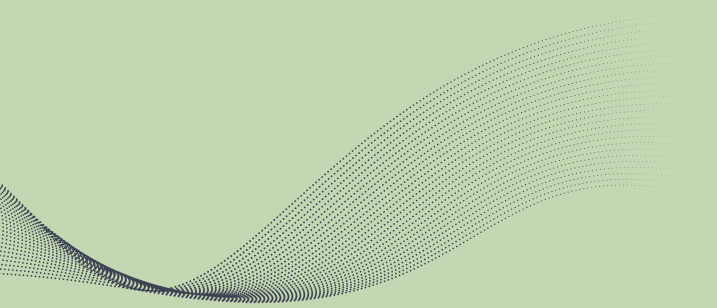


Embedding Sustainability for Responsible Growth

A Capability Roadmap for Boards and Executive Teams

Developed by Speraco, Credigro's strategic advisory partner

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About Us

Credigro is the intelligence engine for sustainable growth in regulated service sectors. We turn compliance into capability, embedding responsible business practices into daily operations, so that sustainability becomes a strategic edge, not a burden. With every workflow, we help safeguard credibility, resilience, and responsible return on investment.

Our Mission

To operationalise sustainability at scale by aligning practices, obligations, and behaviours. so that organisations in high-trust sectors can lead with integrity, adapt fast, and grow with confidence.

Our Vision

A global economy where every regulated and services-based enterprise can deliver measurable, net-positive outcomes through intelligence, impact-driven, responsible practices. Credigro is building the operational backbone for responsible growth and safeguarded value in people-first and impact-sensitive industries.

Why Now?

Sustainability Is a Strategic Imperative



New Era of Compliance

Mandatory reporting is underway (2025–2030)



Converging Pressures

Regulatory, investor, and reputational risks are converging



Capital and Competitive Advantage

Strategic alignment now drives capital access and long-term value

The ASRS Mandate

The ASRS mandate is more than a regulatory shift. It sets a structured path for embedding sustainability into the financial system. Understanding timelines, director responsibilities, and assurance expectations is now central to strategic governance.

Regulatory Roadmap

Timeline of key compliance milestones (2025–2030)

Director Duties

Director responsibilities under the Corporations Act

Audit Preparedness

Entities will be required to disclose assurance readiness and audit pathways from 2028 onwards

Assurance Disclosure

Importance of preparation for audit and assurance by 2030

Early Movers

What Market Leaders Are Doing

Australia's largest listed companies are already aligning with evolving sustainability standards. From governance structures to data capabilities, these early movers are building resilience, market trust, and long-term value through proactive strategy



Snapshot: Leading Examples

Companies like BHP, Coles, and Qantas are disclosing detailed sustainability strategies that integrate risk oversight, climate targets, and reporting disciplines.



Common Strategic Moves

Across sectors, leaders are adopting science-based emissions targets, using scenario modelling to inform risk and opportunity, and strengthening board-level sustainability governance.



Proven Blueprint

The most advanced disclosures come from organisations that embedded ESG practices long before they were required. They offer a proven blueprint for those just beginning the journey.

The Risk of Inaction

Inaction Has a Price. And It's Compounding



ROI Erosion Through Inaction

Failing to embed sustainability can increase the cost of capital, weaken market competitiveness, and damage stakeholder trust. - Higher cost of capital - Loss of market position - Reputational exposure



Heightened Regulatory and Investor Pressure

With mandatory reporting and climate-related risk disclosures escalating, organisations face stricter oversight, enforcement risks, and reduced investor confidence.



Operational Vulnerability to Transition Risk

Without forward planning, businesses risk supply chain disruption, insurance constraints, and exposure to liability linked to sustainability-linked representations.

What Needs to Be Built

Five capabilities essential for credible, organisation-wide sustainability reporting



Governance Maturity

Board-led oversight
of sustainability risks



Materiality Assessment

Clarify ESG impacts
and priorities



Data and Tech Infrastructure

Reliable systems for
audit-ready data



Cross-Functional Integration

Align sustainability
across all functions



Assurance Readiness

Prepare for credible
third-party
verification

From Commitment to
Confidence

Hallmarks of Maturity



Internal champions



Credible pathways



Measurable
progress indicators



Independent
assurance readiness

Practical Starting Points

Your Readiness Checklist



Risk Mapping

Have you mapped material
risks?



Board Oversight

Is your board oversight
structured for business and
corporate sustainability?



Disclosure Verifiability

Are your disclosures verifiable?



Capability Integration

Are capabilities embedded
or still siloed?

How We Can Support

Speraco provides strategic advisory to help you align governance, capability and reporting readiness.



Board briefings &
governance advisory



Materiality
facilitation



Capability uplift
planning



Sustainability
disclosure alignment

Start with Credigro. Build with Confidence

Take the free **Sustainability Readiness Check** at www.credigro.com

- For tailored roadmap facilitation or to request a board briefing, visit www.credigro.com
- Download the white paper, '*Embedding Sustainability for Responsible Growth*' on www.credigro.com

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