

Practical reporting guide

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5 March 2026



Sustainability reporting at WiseTech

A B2B taking a proportionate approach to disclosures

- Leading developer of software solutions to the global logistics and trade industries
- ASX listed since 2016, ~17 billion AUD market cap (ASX50), ~7,000 global workforce
- Lean Sustainability function formed in 2022 under CFO, with matrixed team
- Sustainability report since 2022 within Annual Report, with GRI and SASB online
- Informed by analyst engagement, underpinned by regulatory requirements
- Scope 1, 2 and 3 emissions published since FY24
- AASB S2 Group 1 reporter with 30 June year end
- Preparations for AASB S2 began in FY23, stepped up in FY25 with dry-run
- Two different timed reports (Financial Report and Annual Report) brings challenges



The fundamentals: 3 helpful principles

Whether voluntary or mandatory Sustainability reporting



Be able to wear two hats

Sustainability professionals must know reporting standards and market practice like the back of their hand – *and* be able to flex presentation and language to align with business approach



Clear responsibilities, deadlines

Be as specific as possible and get clarity on people's availability, knowledge and limitations



Repeatability and verification

Update project plan as you go to capture 'real' dates for future cycles, document processes followed, evidence used and exclusions

When its mandatory: 3 additional principles

These practices aren't new, just more critical for financial disclosures



Share early, often, widely

Colleagues, consultants, Executive and Directors need clear asks, consistent and early exposure well ahead of the year-end period



Documentation is everything

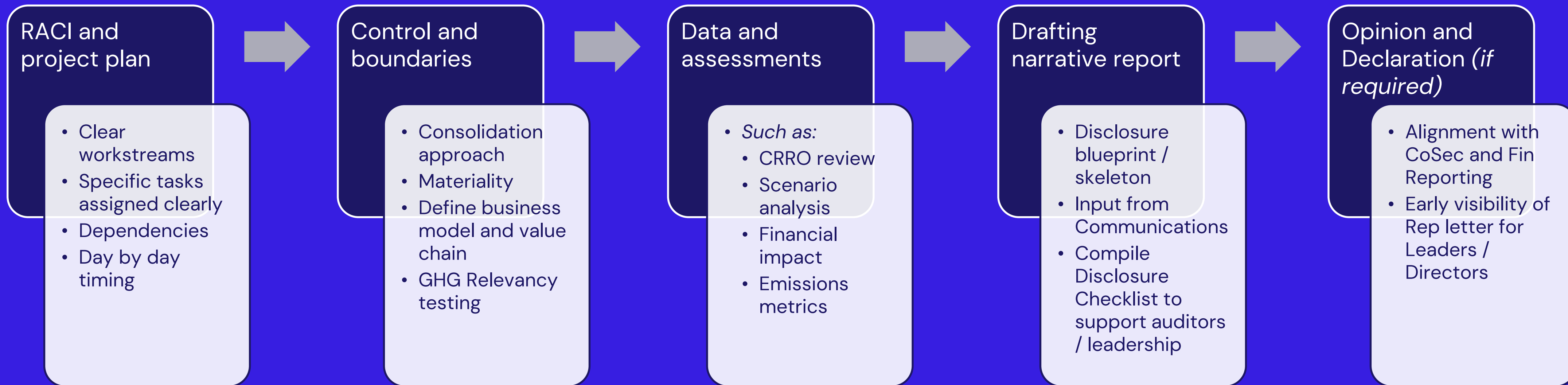
Judgements, limitations, assumptions, uncertainties, linkages between processes and documents, review procedures



Legal and Finance are partners

Liability for Directors and third-party assurance means Sustainability must work with core functions – not simply keep them in the loop

Our step-by-step reporting approach



Underpinned by:

- Ongoing internal and third-party reviews (auditor, legal), including Board oversight
- Documentation of judgments, assumptions, limitations, methodologies, review processes (BoP)
- Cross Functional Working Group meetings and progress updates
- Alignment with wider reporting timelines and processes

Spotlight on ESG data integrity

Vital for alignment with third-party standards and audit

Agree calculation methods with consultants at the start

For GHG emissions we map data availability and agree calculation approaches up front rather than after inventory compilation.

This acts as a control for alignment with the GHG Protocol (required by AASB S2) and supports mandatory disclosure of calculation methodology.

For delivery of reliable, consistent data we see value in:

- *Basis of Prep* from prior year shared before each cycle
- Central repository of data for internal teams to access
- Asking consultants to make formulas visible rather than hard-code metrics
- *Standard Operating Procedure* for Data Review controls

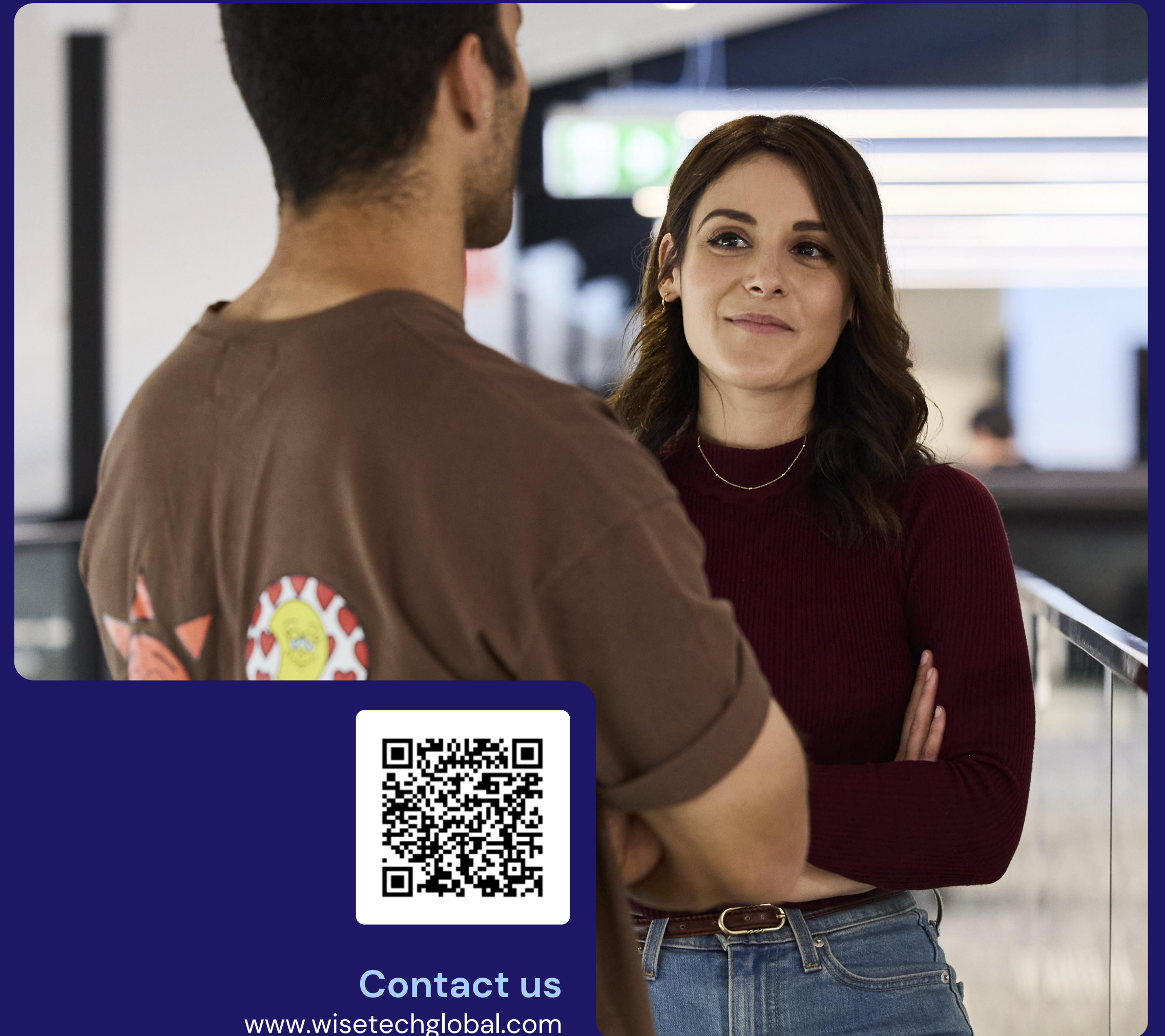


Q&A

Share your experiences and tips

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