



## BOARD DISCUSSION PROMPTS: Prioritising sustainability initiatives using materiality

 1 minute read

*In an increasingly complex business landscape, it is crucial that sustainability initiatives are strategically aligned with core business priorities to drive action. Materiality assessments and the mechanisms around them can help assess the materiality of sustainability matters and realise strategic advantages.*

Without sufficient board engagement, organisations are likely to struggle to effectively utilise materiality outcomes, integrate them into their strategy and cultivate a robust sustainability culture – all of which are critical for strategic change. Beyond strategic alignment, materiality assessments can enable improved value chain insights, activity prioritisation, and anticipation of evolving risks and opportunities.

Good climate governance is all about asking the right questions within and beyond the boardroom. Chapter Zero's Board Discussion Prompts equip non-executive directors to provide robust oversight and challenge. These questions will ignite discussions that inspire your fellow board members and executive teams to dig deeper into the issues, building climate resilience and enhancing value together.

### How can we set up for success:

- Is there sufficient technical capability within the business to oversee and manage the sustainability risks and opportunities identified?
- How are materiality outcomes integrated into our board's decision-making processes across different committees (e.g., risk, remuneration, audit)?

### How will we use the outputs:

- How do the most material sustainability matters compare to our current sustainability strategy or sustainability targets and focus areas?
- Who will take accountability to drive the implementation of materiality outcomes into organisational strategy and decision-making, and oversee ongoing performance?
- How can we use materiality insights to inform our strategic planning and resource allocation?
- How are materiality findings integrated into our board's decision-making processes across different committees (e.g., risk, remuneration, audit)?