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ESG Governance: Questions Boards should ask to lead the sustainability transition

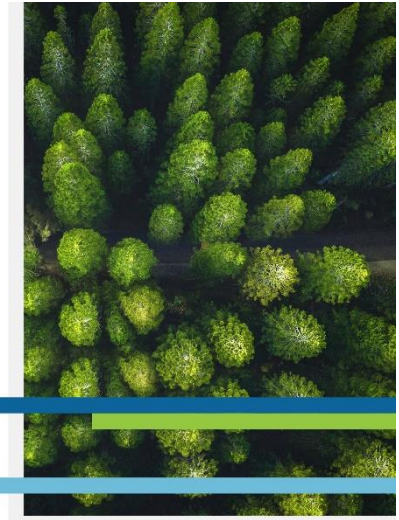
Companies' stakeholders from investors to citizens increasingly demand better sustainability performance and disclosures from businesses. Policymakers and regulators are also introducing new legislation on companies' sustainability obligations and value chains. Company boards need to prepare for their enhanced sustainability obligations.

This document, issued by Accountancy Europe, ecoDa and ECIIA, aims to help boards with embedding sustainability – and specifically environmental, social and governance (ESG) factors – into company strategy and business models, and to ensure that proper governance supports this.

It is based on exchanges with specialists from the 3 organisations and interviews.

This document is innovative in that it proposes a whole set of questions which structure the thinking of board members around sustainability and which turns it from a buzz word to concrete reality. It sets out practical questions to consider in their efforts on ESG, sustainability transition planning, delivery on sustainability objectives and limiting greenwashing risks.

A detailed document and a summary with the main questions are available.



ESG GOVERNANCE: QUESTIONS BOARDS SHOULD ASK TO LEAD THE SUSTAINABILITY TRANSITION

CORPORATE GOVERNANCE
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European Confederation of
**Institutes of
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ABOUT ecoDa

The European Confederation of Directors Associations (ecoDa) is a not-for-profit association founded in December 2004 under the laws of Belgium. Through its 21 national institutes of directors (the main national institutes existing in Europe), ecoDa represents approximately 55,000 board directors from across the EU. ecoDa's member organizations represent board directors from the largest public companies to the smallest private firms, both listed and unlisted.

ABOUT ECIIA

The ECIIA is the voice of internal audit in Europe. Our role is to enhance corporate governance through the promotion of the professional practice of internal auditing. Our members comprise 34 national institutes of internal auditing from countries that fall within the wider European region, representing 55 000 members. The ECIIA mission is to further the development of good Corporate Governance and Internal Audit at the European level, through knowledge sharing, developing key relationships, and impacting the regulatory environment, by dealing with the European Union, its Parliament and any other European regulators and associations representing key stakeholders.



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