

AN ANALYSIS OF ESG REPORTING BY SA REITS

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Abstract

REITS are increasingly expected to adopt on ESG interventions and to report on sustainability activities. There is a growing emphasis on the determination of non- financial reporting standards which are presently being adopted by entities such GRI and IFRS. The research shows what aspects of ESG South African REITS are reporting on and whether this is being undertaken in a consistent manner and based on specific standards.