



**Sustainable Growth
NAVIGATOR**

An Introduction:

Sustainable Growth Navigator

January 2026



Welcome to the Navigator

The premier global platform to help companies capture value from climate and sustainability

Initially crafted in 1997 Fortune 250 board meetings...

Can you develop a scorecard that helps us answer:

- *How should we think about sustainability?*
- *How do we stack-up?*
- *What's the roadmap for capturing value?*

Every company needs to transform... but how?

RESULTS OF POLLING ~80 FORTUNE 500 ESG EXECUTIVES – Q2-2023

How I believe our top ~50-100 executives view S/ESG TODAY



How I would like our top ~50-100 executives to view S/ESG in a few years

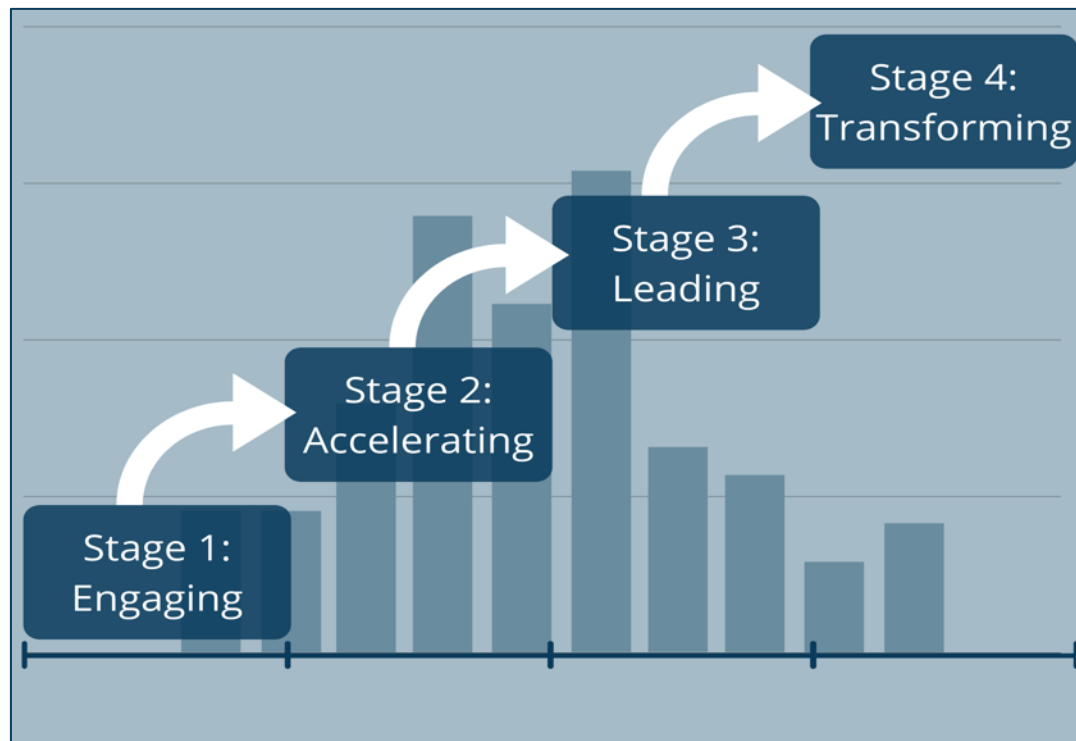


June 2023



The Navigator is your roadmap

DESIGNED FOR BUSINESS LEADERS – *BY INDUSTRY* – *FOR INDUSTRY*



Four-stage roadmap (maturity path)

Tough rating scale

- No company is Stage 4
- Stage 4 = “what’s expected of us”
- Many Stage 4 leading practices

100 KPIs:

- Cover E + S + G + Strategy
- 60% are Governance and Strategy
- Mapped across ESG reporting frameworks and ESG ratings
 - ~50% of KPIs = disclosed
 - ~50% of KPIs = confidential



Note: We refer to the 100 KPIs as Key Sustainability Indicators (KSIs)



Designed for business leaders “by industry – for industry”

ALL THE OTHERS ARE DESIGNED BY OUTSIDERS TELLING YOU WHAT TO DO

VALUE PROPOSITION

The Navigator helps companies capture value from climate and sustainability.
Empowers C-Suite executives and teams to create a tailored, future-ready strategy –

- Know where your company *truly* stands today (vs. peers, leaders and ratings)
- Build robust governance systems and strategy to create long-term value tomorrow

Capturing value from Sustainability...

Reduce cost
Reduce risk



Grow sales
Create options



Enhance
reputation



Access Talent
Access Capital



Gain
Competitive
Advantage

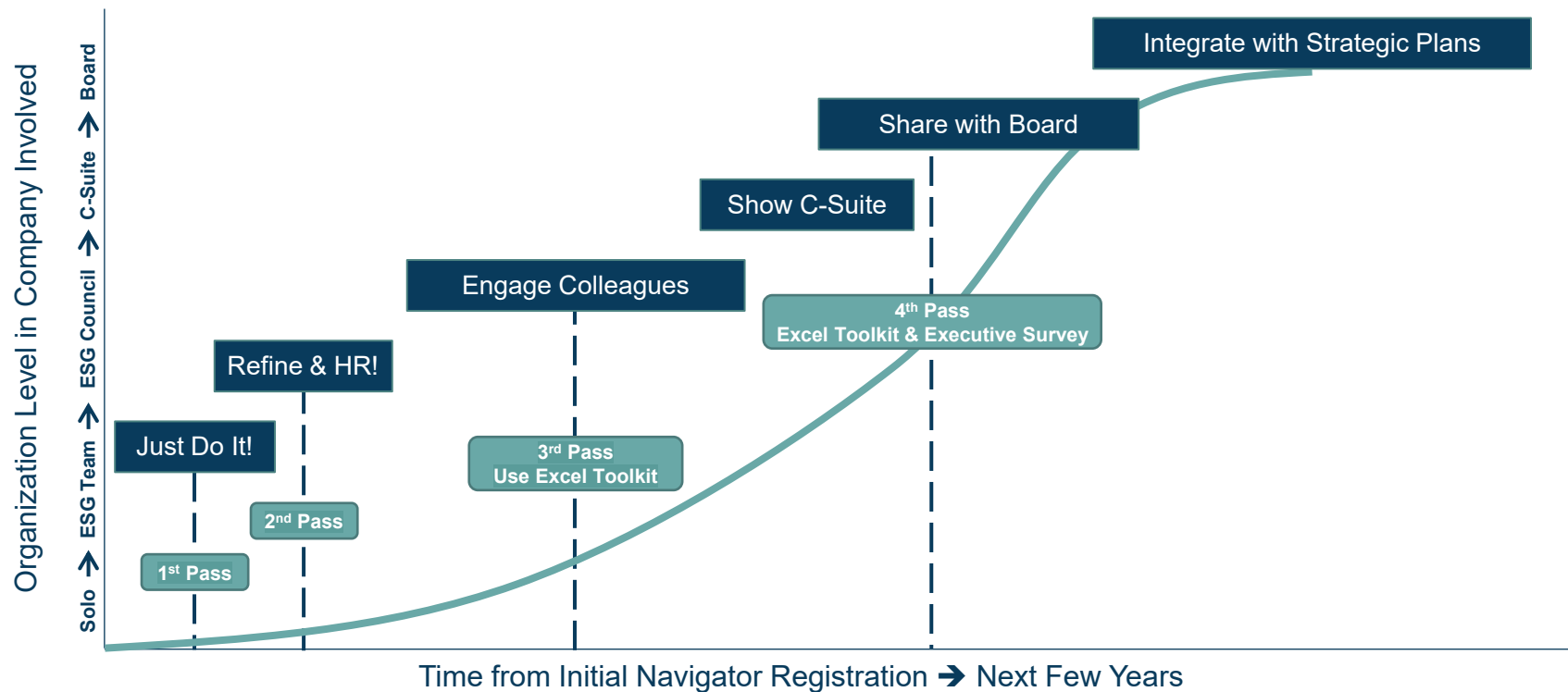


Participating Companies (selected)



How to Use the Navigator

TYPICAL PATHWAY FROM FIRST DATA ENTRY TO C-SUITE PRESENTATION



The Navigator helps Sustainability Leaders Report to the C-Suite and Board



- 1 | Are we thinking about sustainability strategically?
- 2 | Are we aligned internally on sustainability?
- 3 | What is our current position vis-à-vis peer companies?
- 4 | How do we improve our sustainability ratings' positioning?
- 5 | Where do we invest to create value?

1 | Are we thinking about sustainability strategically?

ESG NAVIGATOR IS BUILT ON 100 KPIS – COVERING ALL OF ESG/SUSTAINABILITY

ESG NAVIGATOR KSIs
Governance and Leadership

COMPANY PURPOSE	CEO & C-SUITE LEADERSHIP	BOARD LEADERSHIP	GOALS & METRICS	CULTURE & ORGANIZATION	DISCLOSURE & REPORTING
Company Purpose (Vision, Mission)	CEO/C-Suite Public Profile re ESG/S	Full Board Oversight of ESG/S	ESG/S Goals and Roadmap	Driving ESG Culture: Compensation & Goals	Annual Reporting & Financial Disclosures
Operationalizing ESG/S	CEO/C-Suite Messages to Investors	Board Committees, Charters, and Roles	Long-term ESG/S Goals (e.g., 2050)	ESG/S Organization	Disclosure of Material ESG/S Impacts
Commitments by Board (and/or C-Suite)	CEO/C-Suite Interaction with Customers	Board Independence & ESG/S Expertise	Materiality Assessment	ESG/S Leadership Role, Position	Assurance and Verification of ESG/S
Long-term Viability of Core Businesses	CEO/C-Suite Messages to Employees	Board Agendas Regarding ESG/S	Tracking Reduction of ESG/S Footprint	ESG/S Reward and Recognition	Transparency
ESG/S in Key Business Decisions	Engagement by CEO/C-Suite with NGOs	Time Spent on ESG/S in Board Meetings	Revenue from ESG-S Advantaged PSS		Public Policy (e.g., Lobbying) Alignment
		Board Diversity, Equity & Inclusion	Accounting for Material ESG/S Risks		Corporate Marketing & Advertising
			ESG/S Ratings and Rankings		

ESG NAVIGATOR KSIs
Strategy and Execution

CUSTOMERS AND MARKETS	STRATEGIC PLANNING	INNOVATION, R&D	PRODUCT OFFERINGS	SUPPLY CHAIN MANAGEMENT
Customer ESG/S Engagement	Strategic Planning Process	Linkage between ESG/S and Innovation	Product (PSS) Value Proposition	Responsible Sourcing Approach
Market Strategy for Product ESG/S Features	Use of Scenario Planning	ESG/S in Materials and Labor Inputs	Product (PSS) Stewardship	Engaging on Material Supply Chain ESG/S Impacts
Market Expansion for ESG/S Features	ESG/S Cost Reduction	ESG/S in Product Design and Development	Product (PSS) ESG/S Risk Assessment	Standards for Supply Chain ESG/S Impacts
ESG/S Attributes in Product Line Extension	Enterprise Risk Management	R&D Partnerships - Driving ESG/S Benefits	Product (PSS) ESG/S Labeling & Rating	Measuring Supply Chain ESG/S Impacts
ESG/S Impacts on Brand	Revenue Pipeline from ESG/S Products (PSS)	Investment in ESG/S Products, Technology	Product (PSS) Quality and Safety	Verifying Supply Chain ESG/S Impacts
	Capital Allocation to Address ESG/S Impacts		Product (PSS) Marketing and Advertising	

ESG NAVIGATOR KSIs
Environmental Stewardship

ENVIRONMENT: OPERATIONS	ENVIRONMENT: SUPPLY CHAIN	ENVIRONMENT: PRODUCTS
GHG Emissions: Energy Purchased (Scope 2)	Approach to Supply Chain Environmental Impacts	Responsibility for ESG/S: Product (PSS) Use and End of Life
GHG Emissions: Owned or Controlled Sources (Scope 1)	Materials Sourced: Human Made	Traceability Related to Products (PSS)
Non-Carbon Emissions	Materials Sourced: Biological-Based	Carbon (GHG) Impact of Products (PSS)
Buildings and Equipment	Scope 3 GHG Emissions	Durability of Products (PSS)
Water Management	Supply Chain Impact: Biodiversity	Biodegradability of Products (PSS)
Biodiversity and Land Management	Supply Chain Impacts: Water	Recyclability/Reusability of Products (PSS)
Waste Management	Supply Chain Impacts: Waste	Water-Use Efficiency of Products (PSS)
		Product Packaging

ESG NAVIGATOR KSIs
Social Responsibility

SOCIAL: WORKPLACE	SOCIAL: SUPPLY CHAIN	SOCIAL: COMMUNITY
Workplace Environment	Approach to Supply Chain Social Impacts	Philosophy Regarding "Community"
Diversity, Equity, and Inclusion (DEI)	Human Rights	Engagement with Communities and NGOs
ESG/S in Recruitment/Retention	Labor Relations	Social Investment
Safety Programs and Performance	Animal Welfare	Community and Stakeholder Partnerships
Health, Wellness, and Sustainable Lifestyles	Supply Chain Capacity Building	Infrastructure Development
ESG/S Training and Staff Development		Community Job Creation
Employee Engagement with ESG/S		



See Attachment for detail

1 | Are we thinking about sustainability strategically?

THE NAVIGATOR IS BUILT ON 100 KPIS – COVERING ALL OF SUSTAINABILITY

SUSTAINABLE GROWTH NAVIGATOR KPIS (KSIs)
Governance and Leadership

COMPANY PURPOSE	CEO & C-SUITE LEADERSHIP	BOARD LEADERSHIP	GOALS & METRICS	CULTURE & ORGANIZATION	DISCLOSURE & REPORTING
Purpose, Vision, Mission	Public Positioning	Full Board Oversight	Goals and Roadmap: Near-Term	Compensation and Goals	Annual Reporting & Financial Disclosure
Operationalizing Sustainability	Financial Strategy	Committees, Charters, and Roles	Goals and Roadmap: Long-Term	Organization	Disclosure of Material Impacts and Strategy
Public Commitments	Engagement with Investors/Owners	Sustainability Fluency	Materality Assessment	Accountability and Leadership	Assurance and Verification
Long-term Viability of Core Businesses	Collaboration with Key Customers	Meeting Agendas	Tracking Footprint Reduction	Reward and Recognition	Transparency and Marketing
Key Business Decisions	Messages to Employees	Time Commitment in Meetings	Trading Revenue	Public Policy Alignment (e.g. Lobbying)	
	Engagement with NGOs	Board Diversity	Accounting for Material Risks, Externalities		
			Ratings and Rankings		

SUSTAINABLE GROWTH NAVIGATOR KPIS (KSIs)
Strategy and Execution

CUSTOMERS AND MARKETS	STRATEGIC PLANNING	INNOVATION, R&D	PRODUCT OFFERINGS	SUPPLY CHAIN MANAGEMENT
Customer Engagement	Strategic Planning Process	Linkage: Sustainability and Innovation	Product Value Proposition	Responsible Sourcing Approach
Market Strategy: Existing Products and Services	Use of Scenario Analysis	Materials and Labor Inputs	Product Stewardship	Engaging on Material Issues
Market Strategy: New Products and Services	Cost Reduction	Product Design and Development	Product Risk Assessment	Standards for Supply Chain Impacts
Product Portfolio Transformation	Enterprise Risk Management	R&D Partnerships	Product Labeling & Rating	Measuring Supply Chain Impacts
Impacts on Brand	Revenue Pipeline	R&D Investment	Product Quality and Safety	Verifying Supply Chain Impacts
	Capital Allocation		Product Marketing and Advertising	

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Recruitment/Retention	Labor Relations	Social Investment
Safety Programs and Performance	Supply Chain Diversity	Community and Stakeholder Partnerships
Health and Wellness	Supply Chain Capacity Building	Infrastructure Development
Training and Staff Development		Community Job Creation
Employee Engagement		



See Attachment for detail



2 | Are we aligned internally on sustainability?

THE 100 KPIs – ADDRESS EVERY CORPORATE FUNCTION

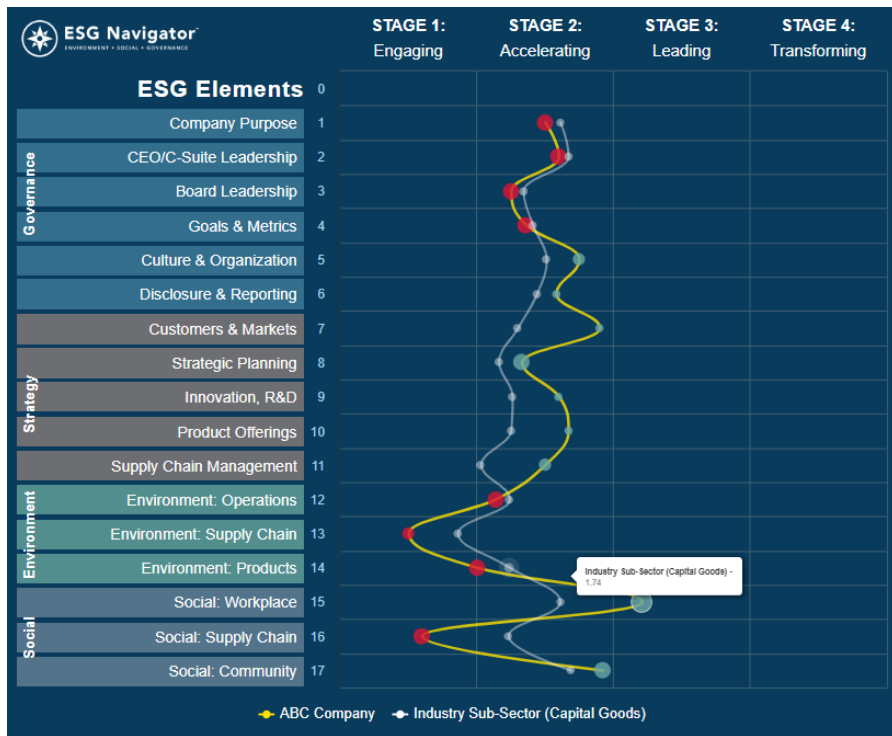


Companies use the Navigator Excel Toolkit to “slice and dice” the 100 KPIs; each functional/ and/or business team can score the ~15-25 most relevant to them.



3 | What is our current position vs. peer companies?

CONDUCT AN HONEST COMPANY SELF-ASSESSMENT (USE EXCEL TOOLKIT TO GATHER DATA)



Companies love the “Snake Chart”

The one chart to show your C-suite & board

- Speaks their language
- They want to see an honest picture of where we stand

“Snake Chart”

- Yellow line = our honest assessment today
- White line = different benchmark groups
 - vs. industry sector
 - vs. industry sub-sector [shown in graphic on left]
 - vs. custom (e.g., customers, suppliers, leaders)
- Color of dots = leading or lagging benchmark group
- Size of dots = your “importance” ratings

4 | How do we improve our sustainability ratings?

THEN MAP YOUR COMPANY SCORES vs. REGULATIONS, FRAMEWORKS & RATINGS

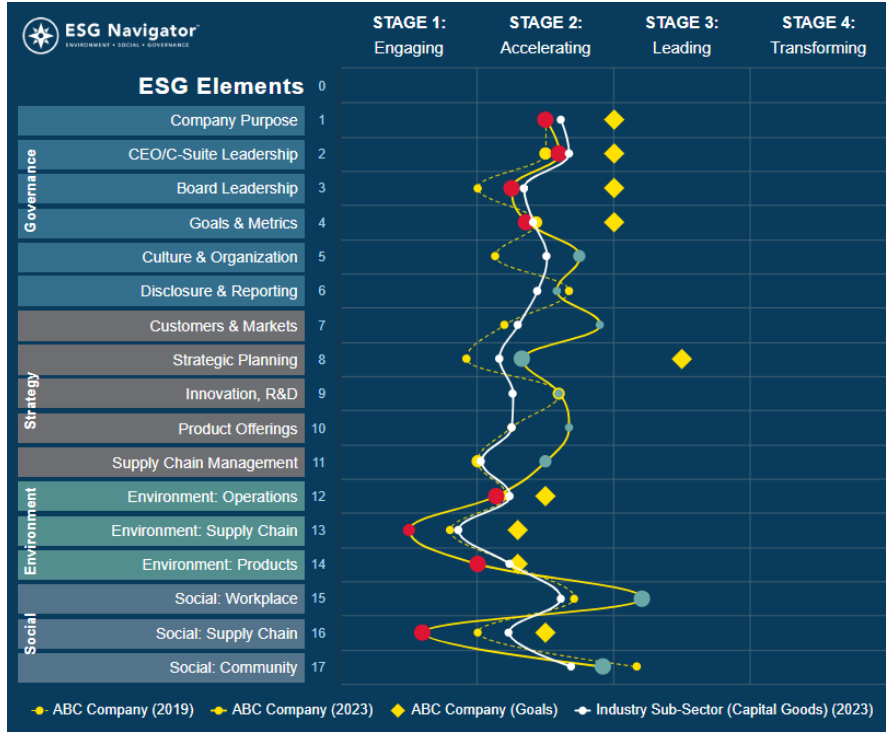
KSI	Section	KSI Name	Score	HR!	CDP	EU	GRI	SASB	TCFD	ISS-C	ISS-ES	ISS-G	MSCI	S&P	Susty	EcoV	ERC
1.1	GOV	Company Purpose (Vision, Mission)	2.5	!													8
1.2	GOV	Operationalizing ESG/S	1.5	!													42
1.5	GOV	ESG/S in Key Business Decisions	2.0	!													50
2.3	GOV	CEO/C- suite Interaction with Customers	2.0	!													8
2.4	GOV	CEO/C-Suite Messages to Employees	2.5	!													8
3.2	GOV	Board Committees, Charters, and Roles	2.0	!													63
3.4	GOV	Board Agendas Regarding ESG/S	1.5	!													21
4.1	GOV	ESG/S Goals and Roadmap: Near-Term	2.0	!													71
4.3	GOV	Materiality Assessment	2.5	!													63
4.6	GOV	Accounting for Material ESG/S Risks	1.5	!													50
5.1	GOV	Driving ESG/S Culture: Compensation & Goals	2.5	!													67
8.1	STR	Strategic Planning Process	2.0	!													63
8.2	STR	Use of Scenario Analysis	1.5	!													46
8.5	STR	Revenue Pipeline: ESG/S Products	2.0	!													57

! = Most important; Red boxes = areas we are vulnerable because (a) we score < Stage 2; and (b) that reporting framework or rating covers that topic.



5 | Where do we invest to create value?

IDENTIFY PRIORITY ACTION AREAS TO ADDRESS WEAKNESSES



Additional “Snake Chart” features

- Yellow dotted line
 - prior year assessments
 - to track progress
- Yellow diamonds
 - Set company goals
 - Select which elements are top priorities

5 | Where do we invest to create value?

IDENTIFY PRIORITY ACTION AREAS TO ADDRESS WEAKNESSES

EXAMPLE					
5. Governance: Culture and Organization					
KSI #	Key Sustainability Indicators (KSIs)	Stage 1 “Engaging”	Stage 2 “Accelerating”	Stage 3 “Leading”	Stage 4 “Transforming”
5.1	Driving ESG/S Culture: Compensation and Goals	CEO and C-suite KPIs ¹ (tied to compensation) may include a few “traditional” ESG/S topics (e.g., compliance, safety, EHS). Annual employee ESG/S goals are largely limited to these ESG/S topics.	CEO and C-suite compensation (<15%) is tied to performance against material ESG/S issues in own operations. Several C-suite members have annual ESG/S performance goals.	CEO and C-suite compensation (about 15-20%) is based on performance on material ESG/S issues across value chain (including GHG). CEO/C-suite ESG/S annual goals cascade down the chain of command.	CEO and C-suite compensation (20%+) is based on performance against material ESG/S issues (full value chain). Cascade down to all staff and relevant contractors, reinforcing sustainability as a core value and the company’s (North Star) core purpose.

↑

OUR COMPANY TODAY

↑

OUR GOAL

Summary: Benefits

SHAPED BY BUSINESS LEADERS SINCE 2015 – BY INDUSTRY – FOR INDUSTRY



Proven

- Crafted in boardrooms in 1997
- Refreshed annually by experts
- Tested & vetted:
 - Initially by 80+ companies –
 - Conference Board members
 - Honed by ~150 companies



Robust

- Proprietary ESG Maturity Model
- A tough 4-stage rating scale:
 - Stage 1-3 are okay, good, better
 - Stage 4 is best - the next frontier
- 100 “Key Sustainability Indicators”
- Spans every ESG theme and every corporate function



Easy & Fast

- Get started for free
- Complete quickly:
 - Quick Start in 15 minutes
 - Full assessment in 60-90 minutes
- Immediately compare vs. peers



Annual membership/subscription options

Starter Benchmark

- ✓ **Access via:**
 - Esgnavigator.com
 - 1:1 support available
- ✓ **Rate your company:**
 - 100% confidential
 - Update 24/7/365

Free

Bronze Engage your C-Suite

- ✓ **Download:**
 - *Bronze PPT Report*
 - *ESG Navigator Handbook*
- ✓ **Benchmark:**
 - Vs. ~150 companies
 - Analyze at Levels 1 & 2
- ✓ **FREE** for companies that were founding members of the Navigator Collaborative in 2018

Bronze – \$1,000/year

Gold Full ESG Navigator Benefits

- ✓ **Map Regulations & Ratings:**
 - Select from 15 frameworks & ratings
 - Map your performance
 - View “stoplight” positioning vs. ratings
- ✓ **Download:**
 - *Gold PPT Report*
 - *Best Practices Library*
 - *Signposts*
- ✓ **Benchmark:**
 - Vs. custom peer group
 - Engage partners

Gold – \$5,500/year

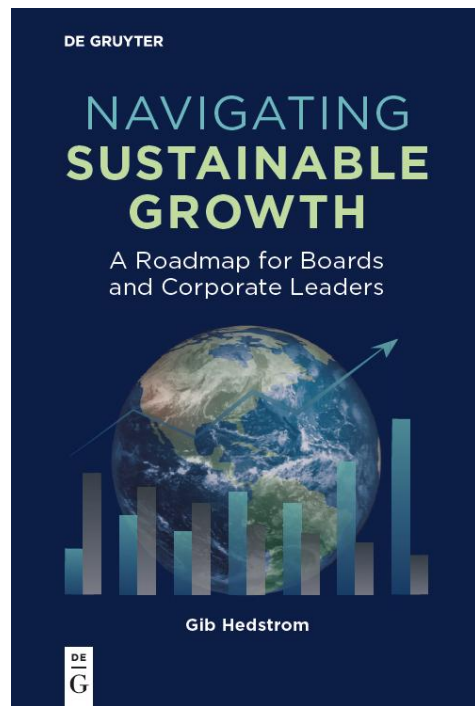
Gold PLUS Full ESG Navigator Benefits

- ✓ **Full Gold Benefits:**
 - All Gold benefits plus 1:1 advice and coaching throughout the year
 - Equivalent of 2+ hours every three months
- ✓ **Personal Coaching**
 - Gib joins your ratings update
 - Or, as desired, joins a post-rating call
- ✓ **New in 2026:**
 - Special internal webinars
 - Subject likely combination of
 - The Climate Story
 - Navigating S. G. (book)

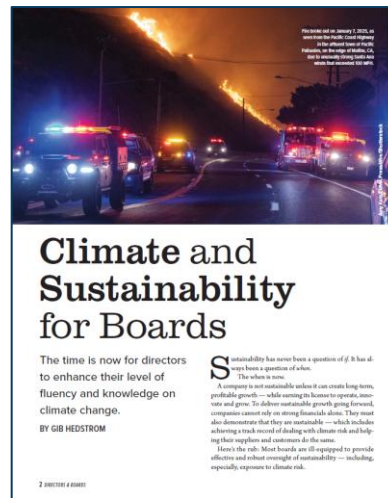
Gold Plus – \$8,500/year
Personal Coaching

Foundation: Deep, enduring thought leadership

PUBLICATIONS HIGHLIGHT THE VALUE OF THE NAVIGATOR TO TOP EXECUTIVES



November 2025
The Corporate Board



January 2025
Directors & Boards



2022
National Association
of Corporate Directors

2025 – De Gruyter Brill: Part 2 of the book (70 pages) share 325 best practice examples, organized by the Navigator KSI



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Introduction to the Navigator - January 2026

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Great Value for the Money

Several Gold Members say:
“We would pay about \$500K for what ESG
Navigator provides (for ~\$5K)”

Endorsed by *The Conference Board*

Respected author of “*Leading Economic Indicators*”

“The Conference Board’s **1,000+ corporate members globally** are benefiting from the **power** – and **elegant simplicity** – of the Navigator.”

Paul Washington, *Executive Director* | ESG Center

ATTACHMENT

SUSTAINABLE GROWTH NAVIGATOR KPIs

[Key Sustainability Indicators (KSIs)]

Are we thinking about sustainability strategically?

EACH OF THE 17 ELEMENTS IS ALIGNED WITH A TYPICAL C-SUITE FUNCTION

Governance & Leadership

- Company Purpose
- CEO and C-Suite Leadership
- Board Leadership
- Goals and Metrics
- Culture and Organization
- Disclosure and Reporting

Environmental Stewardship

- Environment: Operations
- Environment: Supply Chain
- Environment: Product



Strategy & Execution

- Customers and Markets
- Strategic Planning
- Innovation, R&D
- Product Offerings
- Supply Chain Management

Social Responsibility

- Social: Workplace
- Social: Supply Chain
- Social: Community

100 KPIs (KSIs) – 60% Governance & Strategy

SUSTAINABLE GROWTH NAVIGATOR KPIs (KSIs)
Governance and Leadership

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Public Commitments	Engagement with Investors/Owners	Sustainability Fluency	Materiality Assessment	Accountability and Leadership	Assurance and Verification
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			Ratings and Rankings		

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Employee Engagement		



Get Started Now

<https://esgnavigator.com/request-log-in-access>

For more information...

Contact: gib@esgnavigator.com



Sustainable Growth
NAVIGATOR

THANK YOU!

For more information, please contact us at:
gib@esgnavigator.com