

MATERIALITY TRAINING

Turning compliance into decision-quality insight

6-week executive program for sustainability managers • Next cohort: Q1/2026 – reach out for exact dates: martin@positive-impacts.com

ABOUT THE PROGRAM

Sustainability requirements are no longer only about disclosure — they are about delivering decisions. When materiality is done right it becomes a source of strategic clarity: the input that boards, CFOs and executive teams use to prioritize investment, set targets and manage risk. This program teaches sustainability managers how to produce materiality outputs that leadership can use.

KEY OUTCOMES

- > **Decision-quality outputs.** Board-ready materiality narratives and one-page briefs that connect impacts to value & risk.
- > **Actionable roadmaps.** A clear line from materiality findings to targets, governance changes, and investment priorities.
- > **Audit and assurance readiness.** Methods and evidence templates that reduce assurance time and query risk.

PROGRAM SNAPSHOT

Practical, cohort-based, high-touch learning:

- > **Format:** 6 weeks. Each week consists of live sessions (twice weekly), short pre-work videos, templates and case work.
- > **Live sessions:** Tuesdays 15:00–17:00 CET (theory & walkthroughs); Fridays 11:00 or 15:00 CET (applied case & Q&A).
- > **Cohort size:** Small cohorts to preserve interaction and valuable insight exchange.
- > **Included:** All slides used during live sessions, worked Excel examples, and one private 60-minute consultation.

WEEKLY STORYLINE

Week 1. Evolution of materiality & practical frameworks



We begin with the story of materiality: from single, finance-only approaches to the double-materiality reality mandated by CSRD. The session drills into the practical implications of standards (ESRS, ISSB, GRI) and shows how to structure a defensible process that meets both compliance and strategic needs. By session end, participants will draft an initial scope and a checklist for evidence they will need.

Week 2. Strategy, ambition and scoping for action



Materiality should follow strategy, not the other way round. This week focuses on translating the strategic ambition levels of the organization into scoping choices and cut-offs. Through guided exercises you will map strategic priorities to measurement scope and test alternative cut-offs; learning how different choices change the questions leaders will ultimately need answered.

Week 3. Impact Materiality Analysis: data, thresholds, defensibility



Moving from concept to numbers, we walk through PI's Science-Based Targets Path® method and the estimation hierarchy that underpins defensible impact materiality scoring. Participants run a hands-on IMA simulation using sector thresholds and proxy data, learning how to document assumptions, quality flags and the estimation trail auditors expect to see.

Week 4. Financial Materiality Analysis: linking impacts to value & risk



This module makes the financial connection explicit. We demonstrate techniques to translate impact drivers into financial consequences: revenue impacts, cost exposures and capital requirements, and create simple scenario slides that CFOs can understand. The focus is on creating the one-page financial implication that boards ask for.

Week 5. Assurance, evidence packs and stakeholder validation



Auditors verify evidence; they do not buy intent. Week 5 teaches how to prepare audit-ready files: PBC lists, reconciliation tables, and assurance narratives. We also cover how to integrate stakeholder inputs meaningfully: as contextual validation rather than the basis for cut-offs.

Week 6. Integration and targets



The final week integrate the learning into a deliverable roadmap: targets, governance changes, and an implementation timeline. We look at practical next steps to carry back to the organization of each participant. We conclude with a short session on governance briefing templates for executive audiences.

HOW MATERIALITY DONE RIGHT REDUCES RISK & INCREASES VALUE

When materiality is built on objective thresholds and clear financial links, executives can:

- > **Reallocate capital** with confidence to interventions that materially reduce exposure.
- > **Set measurable targets** that policy and investors can trust.
- > **Reduce the time auditors** spend questioning methodology and data; lowering assurance cost and reputational risk.
- > **Make procurement** and supplier **prioritization** decisions based on the right insights.

PRACTICAL DETAILS & REGISTRATION

Practical, cohort-based, high-touch learning:

- > **Start date:** Q1/2026
- > **Duration:** 6 weeks; Tuesdays (2h) + Fridays (1h) live sessions; ~30–45min weekly pre-work.
- > **How to register:** Apply via <https://positive-impacts.com/en/materiality/#training> or contact us for an in-house cohort. Seats are limited to ensure interactivity.

CONTACT

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