

OUTLIERS ESG & SUSTAINABILITY CENTRE™

# ESG Strategy & Materiality Toolkit™

Set strategy and identify what matters most

Boards / CSO / Sustainability · Flagship Edition 2026

*Outliers Professionals Ltd — ESG & Sustainability Centre Resource Library*

## 1. Executive Overview

This toolkit helps you set an ESG strategy anchored in materiality — what matters most to your stakeholders and your business — and link it to value, the SDGs and a clear roadmap.

This toolkit is part of the Outliers ESG & Sustainability Centre™ and is anchored to GRI, ISSB, TCFD and the GHG Protocol (by name). It gives boards, sustainability teams and assurance providers an applied, end-to-end kit to set, deliver, measure and disclose ESG performance in this domain.

## 2. Objectives

The outcomes this toolkit helps you achieve:

- Identify and prioritise material ESG topics
- Link ESG to business value and the SDGs
- Set ambition, targets and commitments
- Engage stakeholders effectively
- Build a governed ESG roadmap

## 3. Governance

ESG strategy is owned by the board and CSO, developed by sustainability and embedded across the business:

Layer	Role
Board / ESG Committee	Oversees ESG strategy, risk and disclosure
Executive / CSO	Owns ESG and the operating model
Sustainability function	Runs ESG programmes and reporting
Business & functions	Deliver ESG in operations
Assurance / internal audit	Provides assurance over ESG

## 4. Control / Management Framework

The framework links ESG ambition to value through materiality. It covers vision, double-materiality assessment, stakeholder engagement, SDG alignment, targets and a roadmap — drawing on GRI and ISSB double-materiality thinking and the UN SDGs (by name).

### Maturity model

L1 Initial	L2 Developing	L3 Defined	L4 Managed	L5 Optimised
Ad hoc / reactive	Basic, unstandardised	Structured & governed	Measured & assured	Strategic & value-creating

## 5. Roles & Responsibilities

Role	Responsibility
Board / ESG Committee	Approve strategy and material topics
Chief Sustainability Officer	Own ESG strategy and materiality
Sustainability team	Run materiality and engagement
Business units	Provide input and deliver
Investor relations	Engage investors on strategy

## 6. Risk-Control / Topic Matrix (sample)

*Illustrative matrix of ESG topics/risks and the management responses. Full working versions ship as editable XLSX with owners, scores, targets and RAG.*

Ref	Topic / Risk	Management Response	Owner	Freq	Type
M-01	Climate & emissions	Set ambition and transition plan	CSO	Annually	Strategic
M-08	Human rights & labour	Due diligence and standards	Sustainability	Annually	Preventive
M-11	Business ethics	Policy, training and oversight	Compliance	Ongoing	Preventive
M-14	Sustainable finance	Framework and use-of-proceeds	Finance	Annually	Strategic

## 7. Sample Controls / Actions

- Double-materiality assessment refreshed periodically
- Stakeholder engagement plan operating
- ESG strategy linked to value and SDGs
- Targets and commitments set and owned
- ESG roadmap with governance

## 8. Measurement & Testing Approach

Measure performance against targets and test the reliability of ESG data and controls. Use the assessment scale: Effective / Partially effective / Ineffective for controls, and verified/estimated/unverified for data.

Area	Procedure	Basis	Frequency
Materiality	Review the materiality assessment for completeness and refresh	Full topic universe	Annually
Strategy linkage	Inspect linkage of material topics to value and targets	Sample	Annually
Stakeholder input	Review engagement records and how input shaped priorities	Sample	Annually

Record results in the relevant workbook (e.g. ESG KPI Workbook, ESG Data Collection Workbook) and track gaps to closure.

## 9. Implementation Roadmap

Phase	Focus	Outcome
Phase 1	Run double-materiality and engage stakeholders	Prioritised material topics
Phase 2	Set ambition, targets and SDG alignment	ESG strategy
Phase 3	Build the roadmap and governance	Actionable plan
Phase 4	Embed, measure and refresh	Living strategy

## 10. Templates

This toolkit is supported by the following editable templates and working files in the Resource Library:

- Materiality Assessment Matrix (XLSX)
- Double Materiality Assessment (XLSX)
- ESG Strategy Template
- Stakeholder Engagement Plan Template
- SDG Alignment & Mapping Template

## 11. Checklists

- Material topics identified via double materiality
- Stakeholders engaged and inputs captured
- ESG strategy linked to value drivers
- SDG alignment mapped
- Targets and commitments set
- Roadmap built with owners and milestones
- Governance and board approval in place
- Strategy embedded and refreshed

## 12. Board Reporting Examples

Standard ESG report: executive summary · performance vs target (RAG) · key metrics · risks & actions · decisions sought.

Metric	Current	Target	RAG	Action
ESG maturity index	62	75	Amber	Advance to Managed
Material topics governed	100%	100%	Green	Maintain
Targets set	80%	100%	Amber	Complete target-setting
SDG alignment	Partial	Mapped	Amber	Complete mapping

## 13. Board / ESG Committee Reporting

*Illustrative one-page summary for the board / ESG committee (replace with live data):*

Item	Status	Commentary
ESG strategy	Amber	Defined; advancing to Managed
Materiality	Green	Refreshed and governed
Targets	Amber	Being completed
Decisions sought	—	Approve targets and roadmap

## 14. RAG Examples

How to read the RAG status used across this toolkit and its workbooks:

RAG	Meaning	ESG interpretation	Action
Green	On track	Performance at or above target; well managed	Maintain and monitor
Amber	Watch	Performance below target or partially managed	Improve and re-measure
Red	Off track	Significantly below target or unmanaged risk	Escalate and act

### Notes & Disclaimer

*This resource is a professional ESG and sustainability template, not assurance, legal, investment or regulatory advice. It is anchored to GRI, ISSB (IFRS S1 & S2), TCFD, SASB, the UN SDGs, the UN Global Compact, the GHG Protocol, ISO 14001, ISO 26000 and CDP, and to FRCN, NGX, SEC, the CBN Sustainable Banking Principles and NAICOM — referenced by name only, with no copyrighted standard content reproduced. Calibrate topics, metrics, targets, factors and thresholds to your organisation and confirm requirements against the current standards and applicable regulation.*

*Bracketed fields [like this] and sample entries are editable, illustrative placeholders; emission factors and figures are not authoritative.*