



PIONEER

Pioneers are the highest-scoring group with respect to their sustainability efforts.

They are at the forefront of considering how sustainability could impact their business and what they need to do to be ready for the challenges that sustainability will bring.

Almost all Pioneers have completed risk and materiality assessments and the vast majority are implementing data management systems to record sustainability-related data. Pioneers almost always have clear accountability for any measurable targets set in relation to sustainability. They are also significantly more likely to have engaged with third parties to provide assurances in relation to sustainability and to have sustainability reporting aligned to recognised frameworks and standards. What really sets Pioneers apart from the three other groups is the fact that the majority have incentives for employees to prioritise sustainability objectives.

While Pioneers are clearly focused on implementing sustainability processes and procedures, there is still room for improvement. Many still do not have a science-based target in place within their organisation; however, this is likely to change given the focus on sustainability within the business. The majority of Pioneers have fully embraced value-led sustainability and are seeing the fruits of their labour - their sustainability efforts have already positively impacted their bottom line. While they are clearly ahead of the game, this does not mean that Pioneers will be standing still. Most Pioneers say their organisation will be consulting external sustainability/ESG advisors in the next 6-12 months to help improve their sustainability approach even further.

Get in touch with EY's Sustainability team to discuss your ranking; sustainability@ie.ey.com.