ESG Mindset Discussion

Pre-work: Pick one specific company or industry to focus on. A publicly traded company may work best due to disclosure and reporting pressures.

1. Without checking the company's CSR report for a materiality matrix, create a matrix and map out where you believe their material issues fall across all aspects of ESG, including Technology. Draw connections between the issues and make notes of the connections. Discuss the results with the group and create a combined materiality matrix, based on the discussion.
    Check Chapters 5 and 10 for guidance.

2. List out the relevant stakeholder groups and go deeper into unique stakeholders. How to the stakeholders relate to each other and which stakeholder group or stakeholder has the most power over the company and how?
    Try considering the intersection between stakeholders and the material issues.
    Check Chapter 5 for guidance.

3. List the activities the company needs to complete to comply with ESG regulations, mainstream ESG, and take action on driving improvements in their operations. Consider which teams need to lead which efforts and where they can go find expertise (internally or externally).

4. Read the company's CSR report (or check one peer public company from the industry selected). Where is the company prioritizing ESG against the material issues and stakeholders you selected? Check the free ESG ratings from MSCI, Refinitiv, and S&P Global and discuss how the rating agencies rate the companies based on your analysis and the company's CSR report. Discuss the differences in the scores across agencies and what factors might lead to the variability.

5. Is there evidence in the company's CSR report that a material ESG understanding has led to impact?

6. ESG has evolved quickly since the tipping points of 2020. Discuss the trends and controversies around ESG that have emerged since the book was published. Has the ESG narrative improved for business or declined? What evidence has come to light that ESG is a distraction or should be prioritized?

For a longer list of discussion questions, please visit koganpage.com/esg-mindset