

BEST SUSTAINABILITY REPORTING AWARD

COMMENDATIONS

- **ESG Strategy:** ESG is increasingly integrated into corporate strategy, reflecting its growing importance in long-term value creation.
- **Risk Management:** Companies are integrating ESG risk and opportunity analyses to identify material ESG issues and inform strategic decision-making.
- **Corporate governance:** While traditional corporate governance is well-established, ESG considerations are reshaping board priorities and oversight.
- **ESG reporting:** ESG disclosures continue to improve in quality and scope, with greater alignment to global reporting frameworks such as GRI, IFRS/SLFRS S1 & S2, and the TCFD recommendations.

AREAS FOR IMPROVEMENT

- **Targets and metrics:** Identifying ESG targets and analysing KPI variance remain areas for improvement, with scope to boost consistency and transparency.
- **Impact reporting:** Enhancing impact reporting and grounding ESG claims in verifiable outcomes, can mitigate greenwashing risk
- **ESG Governance:** Can be further strengthened through clearer structures, deeper board involvement, and closer alignment with executive remuneration.
- **Culture of transparency:** Embedding a culture of transparency on ESG controversies strengthens accountability and credibility.