

## HCGC AND NESTOR ADVISORS TRAINING - DEEP DIVE 1 - ESG/SUSTAINABILITY AND THE BOARD

### INDICATIVE AGENDA

Chapter	Topic	Sub-Topics
Introduction	Introduction and agenda	
	Defining the G of E&S	<ul style="list-style-type: none"> <li>• What is the governance of E&amp;S?</li> <li>• Importance of industry specificities</li> </ul>
Investor Expectations		<ul style="list-style-type: none"> <li>• International and Greek expectations on ESG – high level overview</li> </ul>
Board Roles and Responsibilities		<ul style="list-style-type: none"> <li>• Biggest challenges in overseeing E&amp;S matters (incl. selecting and defining ESG metrics and targets)</li> <li>• Setting the strategic direction on E&amp;S and how it is embedded in the current strategy</li> <li>• Oversight of E&amp;S elements in risk and internal controls</li> <li>• Alignment of incentives of management: Setting the tone from the top</li> <li>• Board vs. senior management E&amp;S role and responsibilities</li> </ul>
Preparing the Board	Board structure	<ul style="list-style-type: none"> <li>• Committee oversight and information flows to the board</li> <li>• Banking industry considerations</li> </ul>
	E&S knowledge, skills and experience	<ul style="list-style-type: none"> <li>• Integration of ESG into the Board skills matrix and recruitment/succession planning</li> <li>• Presence of ESG-specific training in director onboarding</li> <li>• Consideration of ESG-specific knowledge and skills present during Board evaluation</li> </ul>
Break		
ESG Disclosures	Quality of E&S information documentation and transparency	<ul style="list-style-type: none"> <li>• Lack of standardised reporting – source of risk</li> <li>• Increasing regulation surrounding disclosures</li> <li>• Choosing the disclosure framework</li> <li>• Most used disclosure frameworks and standards</li> <li>• Integration of E&amp;S considerations into governance documentation</li> </ul>
Special Focus: Climate Governance		<ul style="list-style-type: none"> <li>• What is Climate Governance?</li> <li>• Climate considerations for governance, including board and director's role in climate strategy</li> <li>• Board preparedness: Climate related skills, knowledge &amp; experience</li> <li>• Emissions: Disclosures and Targets</li> </ul>
Key Takeaways		