

The New Mandate: ESG Metrics in Uganda

Beyond "best practice," ESG is now a concrete, auditable framework shaping Uganda's business landscape.

The Three Pillars of Business Resilience

ESG provides a holistic view of an organization's performance, balancing financial success with corporate responsibility. These three pillars are interconnected and equally crucial for long-term value creation and risk management.



Environmental

Measures impact on natural systems, from energy use and emissions to water conservation and waste management.



Social

Focuses on relationships with people—workforce, communities, and customers—including safety, diversity, and local impact.



Governance

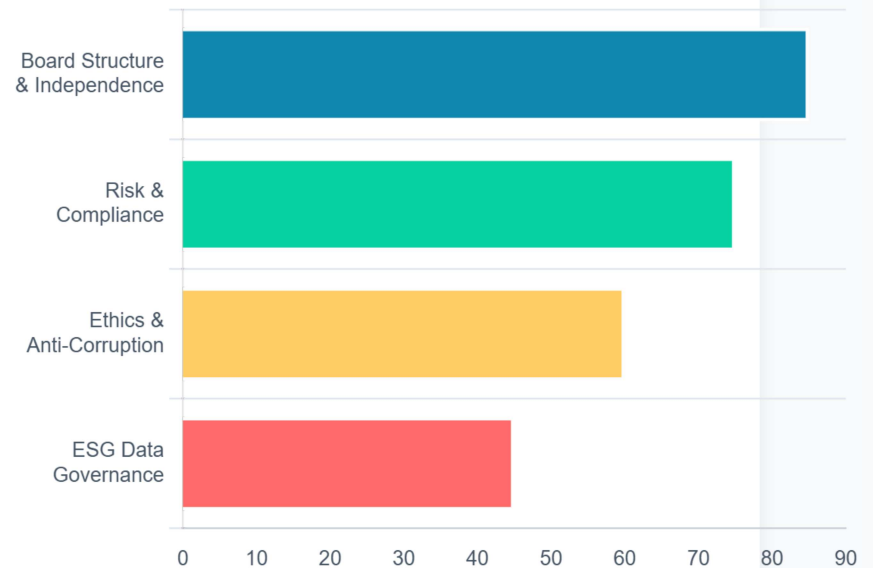
Examines how an organization is led and controlled, covering board structure, risk management, ethics, and transparency.

Governance: The Bedrock of Trust

Strong governance is the foundation of a sustainable business. It ensures accountability, transparency, and ethical behavior from the top down. For Ugandan organizations, this means establishing clear oversight on everything from board independence to the integrity of the ESG data itself.

The chart opposite illustrates the typical maturity of governance practices. While board structures are often well-defined, areas like formal ESG data governance are emerging priorities requiring significant focus to meet investor expectations.

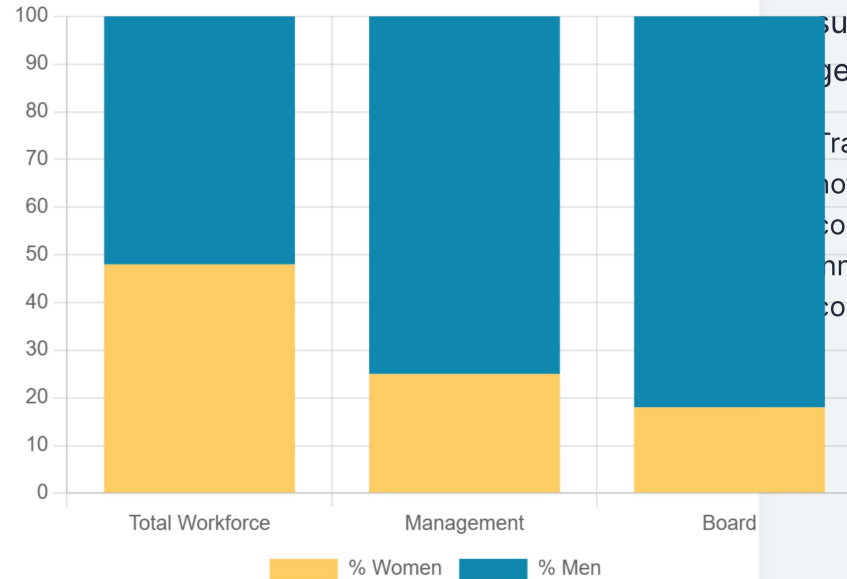
Governance Maturity Index



Workforce Gender Diversity (% Women)

Social: Investing in People & Prosperity

The Social pillar measures an organization's greatest asset: its people and its relationship with society. In Uganda, this has a profound local impact, directly



supporting national agendas for youth employment, gender equity, and local content development.

Tracking metrics like the percentage of women in leadership not only demonstrates a commitment to diversity but also correlates with stronger financial performance and innovation. The goal is to build a workforce that reflects the community it serves at all levels.

Environment: Managing Our Footprint

Environmental metrics quantify an organization's impact on the planet and its resilience to climate-related risks. For Ugandan industries like agriculture and manufacturing, efficient management of resources like water and energy is not just a compliance issue—it's a core business imperative.

The first crucial step is establishing a baseline for key outputs like carbon emissions. As shown in the chart, once a

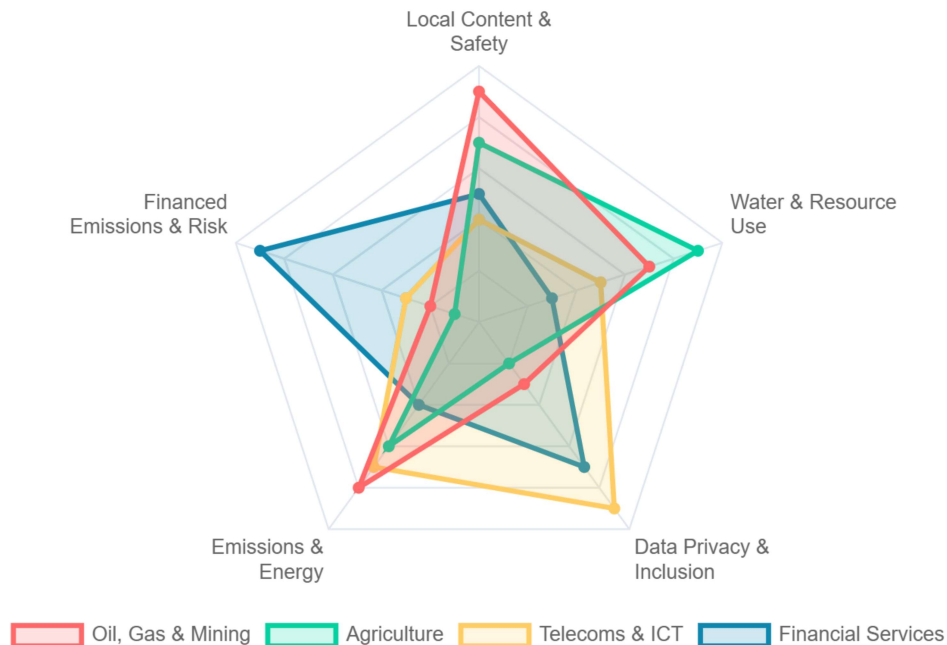
Carbon Emissions Reduction Trend (tCO₂e)

baseline is set, organizations can implement targeted strategies for reduction, demonstrating progress to stakeholders and often uncovering significant cost savings.



Sector Spotlights: Key ESG Priorities

While the ESG principles are universal, their application varies significantly across industries. The chart below highlights the distinct priority areas for key sectors in Uganda, showing where stakeholders expect the most rigorous reporting and performance.



The Path to "Assurance-Ready" Metrics

Investor-grade metrics are auditable metrics. This requires a systematic approach to data collection, management, and reporting. Following these four key steps transforms your ESG data from simple observation to a trusted, verifiable asset.

1

Define Boundaries & Base Year



2

Assign Data Owners & Controls



3

Document Methods



4

Maintain Evidence & Audit Trails

Why Act Now? The Cost of Waiting is High.

Boards that master ESG measurement can borrow cheaper, sell more, and avoid regulatory surprises. Delaying action only increases future compliance costs and risks.

Ready for Investor-Grade ESG?

Premier Pages Uganda Limited can help build your sector metrics library, data dictionary, and IFRS-aligned disclosures. Prepare your teams for assurance and make your ESG data work for you.

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