

# Solution spotlight

## ESG consulting



The emergence of environmental, social and governance (ESG) reporting is both an opportunity and a threat for financial institutions and corporates. Investors and regulators increasingly expect to be able to see – and to measure – the ESG value additions that a company offers, using sustainability and non-financial metrics to assess company strategy. Already, companies with promising ESG metrics are finding it easier to approach capital markets and investors alike.

### What is global leading practice?

In response to increasing pressure from a range of stakeholders including governments, investors (including leading pension funds), regulators and the media - leading global businesses are factoring ESG goals into their business by:

- Incorporating ESG KPIs at strategy and operations levels
- Developing ESG policies
- Assessing compliance with ESG KPIs
- Setting ambitious ESG targets
- Building ESG intelligence as part of corporate culture

### How are Bahrain businesses responding to global leading practice?

Bahrain's 2030 Vision clearly established sustainability as a cornerstone of economic growth. In 2020, Bahrain Bourse issued ESG reporting guidelines, setting out 32 key performance indicators (KPIs) to consider when reporting ESG performance. To reflect global leading practice, Bahraini companies - whether listed, privately held or government-related entities - should be adapting these practices and reporting them as a part of their sustainability vision.

### Common key performance indicators

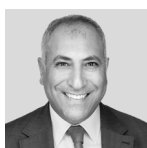
As global reporting initiatives and frameworks mature, KPIs are becoming increasingly standardised:

- Environmental - such as greenhouse gas (GHG) emissions or water usage
- Social - such as pay ratios and gender diversity
- Governance - such as board independence and sustainability reporting

### How can Keypoint help?

Using its extensive ESG experience, our team of compliance and risk professionals can:

- Develop and roll out ESG strategies
- Help implement ESG policy and strategies
- Assess performance against Bahrain Bourse's KPIs
- Manage ESG risks
- Advise on current market and global ESG trends and ESG-led changes to culture, operations and organisations
- Develop ESG reports as a part of management or annual reports



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