

## **GUIDELINES FOR OUTPUT #2 – ACCOUNTABILITY THROUGH ESG REPORTING**

**Choose a listed company, and analyze its ESG reporting and performance based on the following points.**

**1. Reporting Standards and Transparency:**

- Which reporting standards (GRI, SASB, or others) does the company use, and how effectively are they applied?
- Evaluate the transparency and comprehensiveness of the report. Are there any areas that lack detail or clarity?

**2. Overview and Strategy Alignment:**

- How does the company's ESG strategy align with its overall business strategy?
- Can you identify any core values or principles that the company emphasizes in its report?

**3. Materiality Assessment:**

- Which ESG issues does the company identify as most material to its business and stakeholders?
- How does the company's materiality assessment reflect industry trends and stakeholder concerns?

**4. Performance and Targets:**

- Analyze the company's performance on key ESG indicators. Are they meeting their targets?
- How do the company's ESG goals and performance compare to its industry peers?

**5. Risk Management:**

- How does the company address ESG-related risks in its operations?
- Identify any ESG risks that the company might have overlooked or downplayed in its report.

**6. Stakeholder Engagement:**

- How does the company engage with its stakeholders on ESG issues?
- Are there examples of stakeholder feedback or collaboration influencing the company's ESG strategy?

**7. Sustainability Initiatives:**

- Identify and analyze specific sustainability initiatives the company has undertaken.
- What impact do these initiatives have on the company's ESG performance and overall sustainability?

**8. Challenges and Opportunities:**

- What challenges does the company face in improving its ESG performance?
- Identify potential opportunities for the company to enhance its ESG impact.

**9. Innovation and Leadership:**

- Does the company show innovation in addressing ESG issues?
- Provide examples of how the company demonstrates leadership in sustainability within its industry.

**10. Future Outlook:**

- What future goals or initiatives does the company outline for improving its ESG performance?

- How realistic and impactful are these future plans?

**You need to choose Point 1 and at least three additional points for your analysis. The maximum length is four pages. Please email the final PDF file to me. The submission deadline is 2 p.m. on December 11.**

**Don't forget to write your names and students' numbers on your work.**