

Why ESG Navigator?

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ESG Navigator is a **ready-made roadmap to help companies capture value from ESG**. Identify *how* to improve – then track your progress. Formed at the request of Fortune 500 board members, <u>ESG Navigator</u> has been built "*by industry* - *for industry*" over 25 years. Key differentiators:

- **Enables Informed ESG Strategy:** ESG Navigator provides a roadmap for ESG strategy design and implementation, with emphasis on the "G" in ESG.
 - Covers E + S + G + Strategy: 60% of ESG Navigator's 100 KPIs cover Governance and Strategy; 40% cover "E" and "S". (Sustainability = people + planet + profits + governance.)
 - All ESG; not Half: ESG Navigator incorporates both external (public) and internal (proprietary) ESG information:
 - About 50% of company ESG information is disclosed publicly (mostly "E" and "S" some "G"). This is the only information available to ESG raters and data providers (e.g., Datamaran, ISS Corporate Solutions, S&P, Sustainalytics, etc.).
 - The other ~50% of company ESG information is *confidential, strategic, not disclosed, and not subject to external ESG reporting frameworks and ratings*. This is a core component of ESG Navigator supported by ~750 best practice examples.
- Maps Alignment with ESG Reporting Frameworks and Ratings: ESG Navigator maps 100 ESG KPIs
 across 15 ESG raters and rankers to identify how to improve your positioning on the individual
 frameworks and ratings you care about.
- Facilitates Comprehensive Benchmarking: ESG Navigator allows users to:
 - Benchmark peers from 130⁺ companies and 20 industries on 100 ESG KPIs; and
 - Map your performance across the top 15 ESG disclosure and ratings frameworks to determine where you should fall out (against CDP, MSCI, S&P, TCFD, etc.).
- Facilitates Broad, Cross-functional Internal Alignment: Speaks the language of C-suite functions (HR, operations, supply chain, legal, public affairs, etc.). Teams no longer act in a vacuum; each team sees the full spectrum of ESG topics within their scope.
- Endorsed by The Conference Board (TCB): The most respected, independent business organization and
 author of "leading economic indicators" sees ESG Navigator as core to "leading ESG indicators." TCB is
 rolling the platform out to its 1,000 member companies worldwide providing even greater visibility into
 the ESG practices of leading global companies across multiple industries.

Value Proposition

ESG Navigator is a ready-made roadmap, empowering C-Suite executives and their teams to create a future-ready strategy:

- know where your company stands today on ESG (vs. peer companies and major ESG ratings) and
- build robust governance and a winning strategy to capture value from ESG tomorrow.