THE GOOD REPORTING LIBRARY

15 **sustainability reports** to inspire

July 2026 | First Edition

social environmental context
LONDON LOS ANGELES

Welcome

Back in 1997, a journalist and a chemical engineer decided companies needed to do better by the planet. They set up Context, a specialist consultancy, to help corporates stay accountable by combatting and communicating their impacts. Sustainability reporting was largely unchartered territory at the time. More exploratory than established, the paths were just being carved for the discipline to take shape.

Fast forward to 2026, and upwards of 90% of listed companies report on sustainability around the world – largely thanks to growing regulation, investor pressure, and stakeholder expectations.

Today, organisations of all shapes and sizes rely on these disclosures to share progress, build trust, and show accountability to the audiences that matter most to them.

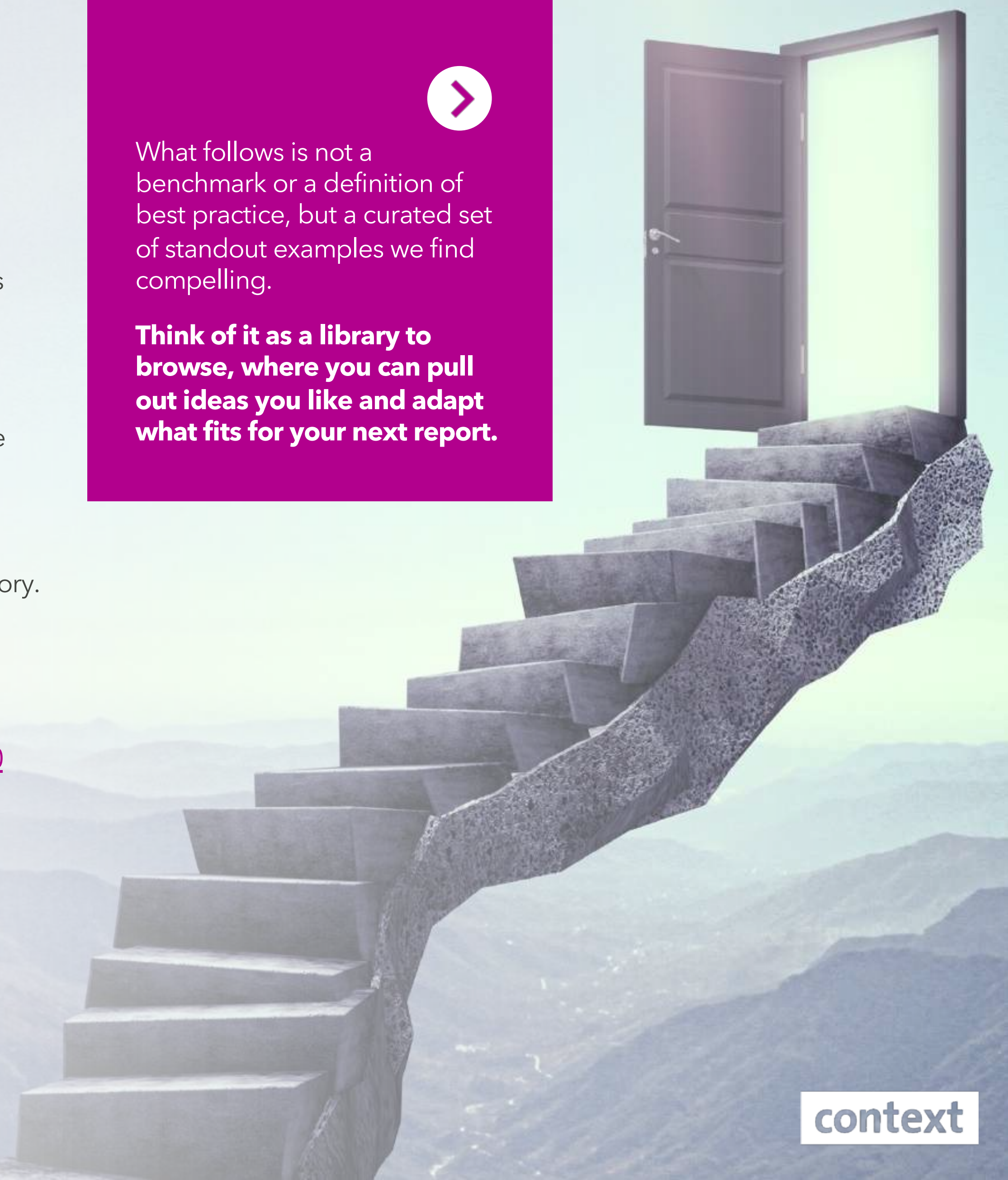
Consequently, an entire ecosystem of sustainability reporting frameworks, standards, tools, ratings, and regulations has blossomed. While this represents the kind of progress our founders hoped for in 1997, it also means that companies are being pulled in a hundred different directions as they try to navigate today's reporting landscape.

Despite efforts to simplify and standardise, in many ways the task of producing a great sustainability report has become more complex over the last three decades, not less. The question we are continually asked by companies is: what does good reporting look like?

And while the answer depends on factors like region, sector, or level of ambition, there are some fundamentals we consistently look for. The Good Reporting Library dives into:

What follows is not a benchmark or a definition of best practice, but a curated set of standout examples we find compelling.

Think of it as a library to browse, where you can pull out ideas you like and adapt what fits for your next report.



What's inside

Good reporting doesn't come from following a generic blueprint. It comes from seeing how different approaches solve different problems and implementing what's useful and relevant for your own business.

This publication brings together 15 sustainability reports to help inspire your own, organised across five key categories.

Each category includes a checklist of elements we look for, three reports that stand out to us (amongst the hundreds we look at every year), and tips for success. We extend a special thank you to the reporting teams from the featured companies for contributing practical tips and learnings in the interest of collective progress.

This icon indicates a particularly unique or innovative element of a report (used across p. 5–18).

Narrative & storytelling	**LIPTON:** Purpose-led progression	**Nestlé:** Connected and compelling	**Travelodge:** A true focus on people
Materiality reporting	**NorthStandard:** Step-by-step summary	**Novo Nordisk:** Comprehensive and clear	**ING:** Detailed deep dive
Data transparency & visualisation	**Evoca:** Diligence and dialogue	**Philips:** Unique and varied	**Tetra Pak:** Open and honest
Design & reader experience	**Heathrow:** Sleek and seamless	**SLB:** Focus on photography	**Tesco:** Clean, engaging, and strong brand
Framework alignment	**Audi:** Not losing your narrative (CSRD[1])	**Envalior:** Comprehensive yet digestible (CSRD)	**Nationwide:** A subtle transition (ISSB[2] / UK SRS[3])

1. CSRD = Corporate Sustainability Reporting Directive.
2. ISSB = International Sustainability Standards Board.
3. UK SRS = UK Sustainability Reporting Standards.

A bit more about Context

Context is a specialist sustainability consultancy delivering reporting, strategy, and communications for businesses worldwide.

For decades, we have helped companies across every sector navigate the complexities of sustainability reporting and deliver reports with confidence.

Today, our teams and custom services and tools help companies stay up to speed as expectations evolve – covering everything from CSRD double materiality assessments to ISSB gap analyses and story-led reports.

500+
sustainability and integrated reports delivered

250+
clients across every sector (including many of the world's largest companies)

Looking for sustainability reporting insights tailored to your business?

Our specialists are happy to chat. Get in touch with Charlotte Smith, Executive Director at Context: charlotte.smith@contexteurope.com.

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1. Narrative and storytelling

Connecting the dots to tell your unique story

Strong narrative and storytelling transform a sustainability report from a collection of data and initiatives into a compelling account of a company's purpose, progress, and impact.

It helps stakeholders understand not just what actions are being taken, but why they matter and how they connect to the broader environmental, social, and economic context.

By clearly linking sustainability goals to overall business strategy, a well-crafted narrative demonstrates how impact and long-term value creation go hand in hand. It also builds trust through transparency, balancing achievements with honest reflections on challenges and lessons learned.

Weave in purposeful storytelling that brings your narrative to life, and the report can shift from a check-box exercise to a strategic communication tool that is engaging, credible, and memorable.

Good reporting checklist:

- ❑ A clear narrative thread (e.g., purpose, ambition, or strategic priority) that anchors the report.
- ❑ Consistent tone, structure, and messaging across sections.
- ❑ Strong linking of business strategy, sustainability goals, and initiatives.
- ❑ Visible leadership voice that reinforces commitment and accountability.
- ❑ Relevant real-world examples, case studies, and human-centred stories that bring your approach to life.
- ❑ Transparency, including acknowledgement of challenges, trade-offs, and lessons learned.

1. Narrative and storytelling: recommended reads

Purpose-led progression

LIPTON

LIPTON's narrative is grounded in its purpose to 'unlock the true value of tea within a generation'. It combines measurable progress across key areas (e.g. climate, packaging, livelihoods) with a forward-looking narrative that frames sustainability as both a business transformation and an industry leadership journey.

LIPTON Teas & Infusions: Sustainability Report 2025

What stands out

- **Unified story of purpose:** The report is anchored in a single mission to 'unlock the true value of tea', with each section connecting back to this theme to create one coherent narrative rather than siloed chapters.
- **Focus on the journey:** LIPTON emphasises momentum and scaling over time, presenting sustainability as an evolving transformation rather than a static set of annual results.
- **Systems-led storytelling:** By highlighting the tools, partnerships, and innovations driving change, the narrative shifts from outcomes alone to a story of active transformation.

Connected and compelling

Nestlé

This 55-page report weaves sustainability directly into Nestlé's business story, showing how societal and business value go hand in hand. It connects global challenges such as climate, nutrition, and inequality with the company's solutions in a way that feels strategic and cohesive.

Nestlé: 2025 Creating Shared Value | Our Impact

What stands out

- **Core narrative:** A clear and consistent 'Creating Shared Value' narrative serves as a red thread across the entire report.
- **Systems thinking:** System-level understanding, linking multiple sustainability areas as interconnected challenges requiring holistic responses.
- **Business value:** Explicit connection between societal impact and business value, reinforcing relevance for commercial audiences. A dedicated opening message from Nestle's Chief Financial Officer (p.7) reinforces this idea.
- **Storytelling:** Emphasis on stakeholder stories (e.g. farmers, NGOs) builds depth, credibility, and emotion.

Expert insight

"Good sustainability reporting is less about saying more, and more about saying the important things clearly. One lesson we've learned is that facts and figures do most of the heavy lifting, but real stories help people connect with them."

Chris Hogg, Global Head of Corporate Affairs Strategy & Integration, Nestlé

1. Narrative and storytelling: recommended reads *cont'd*

A true focus on people

Travelodge

This report showcases what it means to put people at the heart of your strategy. Travelodge's three strategic sustainability pillars all centre around people, while also taking account of wider ESG topics. The report is structured around these pillars, keeping a sharp focus on the employees and stakeholders the business relies on.

Travelodge: Better Future Report 2025 (YE 2024)

What stands out

- **People at the forefront:** Everything in Travelodge's report points to people – instead of a handful of key messages, this report frames everything around a single core message.
- **Real employee stories:** Employee case studies share stories of those who have grown their careers and been empowered through the company's focus on people.
- **Confident yet honest:** Travelodge strikes a measured tone of a company that is ambitious and confident in its progress, while honest about its challenges. For example, calling out and explaining shifts in senior leadership representation (p.27).
- **Photography aligns with the narrative:** People-focused imagery across the report reinforces the narrative.

The compliance vs. communications conundrum

The EU's CSRD aims to bring transparency and comparability to sustainability reporting. But it has also led many companies to sideline their sustainability narrative and storytelling in the panic to comply.

While comparable ESG information is critical for decision-making and progress, sustainability is also about purpose, people and the story of a business built to last.

Compliant reporting doesn't have to be dry and stripped of the company's personality and story. Read more on this in Frameworks alignment (p.16).

What now?

Tips for success

Looking to others for inspiration for your next sustainability report is a great place to start. But then what? Here are a few tips for successful narrative and storytelling in your reporting:

1. **Narrative set-up:** Develop a sustainability narrative plan / message house to support consistent messaging across all your sustainability reports and communications.
2. **What goes where:** Determine where your sustainability narrative and storytelling can and should sit. Integrated in the report? In a dedicated section at the front / back? In a separate publication?
3. **Editing:** Plan for a dedicated editor / editorial team to write and / or review the report as a complete piece. This can help ensure consistent messaging and tone within and across sections.

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2. Materiality reporting

Defining what matters

A materiality assessment is the foundation of a credible sustainability report, informing the topics you should be acting and reporting on.

Strong reporting explains the materiality assessment process a company has taken to identify and prioritise the sustainability topics most important to the business, its stakeholders and the world around it. The report structure and content are subsequently shaped around these key areas, while considering whether and how to include information on non-material topics.

Clarity and transparency are essential. The methodology should be easy to follow, showing how topics were identified, defined and prioritised. Stakeholder engagement and process governance should also be clearly set out, including who was involved, how input was gathered, and how it influenced decisions.

A materiality assessment is a complex, often months-long process. Good materiality reporting uses visuals to communicate it in a way that is intuitive and clear for any audience.

Good reporting checklist:

- ❑ A clear methodology that shows how topics were assessed and prioritised, and how the level of materiality was determined.
- ❑ Alignment with relevant sustainability frameworks, such as the CSRD or ISSB.
- ❑ A description of the stakeholder engagement process.
- ❑ Definitions of key materiality terms and / or topics, explaining what they mean to the business.
- ❑ Clear, engaging and unique graphics to enhance understanding of the assessment process and / or results.
- ❑ Clearly connecting the reported material topics, the company's business and sustainability strategies, and the report structure.

2. Materiality reporting: recommended reads

Step-by-step summary

NorthStandard

NorthStandard's double materiality assessment (DMA) reporting offers a higher-level summary while evidencing a clear, robust process. The company breaks down complex concepts with succinct writing and supporting visuals so that any reader can easily digest the information.

NorthStandard: Sustainability Report 2026

What stands out

- **Strong summary:** NorthStandard offers a complete view of its materiality assessment, covering all the key points without overwhelming readers with detail (p.8-10).
- **Accessible language:** The report uses straightforward language that makes the materiality process easy to understand for any audience.
- **Standout graphics:** Thoughtful illustrations and graphics make the materiality findings quick to absorb.

Expert insight

"A materiality assessment is only useful if both internal and external stakeholders can understand how it shapes our approach to sustainability, so our aim was to explain the process clearly, turning what can be a technical exercise into a practical foundation for focused, credible reporting. Done well, it helps stakeholders see which topics matter most, why they matter, and how they inform priorities, decisions and ongoing action."

Kate Kwiatkowska, Head of Sustainability, NorthStandard

Logical, comprehensive and clear

Novo Nordisk

Novo Nordisk's reporting on its CSRD-aligned DMA is both comprehensive and clear. A helpful summary offers an overview the topics that matter and how the company is performing on each. A deep dive later on explains the process and methodology, supported by unique graphics.

Novo Nordisk: Annual Report 2025 | Sustainability Statement (p.43)

What stands out

- **Two-tier system:** Material topics are split into two groups (p.45) based on strategic relevance, avoiding a laundry list of focus areas and enabling considered action and reporting.
- **One-page performance summary:** A one-page view showing the company's performance across its four highest-priority topics (p.46).
- **Comprehensive and honest:** The company tells us about its 2025 DMA process, including how it has evolved since 2024, with topic refinements and re-scoping. This is good practice after an initial DMA: companies should do a regular check-up on their assessment and document what changed and why.
- **Thoughtful and systematic:** Novo Nordisk has clearly thought out its approach to materiality reporting, as set out in its visual mapping (p.50). While slightly dense, those who love the detail will appreciate this approach.

context

2. Materiality reporting: recommended reads *cont'd*

Detailed deep dive

ING

ING dedicates six full pages to its CSRD-aligned DMA, including why and how the company conducted it, who was involved, and key conclusions. If you're looking for inspiration on how to report in detail, or even how to conduct a CSRD-aligned DMA itself, ING's report offers a helpful starting point.

ING: 2025 Group Annual Report | Sustainability Statement (p.91)

What stands out

– **No limits on detail:** ING allows plenty of room to explain their extensive DMA in full. Despite taking up six pages (p.96–101) – significantly longer than most – information remains focused and useful, providing readers a clear view of the complete process.

– **Clear definitions:** The company includes its own definition of common DMA-linked terms, such as 'impact materiality', 'financial materiality' (p.98)

– **Simple and practical graphics:** Graphics support readers to understand concepts, processes, and results, for example scoring methodology and impact vs. financial materiality.

Doing the double

The EU's CSRD has made double materiality assessments a beacon of sustainabiltuy reporting best practice. The 'double' approach guides companies to address both their key sustainability impacts, and their key sustainability risks and opportunities.

In contrast, the ISSB's reporting standards – now picking up momentum globally – focus on financial materiality (risks and opportunities) alone.

This is leading some to reconsider the 'double' approach.

For those looking to lead in sustainability, we advise continuing to do the double. It signals that a company understands how to maximise the value it creates for society in a way that makes good business sense. Read more here.

What now?

Tips for success

Looking to others for inspiration for your next sustainability report is a great place to start. But then what? Here are a few tips for successful materiality reporting:

1. **Strong assessment to start:** Conduct a thorough materiality assessment (aligned to your chosen reporting framework) or review your current one, as this lays the groundwork for your entire report.

2. **Structured decision-making:** If you don't plan to update your materiality assessment in the reporting year, ensure there is a clear and collaborative process for you to make (and subsequently report on) that decision.

3. **Consider your audience:** Determine what level of detail is needed to build trust and credibility with your target audiences. A multi-page deep dive? A one-page summary? A separate materiality assessment report?

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3. Data transparency and visualisation

Bringing numbers to life, accurately

Done well, data presentation transforms complex and sometimes patchy datasets into clear insights. It allows readers to understand trends, compare year-on-year performance and assess progress against targets. Ultimately, it supports an honest picture of where a company stands.

Clear data visualisation also holds companies accountable, making it harder to claim progress without demonstrating it, and ensuring setbacks are just as visible as successes. Transparently communicating and contextualising negative performance is just as important as celebrating achievements to build stakeholder trust. Good data reporting explains notable trends, helping external stakeholders understand what caused them.

And as scrutiny of corporate sustainability claims intensifies, rigorous data reporting, with clear methodologies, defined boundaries and disclosed limitations, is one of the most effective ways to reduce the risk of greenwashing allegations.

Good reporting checklist:

- ❑ Consistent data presentation across metrics, with clearly defined units, boundaries and methodologies.
- ❑ Honest presentation of both progress and setbacks, including transparent disclosure of estimation methods and data limitations.
- ❑ Absolute and normalised data (e.g. per revenue and per employee), with a clear distinction between absolute and intensity-based figures.
- ❑ Year-on-year and multi-year trends, with targets displayed alongside performance data.
- ❑ Clear and accurate data visualisations, including trend charts and infographics, accompanied by appropriate context to support interpretation.
- ❑ A summary table or disclosure index that consolidates key metrics in one place for easy reference.

3. Data transparency and visualisation: recommended reads

Diligence and dialogue

Evoca Group

Evoca's diligent reporting on its sustainability data shows a company committed to transparency. Its Sustainability Performance Data report provides a detailed, data-centred view of how Evoca is managing each of its material topics. This is complemented by a short, narrative-driven report, offering a snapshot of its plans and progress.

Evoca Group: Sustainability Performance Data 2025

What stands out

- **Narrative explanations of data:** Evoca's dedicated data performance report doesn't just include pages of data tables and charts. It also includes straightforward explanations of why the reported figures matter, and what the company is doing to manage or improve them.
- **Focused report purpose and audience:** The data report is clearly intended for investors, customers and audiences seeking a data-based view of the company's performance, as is explicitly stated in the introduction (p.4) and evidenced by the content and tone of the report.

Expert insight

"For Evoca, sustainability reporting is both a discipline and a dialogue; a way to give different stakeholders a concise, fact-based narrative supported by the depth of data they need to understand our priorities and trust our progress."

Giusi Bonini, Chief Sustainability Officer, Evoca Group

Unique and varied

Philips

If you're looking for a unique way to communicate your data, Philips offers a handful of engaging yet useful options to do just this. The company brings its data to life through visuals, while offering a summary of data trends, management approaches, and methodologies.

Philips: 2025 Annual Report | ESG (p.38) and Sustainability Statement (p.168)

What stands out

- **Showing data differently:** The report features unique data visualisation, using proportionate circles in lieu of the typical bar or pie chart (e.g. p.43).
- **Intuitive understanding:** By using proportionate circles to visualise much of its data – for example, the company's scope 1, 2, and 3 emissions or its material flows (p.44) – Philips helps readers intuitively understand and compare it.
- **Methodology deep dive:** The company deep dives into the methodology behind some of its key impact metrics, for example by linking to a separate methodology document for its 'number of lives improved' figure (p.43).

context

3. Data transparency and visualisation: recommended reads *cont'd*

Open and honest

Tetra Pak

If you're looking to lay out your data and performance in a clear and effective way, this report offers some great ideas. In each section, performance against relevant company targets / commitments is laid out, with qualitative and quantitative information to explain progress. Clear, multi-year data tables at the back further signal transparency and help to build audience trust.

Tetra Pak: FY25 Sustainability Report

What stands out

- **Per-section performance updates:** The end of each report section includes a table detailing 'Progress against our targets and commitments' (e.g. p.24), offering a consistent and clear view of progress across key areas.
- **Providing explanations and context:** The report includes endnotes, year-on-year comparisons and benchmark data as relevant to aid understanding (p.125–129).
- **Data in the Appendix:** Tetra Pak includes well-structured disclosures with additional data points at the back of the report (p.114-122).

Don't let perfect be the enemy of good

In sustainability reporting, getting started with the best data you have today, rather than waiting until everything is flawless, is the best route to collective progress.

Stakeholders understand that data quality, coverage, and processes improve over time, and they're looking for evidence that you're moving in the right direction.

Being transparent about where you are today and showing continuous improvement year after year is often a stronger signal of a mature sustainability journey than trying to present a perfect report from day one.

What now?

Tips for success

Looking to others for inspiration for your next sustainability report is a great place to start. But then what? Here are a few tips for successful data transparency and visualisation in your reporting:

1. **Know your key metrics:** Confirm the key metrics and targets you have available to report on year-on-year. Allow space to contextualise and visualise performance.
2. **Cover all your topics:** For each material topic, identify meaningful, relevant data points and targets you can add and report on each year to enhance transparency.
3. **Where data sits:** Consider where your detailed data tables sit best. Integrated into the relevant sections? In a data annex at the back? In a separate sustainability data book?

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4. Design and reader experience

Making the dense more digestible

Sustainability reporting has a tough remit: satisfy technical requirements while engaging real humans.

Design is what bridges that gap, but it's not about making things look pretty for the sake of it. Unlike financial reports, sustainability reports are often for several audiences (think investors, employees, customers and beyond). Thoughtful design and reader experience is about helping information land for all your key stakeholders.

It helps them find what they need without wading through pages of text and brings concepts and stories to life. Strong, clear disclosures should be the priority, with design there to enhance and clarify information, not distract or compensate.

Good reporting design will also reflect an organisation's brand and personality without compromising legibility, flow and usability. 'Modern' design choices, such as low-contrast colours, tiny fonts and overly sparse pages, can stretch reports longer than they need to be and make them harder to read.

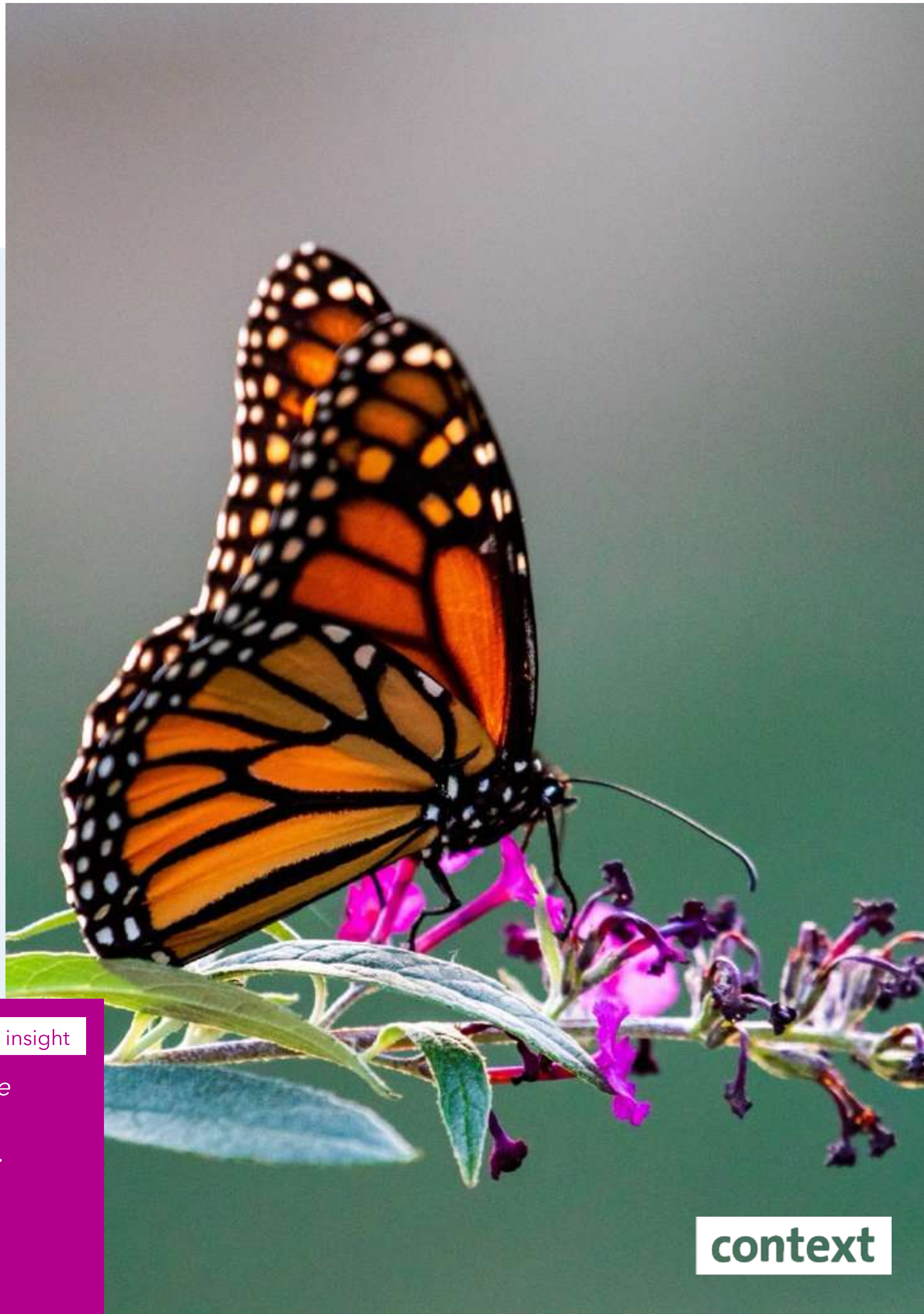
Good reporting checklist:

- ❑ Clear navigation that helps readers move across the report seamlessly.
- ❑ A consistent visual hierarchy, including headings, call-outs, and colour-coding that support understanding.
- ❑ A thoughtful balance between text and visuals, avoiding both overload and unnecessary sparseness.
- ❑ Charts, tables, and infographics that make information easier to interpret, rather than just restating it in another format or causing confusion.
- ❑ Accessible design choices, including readable font sizes, strong contrast, and formats that work across devices.
- ❑ Images that are unique, true to the brand, avoid greenwashing, and that align with the content.

Expert insight

"A sustainability report is fundamentally a human story; it needs to accurately report but also inspire those outside and inside the company. Good design is critical to pull together social and environmental themes, and present a cohesive compelling picture. It distills often complex concepts down to their simplest visual expression, that punctuate the story rather than interrupt its flow."

Randy Cameron, Graphic Designer, Paris Green Creative



4. Design and reader experience: recommended reads

Sleek and seamless

Heathrow

Heathrow's ~100-page report is a real treat to read, with visually balanced, diverse and engaging pages inviting readers to explore the report. It achieves the clean and modern feel that many seek, with a warm, human touch. If you're looking to achieve excellent report design and reader experience, start here.

Heathrow: Sustainability Report 2025

What stands out

- **Smooth navigation:** Heathrow includes thoughtful navigation features (e.g. dynamic navigation bar, interactive section divider pages), enabling readers to locate information seamlessly.
- **Design to enhance understanding:** Elements such as charts, tables, call-out boxes and photos are plentiful throughout the report, supporting readers to take in the content.
- **A sleek yet human feel:** Sleek branding blended with warm, human-focused photography make for a report that's both professional and inviting.

Expert insight

"One lesson from our reporting journey is that a sustainability report should be as accessible as it is comprehensive. At Heathrow, effective design helps us turn complex sustainability information into a clear and engaging story, enabling stakeholders to understand both the progress we've made and the challenges we continue to face."

Simon O'Brien, Sustainability Reporting Lead, Heathrow

Focus on photography

SLB

SLB's report achieves the magazine-like style many aim for, without pages feeling sparse or inconvenient to read. High-quality photography is the visual highlight – photos are relevant to the content, high resolution and plentiful throughout.

SLB: Sustainability Report 2025

What stands out

- **Clear visual hierarchy:** Clear and consistent formatting of headings, text and call-outs sets an easy-to-follow visual hierarchy to guide readers through the report.
- **Beautiful, plentiful photography:** Crisp photography showcasing SLB's people and projects is what makes this report design so impressive.
- **Dynamic page layouts:** While the report is mostly text and photography, the diversity of page layouts keeps it dynamic and engaging.

4. Design and reader experience: recommended reads *cont'd*

Clean, engaging and strong brand

Tesco

This report brings content to life through engaging graphics perfectly dispersed throughout. Photos and illustrations draw the eye and enhance understanding without taking away from the words on the page. If you're looking for a report that looks highly professional yet approachable (and a touch playful), have a look at Tesco's.

Tesco: Progress | Sustainability Report 2026

What stands out

– **A strong brand:** Tesco's report showcases its iconic UK brand without overdoing it, using consistent colours, fonts and business-relevant photography.

– **Page balance:** The report offers appealing balance of words, white space and design elements throughout – not too dense, nor too sparse.

– **Unique and useful custom graphics:** Custom, brand-aligned illustrations – such as a value chain graphic (p.8) – supporting readers to grasp the content.

– **Photos that spark feeling:** The report features playful and emotive custom photography throughout.

If you're looking for something louder…

Many companies opt for a professional and modern report design that works for multiple audiences – be it investors, customers or employees.

But others (typically B2C companies) sometimes prefer playful, engaging, pop-off-the-page graphics.

If you're in search of a visually louder, quirkier report, check out the latest reports from **Tony's Chocolonely**, **Co-op** or **Octopus Energy**.

What now?

Tips for success

Looking to others for inspiration for your next sustainability report is a great place to start. But then what? Here are a few tips for successful design and reader experience in your reporting:

1. **Look within:** In addition to drawing inspiration from other reports, look to your company's other publications / communications for inspiration.
2. **Nail your concept:** Develop and agree a core design concept that offers both visual consistency and room for variety.
3. **Plan for photos:** Think about the key theme(s) you want to capture through your imagery, and where / how you can source photos to achieve this. High-quality, professional company photos are ideal – though often require sufficient planning and resources.

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5. Framework alignment

Supporting transparent and comparable disclosures

Aligning with established sustainability frameworks (e.g. CSRD, GRI, ISSB, SASB, TCFD, TNFD, etc.)[1] signals that a company's disclosures meet internationally recognised standards of rigour and completeness.

With regulatory reporting requirements increasing globally, what was once considered voluntary best practice is fast becoming a mandatory starting point.

Frameworks provide external accountability, setting expectations for what must be disclosed, not just what a company wants to highlight. They also strengthen comparability and help meet various stakeholder needs. A hyperfocus on framework alignment can make reporting a little dry, but there are other avenues to engage audiences, too – such as a supplementary narrative-driven report (see Nestlé, p.5). It's equally possible to have both in one report.

Done right, framework alignment helps readers navigate your content and understand the company's approach to transparency. It also helps to future-proof your reporting strategy as sustainability disclosure frameworks trend towards interoperability and consolidation.

1. GRI = Global Reporting Initiative; SASB = Sustainability Accounting Standards Board; TCFD = Task Force on Climate-Related Financial Disclosures; TNFD = Taskforce on Nature-related Financial Disclosures.

Good reporting checklist:

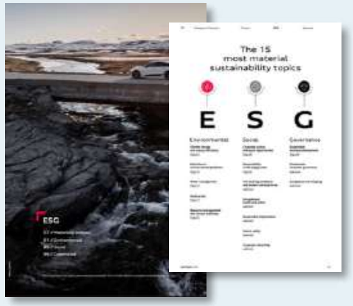
- ❑ Comprehensive alignment with internationally recognised frameworks and standards, with a clear statement of which apply and to what extent.
- ❑ Keeping the report enjoyable to read and avoiding walls of text.
- ❑ Clear mapping tables and indexes, such as tagging disclosures and / or detailed indexes at the back of the report or in a separate publication.
- ❑ Where multiple frameworks apply, a coherent explanation of how they have been integrated and how different standards complement one another to meet diverse stakeholder needs.
- ❑ Acknowledgement of any planned future framework alignment in response to evolving stakeholder or regulatory expectations.

5. Framework alignment: recommended reads

Not losing your narrative

Audi

For many large EU companies, the introduction of the CSRD requirements pushed narrative and storytelling straight out the door, or into a separate report. But Audi's CSRD-aligned reporting avoids this trap. It explains how sustainability is interconnected with its business within its CSRD report, describing context and challenges in simple, accessible language.



Audi: 2025 Annual Report | ESG (p.56)

What stands out

- **Compliance without sacrificing a story:** Detailed CSRD-aligned disclosures are integrated into the narrative, proving that rigorous reporting and company messaging can coexist in the same document.
- **Human-centred communication:** Technical requirements are balanced with real-world examples, leadership perspectives, and contextual explanations that make the content feel relevant and relatable.
- **Editorial quality rarely seen in compliance reporting:** Strong writing, pacing, and narrative context make the report feel closer to a communications publication than a regulatory filing.

Comprehensive without overwhelming

Envalior

Envalior does an impressive job of achieving clear CSRD alignment without losing its unique company identity. The report combines narrative, design, transparency, and standards alignment to make complex sustainability information both accessible and credible.

Envalior: Sustainability Report 2025

What stands out

- **Balance of comparability and identity:** The report covers the CSRD disclosure requirements while maintaining a distinctive company narrative, making the report both compliant and memorable.
- **Designed for usability:** Information is layered and organised in a way that makes content easier to navigate and absorb. This serves both quick readers and technical audiences.
- **Transparent methodology:** The report clearly shows how reporting decisions were made, giving readers confidence in the scope, assumptions, and material topics underpinning the disclosures.

Expert insight

"Good sustainability reporting is about more than regulatory purposes. Through strong cross-functional and cross-regional collaboration that characterises Envalior, we were able to create a report that not only meets ESRS requirements but also helps customers and partners understand how we contribute to sustainability and value creation across the value chain."

Sânya Hermes, Senior Sustainability Manager, Envalior

5. Framework alignment: recommended reads *cont'd*

A subtle transition

Nationwide

Though not explicitly stated, Nationwide's report aligns with the ISSB (and UK SRS) reporting structure at a high level. For companies looking to transition towards ISSB reporting in a subtle and sensible way, check out how Nationwide has done it.

Nationwide: ESG Disclosures 2025

What stands out

- **Subtle ISSB / UK SRS leadership:** While ISSB-aligned reports are currently few and far between, Nationwide has taken a subtle step to prepare one. By developing a report that generally aligns with the requirements, without explicitly stating it, it's clear that Nationwide has its finger on the pulse when it comes to reporting requirements.
- **Clear ISSB / UK SRS structure:** The report is neatly organised under Governance, Strategy, Risk Management, and Metrics & Targets, closely mirroring the disclosure architecture required by ISSB / UK SRS, making future compliance more straightforward.
- **Text-heavy yet readable:** Despite being a text-heavy report, strong writing and headings help readers digest the content. This makes it more enjoyable to read compared with the average text-heavy report.

Leading on nature reporting

Nature is a growing topic in the corporate sustainability world. More companies are acknowledging its strategic importance, given they rely on natural resources for the products they make and the services they deliver.

But reporting on nature is not yet mainstream – in sharp contrast to climate reporting.

Following in the steps of the TCFD's climate disclosure framework, the TNFD (Taskforce on Nature-related Financial Disclosures) now offers a leading framework for organisations to report on nature. For those looking to lead in this space, the TNFD website hosts ~100 TNFD example reports from companies. **Bank Australia's** clear and clean report is one standout.

What now?

Tips for success

Looking to others for inspiration for your next sustainability report is a great place to start. But then what? Here are a few tips for successful framework alignment in your reporting:

1. **Multi-year plan:** Develop a 3-5 year reporting plan taking account of regulation, stakeholder expectations and company ambition, and determine which frameworks make most sense for you to align with, and when.
2. **Mind the gap:** Conduct a gap analysis against relevant framework requirements. Work with key functions (e.g. HR, sourcing) to fill any information and methodology gaps.
3. **Communications vs. compliance:** Discuss how you want to balance compliance vs. communications needs. This could mean weaving everything into one report or producing a supplemental publication with stories and narrative-led content.

*Sign up to our monthly corporate sustainability **newsletter here** for more insights and tips like this.*

Looking for sustainability insights tailored to your business?

With Context's end-to-end sustainability strategy and reporting services, our specialists are here to help.

Get in touch with Charlotte Smith, Executive Director at Context, to chat about your reporting needs: charlotte.smith@contexteurope.com.

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