

# Winning with Sustainability

CFO Club CZ | Workshop Horváth

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# HORVÁTH – 40 years of business consulting with strong ties to ESG and Sustainability



Est.  
1981

€ Revenue 2022  
>250 MEUR



## Industry expertise

Steel industry, Chemicals, Energy, Oil, Automotive, Consumer Goods, Financial Industries, High Tech, Industrial Goods, Logistics, Pharmaceuticals, Public Sector, Retail, Telecom, Transportation



## Values

Entrepreneurship  
Competence  
Innovation  
Openness  
Trust



## Employees

>1,350 employees



## Global presence

Germany, Austria, Switzerland, Hungary, Romania, Italy, Denmark, UAE, KSA, USA  
Member of Cordence Worldwide Alliance



## Core competencies

Corporate management and performance optimization

## Awards



# Horváth "Sustainability & Green" Solution Offering

## ESG reporting at the very heart of our sustainability solutions



TECHNOLOGY & DATA



### GREEN BUSINESS MODELS & STRATEGIES

Decarbonization

Hydrogen &  
Electrification

Circular Economy



### SUSTAINABILITY MANAGEMENT & STEERING

ESG Strategy &  
Performance Management

Regulatory Disclosure &  
Risk

Organization &  
Governance



### SUSTAINABLE & GREEN VALUE CREATION

Product Development &  
Commercialization

Supply Chain &  
Procurement

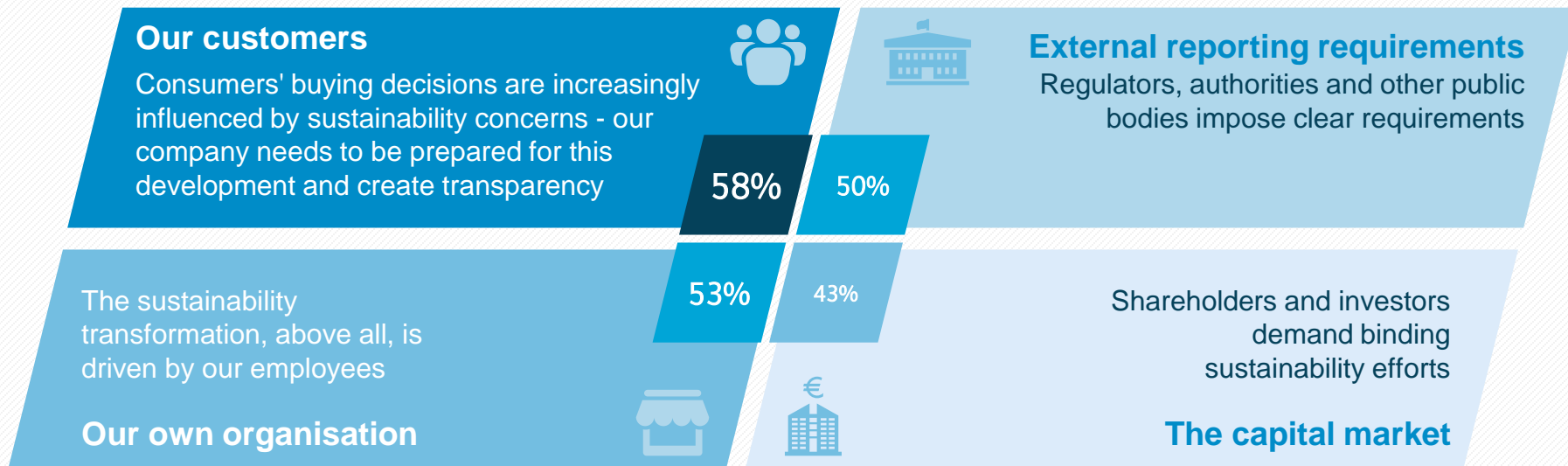
Decarbonized  
Operations

PEOPLE & CULTURE

# Corporations feel pressure from multiple sides to become sustainable

## Stakeholders act as drivers for sustainability

Data in percent, n>200 (multiple answers possible)

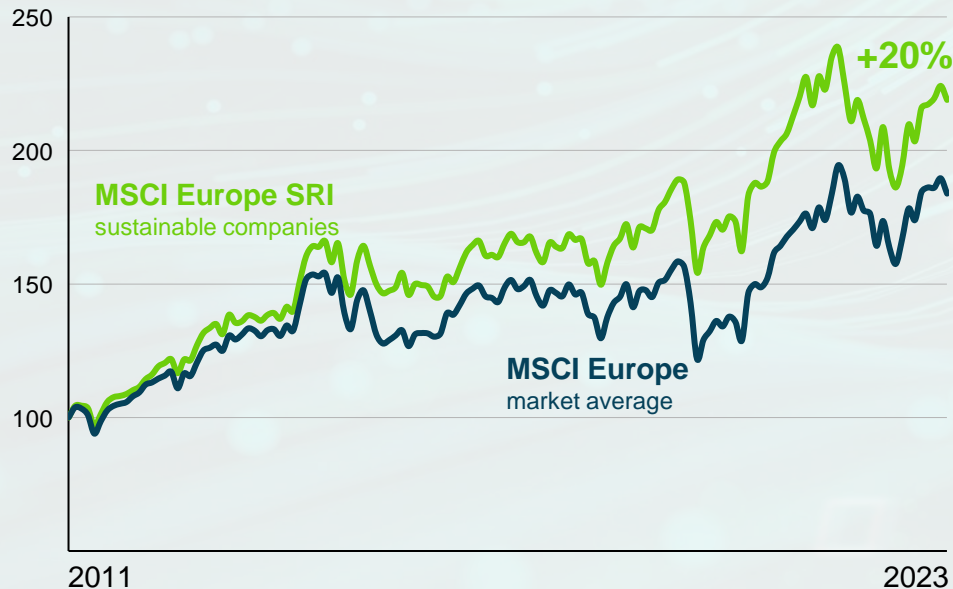


Source: Horváth

# Sustainability is not altruistic, but a lever for growth and profitability to companies



Share price index development of sustainable companies



## 3 levers for sustainability to impact share prices



Increased demand for sustainable investment opportunities from institutional and private investors



Investors expect lower cost of capital for sustainable companies, due to regulative pressure



Investors perceive a higher resilience of sustainable business models

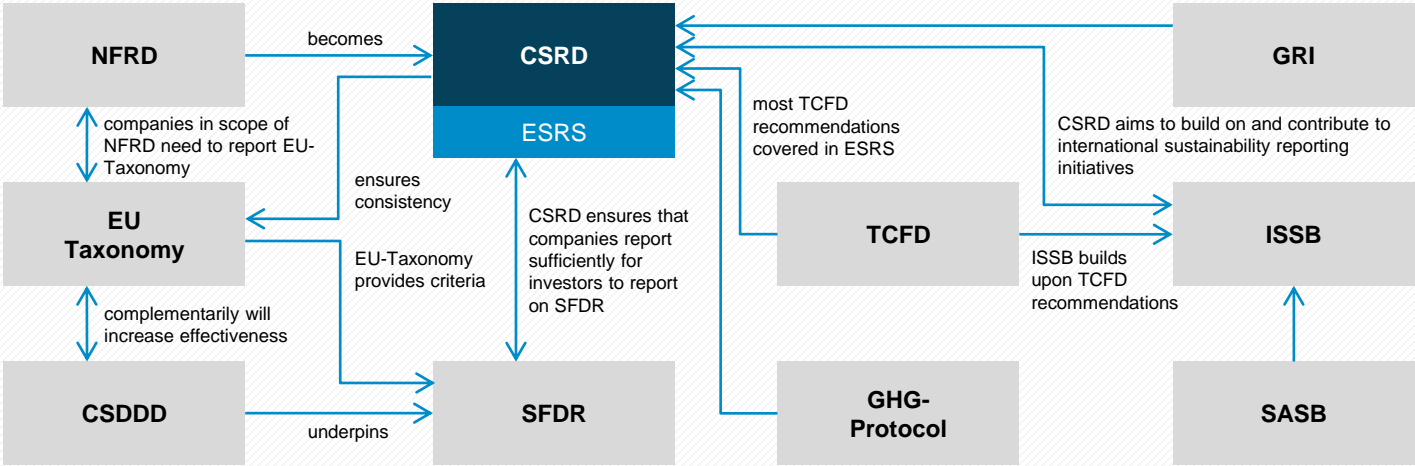


# Sustainability regulation becomes increasingly complex, ESG reporting will be a big challenge for companies in the 2020s

## Overview of CSRD, ESRS and connected standards and regulations

### European regulation

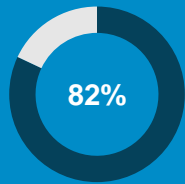
### Global standards



- NFRD** Non-Financial Reporting Directive
- CSDDD** Corporate Sustainability Due Diligence Directive
- CSRD** Corporate Sustainability Reporting Directive
- ESRS** European Sustainability Reporting Standards
- SFDR** Sustainable Finance Disclosure Regulation
- TCFD** Task Force on Climate Related Financial Disclosures
- GHG** Greenhouse Gases
- GRI** Global Reporting Initiative
- ISSB** International Sustainability Standards Board
- SASB** Sustainability Accounting Standards Board

# Sustainability is a top strategic priority for CxOs across all industries, with a wide spread of maturity in sustainability management

Sustainability is gaining attention on top management level



... of all CxOs see the integration of environmental sustainability into the corporate strategy as an important topic

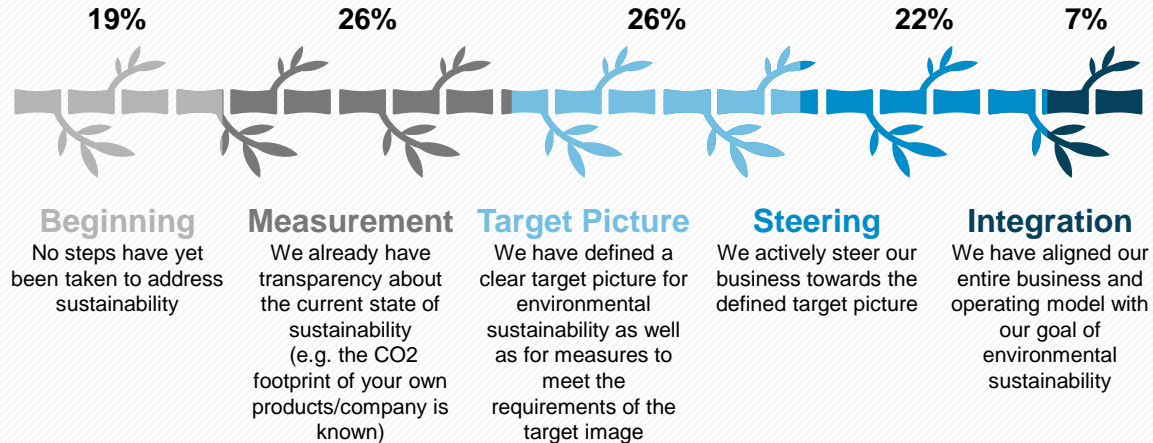


... environmental sustainability has become increasingly important and has moved up to number 3 of strategic priorities in 2022 (out of 13)

Source: Horváth

So far, only 55% of all companies have developed a target picture for sustainability, the remaining need to act now

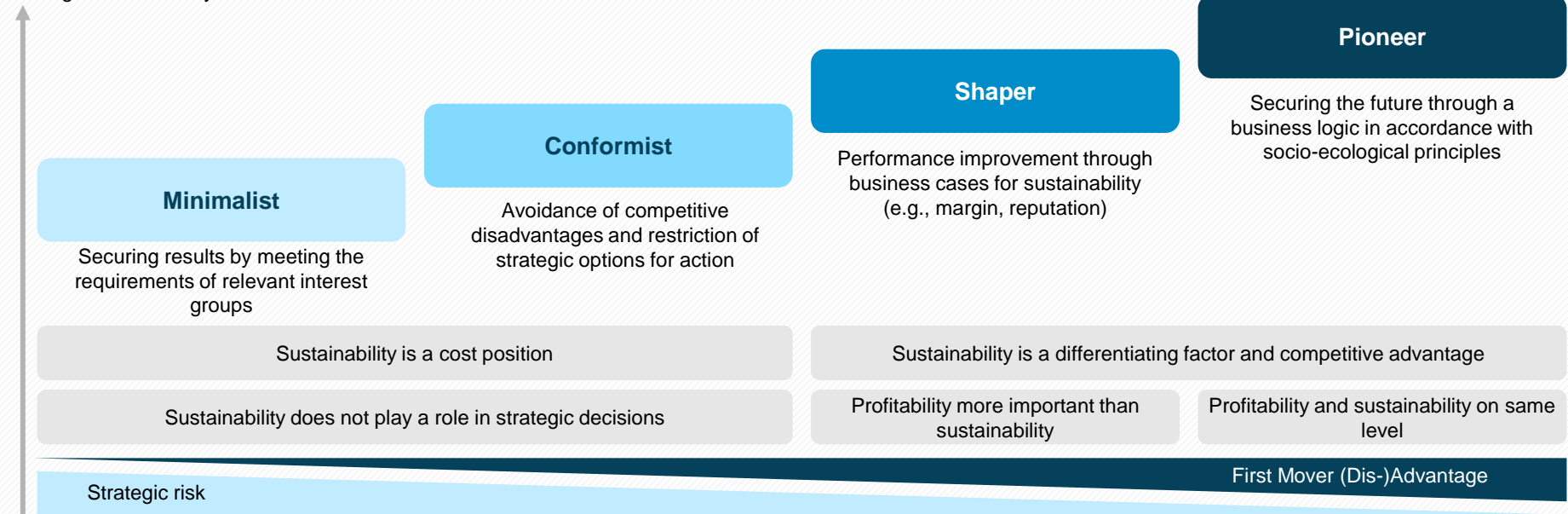
## Status quo of study participants



# Strategy: In the beginning, the overall ambition needs to be set – Who do you want to be?

## Different ambition levels to consider sustainability in company strategy

Strategic Sustainability Ambition



Source: Horváth



# Your contact at Horváth



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