MANAGEMENT & EXCELLENCE SA
(M&E)

Financial ESG specialists since 1999

M&E provides professional ESG services for companies, investors, service organizations and media.

Management M & E Excellence

Sections of this presentation

01 M&E: Services, track record, history

02 The ESG market

03 M&E: Our proposal, next steps

M&E history

DR. WILLIAM COX

Management & Excellence SA (M&E) was founded in 2001 by Dr William Cox and Instituto de Empresa (IE Business School) as a consultancy to advance ESG. IE provided all funding, resources and personnel. Throughout the years, M&E became synonymous for innovation in connecting ESG with financial impacts in companies. M&E forged long-term strategic alliances with Euromoney Group, BDO in Hong Kong, and associations while servicing nearly 30+ blue chips, completing 150 projects.

ESG consulting

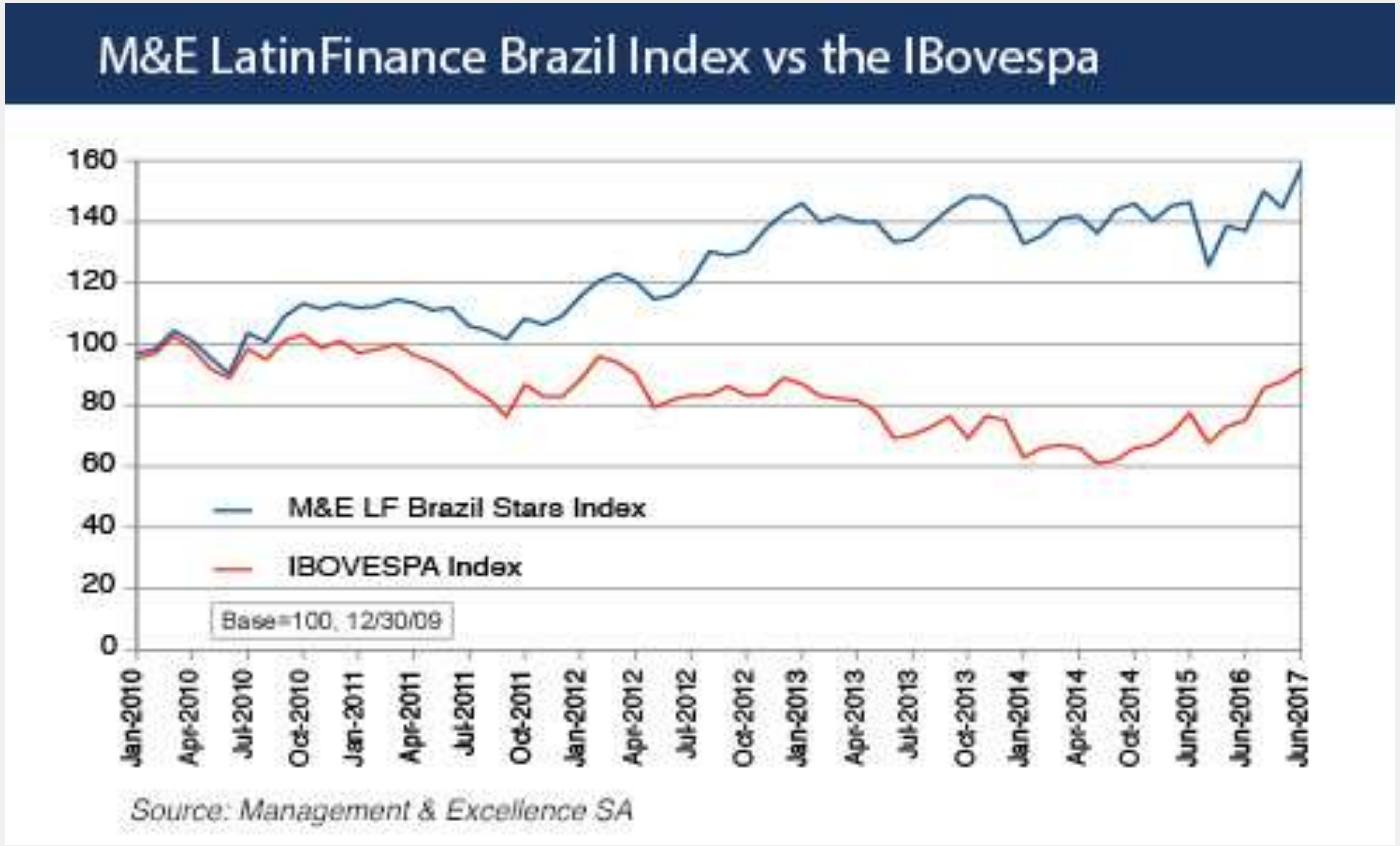
Consulted 30+ blue chip companies, generating countless articles

- Corporate ESG reporting & auditing (all frameworks, all services)*
- IR, ESG & publicity for companies
- Calculating financial impacts of ESG, ESG valuation
- ESG ratings (first ratings published in 2002 in *The Economist*)
- ESG and M&A valuation, post merger integration

* I SSB IFRS S1/S2, EUROPEAN SUSTAINABILITY REPORTING STANDARDS (ESRS), GLOBAL REPORTING INITIATIVE (GRI), UN GLOBAL COMPACT (UNGC), CARBON DISCLOSURE PROJECT (CDP), CLIMATE DISCLOSURE STANDARDS BOARD (CDSB), SUSTAINABILITY ACCOUNTING STANDARDS BOARD (SASB), INTL. INTEGRATED REPORTING COUNCIL (IIRC), SUSTAINABLE DEVELOPMENT GOALS (SDG), TASKFORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURES (TCFD), WORLD ECONOMIC FORUM (WEF) STAKEHOLDER CAPITALISM METRICS.

Created 2 ESG indexes with Euromoney media

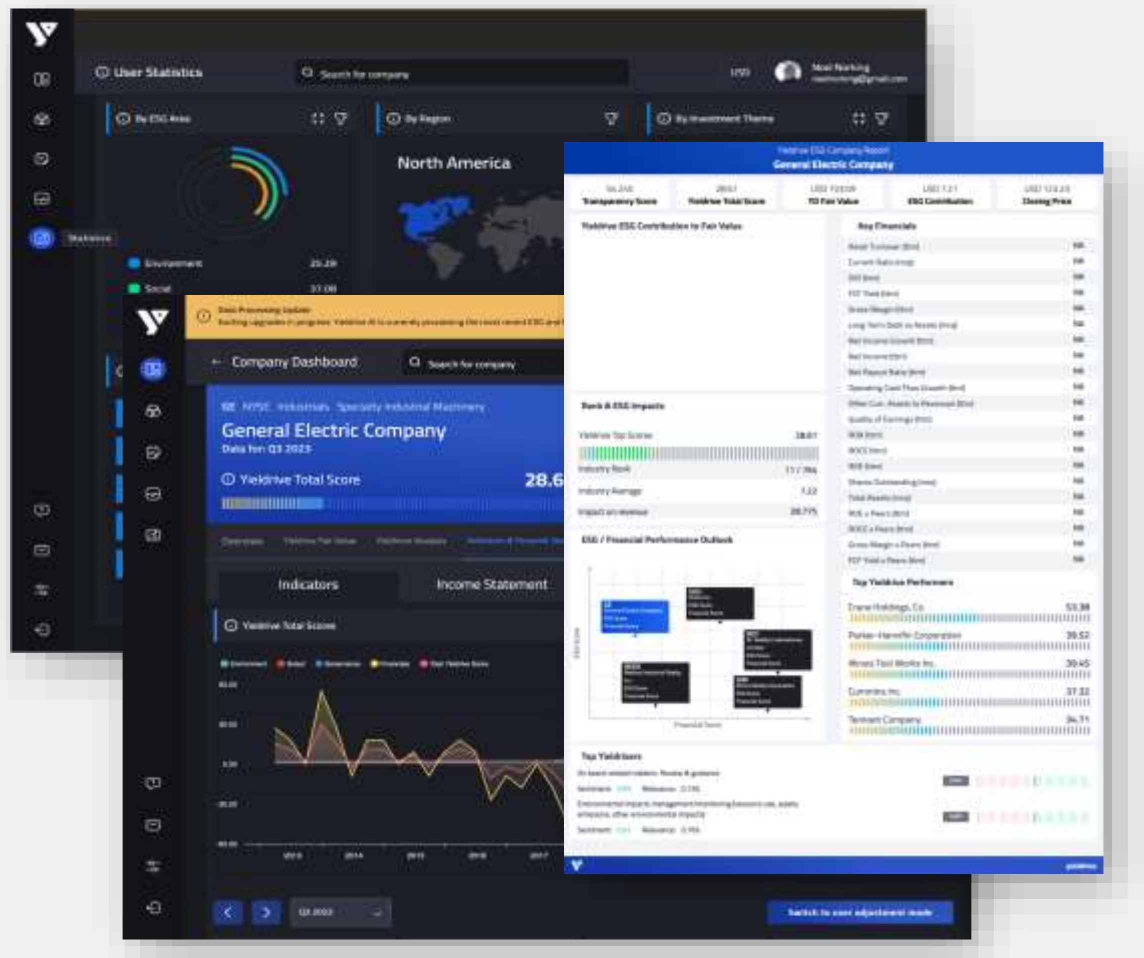
Up to +70% outperformance over 7 years



ESG & technology

Co-founded Yieldrive AG (Yieldrive.com), a Swiss fintech with proprietary ESG AI

- Applied our ESG algos to 4,400 companies
- Yieldrive revolutionized how ESG financial impacts are calculated
- Low-touch subscription platform offering high-end analytics
- Calculates ESG's impacts on key company financials
  such as fair value, cost of equity capital, revenues, margins and EPS
- Platform calculations are based on billions of data points and documents collected for 40+ quarters



ESG studies & rankings

Management M&E Excellence

Carried out 30+ rankings and studies with Euromoney Group and other media

M&E, publicity & media cooperations

Published countless thought leadership articles on ESG in Europe, USA, Hong Kong and LatAm

Dr. William Cox: Some relevant CV points

- Successfully consulted 30+ blue chip companies on ESG-related matters
- Authored 6 books (McGraw-Hill, Frankfurter Allgemeine Verlag), hundreds of articles
- Regular contributor to various media including *IR Magazine,* and presenter at numerous investor, financial and ESG events worldwide
- Innovator of ESG financial algorithms proven effective in published indices, e.g. ESG impact on cost of equity capital
- Before co-founding M&E, specialized in professional PR, marketing and IR; was MD of Hill & Knowlton Switzerland, executive at H&K in Frankfurt, Burson-Marsteller New York, Hamburg, Frankfurt, Cox Communications Consultants GmbH Frankfurt
- PhD London School of Economics, PG Dipl. University of Oxford, MA, BA Boston University, Certificate in Financial Crises, Harvard Kennedy School, scholarships at University of Freiburg (Germany) and Georgetown University.

Conclusions section 1

- ESG related experience & innovation since 1999
- Consulted 30+ blue chips
- Proven successful approach tested in indexes published by Euromoney media
- Consolidated ESG and IR know-how

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What drives the ESG market?

ESG = Reputation = Money

Reputation = Presentation

Presentation = Facts * Story

PWC, 2023 GLOBAL ESG ASSETS SURPASSED $41 TRILLION IN 2022 AND IS SET TO REACH $50 TRILLION BY 2025, ONE-THIRD OF THE PROJECTED TOTAL ASSETS UNDER MANAGEMENT GLOBALLY, ACCORDING TO A NEW REPORT BY BLOOMBERG INTELLIGENCE (BI).

ESG worldwide

- **Large** market: $53 trillion AUM by 2025 (Bloomberg),
- Strong **Growth**: CAGR *(compound annual growth rate)* +15% 2013-2023,
- 1,200+ new **regulations** since 2011,
- 96% of top 250 **corporations** in the World report ESG,
- **50,000 companies** worldwide will have to report ESG performance,
- **600+ ESG standards**: Which ones do companies need?
- Approx. **90% of EU companies** will improve their ESG reporting,
- **Trend**: ESG financial accounting

ESG reporting is trending towards financial accounting

Conclusions section 2

- With $50+ trillion AUM ESG is the single largest investment theme worldwide (total AUM's = $140tr)

- ESG is about reputation and reputation sells.

- As a result of investor pressure, ESG is increasingly about financial impacts and structured in accounting terms.

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Partners types which M&E supports

01

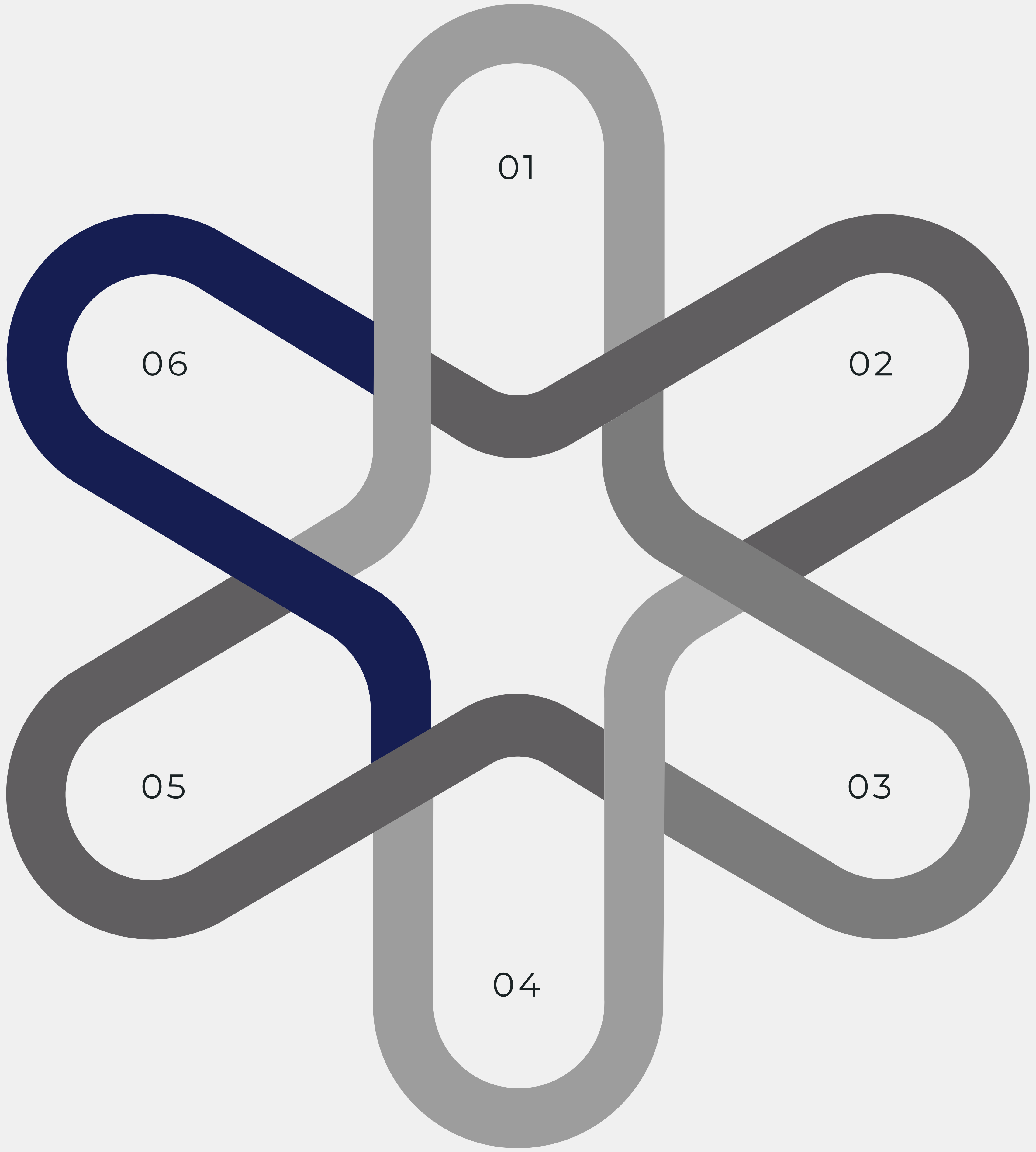
IR, communications consultancies

02

Lawyers

03

Accounting, auditing firms



04

Asset managers, funds, wealth managers, banks

05

Companies—listed, unlisted

06

Media and research groups

M&E services overview per partner type

Partner category / M&E service	Financial ESG calculations (ESG in Dollars & Cents)	IR, communications support	ESG gap analysis	ESG data collection, incl. using AI, NLP	Detailed plan, calculations to raise financial impacts of ESG	ESG benchmark data	ESG strategic consulting
IR, communications	X	X	X	X		X	X
Lawyers	X	X			X		X
Accounting, auditors	X		X				
Asset managers	X						X
Companies	X	X	X	X	X	X	X
Media, research	X	X	X	X	X	X	

Conclusions section 3

Management M & E Excellence

- M&E adds value with specialized services as a partner in ESG
- Current and future ESG reporting standards require M&E's "ESG in Dollars & Cents", technology-supported approach
- M&E has 25 years of experience in successfully working with partners in financial ESG

ADD VALUE WITH ESG

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