

OUTLIERS BUSINESS STRATEGY CENTRE™

# Enterprise Value Creation Toolkit™

Maximise sustainable enterprise value

Board / CEO / CFO · Flagship Edition 2026

*Publication-ready resource for the Outliers Resource Library*

## 1. Full Guide

Enterprise value creation maximises sustainable value for stakeholders. This toolkit identifies value drivers, links strategy to value, allocates capital to the best opportunities and governs value over time.

### Operating lifecycle

1. Identify — the value drivers that matter most
2. Link — strategy and initiatives to value
3. Allocate — capital to the highest-return opportunities
4. Track — performance, returns and value
5. Govern — value creation over time

### Maturity model

L1 Initial	L2 Developing	L3 Defined	L4 Managed	L5 Optimised
Ad hoc / reactive	Some structure	Standardised	Managed & measured	Adaptive & advantage-creating

### Key components

- Value drivers
- Strategy-to-value link
- Capital allocation
- Performance & returns
- Stakeholder value
- Value governance

## 2. Templates

### Value driver tree template

Decompose enterprise value into drivers.

### Value creation plan template

Plan the moves that create value.

### Capital allocation framework guide

Allocate capital to the best opportunities.

### Portfolio prioritisation matrix

Prioritise initiatives by value and risk.

## 3. Sample Output

*Illustrative value drivers (from the Enterprise Value Creation Dashboard):*

Value driver	Progress to target	RAG
Revenue growth	40%	Red
Margin	33%	Red
Capital efficiency (ROIC)	25%	Red
Customer value	50%	Amber

## 4. Checklists

- Value drivers identified and owned

- Strategy explicitly linked to value
- Capital allocated to the best opportunities
- Performance and returns tracked against hurdle
- Stakeholder value considered
- Value creation governed over time

## Governance Structure

Value creation is governed by the board and CEO, with the CFO quantifying value and returns:

Layer	Role
Board	Approves strategy and capital; oversees value creation and strategic risk
Strategy / Executive Committee	Owns strategy, prioritises, governs execution
Strategy office / PMO	Runs the cycle, tracks initiatives, maintains the system
Business-unit leaders	Own strategy and delivery in their units
Initiative owners	Deliver initiatives to plan, KPIs and milestones

## Reporting Example

Standard report: executive summary · progress vs target (RAG) · key metrics · risks & decisions.

Metric	Current	Target	RAG	Action
Enterprise value trend	Rising	Rising	Green	Maintain
ROIC vs hurdle	11%	≥14%	Red	Improve capital efficiency
Capital allocation alignment	70%	≥80%	Amber	Re-allocate to top bets
Value plan delivery	On plan	On plan	Green	Maintain

## Board Reporting Section

*Illustrative one-page board summary (replace with live data):*

Item	Status	Commentary
Value creation	Amber	Value rising but returns below hurdle
Capital allocation	Amber	Not fully aligned to top opportunities
Returns	Red	ROIC below hurdle rate
Decisions sought	—	Approve capital re-allocation to highest-return initiatives

## Notes & Disclaimer

*This toolkit is a professional management resource. Calibrate frameworks, scoring, KPIs and governance to your organisation, sector and strategy. Targets and thresholds are illustrative and should be set by leadership.*