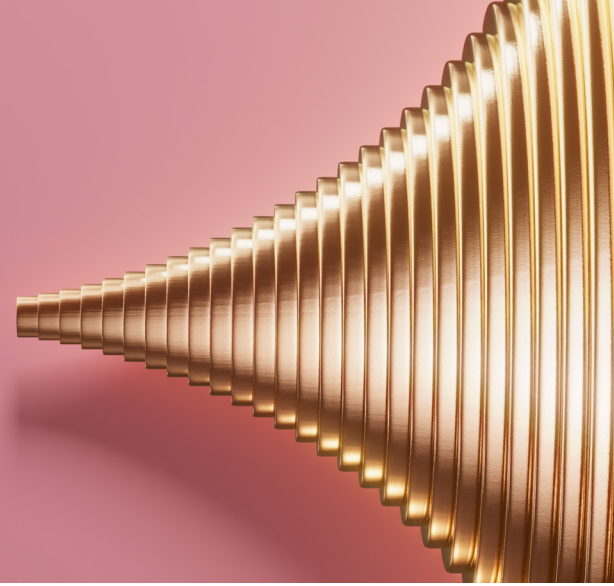


## Questions to ask... on ESG



ESG (Environmental, Social, and Governance) reporting frameworks are a set of standards developed to help organisations measure and report their performance in these areas. The frameworks provide guidance to organisations on how to assess and report on their **environmental impact, social responsibility, and corporate governance practices.**

Every organisation will be at different points in their ESG journey. The questions to ask below are just some key matters that require consideration when thinking about your organisation's ESG journey and reporting. Organisations should consider their internal and external ESG views to ensure focus is placed on matters that are material to stakeholders.

Adopting an established ESG framework can help organisations improve their ESG performance, demonstrate their commitment to sustainability and social responsibility, and enhance their reputation among stakeholders.

The questions below should help you understand the maturity of your organisation's ESG approach and identify areas that should be prioritised.

### Questions to ask...

#### General ESG Strategy and Governance

- What are the key ESG priorities for the organisation, and how are they aligned to your business objectives?
- How is the board or executive leadership involved in driving the ESG agenda?
- What governance structures are in place to oversee ESG risks and opportunities?
- Who is responsible for ESG initiatives across the organisation?

#### ESG Policies and Frameworks

- Is there a formal ESG policy or framework in place and how has this been communicated across the organisation?
- Which ESG reporting framework or standard is the organisation adopting, and why?
- Stakeholder engagement and progress
- How does the organisation engage with stakeholders (e.g. employees, customers, investors, regulators) on ESG matters?
- What are the most significant ESG initiatives underway, and has progress been reported / communicated?
- Future ESG outlook and reporting
- What data does the organisation currently collect to monitor ESG performance, and how does it ensure its accuracy and completeness?
- How does the organisation use ESG data to inform decision-making and drive improvements?
- What emerging ESG trends or challenges could impact your organisation in the next 3 to 5 years?
- Is the organisation aware of any upcoming regulatory changes in the ESG space?

To help organisations identify potential gaps in skills and knowledge related to ESG, specific questions can be categorised under Environmental, Social and Governance pillars. Below are targeted questions to ask internally:

Environmental	Social	Governance
What measures are in place to monitor and reduce the organisation's environmental footprint (carbon emission, energy use, waste management)	How does the organisation promote diversity, equity, and inclusion (DEI) across all levels?	Does the organisation have adequate expertise at leadership level to oversee ESG-related risks and strategies?
How effectively is the organisation managing climate related risks and opportunities?	Are employees provided with training to confidently report issues or risks within the organisation? (whistleblowing or complaints arrangements)	How are ethical considerations embedded into decision-making process across the organisation?
Are employees and leaders equipped with knowledge to implement and support sustainable environmental practices?	How does the organisation measure and improve employee engagement, well-being, and retention?	Is the organisation compliant with evolving ESG regulation and how does it ensure accountability and transparency in reporting?
What steps has the organisation taken to reduce impact?	What strategies does the organisation have in place to support local communities and drive positive social impact?	What arrangements are in place to manage stakeholder expectations?

### Here to help

If you have any questions regarding any of the above, please contact your usual HaysMac contact or Rakesh Vaitha, Director, using the details below:



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