insaf

Institute for Sustainability Africa

'Advancing Sustainability Initiatives for Africa'

Sustainability in Action: Bridging Global Trends and Local Impact.

April 2026 Newsletter



Why sustainability is now a strategic issue for Zimbabwean organisations

EDITOR'S NOTE

Sustainability is no longer a peripheral concern or a compliance exercise. For organisations in Zimbabwe, it is a strategic necessity that shapes how value is created, protected and compounded over time.

RESILIENCE AND RISK

Operating in a dynamic environment requires organisations to anticipate and manage environmental, social and governance factors that can disrupt operations and erode value.

CAPITAL AND COMPETITIVENESS

Investors, lenders and partners increasingly assess how well organisations manage sustainability risks and opportunities before committing capital and long-term support.

OPERATIONS AND VALUE

Efficient use of resources, responsible supply chains and strong governance improve performance, reduce waste and build enduring value.

REPUTATION AND SOCIAL LICENCE

Stakeholders expect organisations to contribute positively to communities and the environment, strengthening trust and securing a social licence to operate.

REGULATION AND STANDARDS

Policy direction and evolving standards are raising expectations. Forward-looking organisations align early to avoid risk and stay ahead of change.



Zimbabwe Sustainability Reporting and the PAAB Sustainability Reporting Roadmap



In April 2026, the Public Accountants and **Auditors Board (PAAB) launched the Sustainability** Reporting Roadmap to guide the phased adoption of sustainability reporting in Zimbabwe.

The roadmap is tiered to recognise differing capacities, complexities and readiness across the reporting landscape. It provides a clear pathway for Category 1 entities while allowing other entities to follow their own applicable tier and timeline.

Not every entity follows the same tier. Each organisation should follow the requirements that apply to its designated tier.

2026-2027 | **Voluntary adoption for Category 1 entities**

2028 | **Mandatory IFRS S1/S2 adoption for Category 1 entities**

2030 | **Limited assurance**

2032 | **Reasonable assurance**

This sequence applies to **Category 1 entities only**. Other entities, under their respective tiers, will adopt and assure sustainability reporting in accordance with their applicable timelines.

Cabinet Approves Zimbabwe's National Wildlife Policy



A STRATEGIC FOUNDATION FOR CONSERVATION AND SUSTAINABLE DEVELOPMENT

In April 2026, Cabinet approved Zimbabwe's National Wildlife Policy, a landmark step that reinforces the country's commitment to conserving its natural heritage while advancing inclusive and resilient socio-economic development.

WHY THIS POLICY MATTERS

The policy provides a comprehensive framework to guide the sustainable management of wildlife and biodiversity for the benefit of present and future generations.

CONSERVATION AT THE CORE

Strengthens the protection of species and habitats, safeguarding ecological integrity and Zimbabwe's irreplaceable natural heritage.

DRIVING THE WILDLIFE ECONOMY

Positions wildlife as a sustainable economic asset that supports jobs, livelihoods, and national development through responsible use.

COMMUNITY-BASED NATURAL RESOURCE MANAGEMENT

Empowers communities as partners in decision-making and benefit-sharing, strengthening stewardship and equity.

HUMAN-WILDLIFE COEXISTENCE

Promotes proactive measures to reduce conflict and support peaceful coexistence between people and wildlife.

RESEARCH AND EDUCATION

Encourages science, monitoring, and learning to inform evidence-based management and build national capacity.

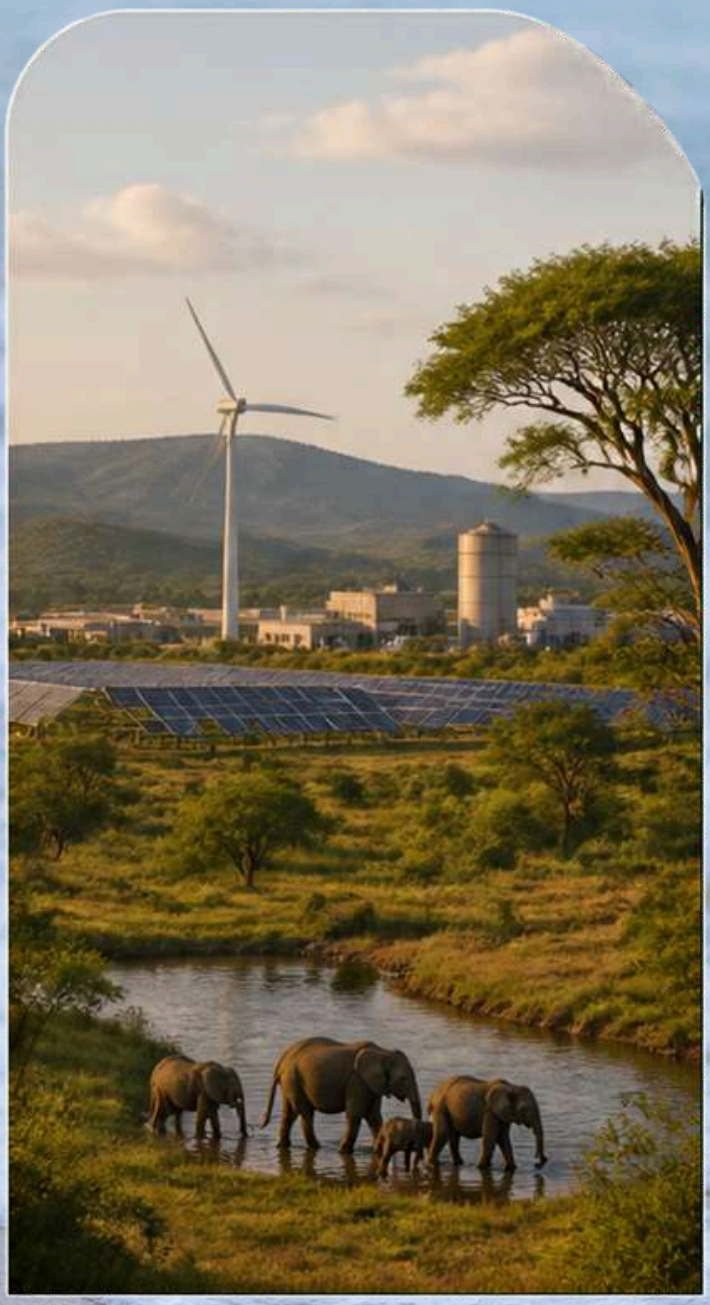
ECOLOGICAL CORRIDORS AND CONNECTIVITY

Supports the protection and restoration of corridors to maintain ecosystem flows and species movement.

BUILDING CLIMATE RESILIENCE

Recognises healthy ecosystems as natural solutions that enhance resilience to climate variability, droughts, and other environmental shocks.

ISSB's April 2026 tentative decisions on nature-related disclosures



TENTATIVE DECISIONS, NOT FINAL REQUIREMENTS

In April 2026, the International Sustainability Standards Board (ISSB) published tentative decisions to help shape future requirements on nature-related disclosures.

Location-specific nature-related risks and opportunities

The ISSB tentatively decided that disclosures should reflect where an organisation's impacts, dependencies, risks and opportunities occur. Location context—such as ecosystems, biodiversity importance, Indigenous Peoples' connections, and local communities—helps explain why nature-related issues may affect the organisation now or in the future.

Assets or business activities exposed to nature-related risks or aligned with nature-related opportunities

The ISSB tentatively decided that organizations should identify which assets and business activities are exposed to nature-related risks and which are aligned with nature-related opportunities. This enables clearer insight into where nature factors could influence performance or support value creation.

PRACTICAL IMPLICATIONS

(Tentative, not final)

FOR ORGANISATIONS

- Map where your operations, assets and value chain interact with nature.
- Assess location-specific nature-related risks and opportunities.
- Identify which assets and activities are exposed to risks or aligned with opportunities.
- Engage with Indigenous Peoples and local communities in affected locations.
- Strengthen data and systems to support decision-useful disclosures.

FOR INVESTORS

- Use location-specific information to better understand material risks and opportunities.
- Focus on how exposure and opportunity alignment may affect future cash flows and resilience.
- Engage with investee companies on nature-related context and preparedness.
- Support consistent, comparable and transparent disclosures over time.

Practical response and readiness priorities

FOR ZIMBABWEAN ORGANISATIONS

To build resilience, strengthen investor confidence and meet emerging reporting expectations, organisations should focus on the following practical priorities.



1. GOVERNANCE AND ACCOUNTABILITY

Embed sustainability oversight at board level. Define clear roles and responsibilities, integrate sustainability into enterprise risk management, and align policies with national and global standards.

2. DATA AND CONTROLS

Strengthen data systems, controls and assurance processes. Establish materiality-informed reporting boundaries and maintain an audit-ready evidence trail to support credible disclosures.

3. CLIMATE, WATER, AND ENERGY RISKS

Identify physical and transition risks across operations and value chains. Develop adaptation and mitigation actions that improve resilience, reduce emissions and enhance resource efficiency.

4. BIODIVERSITY AND SUPPLY CHAINS

Assess nature-related dependencies and impacts. Work with suppliers to promote responsible sourcing, protect biodiversity and comply with evolving policy and disclosure expectations.

5. STAKEHOLDER ENGAGEMENT

Engage proactively with investors, communities, employees, regulators and other stakeholders. Use feedback to refine strategies, manage risks and communicate performance transparently.

6. MEASURABLE TARGETS

Set clear, time-bound targets aligned to material issues. Track progress through key indicators and disclose performance consistently to demonstrate accountability and improvement.

INSAF PERSPECTIVE

Organizations that act now — strengthening governance, quality data, risk management, stakeholder trust and measurable performance — will be better positioned to manage risk, unlock opportunities and contribute to Zimbabwe's transition to a resilient, low-carbon, nature-positive and inclusive economy.

VISIT OUR WEBSITE FOR MORE INFORMATION:

WWW.INSTFORSUSTAINAFRICA.ORG