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Institute of Enterprise Risk Practitioners

GLOBAL CONFERENCE 2026

FROM CHAOS TO COMMAND:
RISK LEADERSHIP IN INDUSTRY 6.0

SUSTAINABILITY THAT PAYS: BOOSTING BUSINESS VALUATION

Joseph D’Cruz
Chief Executive Officer
Roundtable on Sustainable Palm Oil (RSPO)

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Sustainability Creates Business Value
When It Influences Decisions

sustainability matters when it does one of four things:

PROTECT REVENUE	PROTECT FUTURE CASH FLOWS	INCREASE CONFIDENCE	CREATE NEW OPPORTUNITIES

That gives us four very practical pathways:

MARKET ACCESS
Stay in markets.
Win new ones.

RISK & RESILIENCE
Reduce downside.
Build resilience.

TRUST & CAPITAL
Build trust.
Attract capital.

GROWTH & OPTIONALITY
Unlock opportunities.
Create long-term value.

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Sustainability expectations don't stop at the corporate boundary. They travel upstream—into supply chains, suppliers and SMEs.

What starts as a corporate sustainability commitment can become a supplier's revenue issue.

1. LARGE CORPORATE CUSTOMERS

Their sustainability commitments increasingly extend into their supply chains

EXAMPLES

- Climate transition
- Deforestation & nature
- Human rights
- Supply-chain standards
- And others

2. WHAT SUPPLIERS ARE INCREASINGLY EXPECTED TO PROVIDE

DATA
What are you doing?

TRACEABILITY
Where did it come from?

EVIDENCE
Can it be trusted?

THE MALAYSIAN CONTEXT

~250,000
SMEs estimated to be integrated into large supply chains
OECD, Nov 2025

96.1%
of Malaysian business establishments are SMEs
SME Corp Malaysia

3. SUPPLY-CHAIN ACCESS

The question businesses may increasingly face

Can I continue supplying my customers?

REVENUE AT RISK

MALAYSIA'S RESPONSE: Simplified ESG Disclosure Guide for SMEs in Supply Chains

From the Risk Leader's Lens: Sustainability and Future Value

How does this risk travel through my business?

*Not simply:
"Is this a sustainability risk?"*

Reduces Likelihood

Lower chance of disruption occurring

Reduces Severity

Lesser impact when disruption occurs

Improves Resilience

Stronger ability to anticipate, adapt and recover

Reduces Uncertainty

More visibility, better decisions, greater confidence

Protects Future Cash Flows

Better sustainability practices help safeguard the quality and predictability of future performance.

**The market doesn't pay a premium for sustainability.
It rewards the quality and predictability of future performance.**

CERTIFIED SUSTAINABLE PALM OIL RSPO™

RSPO Supporting IFRS-Aligned Sustainability Disclosure

Emerging Global Shift

- Sustainability-related disclosures are becoming **mandatory** across multiple jurisdictions
- POLICY — Adoption of **IFRS S1 & S2** is accelerating, including in key consumer markets
- Companies & financial institutions increasingly require **structured, auditable** sustainability data

RSPO Standards

Existing RSPO system, assurance process and certification data may support IFRS-aligned sustainability disclosures, helping reduce duplication of effort for members and stakeholders.

P&C > Existing Auditable Data > Supports IFRS-Aligned disclosure readiness

Value Proposition

For Growers

- Support sustainability disclosure readiness
- Reduce reporting duplication & administrative burden

For Financial Institutions

- Improve visibility of sustainability related risk & opportunities
- Support more consistent sustainability-related assessment

What we have developed?

RSPO developed a document illustrating how existing RSPO P&C documentation may be organised, to meet the **reporting requirements of IFRS S1 and S2.**

Important Clarification

- This initiative **does not** introduce or amend RSPO certification P&C
- This initiative **does not require** additional audits within the RSPO certification ecosystem.

Opportunity for RSPO to strengthen its role as a credible sustainability standard supporting evolving market, regulatory and financial sector expectations.

“Sustainability creates value not only by protecting what you have, but by increasing your ability to respond to what comes next”

"If we expect businesses to become more sustainable, we also have to think about how the transition is financed, particularly for smaller businesses that may have the least capacity to absorb the upfront cost."

Nature Communication Peer Reviewed Study

Analysing 120,000 trade-flow observations across 7 tropical commodities

Out of 10 voluntary standards, only

4

Generated a price **premium**

nature communications

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Article | Open access | Published: 02 April 2026

Voluntary sustainability standards and trading-up in tropical agrifood commodities

Janne Bemelmans, Charline Depoorter, Axel Marx & Miet Maertens

Nature Communications **17**, Article number: 4752 (2026) | Cite this article

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For oil palm, RSPO was associated with an approximate 3% increase in trade volume and a positive export price effect

GLOBAL IMPACT

~20 %

of palm oil globally is certified by the RSPO

6300+

RSPO Members

as of July 2026

100

Countries and territories

as of July 2026

7000+

Certified downstream supply chain facilities

5.5M

Million Hectares Certified Area

as of June 2026

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The test for risk leaders:

Is sustainability driving real business value?

01
MATERIALITY

What could materially change our future cash flows?

FOCUS ON WHAT MATTERS
TO THE ECONOMICS OF OUR BUSINESS

02
EVIDENCE

Would our evidence stand up to scrutiny?

BUILD TRUST WITH EVIDENCE
THAT IS MEASURABLE, VERIFIABLE
AND EXPLAINABLE

03
DECISIONS

What are we changing because of what we know?

TURN INSIGHT INTO ACTION
ACROSS THE BUSINESS

"If sustainability information never changes a decision, **has sustainability really become strategy?**"

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“true value of sustainability is not that it makes a company look better.

It makes the company easier to trust.”

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THANK YOU

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