



## Why Sustainable Business Is Smart Business

#### **Consider this:**

- 1. Companies that prioritize sustainability enjoy, on average, lower loan costs.
- 2. Additionally, they benefit from **lower taxes**. Since January 2020, the price of an emission allowance (representing the right to emit one ton of carbon dioxide) has surged, starting at just under €15 and reaching around €35 in January 2021, escalating to €80 this year. This pricing trend reflects the EU's strategy: progressively decreasing the number of allowances allocated each year. This approach aims to compel companies, especially those with significant greenhouse gas emissions, to actively reduce their environmental impact.
- 3. They **attract higher investor interest**, with sustainable businesses outperforming their less sustainable counterparts, according to McKinsey (2023).
- 4. This trend aligns with the growing market share among the influential Gen-Z demographic, who are willing to pay more for products and services from environmentally responsible companies.
- 5. Moreover, sustainability-minded companies find it easier to **attract and retain top talent**, reducing the costly burden of employee turnover. In fact, studies indicate that businesses with strong sustainability practices experience lower staff turnover rates.

On the flip side, companies that lag behind in sustainability efforts face mounting taxes and regulatory penalties, while the soaring prices of emission allowances underscore the urgent need for carbon reduction.

### Do your research.

In essence, embracing sustainability isn't just a moral obligation—it's a powerful driver of financial success in today's economy, backed by concrete data and market trends.

# So sustainable business and ESG is no longer a question – the question is: where do you start?

The beginning is always the most challenging part. You're faced with questions like how to choose sustainable goals, measure your carbon footprint, prioritize tasks, identify relevant data, ensure its accuracy, automate data collection processes, and assign responsibility. And it might be a bit overwhelming.

But fear not. Because we're here to help with our expertise and technology.

The first question we help you to answer is:

### WHICH AREAS OF YOUR BUSINESS CAN YOU MAKE MORE SUSTAINABLE?

Firstly, we **pinpoint areas for future improvement**. For instance, within the production industry, we assess the extent of R&D investment in innovative materials like recycled plastics. Companies with extensive supply chains may prioritize finding sustainable suppliers. Firms in high-emissions sectors could articulate their strategies to capitalize on emerging opportunities in the energy transition.

You select your focus area and sustainability goals, and we assist in translating them into a strategy with both immediate and long-term benefits.

For measuring your success, you need to know your starting point, **you need to know your data**. You need to understand several key aspects:

Identifying relevant data.

Determining where to source it.

Automating the process effectively.

Assigning responsibility and focusing on change management.

Aligning with your sustainable business strategy, you must decide which data to measure and its origins. This may include energy consumption, water usage, waste generation, greenhouse gas emissions, supply chain details, employee engagement in sustainability, financial investments in sustainability, and regulatory compliance data.



**This data can reside within your primary systems** such as ERP, CRM, HR platforms, sensors, accounting software, or even Excel spreadsheets. While manual collection is an option, streamlining the process through automation saves time and boosts efficiency.

Our BE-terna Sustainability Platform stands ready to assist you in:

- · Ensuring full compliance with regulations.
- · Tailoring to your specific needs.
- · Handling large volumes of data seamlessly.
- · Providing comprehensive coverage of major sustainability reporting standards.
- · Streamlining the collection, integration, and calculation of ESG data.
- · Collaborating with your team and facilitating the scaling of sustainability efforts.

## PERFECT. YOU'VE GOT ALL THE NECESSARY DATA AND TECHNOLOGY. THAT'S IT, PIGHT?

Unfortunately not.

The most crucial task is **getting everyone on board** within your company and shaping a sustainability mindset among employees, managers, board members, investors, and owners. From our extensive experience in digital transformation, we've noticed that 80% of company changes fail because they overlook managing the shift. Technology is never the problem. That's why we're here to help. We can guide you through every stage of your sustainability journey, blending technology with teamwork to make a real impact.

You don't have to take this journey alone. We are here to assist you and make your sustainable business strategy the most profitable one yet.

When the wave of change comes, you can fight against the current or start looking for a surfboard. Which will it be?





You want to know more about BE-terna and our business solutions? We're here for you.

### www.be-terna.com

