

ESG Sustainability Reporting Calendar 2026

Annual, quarterly and monthly timetable for sustainability reporting, with owners and deliverables. Pairs with the companion ESG Assessment & Tools workbook for live tracking.

Frequency	Activity	Owner
Monthly	KPI capture; data-quality checks	Functional owners; sustainability team
Quarterly	Board ESG dashboard; risk & incidents	CSO / Committee Secretary
Half-yearly	Materiality refresh test; assurance progress	CSO / Internal audit
Annual — Q1	Prior-year disclosure publication & filing	CSO / CFO / Company Secretary
Annual — Q1	ISSA 5000 assurance fieldwork	Assurance provider
Annual — Q2	Materiality refresh; targets review	Board ESG Committee
Annual — Q3	Transition plan update; scenario refresh	CSO / CRO
Annual — Q4	Disclosure dry-run; assurance readiness	CSO / CFO

Regulatory horizon

Period	Event	Jurisdiction
FY2026	ISSB IFRS S1/S2 adoption — large filers	Multi-jurisdiction
FY2026	ISSA 5000 effective for periods beginning 15 Dec 2026	Global
FY2027	CSRD ESRS — wave 2 (large EU undertakings)	EU
FY2028	Nigeria SEC sustainability disclosure expansion	Nigeria
FY2030	Nigeria SME phase begins	Nigeria