

ESG Governance Framework 2026

Architecture, operating model and responsibilities for ESG governance — the foundation of credible, assurable sustainability disclosure.

1. Governance architecture

Body	Core ESG responsibilities
Board	Approves strategy, targets, material topics, transition plan, risk appetite and disclosure
Board ESG Committee	Quarterly oversight; recommends disclosure and assurance scope
Audit Committee	ESG disclosure controls, assurance, judgements, FS connectivity
Risk Committee	Climate & ESG in enterprise risk taxonomy; scenarios; stress testing
CEO / ExCo	Owns delivery; budget; incentives; annual report sign-off
CSO / Head of Sustainability	Day-to-day delivery, data, materiality, reporting, assurance liaison
CFO	Climate-related estimates, controls, assurance readiness, FS connectivity
Functional owners	Primary data and topic delivery in their domains

2. Three Lines of Defence

- Line 1 — Functional owners (HR, Operations, Procurement, IT, Legal): produce data, operate controls
- Line 2 — Sustainability and risk functions: set policy, methodology, oversight
- Line 3 — Internal audit: independent assurance over ESG governance, data and disclosure

3. Reporting & cadence

- Monthly — KPI capture and data-quality checks
- Quarterly — Board ESG dashboard; risk and incident register; assurance readiness
- Annual — Materiality refresh; target review; transition plan update; full disclosure; ISSA 5000

4. Policy stack

- Sustainability Policy
- Climate Policy

- Human Rights Policy
- Diversity, Equity & Inclusion Policy
- Anti-bribery & Corruption Policy
- Whistleblowing Policy
- Supplier Code of Conduct
- Data Protection & Privacy Policy