

Abstract

Climate change is a critical global issue that impacts the modern corporate world. Shareholders and stakeholders increasingly demand corporate responsibility, especially due to increasing global resource depletion. Sustainability reporting varies significantly from region to region, with emerging markets facing greater challenges. The lack of synergy between nations and the lack of harmonized corporate reporting hinders efforts to address these issues. Using a multivariate regression model, the study assessed 101 non-financial companies listed in ten sub-Saharan African (SSA) countries from 2016 to 2021. The data was extracted from the study period's audited annual and stand-alone sustainability reports. The influence of audit committee characteristics on social, environmental, economic and disclosure of composite sustainability reporting was assessed. Empirical findings indicate that audit committee independence has a positive effect on sustainability reporting, while the director compensation ratio has a negative effect on it. The result provides policy insights into sustainability disclosure levels in SSA and highlights the need for more independent audit committees. Additionally, it is recommended that executive compensation be aligned with sustainability performance metrics to improve the control and credibility of sustainability disclosures