Activating Directors on Sustainability: Six Questions for Your Board

- 1. Composition: Does the board have access to relevant knowledge and training on human rights and wider sustainability questions?
- 2. Oversight: How does the board examine and oversee ESG issues? Is there a dedicated committee or is sustainability integrated across all board committees?
- 4. Stakeholder insight: Is the company conducting stakeholder engagement as a means of understanding relevant perspectives, risks and opportunities?
- 6. Accountability: Is executive remuneration aligned with the company's sustainability objectives?

- 3. Company impacts: Does the company have the appropriate approach in place to understand potential adverse human rights impacts on affected stakeholders?
- 5. Emerging risks and strategic implications: Does the board have an approach—such as scenario planning—in place to identify emerging ESG and human rights risks and opportunities?

