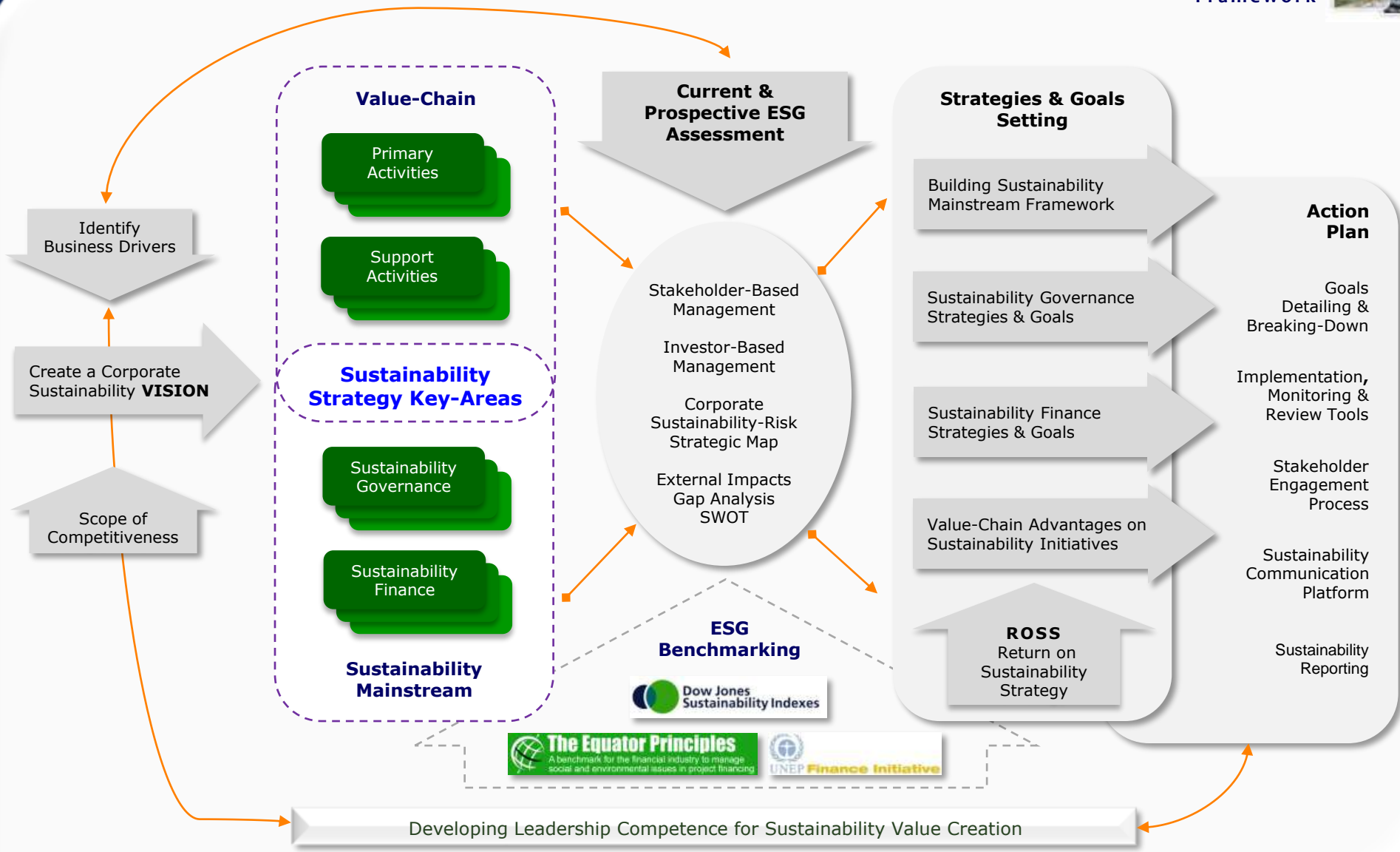




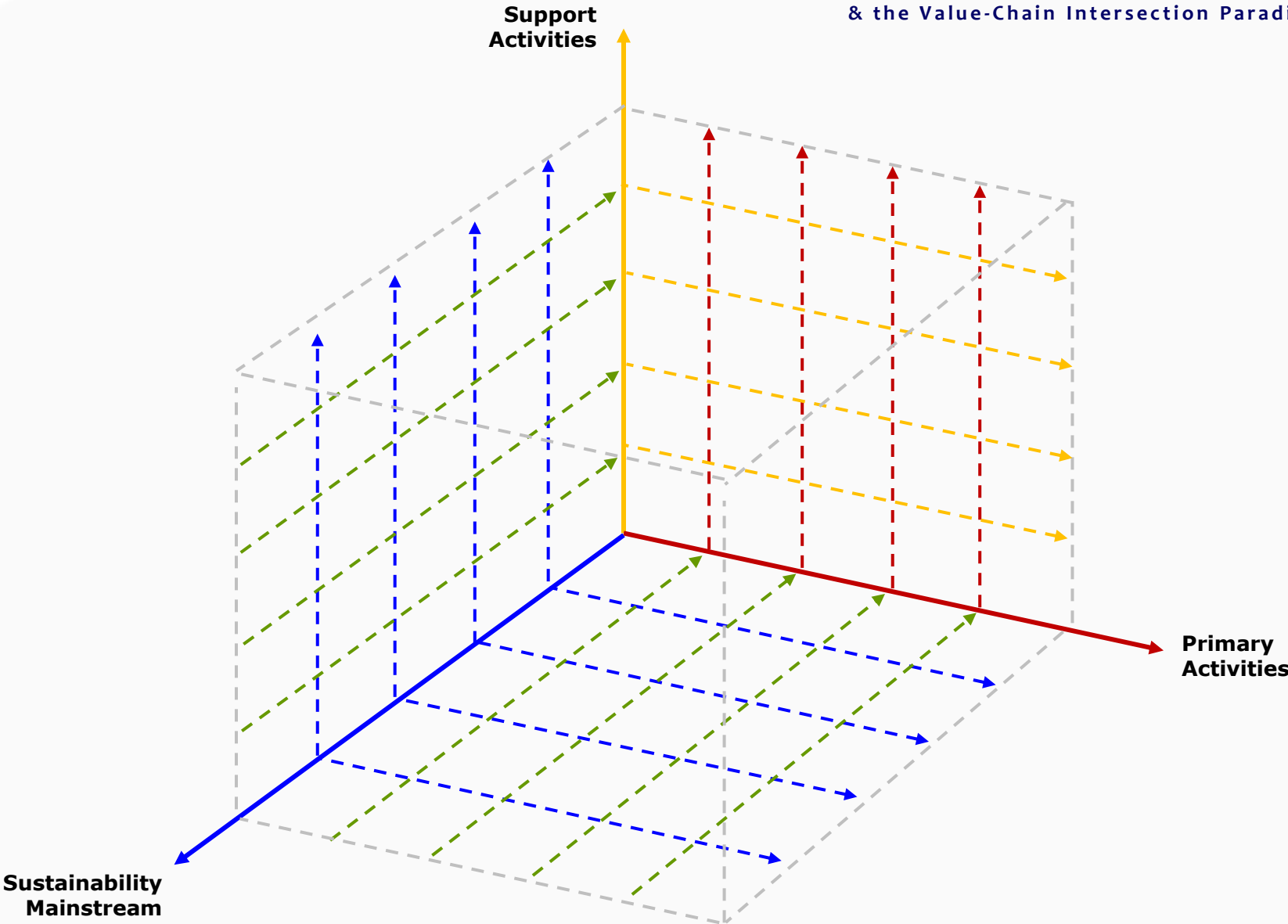
Realizing the Challenge of Making Sustainability Work



A framework to develop and Implement a
**CORPORATE SUSTAINABILITY
STRATEGY, FINANCE & GOVERNANCE PLAN**



Corporate Sustainability Mainstream
& the Value-Chain Intersection Paradigm



Corporate Sustainability from the Value-Chain Perspective



Support Activities & Knowledge Capital

Company Infrastructure

Sustainability BI & analytics platform;
Capex-Opex sustainability-based decisions;
Corporate Sustainability Governance Structure

Human Capital Management

Creating and internalizing a culture for sustainability;
Developing capabilities on sustainability-based management ;
Corporate Sustainability Education; Sustainability-oriented Compensation System

Innovation and R&D Capital

Environmental-based design;
Clean technologies development;
Environmental material specifications

Leadership & Competence Capital

Promptness and ability to convert Sustainability Strategy into Shareholders/Stakeholders Value;
Stakeholder-Based Management Approach
Stakeholder Sustainability Education initiatives

Margin

ROSS

Corporate Sustainability Mainstream

Sustainability Strategy:
Business Drivers & Key-Performance Measuring; Benchmarking; ESG Assessment; Vision, Mission; Objectives/Goals; Action Plan ; Incentives

Sustainability Finance & ROSS:
TBL Value Creation; Accounting Framework; TBL Balance Sheet; EP & DJSI Standards; Risk Map & Measuring;

Sustainability Governance Framework:
Compliance & Legal ; Policies; Accountability; Commitments; Transparency; Reputation; Stakeholders Engagement; Value-Chain Ethical Procedures; Communication; Reporting

Select Responsible suppliers & outsourcers;

Stimulating less-harmful material uses, safe storage, transportation and waste disposal

Select Responsible distributors;

Stimulating less-harmful material safe storage, transportation , packaging and waste disposal

Corporate image & reputation

Life-cycle analysis and process implementation

Stimulating ethical and anti-corruption competing practices, fraud prevention, new process for reducing pollutants discharge and waste; improving energy use; striving for upstream-downstream ESG internationally acceptable standards adoption

Carbon & Water Footprint

ROSS

Margin

Primary Activities

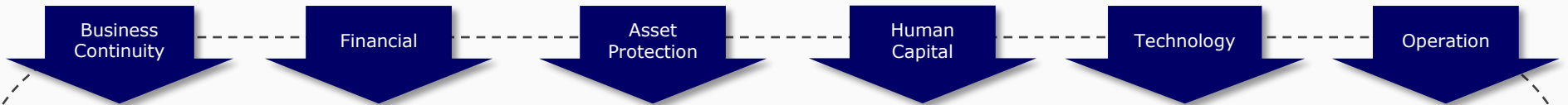
Upstream Logistic & Supply Chain

Inbound Logistic & Operations

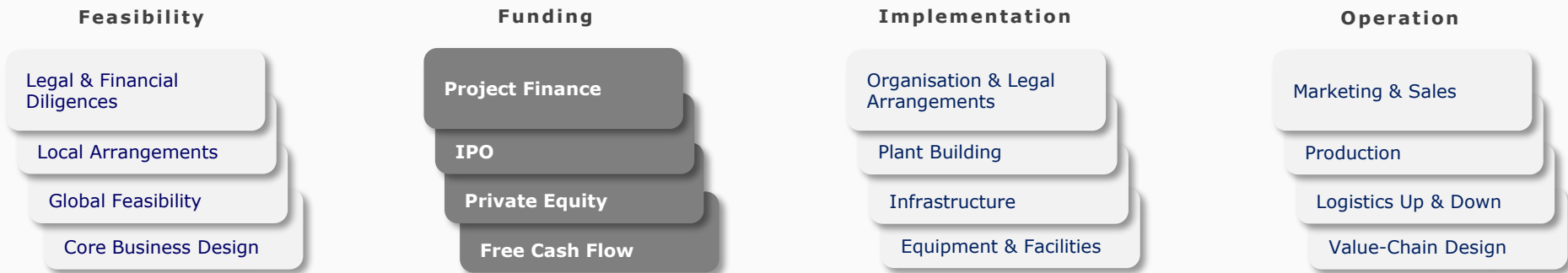
Downstream Logistic & Channels

Marketing & Sales

End-Cycle Services



Domain of Traditional Shareholder-Based Corporate Strategic Plan



Domain of the Capex-Opex Dilemma & Traditional Risk

Corporate Sustainability Strategic Plan Intersection

Domain of Corporate Sustainability-Risk Assessment



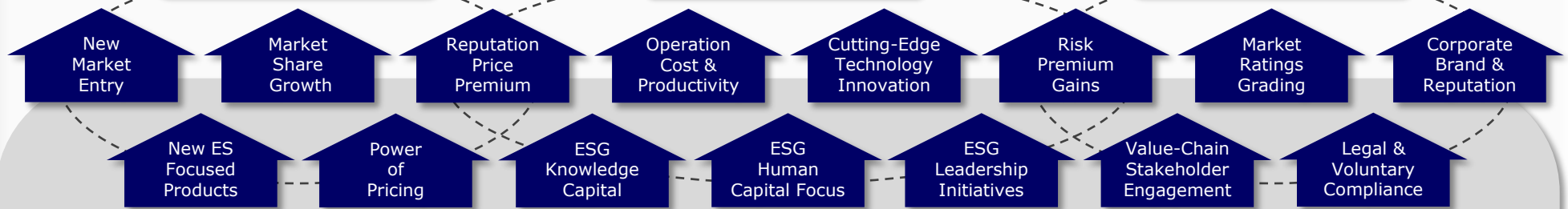
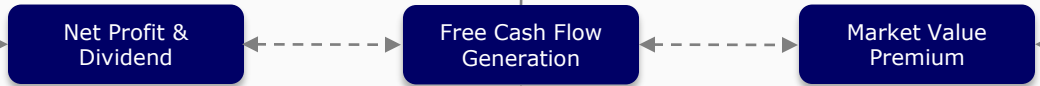
Domain of Corporate Environmental-Social Governance (ESG)

Benchmarking





**ROSS
Return on Sustainability Strategy**



Corporate Sustainability Strategy

Value-Chain Advantages on New Sustainability-Based Initiatives: Climate Change e Carbon Finance, Water Conservation and Quality, Alternative Energy Production & Use, Responsible Property Investing, Social Impacts, Biodiversity and Ecosystems
Environmental-based operational process, Clean Technologies Material Specifications Development

Corporate Sustainability Finance

Sustainability Fund Flow Mapping, Social & Environmental Cost Internalization, Sustainability-Based Capex-Opex Decision, Private Equity & Capital Markets Sustainability Ratings Improvement:: DJSI, UNEP Finance Project Financing Sustainability Standards Achievement: Equator Principles, Fiduciary Responsibility, Insurance

Corporate Sustainability Governance

Sustainability-Risk Management Platform, Compliance & Legal Achievements, Sustainability Accounting & Balance Sheet, Sustainability Reputation Building; Stakeholders Value-Based Governance, Engagement Initiatives; Value-Chain's Stakeholder Integration and Commitment; Leadership Competence for Sustainability Value Creation; Sustainability Communication & Reporting

**Corporate Sustainability Mainstream
Value-Creation Drivers and Levers**



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