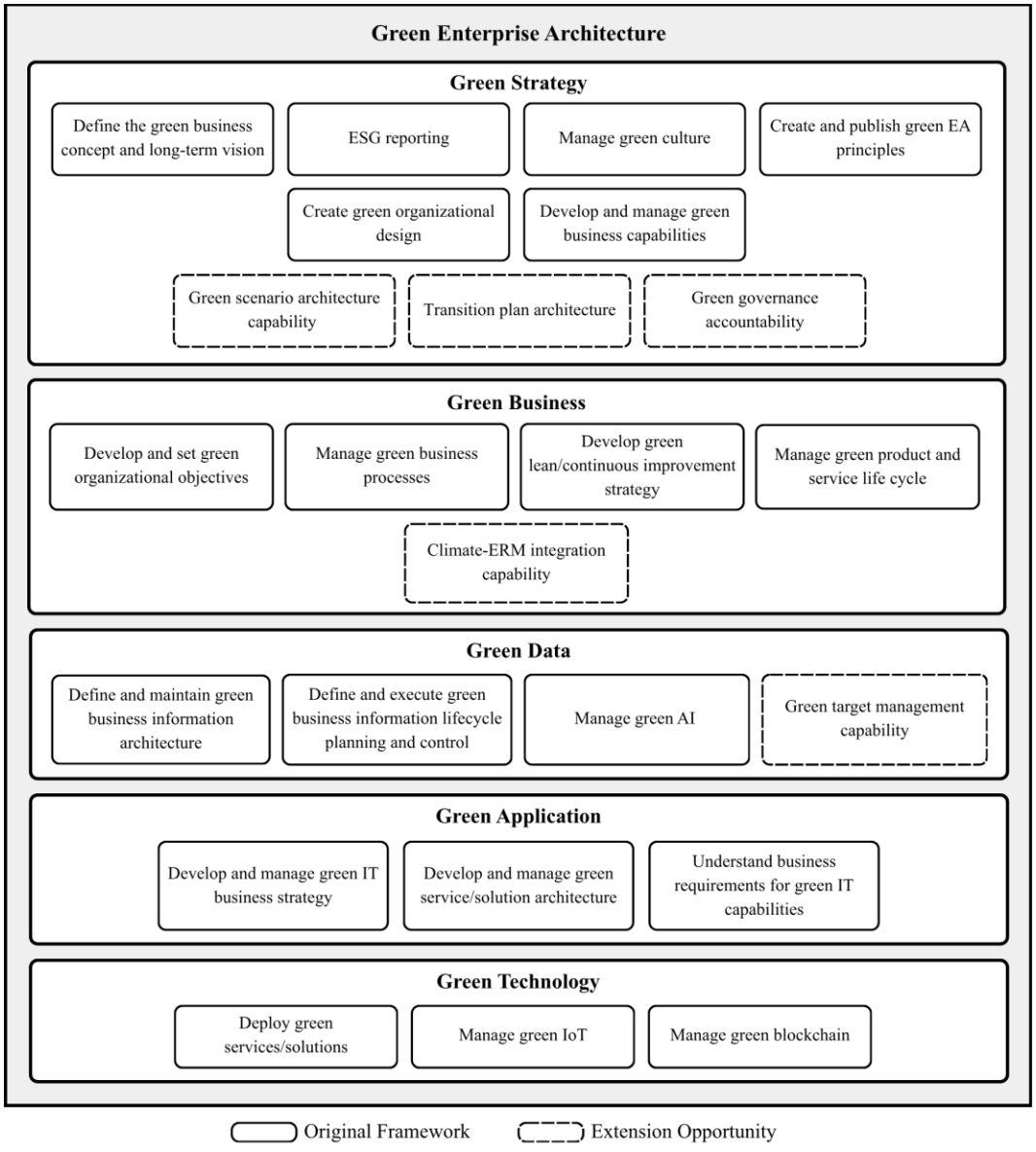


Figure 3. The extension opportunities in the GREAN framework

Note. The extended GREAN framework illustrates original architectural components (solid borders) and five proposed extension opportunities for AASB S2 compliance readiness (dashed borders). 2026. Own work.

Extension Opportunities 1: Implementing "Green Governance Accountability"

The International Federation of Accountants (IFAC, 2022) mentions that board-level sustainability accountability requires formalised structures, such as defined roles, mandates and oversight mechanisms. Governance, strategy, decision-making, risk management, and accountability reporting must also incorporate relevant sustainability matters. Moreover, at the Australian regulatory level, APRA's CPG (Australian Prudential Regulation Authority – Consumer Packaged Goods) 229 states that boards of APRA-regulated institutions should be able to prove ongoing monitoring of climate risks, and while boards may delegate certain functions, they must maintain mechanisms for monitoring the exercise of that delegated authority (APRA, 2021). These arguments establish that GREAN must incorporate a formalised governance accountability capability to meet the expectations already set by both international standard bodies and Australian regulators.

Extension Opportunities 2: Developing "Green Scenario Architecture" Capability

Huiskamp et al. (2022) research identifies corporate climate scenario analysis as a high-complexity organisational capability which requires dedicated institutional processes, data infrastructure, and analytical competency. The climate resilience cycle involves five interconnected activities: defining the scope and relevant resilience domains, selecting plausible reference scenarios encompassing physical and socio-economic conditions, tailoring these scenarios to the organisation's value chain and exposure, analysing resultant risks and opportunities, and embedding insights into strategic business planning. This puts scenario analysis not as a disclosure add-on, but as a structured capability that must be supported and integrated across the organisation's operational functions. The proposed architecture capability, if embedded within the GREAN's Strategy Layer, would define how the organisation sources and selects climate scenarios, integrates scenario outputs with financial planning models, and ensures results are accessible across the relevant EA layers for consistent and auditable reporting.

Extension Opportunities 3: Developing "Transition Plan" Capability

The Science Based Targets initiative's (SBTi) Corporate Net-Zero Standard provides a template for what a transition plan architecture should contain, specifying that organisations must set short-term and long-term emissions reduction targets, show goals consistent with limiting warming to 1.5°C, commit to net-zero by 2050 at the latest and submit their targets to an independent accountability framework (SBTi, 2021). These structural requirements are directly corresponding to the disclosure expectation in AASB S2, as they illustrate the gap that exists when an organisation's EA framework supports strategic sustainability goals without providing the architectural skeleton to formalise and prove the intention as a disclosure-ready transition plan. Incorporating a Transition Plan Capability into GREAN's Strategy Layer would provide organisations with a structured approach to developing transition plans that can support the level of disclosure specific to AASB S2 demands.

Extension Opportunities 4: Developing "Climate-ERM Integration" Capability

The proposed capability for GREAN could align with the Committee of Sponsoring Organizations of the Treadway Commission (COSO) ERM Framework. COSO emphasises that risk management should not operate as a separate compliance activity but embedded into organisational strategy and decision-making process. This principle is further supported by COSO-WBCSD (World Business Council for Sustainable Development) guidance (COSO & WBCSD, 2018), which outlines how to integrate ESG and climate-related risks into enterprise risk management processes, including risk identification, assessment, response, and reporting. In practice, the proposed extension would establish integration pathways between GREAN's Business and Strategy Layers and the organisation's ERM processes, including risk register, risk appetite statements, escalation procedures, and board-level reporting mechanisms. This would support more consistent and integrated climate risk governance aligned with AASB S2.

Extension Opportunities 5: Developing "Green Target Management" Capability

The proposed extension aligns with the SBTi framework by incorporating structured process for target-setting, emission monitoring, progress reporting, and periodically reviewing climate-related targets (SBTi, 2021). The SBTi framework also mandates annual progress reporting and revalidation every five years, establishing a continuous target management cycle that directly mirrors AASB S2's ongoing monitoring and progress-disclosure obligations. Embedded across GREAN's Data Layer for progress monitoring, this extension bridges strategic climate commitments with the assured, traceable reporting infrastructure required for regulatory compliance. This would strengthen GREAN's ability to support AASB S2 disclosure requirements by enabling organisations to demonstrate how climate targets are monitored, governed, and operationalised over time.

4.3. The GREAN Application Layer: Outside the Scope of AASB S2 Disclosure Requirements

Figure 4 maps GREAN's five architectural layers against AASB S2's four disclosure pillars. While four layers show at least partial correspondence with one or more pillars, the Application Layer, which focuses on sustainable IT application design and governance (Vandevenne et al., 2023), does not map to any AASB S2 disclosure obligation. As AASB S2 is oriented entirely toward climate-related financial disclosure, sustainable application design produces no output that the standard recognises or requires, rendering the Application Layer's contribution to compliance indirect at best.

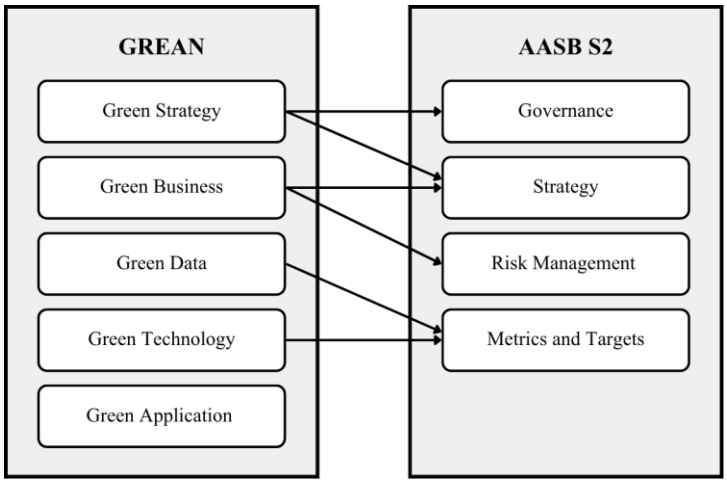


Figure 4. Connection between GREAN and AASB S2

Note. Mapping of GREAN architectural layers against AASB S2 disclosure pillars. 2026. Own work.

5. Conclusion

This study investigates how the GREAN framework supports alignment with Australia's mandatory climate-related disclosure requirements. The findings indicate that, while GREAN offers a valuable architectural foundation across the four AASB pillars, it is not sufficient to fully support compliance in any single area. Its strategy, business, data, and technology layers contribute meaningfully. However, several deficiencies exist in governance accountability, scenario analysis, enterprise risk integration, and greenhouse gas accounting methodologies. To address these shortcomings, five additional architectural components are proposed.

A key implication of this study is that enterprise architecture frameworks can effectively bridge sustainability strategies and regulatory compliance when extended beyond their initial design parameters. From a practical perspective, organisations subject to mandatory disclosure requirements should assess the proposed extensions against their existing capabilities and prioritise implementation accordingly. Additionally, enterprise architecture practitioners should incorporate regulatory considerations into green architecture design from the outset, as retrofitting compliance mechanisms is likely to cost more in resources.

Several limitations should be acknowledged. The study relies on a narrative literature review without empirical validation, is confined to AASB S2, and is constrained by the limited body of existing research on the GREAN framework.

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