



# **Transforming Data into Disclosure:** How AOI Elevated Sustainability Performance with Strategic Reporting



## **SCS Consulting Services and AOI managed a complex, global data gathering effort to deliver a publication-ready sustainability report grounded in recognized reporting frameworks.**

As a supplier of optical and broadband networking infrastructure that supports the growth of artificial intelligence and data center capacity, AOI operates within a value chain where expectations around sustainability disclosure are rapidly evolving. Large technology firms are increasingly requiring standardized ESG reporting and verified emissions data from their suppliers, making transparent and credible sustainability reporting a business imperative rather than a purely voluntary exercise. In addition, AOI has remained responsive to increasing sustainability disclosure expectations from customers and stakeholders within the AI and data center ecosystem — an emerging reality that necessitates ongoing and strategic engagement from reporting experts.

When AOI started looking to elevate their sustainability performance, the company faced a familiar but difficult challenge: leverage the strength of established systems while transforming complex data from across a global organization into a clear, credible narrative for external stakeholders.

## The Challenge:

# Building a Report across Teams and Geographies

The core challenge was twofold: coordinating a dispersed internal team with competing priorities, and then translating that raw operational data into polished, accurate, stakeholder-facing content while ensuring the final report met scientific standards. Plus, AOI aimed to maintain their commitment to transparency and accountability.

AOI's reporting process depended on input from seven subject matter experts covering departments such as Environmental Health & Safety (EHS), Greenhouse Gas (GHG) and Energy, People, Products, Supply Chain, Data Privacy, and Ethics and Compliance, as well as facilities in the United States, China, and Taiwan. The process required coordinating dispersed contributors with different priorities, gathering both qualitative and quantitative information, and making sure every claim was well supported. At the same time, AOI needed the final report to be aligned with Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB), all while upholding technical accuracy to support stakeholder trust.

**“This strategic engagement gave us more than a final report — it gave us a stronger process. SCS helped us coordinate input from teams across the business, translate complex data into clear narrative, and strengthen the rigor behind our disclosures. The result was a report that reflects our sustainability efforts today and that sets us up to hone the internal structure and processes needed for more efficient and sophisticated reporting in the future.”**

— Angela Yang, Senior Product Management Engineer, AOI

## The Process: Collaborative and Creative

Building on their initial collaboration to publish AOI's first sustainability report in 2024, AOI and SCS Consulting Services teamed up again to strengthen framework alignment, reporting efficiency, and cross-functional coordination starting in October 2025. Across multiple functions and regions, AOI's subject matter experts provided the underlying data, program ownership, and operational expertise, while SCS Consulting Services provided reporting guidance, project coordination, framework alignment, and technical review support.

First, the teams established the report outline, timeline, and key reporting frameworks. From there, SCS Consulting Services managed a phased data collection process — gathering qualitative information about governance, initiatives, and program activity, then following up with quantitative data on environmental performance, workforce metrics, and greenhouse gas emissions. As inputs came in, SCS Consulting Services teams

translated them into publication-ready narrative, helping AOI turn raw operational information into clear, stakeholder-facing content.

At the same time, SCS Consulting Services applied technical review practices to strengthen the report's credibility. The team reviewed AOI's Scope 1 and 2 greenhouse gas inventory methodology against the GHG Protocol and replicated the final inventory in Workiva Carbon (GHG accounting software), supporting both traceability and internal usability. Through iterative review cycles in early 2026, AOI's section owners refined the draft with SCS Consulting Services. Once the content was approved, it moved into design and final production. By April 2026, AOI had a publication-ready sustainability report that combined strong narrative with reviewed technical inputs aligned with recognized standards.

## The Outcomes: From Reporting Exercise to Stronger Foundation

This successful collaboration resulted in a professionally produced sustainability report aligned with Global Reporting Initiative (GRI) and Sustainability Accounting Standards Board (SASB). Most importantly, though, this process brought together team members across AOI's regions and departments to build a comprehensive review of the company's sustainability performance. AOI's internal experts now understand the data needs behind their disclosures and have the templates and materials to refresh the report annually. The final narrative gave stakeholders a clearer view of AOI's performance, while the technical review of Scope 1 and 2 emissions added rigor to the company's disclosures.

### Some of the most notable **results** and **milestones** included:

- **Polished** professionally designed sustainability report aligned with GRI and SASB frameworks
- **A reviewed** Scope 1 & 2 GHG inventory, replicated in Workiva Carbon with methodology confirmed against GHG Protocol
- **Report content** that meets scientific accuracy standards while upholding transparency, consistency, and accountability
- **An AOI team** that, having gone through a structured data collection and review process, was better positioned to streamline and improve their sustainability data practices in future reporting cycles



**“Our role was to help AOI structure and fortify a highly cross-functional reporting process. With contributors spanning multiple topic areas and geographies, the work required a clear process for gathering information, assessing inputs, and shaping them into a report that stakeholders could trust. By combining project management with framework alignment and technical assessment, we supported AOI as they refined their processes for working with disparate inputs to create a cohesive report that was both credible and accessible.”**

— James Jurcak, Project Manager, ESG Consulting,  
SCS Consulting Services

