Accessibility, presentation and strategic perspective of non-financial information

1 out of 4 provide KPIs in a summarised statement

20% don't provide any KPIs

1 out of 10 disclose specific sustainability matters addressed by the Board

40% mention risks to their business model related to climate change

Progress and cross-regional results

20% increase in reporting on climate targets

16% increase in reporting specific information on climate policies
however improvements for the above issues are concentrated in Spain

41% Mediterranean companies vs 20% in the CEE report on key issues and objectives of their climate policy

25% Mediterranean companies vs 4% in the CEE report on alignment science-based climate targets

Climate-related corporate disclosures

30% policy descriptions are clear regarding concrete issues and objectives

32% describe specific risks
(only 6.6% use below 2°C scenario in their risk assessment)

16% explain alignment with science-based targets
(41% in the case of Spanish companies)

2/3 report on Scope 1 GHG emissions
(half of them on Scope 2 and only 24% disclose Scope 3)

Environmental reporting

≈ 10% provide specific information on use of natural resources, pollution and biodiversity

70% don't provide any information on biodiversity policy

6 out of 10 report on use of water
(less that 15% explain risks to local water stress)

55% disclose a policy on pollution
(only 6,9 % describe quantitative targets)

An analysis of the climate-related disclosures of 300 companies from Central, Eastern and Southern Europe pursuant to the EU Non-Financial Reporting Directive

For more data and key findings please read the Research report and visit the Alliance for Corporate Transparency database (https://bit.ly/2U5vhUP)

Project implemented by

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