

Wine
Australia



Sustainability strategy and reporting

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Adapting to a changing landscape

Sustainability reporting is
quickly becoming a must-have

Customers, retailers and regulators now expect businesses to show how they care for the environment and their communities, not just through words, but with real proof. For grape and wine businesses, this means collecting the right data and being clear about what you're doing and why. Whether you're responding to customer requests, new rules or industry certifications, reporting helps you show that your business is doing the right thing. Having a simple, structured approach helps you keep up with what others expect and makes your business stronger for the future.

Sustainability reporting typically follows a clear sequence:

- 1

Sustainability strategy

This sets out what your business plans to do and the steps you'll take, giving you a clear starting point.
- 2

Sustainability report

This helps you keep track of what you said you'd do and how you're going.
- 3

Sustainability communication

This helps you share your progress with others, building trust and showing the value of your efforts.





How to use this guide

This guide is mainly aimed at small to medium sized wine businesses, but is also useful for medium to large sized grape producers who want to start reporting on sustainability. It's here to help you understand what you need to do, why it matters, and how to get started.

Why it matters

More and more customers and regulators are asking businesses to be clear about their impact on the environment. Retailers now want detailed sustainability information, and new rules in Australia and overseas require more transparency. Reporting also helps you manage risks – like extreme weather or reputational damage – and shows others that your business is doing the right thing.

How this guide will help

This guide is designed to step you through the process of designing a sustainability strategy and reporting on the topics contained within it – from understanding what's expected to gathering the right evidence. And it will help build confidence in your ability to meet the expectations of your customers and regulators.

I'm a member of Sustainable Winegrowing Australia. How can this guide help me?

Sustainable Winegrowing Australia (SWA) is the national grape and wine sustainability program which is administered by the Australian Wine Research Institute and officially endorsed by Wine Australia and Australian Grape and Wine – the representative body for the country's grapegrowers and winemakers. The program enables wineries and grapegrowers to showcase their commitment to key sustainability topics outlined in the SWA program. Being a SWA member helps grape and wine businesses access more markets and signals to your customers and regulators that your business is committed to sustainability.

Whilst a growing number of grape and wine businesses are committed to SWA, there is an opportunity to increase Australian wine's international reputation through better communicating the outstanding sustainability-related actions, targets and achievements of its grape and wine businesses. This guide can help your business strengthen and communicate your sustainability-related initiatives, goals and achievements—whether these efforts meet, exceed or sit outside Sustainable Winegrowing Australia's requirements.



Understanding the basics

Building a clear, goal-driven
sustainability strategy



Overview

Terminology There are a few different terms used when talking about how businesses manage and report their impact on people and the planet. They each mean slightly different things, but all focus on showing how a business is acting responsibly.	ESG (Environmental, Social and Governance) A way to measure and report on sustainability using facts and figures. It's often used by investors and regulators because it's based on hard data.	CSR (Corporate Social Responsibility) A term that's less common in Australia. It usually means voluntary actions a business takes to be a good citizen – but it's not always backed up by formal reporting.	Impact reporting Looks at the good and bad effects a business has on people and the environment.	
Finding your 'Why' Having a sustainability strategy isn't just a box to tick – it can bring real benefits to your business. It shows you're doing the right thing, helps you tell your story clearly, and makes it easier to plan what comes next. A good strategy will:	Bring everything together Combining all the sustainability work you're already doing into one simple plan.	Help you respond to customer and investor needs By showing real action, not just words.	Give you a clear framework So you can set goals, track your progress, and manage risks.	Support your wider business goals By aligning your efforts with national or industry targets.
Core elements Most businesses create a simple, easy-to-read summary of their sustainability strategy to share with others. While every plan will be a bit different, most good strategies include the following:	Timeframe Usually covers the next 3 to 5 years.	Key focus areas Based on what matters to your customers, the rules you need to follow, and your own business values.	Clear goals and actions That are specific, realistic and easy to measure.	A way to track progress So you can see what's working and report on results.
Core steps Creating a sustainability strategy usually follows these five simple steps:	1 Materiality assessment Look at which sustainability topics are most important to your business and the people connected to it – like customers, staff and your community.	2 Strategic framework Group topics into focus areas and link them to broader goals or targets.	3 Goal setting Set SMART goals and targets – Specific, Measurable, Achievable, Relevant and Time-bound. This helps keep your plans on track.	4 Implementation Start putting your plan into motion with clear steps and team ownership for each action.
				5 Track, report and communicate progress Collect evidence, check how you're doing and share your progress with others – whether it's customers, partners or your team.

Materiality

What matters – to your business,
customers and community





Stakeholder engagement



Double materiality



Mapping and prioritising topics

A materiality assessment helps you figure out which environmental, social and governance (ESG) topics are the most important for your business and the people it affects. It stops you from trying to tackle everything at once and helps you focus on where you can make the biggest impact.

For grape and wine businesses, this means making sure your priorities match what your customers, staff, investors and local community care about. It also helps your business stay strong in the long term by tackling the biggest risks and opportunities.

Different people care about different things. For example, your customers might care most about packaging or water use, while your staff might be more focused on safety and fairness at work. Understanding these different views helps you decide which issues to focus on.

A meaningful materiality assessment includes input from key stakeholder groups such as:

- Employees
- Employees of customers, e.g. retail employees
- Suppliers
- Local communities

A robust materiality assessment uses a double materiality approach. Double materiality recognises that sustainability issues can flow in two directions: how your business affects the world, and how the world affects your business.

A robust materiality assessment uses a double materiality approach, which considers:

Impact materiality

How your business affects people and the environment (positively or negatively), both now and in the future.

Financial materiality

How sustainability-related risks and opportunities could affect your business’s financial performance over time.

After you’ve collected input from others and listed the important topics, the next step is to decide which ones to focus on first. You can use a simple chart – called a materiality matrix – to help with this.

Your priorities should reflect your own business, customers and local conditions. And remember, priorities can change over time as rules, expectations or market trends shift. Factors to consider:

- Importance to stakeholders (external relevance)
- Significance to your business (internal risk and opportunity)

Example priorities mapping:

High relevance	Moderate relevance
Water use	Climate change and energy
Packaging, waste and plastics	Product circularity
Human rights and responsible labour	Diversity, equity and inclusion
Soil health and biodiversity	Community support

A **materiality matrix** is a simple chart that helps you see which sustainability topics matter most. It compares:

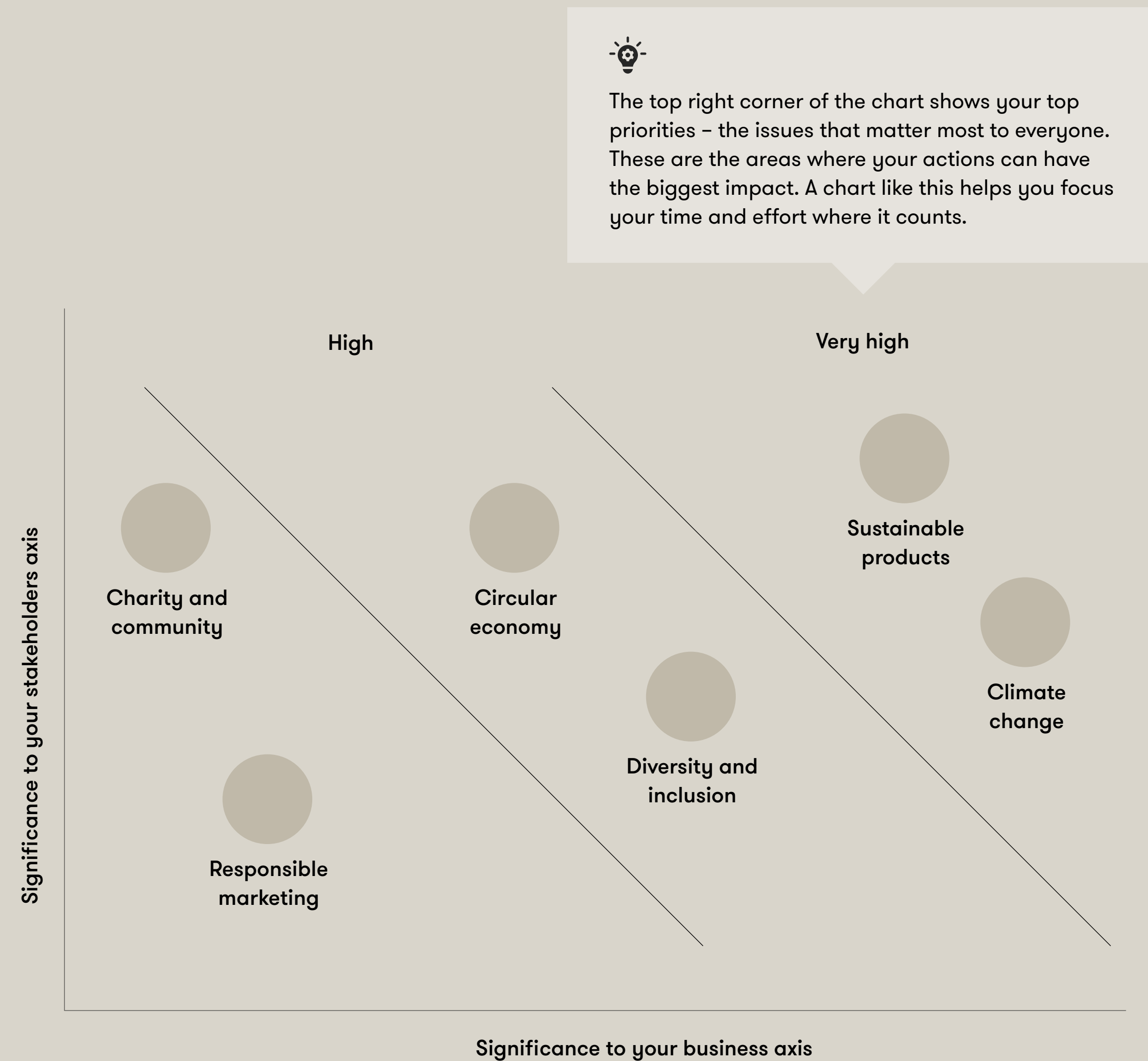
What's important to others

like customers or regulators.

+

What's important to your business

like cost, risk or opportunity.



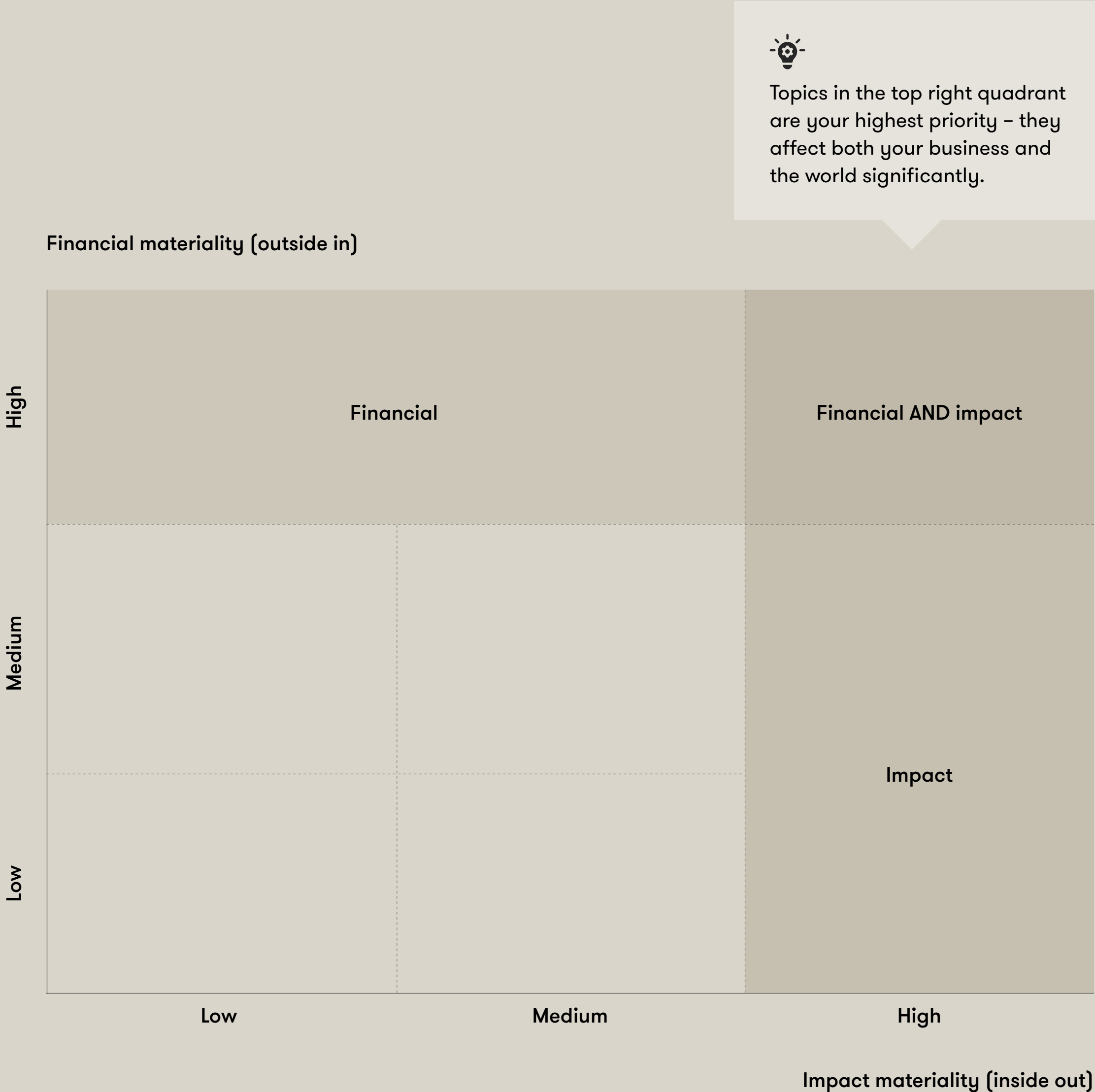
Not all sustainability topics matter equally. A double materiality approach helps you work out which topics are most important – both for your business and for the world around you.

It recognises that:

- 1 Your business impacts the environment and society (impact materiality).
- 2 Environmental and social issues can impact your business (financial materiality).

Use a 3×3 grid to help you assess each topic based on two factors:

- 1 How much your business affects the world (positive or negative impact).
- 2 How much the topic could affect your business performance (risks or opportunities).





Developing a strategic framework

What you should include

1

Vision statement

Your vision is a simple statement about where you want your business to go. It sets the direction for your sustainability work and shows what you care about – for the environment, your people and your community.

A strong vision statement is:



Aspirational
and motivating



Simple and easy
to understand



Aligned with your
broader business goals

Example:

“

We aim to produce exceptional wines while protecting the ecosystems and communities that sustain us.



2


Focused framework

A strategic framework is the core structure of your sustainability strategy. It groups your material topics into a small number of focus areas – ideally three to five – that make the strategy easy to navigate and understand. The way you group these areas will depend on your business size, what you do, and what your customers or community care about.

You can structure your focus areas in different ways, such as:


By topic:	By grouped actions:	By desired outcomes:
<ul style="list-style-type: none">• Climate change and energy• Human rights	<ul style="list-style-type: none">• Valuing our planet• Empowering people	<ul style="list-style-type: none">• Low-emissions vineyards• Connected communities

Example focus areas from other organisations include:




Valuing our planet

Encompassing climate, water and waste



Empowering people

Encompassing DEI, labour rights and workplace wellbeing



Connected communities

Encompassing local partnerships and social contribution




3

Meeting customers' requirements

Your sustainability priorities should reflect what your customers care about. Big retailers – especially international ones – now have their own sustainability goals. If your reporting doesn't match what they're asking for, you could risk losing shelf space, contracts or market access.

In the wine industry, what matters to retailers often shapes what matters to you. That's because retailers are under growing pressure from governments, investors and shoppers to act sustainably.

Wine retailers are now:

-  Publishing their own sustainability goals.
-  Asking suppliers (like wineries) to report on specific data.
-  Choosing to work with businesses that can show real action.

In short, retailers' material topics become your reporting requirements.

Topics most retailers prioritise:

A 2024 Wine Australia review of 16 major global beverage retailers identified five topics as consistently high priority across wine supply chains:

Priority topic	Why it matters to retailers?
Climate and energy	Retail customers and large grape and wine businesses need to follow rules about how grape and wine is produced, and report this to their investors and the government
Packaging and waste	Packaging impacts emissions, recyclability and consumer appeal
Ethical labour practices	Preventing modern slavery and demonstrating human rights due diligence
Water use	Efficiency and scarcity are growing concerns across regions
Biodiversity and land use	Links to regenerative farming, ecosystem health and brand values

Retailers rarely keep this information secret – you just need to know where to look:

- Sustainability strategy documents (and materiality assessments if included) → check retailer Sustainability or Responsibility webpages.
- Annual ESG or impact reports → usually available under Investors or About webpages.
- Retailer supply chain codes of conduct → these outline mandatory expectations.
- Third-party certifications or frameworks they've signed up to (e.g. Science Based Targets, CDP).



Create a simple spreadsheet that tracks your key customers and the sustainability topics they focus on. This becomes your 'external lens' on materiality.

4

Link to national and global targets

Aligning your strategy with broader sustainability frameworks strengthens its credibility, supports market access and demonstrates leadership. These frameworks provide context for your goals and show stakeholders – including customers, partners and regulators – that your efforts are contributing to shared outcomes.

Don't try to link to every framework – choose the ones that best align with your business activities, values and markets.

You can align with:

International frameworks, such as the UN Sustainable Development Goals (SDGs) – many businesses use these to anchor their priorities across environmental, social and governance areas.

Sector standards, such as Sustainable Winegrowing Australia's environmental certification pathways.

National policies including Australia's Net Zero targets, water strategies and nature repair commitments – important when reporting to government or meeting grant criteria.

Local and regional plans, such as council or state climate action strategies, biodiversity programs or community development initiatives.



Including data in the strategic framework – What are metrics and targets?



Metrics are the units of measurement used to track and evidence your progress

Such as energy used, litres of water, or % recycled waste



Targets are the specific goals you want to achieve

Such as reducing water use by 10% over 3 years



Targets without metrics are just good intentions. Choosing the right metrics makes your targets measurable and your progress visible.

5

Evidence: How to build credibility from day one

Before you can report on progress, you need a clear picture of where you’re starting – and a plan for tracking what comes next. Metrics is what brings your strategy to life, through evidence. It underpins your targets, demonstrates accountability, and builds trust with stakeholders. The sooner you start collecting it, the easier reporting will be.

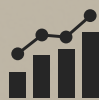
Why evidence matters:

- Moves sustainability from words to action
- Enables benchmarking, tracking and year-on-year comparisons
- Builds credibility with investors, regulators and certification bodies
- Supports marketing and storytelling with substance
- Gives weight when responding to customer requests
- Help your team stay focused and aligned



If you’re unsure where to begin, start with the evidence that aligns to customer priorities or legal obligations.

Types of evidence:



Quantitative data

Numerical information that can be counted or measured, like numbers, statistics and percentages.



Qualitative evidence

Descriptive and focuses on qualities or characteristics, often expressed through words, images or other non-numerical representations.

What to start collecting now:



Focus area

- Climate and energy
- Packaging and waste
- Water
- Human rights
- Biodiversity
- Workforce



Suggested evidence

- Scope 1 + 2 emissions (fuel, electricity)
- Volume/type of waste, recycling %
- Total usage by source, irrigation efficiency
- Modern slavery policy, contractor due diligence
- Monitoring data, planting records, photos
- Gender balance data, inclusion policies

6

Goal setting: Targets / goals turn good intentions into action

Goals help focus effort, track progress and demonstrate that your business is taking sustainability seriously.

A well-defined target sets out:

- 1
- What you want to achieve?
- 2
- By when?
- 3
- By how much?

Strong sustainability targets follow the SMART framework:

Letter	Meaning	What it looks like
S	Specific	Focused on one clear area (e.g. emissions, water use)
M	Measurable	You can track it with data or proof
A	Achievable	Realistic for your business size and resources
R	Relevant	Aligned with what matters to your customers or region
T	Time-bound	Includes a clear deadline (e.g. by FY27)

Example of how to track / report over time:

Target: Reduce electricity use by 15% by 2027			
Year	Electricity use (kWh)	% Change from baseline	Notes
2024 (baseline)	120,000	—	First full year of tracking
2025	112,000	-6.7%	New timers installed
2026	105,000	-12.5%	Solar system added mid-year
2027	101,500	-15.4%	Target met



The reporting landscape

Why sustainability reporting is now a must for many businesses

Around the world, governments, retailers and investors are increasingly asking for clear, honest sustainability reporting backed by real data. For small and medium grape and wine businesses, getting ready for these changes is key to keeping your place in the market and protecting your reputation.

Why it’s on the rise

More and more businesses are being asked to report on their environmental and social impact. That’s because people are realising that business activities can have a big effect on the planet and local communities. Reporting helps customers, investors and regulators see how a business is managing risks and whether it’s doing the right thing.

The rise in reporting has been driven by:

-  More public and investor concern about climate change, human rights and ethical supply chains.
-  New laws in places like the EU, California and Australia that make reporting mandatory.
-  Big retailers and distributors needing proof that their suppliers are acting sustainably.



In Australia, 98% of ASX100 companies already report on sustainability.

This trend is now extending to smaller businesses – especially those supplying into regulated markets or major businesses.

Customer and market expectations

If you sell wine outside Australia – to places like the EU, UK or North America – you’ll likely need to meet international sustainability rules. These rules are primarily aimed at larger businesses, but they are increasingly flowing down to affect smaller suppliers through retailer procurement requirements.

- 1

The EU Corporate Sustainability Reporting Directive (CSRD).
- 2

California’s Climate Accountability Package.
- 3

Retailers’ own procurement requirements tied to ESG performance.



These regulations, and the retailer expectations they drive, mean suppliers must assess both operations and supply chains. Even if you’re not directly covered by international laws, retailers still expect data on emissions, labour, water and more.

Example: Systembolaget, Sweden’s government-run alcohol supplier, is measuring the carbon footprint of every product and rejecting high-emission packaging. This adds pressures for Australian wineries using heavy glass or exporting to EU-aligned markets.

The information customers expect

- Requests can cover a wide range of topics, including:
- Your greenhouse gas emissions (Scope 1, 2 and 3)
 - What you’re doing to cut waste and improve packaging
 - What chemicals are used in your vineyards and winery
 - How you manage water use and wastewater
 - Whether you buy materials responsibly and support your local community
 - How you treat your workers and prevent modern slavery
 - How transparent and well-governed your business is



These requests often go beyond just the environment – they also cover social and business practices. Being ready with clear, trustworthy data makes it easier to respond and build strong relationships with buyers.

Certification and reporting frameworks

Getting certified by a trusted third party can make your sustainability efforts more credible and easier to explain. These programs give you tools, clear steps and recognised standards to follow.

Here are some common ones:

- Sustainable Winegrowing Australia (SWA)**

A program made for the wine industry with clear benchmarks and certification
- Climate active**

A government-backed label for businesses that are carbon neutral
- BCorp**

A well-known global certification that shows your business meets high social and environmental standards



These certifications can guide your reporting and help you show customers, partners and regulators that you’re serious about sustainability.



Australia’s new reporting landscape

From 1 January 2025, an increasing number of Australian businesses now need to report on their climate risks and emissions under new rules called the Australian Sustainability Reporting Standards (ASRS). These rules currently apply to large companies, but small and medium businesses – including those in the wine industry – may still need to provide data. That’s because bigger companies will ask their suppliers (like you) for information as part of their own reporting.

Who’s affected?

ASRS requirements apply in three phases:

Group.	Start date.	Who’s included?
Group 1	Jan 1, 2025	Large entities meeting 2 of 3: \$500M+ revenue, \$1B+ assets, 500+ employees
Group 2	July 1, 2026	Entities with: \$200M+ revenue, \$500M+ assets, 250+ employees
Group 3	Jan 1, 2027	Entities with: \$50M+ revenue, \$25M+ assets, 100+ employees



If your wine business meets two of these thresholds, you’ll be required to report from 2027.

What needs to be reported?

ASRS-aligned sustainability reports must include:

Year 1	Report your Scope 1 and 2 emissions (like fuel and electricity use)
Year 2	Add Scope 3 emissions (indirect emissions from your supply chain and other areas)
Climate risks and opportunities	How climate change could affect your business
Two climate scenarios	Including one that shows the impact of keeping global warming below 1.5°C

All of this must be included in your Annual Report under a section just for climate reporting. Over time, the rules will tighten. In the early years, reporting will be reviewed with limited checks (called ‘assurance’), but by Year 4, there will be full legal accountability for what’s reported.



Why it matters

Even if your business doesn't have to report under the new rules, your bigger customers and partners probably will. That means they'll ask you for data – like your emissions, climate risks, and what actions you're taking – as part of their own reporting. Being ready with this information can help you stay competitive and avoid missing out on future contracts.



Large businesses and financial institutions should implement appropriate governance arrangements and sustainability record-keeping processes ahead of mandatory reporting... ASIC recognises there will be a period of transition and will take a proportional and pragmatic approach.

ASIC Commissioner Kate O'Rourke

How to prepare

1

Start tracking
Scope 1 and 2 emissions

Such as fuel, electricity
and refrigerants.

3

Map how your activities may
impact – or be impacted by –
climate change

2


Identify where climate
risks or opportunities
exist in your operations

4

Engage your accountant,
advisor or sustainability
lead early



It's your chance to set up
systems, test your data,
and get comfortable with
reporting – before stricter
checks come in later.

A close-up, artistic photograph of a hand holding a metal spout, pouring a stream of red wine into a clear glass. The lighting is warm and focused on the liquid, creating a sense of elegance and craftsmanship. The background is blurred, showing what appears to be a wooden surface.

Sustainability reporting structure

How you show what you've done, what you're working on, and how things are tracking.

A good report usually starts with a short message from a leader, followed by a simple summary of your goals and focus areas. It highlights key achievements and explains how you plan to report progress over time. This approach helps keep your reporting clear, consistent and useful for customers, staff and other partners.

Structure of report		Annual vs biennial reporting	Use of visual aids, charts, metrics		Format considerations	
A clear structure helps readers quickly understand your goals, actions and progress. While the format can vary, most reports follow this approach:		Most businesses report on their sustainability progress once a year. This helps keep things on track, lines up with financial reporting, and keeps the momentum going. For smaller businesses with limited resources or slower-moving goals, reporting every two years might make more sense.	Using imagery makes your sustainability report easier to understand, more engaging and more trustworthy. They help people quickly see your progress – especially if they’re just skimming the report.		Your sustainability report should be clear, to the point, and suited to the size of your business. It doesn’t need to be long – what matters most is that it’s easy to understand and feels trustworthy.	
Foreword	A short message from a leader (e.g. CEO or owner) that sets the tone, explains the purpose, and outlines future direction	<div><p>Whatever you decide, make sure your strategy clearly states how often you’ll report. This shows you’re committed to being open and gives your stakeholders – your staff, customers, suppliers and local community – a clear idea of when to expect updates.</p></div>	Charts and graphs	To show progress against emissions, water, waste or other performance targets	Length	For small and medium businesses, aim for 10–20 pages. Focus on real actions, results and key data.
Strategy overview	A one-page summary of your sustainability focus areas, goals and time frames – showing what you’re working towards and why		Tables	To track actions, responsible teams and timeframes across each focus area	Tone	Keep the tone professional but honest. Avoid technical jargon, be upfront about challenges, and use plain language wherever possible.
Actions and targets	A clear overview of initiatives, grouped by focus area. Use tables or charts to show progress and link actions to specific goals		Infographics or icons	To highlight key achievements or make complex info easier to digest	Format	Make sure your report works well both in print and online (usually as a PDF). Use clear headings, bullet points and visuals to make it easy to read. Keep the design clean and consistent with your brand.
Progress and achievements	A snapshot of key outcomes from the reporting period. Include metrics, milestones or visuals – and be honest about any challenges		Photos	To bring your work to life, like planting projects or team activities		
			Pull quotes or callouts	To bring stakeholder voices or milestones to life		<div><p>Refer to our Sustainability Communications guide for more tips on writing and tone.</p></div>



Sustainability strategy planning template

A framework to get you started

Sustainability strategy planning template

A downloadable Word version of this template can be found [here](#).

Strategy name

List a name for your strategy

Time period

List your strategy time period

A strategy is developed for a specific timeframe, usually ranging from three to five years. Many businesses ensure that sustainability strategies and reports are aligned with financial years. It is important to list the time period that your business strategy covers. The majority of the targets and actions listed within your strategy should be actionable and achievable within the strategy timeframe.

Acknowledgement of country

Provide an Acknowledgement of Country

An Acknowledgement of Country statement ensures your organisation recognises the First Nations peoples on the lands and water in which your business operates. Acknowledgement of Country should be tailored to your organisation’s purpose and context.

Viticulturist / Winemaker / CEO Foreword

A foreword by a leader within the business is optional and can be included in a public-facing sustainability strategy. The foreword should cover the elements on the following page and be presented as one consolidated statement. The listed titles should not be included within the foreword – they are simply provided to assist in the development of the foreword.

Elements that can be addressed in a foreword	Text
Introduction and commitment to sustainability	Speak to the organisation’s approach and commitment to sustainability
Context and rationale	Identify the unique offering of your business, the broader sector and any regional specific information
Achievements to date	Provide a high-level summary of the major (1-3) achievements within the past five years that demonstrate the progress already taken towards environmental and social targets
Integration into core business	Expand on the connection between the business strategy and the sustainability strategy
Accountability and transparency	List how the organisation will be held to account and will disclose information through sustainability reporting
Call to action	Encourage others within the sector to commit to environmental and social targets to progress global sustainability goals

Insert the Foreword here

Vision

State the vision for sustainability within your organisation. The vision may relate to the organisation’s broader goals and should be brief and clearly understood by the lay person (one to two sentences).

Achievements

Expand on previous achievements within this section.

Achievements should relate to material sustainability topics, be quantifiable and may range from three to twelve achievements.

Links to local, state, national and international frameworks and legislation

Research relevant legislation and sustainability frameworks. List how targets and actions align to broader local, state, national and international frameworks and legislation. Many organisations refer to the UN Sustainable Development Goals, Australian legislation and Australian targets, such as Close the Gap and Australia’s Disability Strategy outcomes.

Achievement

Topic area

Achievement 1:

Climate change and energy

Achievement 2:

Waste and circular economy

Achievement 3:

Workforce

Achievement 4:

Supply chain

International / global target: Internationally recognised targets, e.g. UN Sustainable Development Goals

Australian targets: e.g. Australian Agricultural Sustainability Framework principles, Close the gap targets, biodiversity targets

State targets: e.g. Net Zero, waste targets

Sector targets: e.g. The Australian Wine Sector 2030 Emissions Reduction Target

Local targets: e.g. Local government and regional grape and wine targets

Targets and actions

List your most important targets and future actions

List the targets and actions according to the focus areas. Targets and actions should be limited to 3 – 10 targets and 3 – 10 actions per focus area. Focus areas, targets and actions must be determined through a materiality assessment.

Focus area 1: Climate change	Target 1:	Target 2:	Target 3:	Target 4:
	Action 1:	Action 2:	Action 3:	Action 4:
Focus area 2: Packaging, waste and plastics	Target 1:	Target 2:	Target 3:	Target 4:
	Action 1:	Action 2:	Action 3:	Action 4:
Focus area 3: Sustainable sourcing	Target 1:	Target 2:	Target 3:	Target 4:
	Action 1:	Action 2:	Action 3:	Action 4:
Focus area 4: Human rights and responsible labour practices	Target 1:	Target 2:	Target 3:	Target 4:
	Action 1:	Action 2:	Action 3:	Action 4:
Focus area 5: Soil health, biodiversity and natural capital	Target 1:	Target 2:	Target 3:	Target 4:
	Action 1:	Action 2:	Action 3:	Action 4:
Focus area 6: Water	Target 1:	Target 2:	Target 3:	Target 4:
	Action 1:	Action 2:	Action 3:	Action 4:

Reporting and review period/s

List the time period and mechanism by which the organisation will report progress.

Traditionally, businesses report on an annual basis, in line with financial year reporting. The reporting framework should list progress against the targets outlined in the sustainability strategy.

Acknowledgements

People and organisations to acknowledge

Acknowledgements provide an opportunity to thank and recognise contributions from external parties who have contributed to sustainability outcomes or the development of the sustainability strategy.



Reference materials

The frameworks and case studies listed on this page are useful examples of strong sustainability reporting. Whether you’re new to this or improving what you already have, they can help you shape your approach and improve how you communicate your progress.

Frameworks

These tools can help guide your sustainability strategy and reporting. You don’t need to use all of them – just pick the ones that best suit your business, your size, and your goals.

Global Reporting Initiative (GRI)

The most widely adopted sustainability reporting standard globally, used to disclose a broad range of ESG impacts

Task Force on Climate-related Financial Disclosures (TCFD)

Helps organisations report climate-related risks and opportunities

UN Sustainable Development Goals (SDGs)

A shared language to demonstrate alignment with global environmental and social priorities

Sustainable Winegrowing Australia (SWA)

Sector-specific program for Australian wine businesses that includes emissions reporting and best practice benchmarks

B Corp / Climate Active

Third-party certifications that support claims of environmental and social responsibility

Approaching sustainability reporting

These examples show how different businesses approach sustainability reporting. Each one uses a clear structure and links strategy to real action. There’s no one “right” way to do it – but the best reports are honest, easy to understand, and backed by real progress.

IKEA

A simple layout with grouped themes, strong use of infographics and narrative tone. They clearly link initiatives to specific SDGs and use outcome-focused metrics. Good reference for format and data presentation.

Sainsbury’s

A milestone-based structure, using icons and visuals to show achievements year-on-year. Highlights progress against goals, with a focus on transparency and tracking.

Qantas

Combines clear data tables with storytelling. Reports are organised around three pillars – planet, people and community – and include standout metrics, such as investment amounts, GHG reductions and First Nations engagement.

Elk

Strong example of brand-aligned tone and structure. Group actions under ‘People, Planet, Products’, and connects each to relevant SDGs. Offers good reference for voice and purpose-led framing.

Glossary

Australian Sustainability Reporting Standards	The Australian Sustainability Reporting Standards (ASRS) set out rules for how companies must report their environmental, social and governance (ESG) impacts to ensure transparency, accountability and alignment with global sustainability expectations.
Biodiversity and land use	The sustainability topic of biodiversity and land use involves managing land in ways that protect and enhance ecosystems, preserve and buffer wildlife habitats, and promote sustainable agricultural practices to maintain ecological balance.
Circular economy	A circular economy is an economic model that focuses on reducing waste and demands on the earth’s natural resources by reusing, recycling, and repairing materials and products, aiming to keep resources in use for as long as possible to minimise environmental impact.
Circularity	Circularity refers to the practice of designing products and systems that maximise reuse, recycling and regeneration, aiming to reduce waste and extend the lifecycle of materials.
Climate and energy	The sustainability topic of climate and energy focuses on reducing energy use and shifting from fossil fuels to renewable energy sources like wind and solar to reduce greenhouse gas emissions, mitigate climate change and promote a healthier, more secure future
Climate scenario	A climate scenario is a possible future based on different levels of greenhouse gas emissions, showing how climate change might affect the planet, people and economies over time.
Double-materiality assessment	A double materiality assessment evaluates both the impact of environmental, social, and governance (ESG) factors on a company’s financial performance and the company’s impact on the environment and society. Also see – Materiality Assessment.
Emissions	See GHG Emissions
Ethical labour practices	The sustainability topic of ethical labour practices involves ensuring fair wages, safe working conditions and respect for workers (employees and contractors) rights throughout a company's supply chain to promote social equity and human dignity.

EU	European Union
GHG Emissions	Greenhouse gas (GHG) emissions are gases released into the atmosphere—like carbon dioxide and nitrous oxide—that trap heat and contribute to climate change.
Human rights due diligence	Human rights due diligence is the process by which companies assess, prevent and address potential human rights risks and impacts in their operations and supply chains to ensure they respect and uphold basic human rights standards.
Materiality assessment	A sustainability materiality assessment is a process where a company identifies and prioritises the sustainability topics and matters that are most important to its business, stakeholders, and long-term success.
Modern slavery	Modern slavery refers to situations where individuals are forced, coerced or deceived into work or services under conditions of exploitation, often with little or no freedom to leave. In the grape and wine sector, modern slavery practices have occurred primarily within the contract labour environment. This includes grape picking and pruning.
Packaging and waste	The sustainability topic of packaging and waste focuses on reducing the environmental impact of packaging by reusing and recycling materials, minimising and designing out waste, promoting practices that reduce the need to extract further raw materials from the earth and reduce pollution.
Scope 1	Scope 1 emissions are direct greenhouse gas emissions that occur from sources owned or controlled by an organisation, such as fuel combustion in company vehicles or heating systems.
Scope 2	Scope 2 emissions refer to indirect greenhouse gas emissions resulting from the consumption of purchased electricity, steam, heating and cooling by an organisation. These emissions occur at the facilities where the energy is generated, not at the organisation's own operations.
Scope 3	Scope 3 emissions are indirect greenhouse gas emissions that occur throughout a company's entire value chain, including both upstream activities (like the production of purchased goods and services) and downstream activities (such as product use and end-of-life disposal).
Water use	The sustainability topic of water use in grape production focuses on managing water resources efficiently to reduce waste, optimise irrigation efficiency, and ensure the long-term health of vineyards.

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