



Sustainable Growth
NAVIGATOR

Sustainable Growth Navigator

An Introduction

January 2026

Welcome to the Navigator

The premier global platform to help companies hard-wire sustainability into the business, gain full C-suite alignment, and drive value creation

Requested by Fortune 250 board members:

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?*

Designed for business leaders “by industry – for industry”

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

VALUE PROPOSITION

The Navigator guides companies to capture value – by hard-wiring climate and sustainability into business fundamentals and aligning functions and teams – all with a sharp focus on sustainable growth and profitability

- Know where your company *honestly* stands today (including confidential aspects of the business – such as board agendas, product innovation pipeline, and key business decisions)
- Build robust governance to drive value creation

Capturing value from Sustainability...

Reduce cost
Reduce risk



Grow sales
Create options



Enhance
reputation



Access Talent
Access Capital

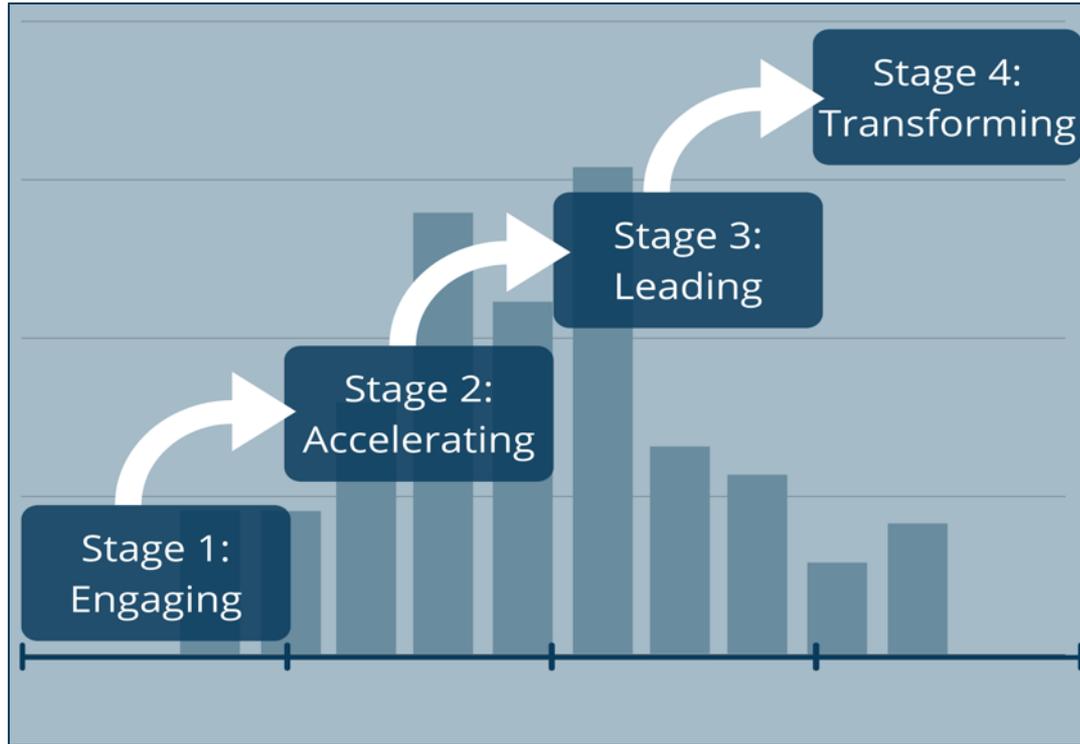


Gain
Competitive
Advantage



“The Navigator is our roadmap”

DESIGNED FOR BUSINESS LEADERS – BY INDUSTRY – FOR INDUSTRY



Four-stage roadmap (maturity path)

Tough rating scale

- No company is fully 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



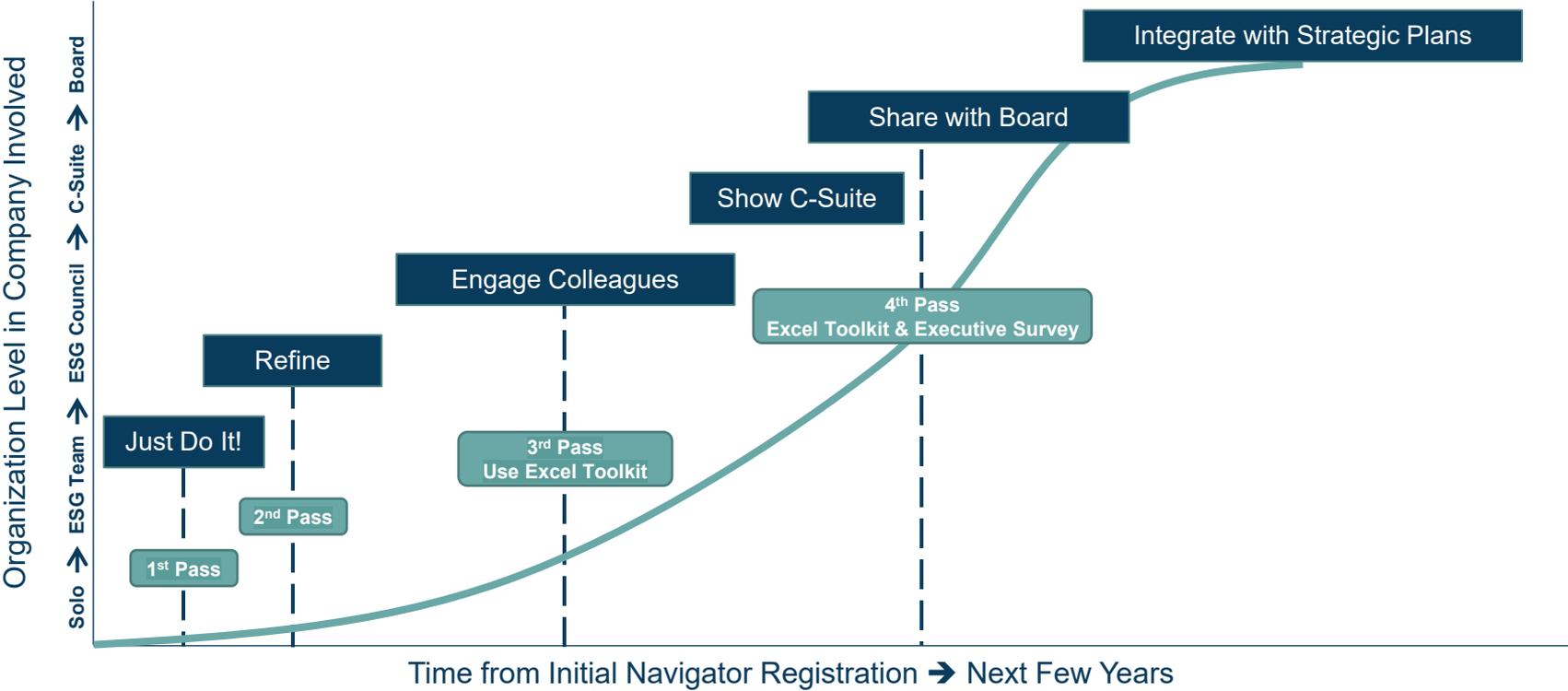
Note: We refer to the 100 KPIs as Key Sustainability Indicators (KSIs)

Participating companies (selected)



How companies use the Navigator

TYPICAL PATHWAY FROM FIRST DATA ENTRY TO C-SUITE PRESENTATION



What customers say

The Navigator helps us answer these questions:



- 1 | Are we thinking about sustainability strategically?
- 2 | Are we aligned internally on sustainability?
- 3 | What is our current position vis-à-vis peers & leaders?
- 4 | How do we improve our positioning vs. regulations & ratings?
- 5 | Where are the levers, leading with governance, to create value?

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 Flanery	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	Tracking 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	

SUSTAINABLE GROWTH NAVIGATOR KPIS (KSIs)
Environmental Stewardship

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

SUSTAINABLE GROWTH NAVIGATOR KPIS (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	Human Rights	Engagement with Communities and NGOs
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?

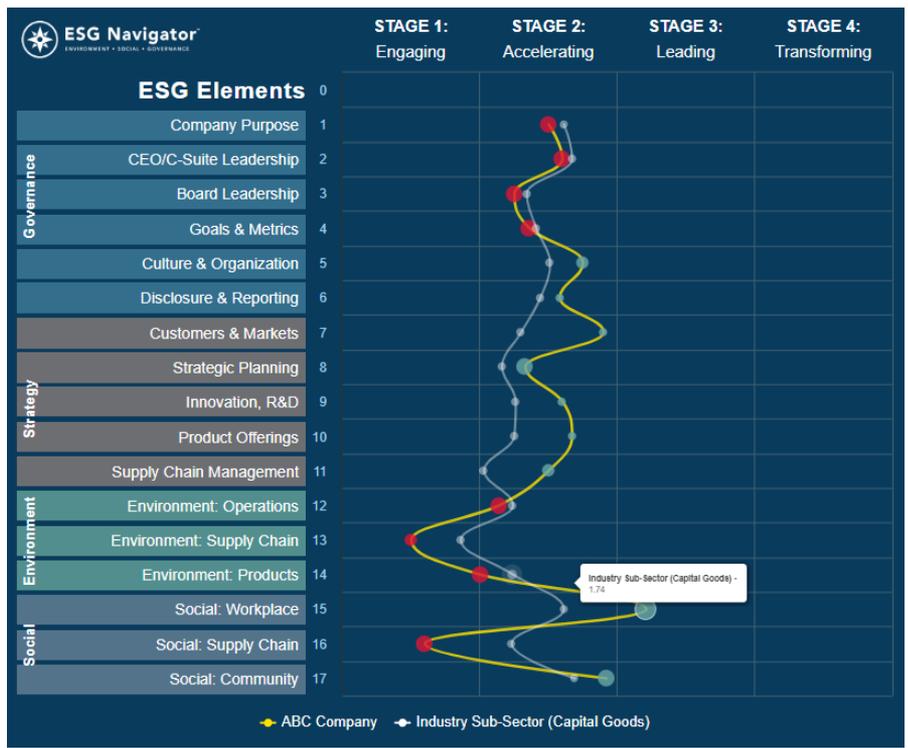
THE 100 KPIs – ADDRESS EVERY CORPORATE FUNCTION



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. peers & leaders?

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 positioning?

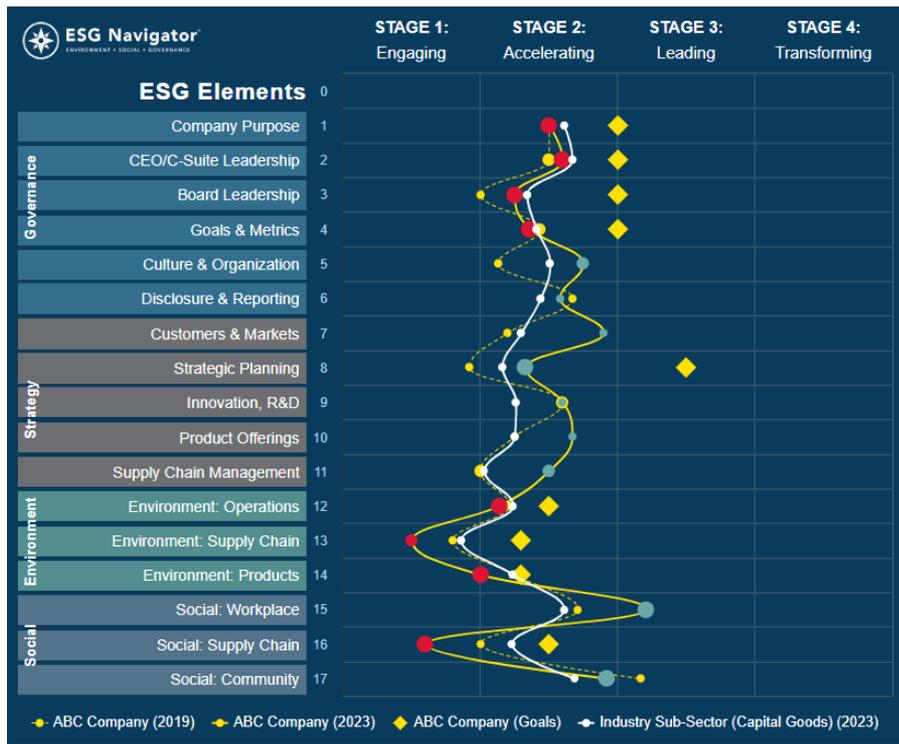
THEN MAP YOUR COMPANY SCORES vs. REGULATIONS, FRAMEWORKS & RATINGS

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	!	Green	Yellow	Yellow	Green	8								
1.2	GOV	Operationalizing ESG/S	1.5	!	Red	Red	Yellow	Green	Yellow	Green	Yellow	Green	Yellow	Green	Yellow	Yellow	42
1.5	GOV	ESG/S in Key Business Decisions	2.0	!	Yellow	Yellow	Yellow	Green	Yellow	Green	Yellow	Yellow	Green	Yellow	Yellow	Green	50
2.3	GOV	CEO/C- suite Interaction with Customers	2.0	!	Green	Green	Yellow	Green	8								
2.4	GOV	CEO/C-Suite Messages to Employees	2.5	!	Green	Green	Yellow	Green	8								
3.2	GOV	Board Committees, Charters, and Roles	2.0	!	Yellow	Yellow	Yellow	Green	Yellow	Yellow	Yellow	Yellow	Green	Green	Yellow	Green	63
3.4	GOV	Board Agendas Regarding ESG/S	1.5	!	Red	Green	Green	Green	Yellow	Green	Yellow	Green	Green	Green	Yellow	Green	21
4.1	GOV	ESG/S Goals and Roadmap: Near-Term	2.0	!	Yellow	Green	Green	Yellow	Yellow	Green	71						
4.3	GOV	Materiality Assessment	2.5	!	Yellow	Yellow	Yellow	Green	Yellow	Yellow	Yellow	Green	Green	Yellow	Green	Yellow	63
4.6	GOV	Accounting for Material ESG/S Risks	1.5	!	Red	Red	Green	Yellow	Red	Yellow	Yellow	Green	Yellow	Red	Green	Green	50
5.1	GOV	Driving ESG/S Culture: Compensation & Goals	2.5	!	Yellow	Green	Yellow	Green	Yellow	Green	67						
8.1	STR	Strategic Planning Process	2.0	!	Yellow	Green	Yellow	Yellow	Yellow	Green	63						
8.2	STR	Use of Scenario Analysis	1.5	!	Red	Red	Green	Yellow	Red	Green	Red	Green	Green	Red	Green	Green	46
8.5	STR	Revenue Pipeline: ESG/S Products	2.0	!	Yellow	Yellow	Green	Yellow	Yellow	Yellow	Green	Green	Yellow	Yellow	Yellow	Green	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 are the governance levers to create value?

IDENTIFY PRIORITY ACTION AREAS TO ADDRESS WEAKNESSES



Additional “Snake Chart” features

1. Compare year-over-year performance
2. Map customer expectations
3. Set concrete goals to drive performance improvement and value

Yellow dotted line = prior year assessments

Dot size (red, yellow, green) = degree of priority

Dot color (red, yellow, green) = gap from benchmark

Yellow solid diamonds = set company goals

Yellow hollow diamonds = customer expectations

5 | Where do we invest to create value?

IDENTIFY PRIORITY ACTION AREAS TO ADDRESS WEAKNESSES

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



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

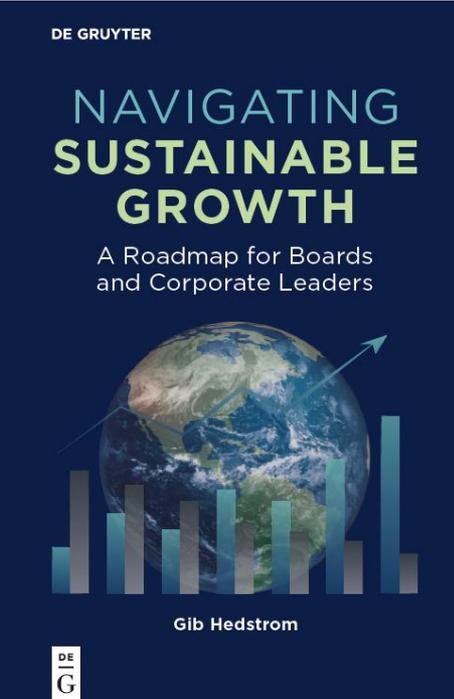
Foundation: Deep, enduring thought leadership

PUBLICATIONS HIGHLIGHT THE VALUE OF THE NAVIGATOR TO TOP EXECUTIVES

DE GRUYTER

NAVIGATING SUSTAINABLE GROWTH

A Roadmap for Boards and Corporate Leaders



Gib Hedstrom

DE GRUYTER

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

The Board Owns Sustainable Growth

By Gib Hedstrom

While politics and blowback to ESG initiatives dominate discussion, adverse climate impacts are rapidly accelerating and China's clean energy lead is unassailable. How does your board sort through false choices, poor measures and complacency to guide truly sustainable growth?

Boards are the most important decision makers in the global economy. However, the job is tricky. Directors have a fiduciary duty to deliver short-term results while positioning the company for sustainable growth and profitability over the longer term. Today, that job is harder than ever, and it is not because of AI, the Trump Administration, or current political winds. It is because the future is much closer than we think. We stand at a fork in the road. Market forces, societal trends, and resource constraints are converging at a global scale for the first time in history. The entire global economic system is built on assumptions ending in front of our eyes. It assumes unlimited resources (which are being used against constraints) and a stable climate (rather than a permanent state of wild and weather). For corporate leaders, achieving sustainable growth the old-fashioned way no longer cuts it.

The current business model is broken. Every CEO aims to achieve sustainable growth and profitability, yet, ironically, according to McKinsey, they prioritize short-term results and risk being blind to the destructive impact of climate change just around the corner. We know fossil fuels are cooking the planet. Climate risks are large, readily growing, hair-trigger, and unmitigated by political winds.

As Bill Davis, CEO of Stone Capital, says, "The thing about climate is that it doesn't care what you think about it. One way or another, a shifting climate will affect all corporations, everywhere." Climate and its impact on the ability to deliver sustainable growth is not about compliance. It is about strategy. Regulatory requirements now position climate risk as a material financial risk. Oversight of a company's climate action falls squarely within a board member's fiduciary duty.

Yet, most companies are not seriously engaging with climate or sustainability. It is simply more profitable in the short term to be unsustainable, milking current business models and staying under the radar.

The future is closer than we think... The critical stakes loom larger as we come than you expect them to happen much faster than you could have thought possible.

Companies plod along, hitting success every time they hear about record heat or fires or floods or droughts. They design, make, and sell the same stuff as in the past. In their wake, they leave a trail of unintended consequences.

ESG, as many have understood, is in a dead end not because of the political backlash. "Environmental, social, and governance" always missed the necessary ingredients of strategy and profits. Before ESG, sustainability meant people, planet, and profits.

The window is closing.

To paraphrase Rudiger Dornbusch's Law: "The crisis makes it harder to come than you expect them to happen much faster than you would think possible."

Global, national, and local approaches to tackling climate change are not working. Corporate climate transition plans sit in a pipe dream that cannot be trusted. Only one percent of about 16,000 companies

Gib Hedstrom has 15 years of experience advising financial institutions on sustainability. This article is a contribution to the book Navigating Sustainable Growth, edited by Gib Hedstrom and published by De Gruyter Brill in October 2025. (<https://degruyter.com/>)

IN NOVEMBER/DECEMBER 2025 THE CORPORATE BOARD

November 2025
The Corporate Board



Climate and Sustainability for Boards

The time is now for directors to enhance their level of fluency and knowledge on climate change.

BY GIB HEDSTROM

Sustainability has never been a question of if, but it has always been a question of when.

The when is now.

A company is not sustainable unless it can create long-term, profitable growth — while ensuring its license to operate, innovation and growth. To achieve sustainable growth going forward, companies cannot rely on strong financials alone. They must also demonstrate that they are sustainable — which includes achieving a track record of dealing with climate risk and helping their suppliers and customers do the same.

Level the odds. Board heads on 60 equipped to provide effective and robust oversight of sustainability — including, especially, exposure to climate risk.

2 DECEMBER 2025

January 2025
Directors & Boards

Transforming Board ESG Oversight

WITH THE GROWING EMPHASIS OF ENVIRONMENTAL, SOCIAL, AND GOVERNANCE (ESG) ISSUES ON BOARDS IN RECENT DECADES, BOARDS MAY WANT TO TAKE THE OPPORTUNITY TO ASSESS HOW THEY ARE APPROACHING ESG MATTERS AND CONSIDER WHAT CONSTITUTES ROBUST ESG OVERSIGHT. TWO SEASONED BUSINESS LEADERS—A SENIOR EXECUTIVE OF GLOBAL COMPANIES AND AN ESG ADVISOR TO CEOs AND BOARDS OF DIRECTORS FOR THE PAST 30 YEARS—SHARE THEIR INSIGHTS ABOUT ESG TRANSFORMATION.

By Gib Hedstrom and Paul Casumi



2022
National Association
of Corporate Directors

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

Get Started Now

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

For more information...

Contact: gib@esgnavigator.com

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

- Operations
- Supply Chain: Environment
- Product Impacts



Strategy & Execution

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

Social Responsibility

- Workplace
- Supply Chain: Social
- Community

100 KPIs (KSIs) – 60% Governance & Strategy

SUSTAINABLE GROWTH NAVIGATOR KPIs (KSIs)
Governance and Leadership

COMPANY PURPOSE	CEO & C-SUITE LEADERSHIP*	BOARD LEADERSHIP	GOALS & METRICS	CULTURE & ORGANIZATION	DISCLOSURE & REPORTING
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