

Q1 2025 corporate sustainability disclosure (CSD) survey results

General findings

Usage of CSD standards/frameworks: Across all sectors, there was limited use of CSD standards/frameworks. The most used were:

- Taskforce on Climate-related Financial Disclosures (TCFD)
- United Nations' Sustainability Development Goals (UN SDG)
- Carbon Disclosure Project (CDP)
- Sustainability Accounting Standards Board (SASB)
- UK Sustainability Disclosure Requirements (SDR)

A very limited number of businesses applied International Sustainability Standards Board (IFRS S1 and S2).

Future adoption: Adoption strategies are not yet determined across respondents.

Financial metrics: A limited number of businesses met at least two of the following criteria: €40 million+ turnover, €20 million+ assets, 250+ employees.

Stock exchange listings: 15 businesses reported listings on major stock exchanges including London, New York, Australian, Toronto, SIX Swiss, and The International Stock Exchange.



Banks

Current usage

Parent companies of Jersey banks use CSD standards, primarily TCFD and SASB.

Future plans

Adoption strategies for local banks are yet to be determined.

Financial metrics

A large proportion of respondents met the financial criteria.



Trust company businesses

Current usage

Limited use of CSD Standards, with TCFD, UN SDG, CDP, and SASB being the most popular.

Future plans

Adoption strategies are not yet determined.

Financial metrics

Three TCBs met the financial criteria.



Funds*

Current Usage

Limited use, of CSD Standards, with TCFD, UN SDG, CDP, and SASB being the most popular.

Parent Companies

Used TCFD, TNFD, and UN SDG to some extent.

Future Plans

Adoption strategies are not yet determined.

Financial metrics

Four funds met the financial criteria.



Investment businesses

Current usage

Limited use, with TCFD, SDR, and SASB being the most popular.

Parent companies

TCFD and UN SDG used to some extent.

Future plans

Adoption strategies are not yet determined.

Financial metrics

No IBs met the financial criteria.

Based on the ~30% response rate across each of the four sectors. Money services businesses and insurance business results will not be published due to the limited size of those sectors.

*Funds also capture financial services businesses, Jersey collective investment fund companies and unit trusts.