

# REPORTING MATURITY MAP

## Providing decision-useful information on sustainability-related impacts, risks, and opportunities

Does your sustainability reporting governance and approach position your organization to communicate relevant information effectively, internally and externally to key stakeholders, as well as meet reporting requirements? Have you assessed your sustainability-related impacts, risks and opportunities to ensure you are acting and reporting on the most material ones? Do you have quality data and information needed to measure, monitor and report on material areas?

The maturity map is designed to enable you to assess what you are currently doing and how you can advance to a leading position. It has been developed as a way of capturing the different components of reporting on sustainability-related factors.

	Limited integration	Moderate integration	Full integration
Governance	<ul style="list-style-type: none"> <li>The board, as supported by the relevant board committees, has limited oversight of sustainability-related disclosures (only those that sit within financial filings).</li> <li>Reporting responsibility sits solely with the sustainability team or communication/public affairs.</li> </ul>	<ul style="list-style-type: none"> <li>The board, as supported by the relevant board committees, has oversight of a selection of sustainability-related data and/or disclosures.</li> <li>Reporting responsibility sits predominantly with the sustainability team. Other departments provide support, including finance team involvement with sustainability-related data collection and related controls.</li> <li>Measures are in place to help ensure that sustainability-related capacity and competencies within the board and cross-functional teams are sufficient. Such measures may include training or use of subject matter experts.</li> </ul>	<ul style="list-style-type: none"> <li>The board, as supported by the relevant board committees, has responsibility for all sustainability-related data and disclosures.</li> <li>Reporting responsibility sits across all relevant parts of the organization and is fully integrated within the structure, including for the sustainability and finance teams.</li> <li>The reporting process is coordinated and driven by a reporting committee made up of subject matter experts and executive management.</li> <li>Sufficient sustainability reporting-related capacity and competencies exist within the board and supporting cross-functional teams.</li> </ul>
Decision-useful information	<ul style="list-style-type: none"> <li>External sustainability disclosures are made annually, comply with some mandatory requirements but do not align with the timing and frequency of financial filings.</li> <li>Information is short term and responds to the needs of a small subset of stakeholders.</li> <li>Sustainability disclosures and financial filings are reported externally at different times and are reported separately from each other, with no clear connection between these sources of information.</li> </ul>	<ul style="list-style-type: none"> <li>External sustainability disclosures comply with mandatory requirements but do not align with the timing and frequency of financial filings.</li> <li>Information covers short- and medium-term time horizons and responds to the needs of a small subset of stakeholders.</li> <li>Sustainability disclosures and financial information are reported externally at the same time but are reported separately from each other, with little to no connection between these sources of information.</li> </ul>	<ul style="list-style-type: none"> <li>External sustainability disclosures may go beyond mandatory requirements and aligns with information used by the company to make decisions.</li> <li>Information covers short-, medium- and long-term time horizons and responds to internal and external stakeholder needs.</li> <li>Sustainability disclosures and financial filings are reported externally at the same time and are clearly connected to each other, providing users with an understanding of how sustainability-related matters translate into an entity's financial performance and financial position for the reporting period and over time.</li> <li>High-quality disclosures that are aligned with internal information used for decision-making purposes give insight into key management considerations and respond to stakeholder needs.</li> </ul>
Sustainability-related risk management	<p>Sustainability is not integrated within risk management processes and is not reflected as part of sustainability-related risk management disclosures.</p>	<ul style="list-style-type: none"> <li>A limited selection of sustainability factors is integrated within risk management processes, and this is reflected as part of sustainability-related risk management disclosures.</li> </ul>	<ul style="list-style-type: none"> <li>Sustainability is fully integrated into organizational risk management processes and is reflected as part of sustainability-related risk management disclosures.</li> </ul>
Materiality	<ul style="list-style-type: none"> <li>Limited understanding of material areas and likely impact, with an inadequate or no materiality assessment performed.</li> <li>Limited disclosure on materiality process and considerations, and a static set of information is disclosed annually.</li> </ul>	<ul style="list-style-type: none"> <li>Moderate understanding of material areas and likely impact is only partially quantified, with a basic materiality assessment performed on an ad-hoc basis.</li> <li>Basic disclosures on materiality process and considerations, and limited changes to information disclosed year on year.</li> </ul>	<ul style="list-style-type: none"> <li>Detailed understanding of material areas, informed by likely financial and impact considerations as well as stakeholder perspectives, is based on regular materiality assessments. These assessments inform both strategy, decision making and reporting considerations. The likely impact and time frames are quantified for the material areas identified.</li> <li>Materiality process and considerations are disclosed throughout all communications, and information disclosures respond to changing stakeholder and market needs.</li> </ul>
Data collection and control processes	<ul style="list-style-type: none"> <li>Sustainability data is collected on an ad hoc basis, on request.</li> <li>Sustainability data is collected on a manual basis using workbooks or similar approaches.</li> <li>Limited internal control activities are in place.</li> <li>Data definitions and guidelines are not documented, with processes and measurement approaches differing across geographies, business units and departments.</li> </ul>	<ul style="list-style-type: none"> <li>Sustainability data is collected on a regular basis and used in reporting.</li> <li>Sustainability data is collated through a mixture of manual and automated systems, which are well integrated.</li> <li>Identified internal control activities are in place but are not always documented or consistently applied.</li> <li>Processes and measurement approaches are consistent across geographies, business units and departments. Data definitions and guidelines are documented.</li> </ul>	<ul style="list-style-type: none"> <li>Sustainability data is collected on a timely basis for well-defined metrics aligned to material sustainability areas identified. This data is used in performance management and decision making, as well as reporting.</li> <li>The preparation of sustainability data and information uses integrated information technology systems for collection, measurement and monitoring. These are central systems enabling cross-functional access to the insights provided.</li> <li>An effective internal control framework and systems are designed and implemented, including for internal management reporting and external reporting.</li> <li>Clear roles and responsibilities are documented and understood by all parties involved, as are definitions, collection procedures and guidelines around data.</li> <li>Processes are consistent across geographies, business units and departments. There is a measurement handbook, which is widely used and reviewed regularly.</li> </ul>
Transparency and reliability of disclosures	<ul style="list-style-type: none"> <li>Limited transparency, with limited quantitative information, explanation of context and connection of metrics to strategy.</li> <li>No reference to impacts (positive or negative) and/or opportunities.</li> <li>No policies or processes exist for assurance over sustainability reporting.</li> <li>Disclosures are not subject to internal audit or independent external assurance.</li> </ul>	<ul style="list-style-type: none"> <li>Moderate transparency, with some quantitative information, explanation of context and connection of metrics to strategy.</li> <li>Ad hoc reference to impacts (positive or negative) and/or opportunities.</li> <li>Basic policies and processes exist for assurance over sustainability reporting in place, but they are not consistently applied.</li> <li>A limited selection of disclosures are subject to internal audit and / or independent external limited assurance.</li> </ul>	<ul style="list-style-type: none"> <li>Transparent and clear, balanced disclosures have relevant qualitative and quantitative information, are supported by explanation of context, and demonstrate the connection of metrics to strategy.</li> <li>Disclosures reflect material positive and negative impacts, as well as risks and opportunities.</li> <li>Clear internal policies and processes exist to support internal and external assurance over sustainability reporting (for both management decision making and external reporting).</li> <li>Disclosures are subject to internal audit and independent external assurance aligned to financial filings.</li> </ul>
Use of and alignment to frameworks	<ul style="list-style-type: none"> <li>Compliance-driven approach to reporting. Only mandated reporting frameworks are used.</li> <li>Limited engagement with, and monitoring of, sustainability reporting developments.</li> </ul>	<ul style="list-style-type: none"> <li>Compliance-driven approach to reporting, with acknowledgement of reporting as a strategic communication tool. A limited set of reporting frameworks are considered and used, including mandated reporting frameworks.</li> <li>Some engagement with, and monitoring of, sustainability reporting developments.</li> </ul>	<ul style="list-style-type: none"> <li>An established reporting approach is in place that acknowledges both strategic and compliance objectives of reporting while being responsive to targeted audience (stakeholder) needs. Consideration is given to a range of reporting frameworks, including mandatory reporting frameworks, that respond to specific organizational and stakeholder needs and enable consistency and comparability.</li> <li>Active engagement with, and monitoring of, sustainability reporting developments with proactive planning and progress towards the implementation of future requirements.</li> </ul>
	Beginner	Intermediate	Leader