

PRO ALLY

Risk Insight for Oil & Gas Service Companies

THE EXPOSED BUSINESS

Why Your ESG Framework is only half the work. The Brand Communication Strategy is the Other Half.

A regulator, an investor, and a host community can all read the same ESG report and reach three different conclusions. The difference is not the data. It is whether anyone built a strategy for how that data gets communicated.

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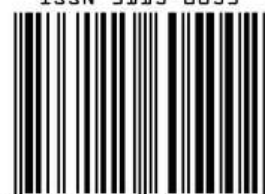


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You Built the Framework. Now Ask Who Is Telling Anyone About It.

Nigeria's disclosure environment is tightening in ways that reward proactive communication and punish silence equally. The Securities and Exchange Commission has announced that sustainability reporting will become mandatory for large public interest entities from 2027, following a voluntary adoption phase that has already begun. The requirement extends to other public interest entities by 2028 and to small and medium scale enterprises by 2030.

Nigeria adopted the ISSB's IFRS S1 and S2 sustainability and climate disclosure standards in 2023, placing the country among the first movers globally on aligned reporting.

What regulators now expect is not simply that a company holds ESG data internally. They expect that data to be disclosed, explained, and defensible in public. That expectation turns communication from a marketing nicety into a compliance function.

Why Communication Failures Are Now Legal Exposure, Not Just Reputational Risk.

Nigeria's legal framework does not use the word greenwashing directly, but several existing statutes already treat misleading ESG statements as actionable. Under the Investments and Securities Act 2007, it is unlawful for an issuer to make false or misleading statements connected to securities or disclosures. The Federal Competition and Consumer Protection Act 2018 separately prohibits false or misleading representations to consumers, a provision that can capture unsubstantiated ESG claims attached to products or services. Advertising standards enforced under the Advertising Regulatory Council of Nigeria add a third layer of exposure for any public sustainability claim that cannot be substantiated on request.

A service company publishing ESG claims without a disciplined communications process, one that checks every public statement against the underlying evidence before it is published, is not managing a soft reputational risk. It is managing exposure under at least three overlapping legal regimes at once.

Why Generic Messaging No Longer Reaches Anyone.

The 2026 Edelman Trust Barometer places Nigeria's overall trust index at 72, among the highest of the developing markets surveyed globally. That headline number hides an important detail for anyone communicating ESG performance. Nigeria also shows one of the widest mass class trust divides in the survey, a 26-point gap between high income and low-income respondents, second only to the United States at 29 points. Edelman's broader 2026 findings describe a global shift toward what it calls an insular trust mindset, where people increasingly trust sources that share their values and immediate networks over distant institutions and generic mass communication.

For a Nigerian oil and gas service company, this means a single generic sustainability statement, aimed at everyone, effectively reaches no one. Regulators, institutional investors, operator clients, and host communities are reading from different trust networks with different reference points. A communications strategy has to account for that split deliberately, or the framework underneath it goes unnoticed by the audiences that matter most.

Three Commercial Consequences for Service Companies

First: regulators are reading public statements as disclosures, not marketing: With mandatory reporting approaching in 2027, any public ESG claim a service company makes today is effectively a preview of the disclosure it will need to defend tomorrow. Statements made loosely now become liabilities later.

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Second: trust has fragmented into smaller circles, so a single message will not travel on its own: A one size fits all press release, or LinkedIn post no longer reaches regulators, operators, and communities equally. Each audience needs its own proof points drawn from the same underlying framework.

Third: silence is not neutral. It is an invitation for someone else to write the story: Companies that do not communicate proactively about their ESG performance leave that narrative open to whoever speaks first, whether that is a competitor, an activist group, or an incident report.

THREE KEY RECOMMENDATIONS

- Translate your ESG data into audience specific narratives for regulators, operator clients, and host communities, using the same facts but different proof points for each.
- Build a proactive disclosure and communications calendar tied directly to your reporting cadence, so public statements are planned rather than reactive.
- Prepare a rapid response protocol for a greenwashing allegation or community incident before it happens, including a named spokesperson and precleared messaging.

THE STANDARD: ONE ACTION THIS WEEK

Draft a One-Page Communications Brief for Your ESG Framework.

List your three key stakeholder audiences (regulator, operator client, host community), the one proof point each audience most needs to see, and the channel you will use to reach them this quarter. If this page does not exist yet, that gap, not your underlying ESG data, is the risk most likely to cost you a contract or an allegation this year.

“A framework tells you what a company did. A communications strategy tells the world why it should believe it. Nigerian service companies that treat the second half as optional are leaving their own credibility to be decided by someone else.”

1. Guardian Nigeria, SEC to Enforce Mandatory ESG Reporting for Large Firms Next Year, July 2026. guardian.ng

2. Olisa Agbakoba Legal, Corporate Greenwashing in the ESG Era: When Sustainability Statements Become Legal Risk, March 2026. oal.law

3. Edelman, 2026 Edelman Trust Barometer Global Report, January 2026. edelman.com

4. Lawyard, Nigeria Mandates ESG Reporting for Large Firms from 2027, July 2026. lawyard.org

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