



ESG maturity assessment of corporate disclosure for one of the largest stock exchanges

Client

One of the world's largest stock exchanges.

Business Situation

An evaluation of the maturity of ESG disclosure of 800 companies across 23 sectors and 4 predefined self-declared sources was necessitated. The shortlisted companies were to be analyzed on a set of approximately 30 key material issues, varying from sector to sector but common within each sector.

Engagement

Maturity assessment of corporate disclosure of portfolio companies across sector-material topics via multiple disclosure channels.

SGA Approach

- Identified key material issues and subsequent performance indicators for 23 sectors.
- Collated disclosures against each material indicator from self-disclosed and verified sources such as annual report, ESG reports, proxy statements, integrated reports, and company website.
- Mapped key material indicators for each sector to multiple globally accepted reporting frameworks.
- Scored the maturity level of company's disclosures via desktop research using self-disclosed and verified sources.
- Monitored performance ratings and rankings awarded by external agencies to portfolio companies.
- Created a repository of reporting frameworks used by companies across different sectors.

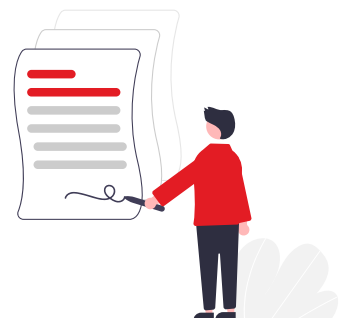
- Provided insights into the highest and lowest reported indicator for each sector as well as the most commonly reported sector for each indicator.
- Identified companies leading and lagging across the sector as well as the portfolio universe.
- Compared different sectors based on their average disclosure rate on material topics.

Benefits and Outcomes of Our Engagement

- Effective due diligence for portfolio companies across disclosure channels.
- Strategic insights driven by subject matter expertise of experienced consultants.
- Monitored evolution in compliance and disclosure strategies.

Key Takeaways

- Facilitated formation of industry benchmarks across sectors.
- Identified upcoming disclosure trends and best practices for companies.
- Provided effective peer comparison on a standard set of sector-recommended material indicators.
- Monitored alignment with regulatory mandates and voluntary, norm-based guidelines.
- Highlighted sector leaders and laggards.



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