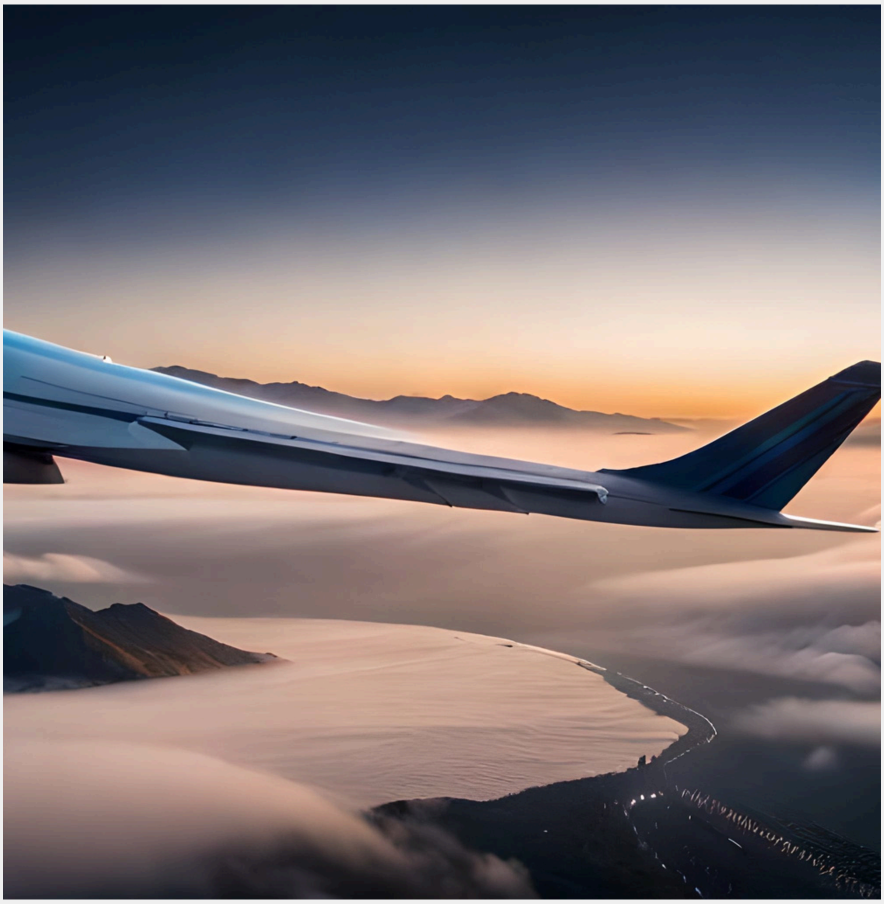
GLOBAL
KNOWLEDGE HOUSE

Case Study



NATIONAL AIRLINES

In late 2025, Global Knowledge House (GKH) Consultancy partnered with National Airlines to develop a comprehensive Environmental, Social, and Governance (ESG) report and supporting strategy, in response to the growing regulatory, investor, and market expectations facing the global aviation sector. The engagement was designed to deliver a robust, data-driven ESG baseline aligned with leading international frameworks, including IFRS Sustainability Standards, the Global Reporting Initiative (GRI), and the United Nations Sustainable Development Goals (UN SDGs). Through a structured assessment covering governance practices, stakeholder engagement, materiality mapping, and quantitative analysis of Scope 1, 2, and 3 emissions, the partnership aimed to provide National Airlines with a transparent and credible ESG narrative that met global reporting expectations while reflecting the operational realities of a complex, international air cargo and passenger business

RESULTS

- **9 Distinguished Certifications & Awards**
- **The first US carrier to obtain IATA's IEnvA Environmental Certification**

Building on this foundation, the collaboration extended beyond reporting to include strategic advisory and implementation planning, ensuring ESG was embedded into National Airlines' core decision-making and long-term business strategy. GKH supported the design of governance structures, policies, and performance metrics, alongside scenario-based analysis of climate-related financial risks such as carbon pricing, fuel volatility, and asset valuation impacts. The outcome was an actionable ESG roadmap that translated sustainability commitments into measurable initiatives, enabling National Airlines to strengthen regulatory readiness, enhance operational efficiency, and position ESG as a driver of resilience, competitiveness, and long-term value creation rather than a compliance exercise alone.

CORE OBJECTIVES

- Establish a credible ESG baseline aligned with leading global frameworks (IFRS Sustainability, GRI, UN SDGs) to ensure transparency, consistency, and comparability.
- Identify and prioritise material ESG risks and opportunities specific to the aviation sector, including climate transition risks, regulatory exposure, and operational impacts.
- Integrate ESG into corporate strategy and governance by embedding sustainability considerations into decision-making, policies, and performance management.
- Develop a practical, actionable ESG roadmap with defined targets, metrics, and implementation pathways that move beyond reporting to delivery.
- Strengthen stakeholder confidence and regulatory readiness by producing a high-quality ESG report that meets investor, customer, and regulator expectations.

CHALLENGES

- Data availability and quality gaps, particularly across global operations and Scope 3 emissions
- Limited consistency in ESG processes and ownership across business units and regions
- Complex regulatory and reporting landscape, with evolving and overlapping ESG standards
- Balancing ESG ambition with operational and commercial realities in a cost-sensitive aviation environment
- Stakeholder alignment challenges, including differing expectations from management, investors, and partners

OUR APPROACH & METHODOLOGY

Our approach was designed as a structured, phased methodology that balanced technical robustness with practical application. We began with discovery and scoping to understand National Airlines' operational context, strategic priorities, and regulatory environment. This informed a targeted stakeholder engagement and materiality assessment process to identify and prioritise the ESG issues most relevant to the business and its stakeholders. The outcomes of this phase established a clear focus for the engagement and ensured alignment with leading international sustainability reporting frameworks.

Building on this foundation, we undertook a comprehensive data collection and baseline assessment across environmental, social, and governance pillars, reviewing existing policies, governance arrangements, and performance data. These insights informed the development of a high-quality ESG report alongside a forward-looking strategy and implementation roadmap. The methodology emphasised integration, ensuring ESG considerations were embedded into governance structures, decision-making processes, and performance management, enabling National Airlines to move beyond compliance toward long-term value creation and operational resilience

OUTCOME & ACHIEVEMENTS

- **Delivered a world-class ESG Report and Strategy** aligned with leading international frameworks, with quality and depth comparable to ESG disclosures by major global aviation and logistics carriers.
- **Enabled National Airlines (US) to achieve nine awards and certifications**, including becoming the **first U.S. carrier to obtain IATA's IEnvA Environmental Certification**, a significant industry milestone.
- **Strengthened regulatory and investor readiness** by establishing a credible, auditable ESG baseline covering governance, social performance, and climate-related risks and emissions.
- **Embedded ESG into corporate governance and decision-making**, supporting clearer accountability, performance tracking, and long-term strategic alignment.
- **Enhanced National Airlines' market positioning and reputation**, demonstrating leadership in sustainability, environmental management, and responsible aviation practices on a global stage

How to reach us

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