CORE CONCEPT

ESG Fundamentals for Executives: Strategy, Board Oversight and Disclosure

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ESG Fundamentals for Executives: Strategy, Board Oversight and Disclosure

Technical depth: Conceptual · **Practical mode:** Case study

Introduction

Investors, lenders, customers and employees now judge organisations on how they manage environmental, social and governance matters, and disclosure standards are turning voluntary commitments into reported and assured obligations. Many executive teams still treat ESG as a reporting task delegated to one function, leaving strategy, capital allocation and risk oversight unchanged. This Core Concept course gives executives the grounding to set direction on ESG, question specialist advice and hold management to account for delivery. Participants test each concept on multi-sector cases and leave with an Executive ESG Agenda for their organisation.

Course Objectives

- Explain the ESG landscape, its business drivers and the expectations of investors, lenders and other stakeholders to boards and senior colleagues
- Distinguish the roles of IFRS S1 and S2, the GRI Standards, SASB and TNFD, and judge which apply to the organisation
- Direct a materiality assessment and use its results to set ESG priorities, targets and capital allocation choices
- Establish board and executive oversight of ESG through governance structures, incentives and enterprise risk management
- Challenge ESG claims, ratings and data quality to limit greenwashing and assurance risk
- Present an Executive ESG Agenda that sets priorities, accountabilities and a disclosure roadmap

Target Audience

- Executive committee members accountable for organisation-wide strategy and performance
- Board members and committee chairs overseeing risk, audit and sustainability
- Finance and risk executives responsible for disclosure, capital allocation and risk appetite
- Business unit heads accountable for operational ESG performance
- Executives leading strategy, investor relations or corporate affairs
- Senior leaders of public and non-profit bodies setting sustainability direction

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Course Outline

Day 1: The ESG Landscape and the Business Case

- ESG, Sustainability and Corporate Responsibility: Definitions and Boundaries
- Investor and Lender Expectations: Principles for Responsible Investment and Sustainable Finance Instruments
- UN Global Compact Ten Principles and the Sustainable Development Goals
- ESG Value Drivers: Cost of Capital, Market Access and Licence to Operate
- ESG Maturity Self-Assessment for the Executive Team

Day 2: Standards and Frameworks Executives Must Know

- IFRS S1 General Requirements and the Four Core Content Areas
- IFRS S2 Climate-Related Disclosures and Scenario Analysis
- GRI Universal Standards 2021 and Impact Materiality
- SASB Industry Standards and TNFD Nature-Related Recommendations
- GHG Protocol Scopes 1, 2 and 3 and the SBTi Corporate Net-Zero Standard

Day 3: Setting ESG Direction and Governance

- Double Materiality Assessment: Process and Board Validation
- ISO 37000 Principles for Board Oversight of Sustainability
- Board ESG Committee Charter and Executive Accountability Matrix
- ESG Targets, KPIs and Executive Incentive Linkage
- Human Rights Due Diligence Under the UN Guiding Principles and OECD Guidelines

Day 4: ESG Risk, Ratings and Credibility

- ESG Risk Integration Using the COSO ERM Guidance for ESG-Related Risks
- ESG Rating Methodologies and Divergence Between Providers
- Greenwashing Red Flags and Claims Substantiation Review
- ESG Data Controls and ISSA 5000 Assurance Readiness
- Climate Transition Plan Credibility Assessment

Day 5: Case Work and the Executive ESG Agenda

- Energy-Intensive Manufacturer Case Study: Challenging a Transition Plan
- Financial Services Case Study: Board Response to a Ratings Downgrade
- Executive ESG Agenda Drafting
- ESG Board Briefing Paper Preparation
- Executive Panel Review and Agenda Defence

Skills You Will Gain

- ESG Strategic Oversight
- Sustainability Disclosure Literacy
- Materiality Judgement
- Climate Risk Governance
- ESG Incentive Design
- Greenwashing Risk Awareness
- Sustainable Finance Literacy
- Stakeholder Expectation Management

Why Attend This Course

- Leave with an Executive ESG Agenda that sets priorities, owners and a disclosure roadmap for the organisation
- Ask sharper questions of sustainability teams, auditors and rating agencies, and recognise weak answers
- Link ESG priorities to strategy, capital decisions and incentives rather than to a stand-alone report
- Test views with executives from other sectors and countries facing the same investor and stakeholder pressure

Conclusion

ESG has moved from a reputational topic to a matter of strategy, capital and disclosure that boards and executives are expected to own. This course moves from the drivers and standards that shape the field, through materiality, governance and incentives, to the ratings, greenwashing and assurance risks that test an organisation's credibility. The final day turns that understanding into an Executive ESG Agenda that participants take back to their leadership team, giving them a clear basis for directing and overseeing the organisation's ESG commitments.