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Quality Conference 2025 Cyprus Association for Quality Integrating Sustainability into Strategy

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2025



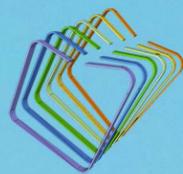
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Sustainability

Sustainability is a concept that includes the goal of meeting the needs of the present without compromising the ability of future generations to satisfy their own needs.

It includes economic, social and environmental dimensions. Sustainability initiatives aim to balance economic well-being, social equity and environmental care.

The 1987 UN "Organized Development for the 21st Century" report, known as the Brundtland Report, introduced the concept of sustainable development, defining it as the ability of the present generation to meet its needs without compromising the ability of future generations to meet their own needs.



ESG is a set of criteria used when assessing a company's sustainability



ESG is a set of criteria used to evaluate a company's performance in three areas:

- Environment,
- Social Responsibility, and
- Governance.

ESG criteria are specific indicators that investors and other stakeholders take into account when assessing a company's sustainability and ethical impact.

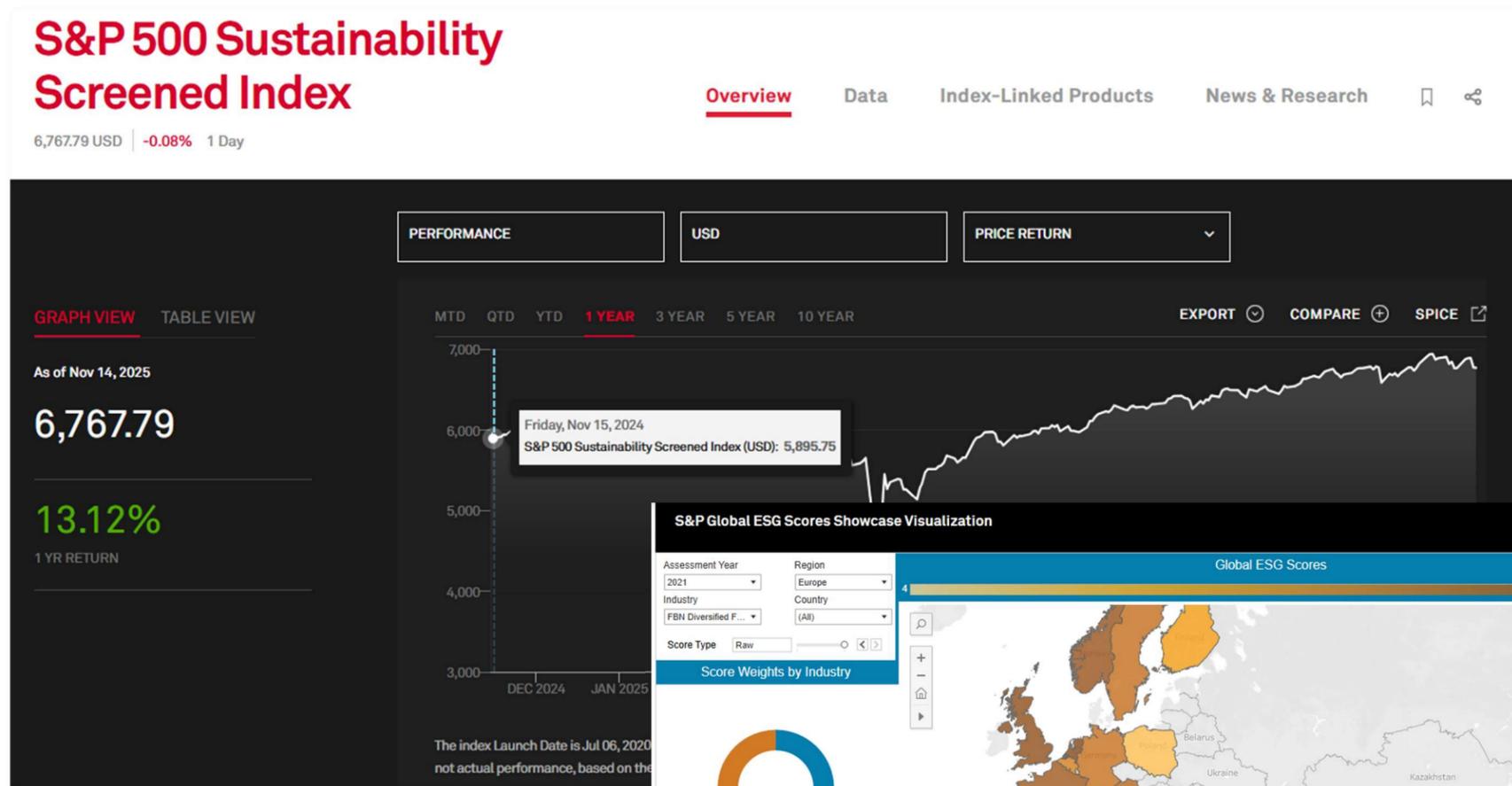
63%

A majority of people globally believe that their companies are not doing enough to address climate change and sustainability

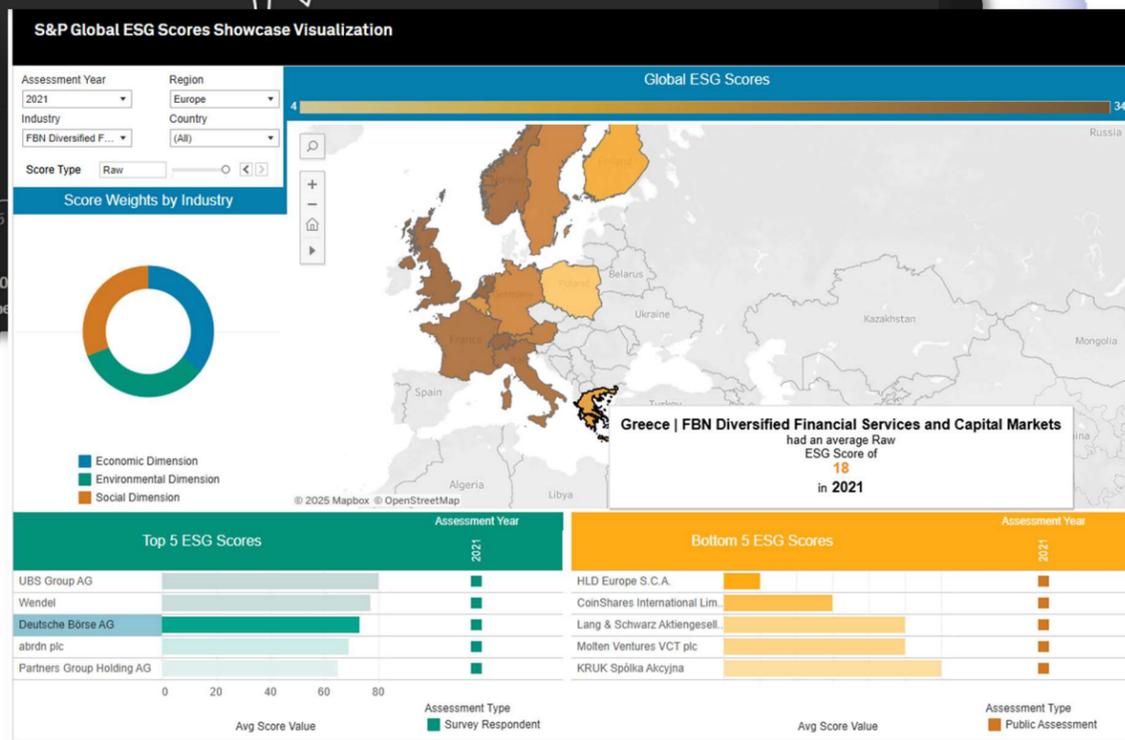
The number of employees globally who believe their employers are not doing enough to address climate change and sustainability*

*Survey: 20,000 respondents surveyed by Deloitte across 20 countries in September 2024
[Sustainable consumption trends | Deloitte Insights](#)

Rating agencies are using ESG criteria to assess the Sustainability performance of Companies



<https://www.spglobal.com>



[https://www.marketplace.spglobal.com/en/datasets/s-p-global-esg-scores-\(171\)#data-visualization](https://www.marketplace.spglobal.com/en/datasets/s-p-global-esg-scores-(171)#data-visualization)

MSCI ESG Score									
Environment Pillar				Social Pillar				Governance Pillar	
Climate Change	Natural Capital	Pollution & Waste	Env. Opportunities	Human Capital	Product Liability	Stakeholder Opposition	Social Opportunities	Corporate Governance	Corporate Behavior
Carbon Emissions	Water Stress	Toxic Emissions & Waste	Clean Tech	Labor Management	Product Safety & Quality	Controversial Sourcing	Access to Communication	Board	Business Ethics
Product Carbon Footprint	Biodiversity & Land Use	Packaging Material & Waste	Green Building	Health & Safety	Chemical Safety	Community Relations	Access to Finance	Pay	Tax Transparency
Financing Environmental Impact	Raw Material Sourcing	Electronic Waste	Renewable Energy	Human Capital Development	Consumer Financial Protection		Access to Health Care	Ownership	
Climate Change Vulnerability				Supply Chain Labor Standards	Privacy & Data Security		Opportunities in Nutrition & Health	Accounting	
				Responsible Investment					
				Insuring Health & Demographic Risk					

MSCI ESG RATINGS: AAA

Key Issues selected for the Soft Drinks Sub Industry (e.g. Coca Cola)

What do MSCI ESG Ratings measure?

Our ESG Ratings are designed to measure companies' resilience to financially relevant, industry-specific sustainability risks and opportunities. We use a rules-based methodology to identify industry leaders and laggards, assigning each company an industry-relative letter rating from AAA to CCC based on how well they manage these risks and opportunities relative to peers.



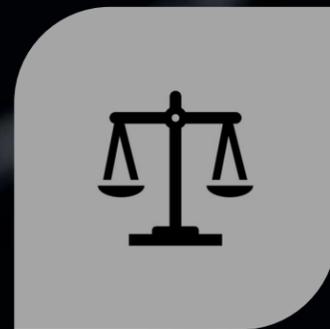
<https://www.msci.com>

Sustainability Reporting

The Corporate Sustainability Reporting Directive (CSRD) is a new EU regulatory framework for sustainability reporting.



STRENGTHEN THE
EXISTING RULES ON
NON-FINANCIAL
(SUSTAINABILITY)
REPORTING
INTRODUCED BY NFRD.



ENSURE THE
AVAILABILITY AND
COMPARABILITY OF
SUSTAINABILITY
INFORMATION.



IMPROVE
TRANSPARENCY ON
COMPANIES'
SUSTAINABILITY
PERFORMANCE.



DRIVE POSITIVE CHANGE
AND THE TRANSITION
TO A SUSTAINABLE, LOW
CARBON, CIRCULAR
ECONOMY.

ESG Reporting: The Starting Point or Just the Surface



Beyond Reporting: Embedding Sustainability for Real Impact

Transparency and Compliance

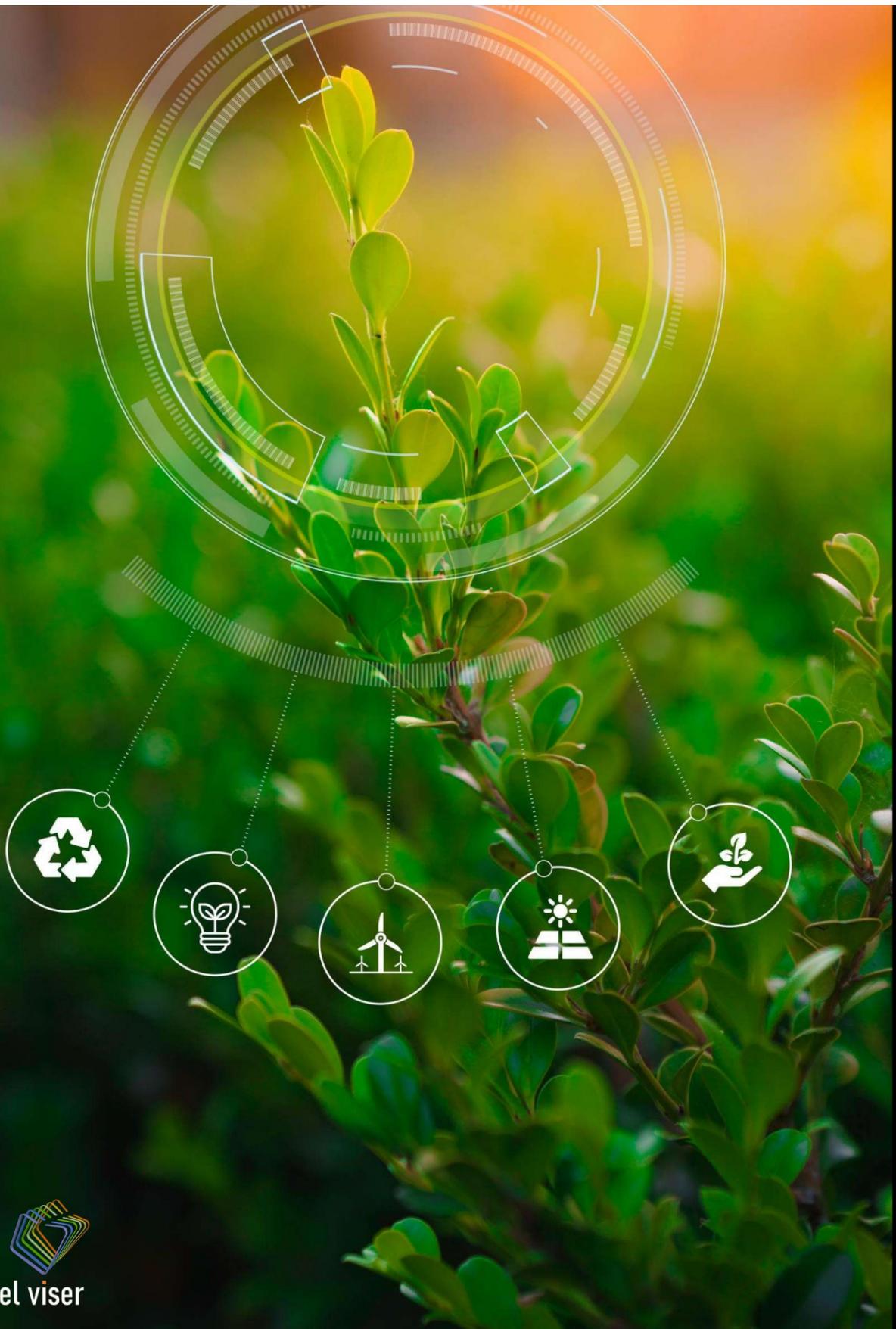
ESG reporting provides transparency and helps companies meet regulatory requirements and communicate performance to stakeholders.

Baseline for Progress

Reporting establishes a baseline for tracking sustainability progress and demonstrating accountability over time.

Beyond Reporting

ESG reporting is a surface layer; true sustainability requires deeper integration beyond compliance.





Beyond Reporting: Embedding Sustainability for Real Impact

Strategic Alignment

Sustainability must be integrated into long-term business goals and governance frameworks.

Operational Integration

Embed sustainability in product development, supply chain, and service delivery processes.

Cultural Integration

Foster a company culture where sustainability is embraced at all organizational levels.

Driving Real Impact

Shift from sustainability reporting to achieving measurable business impact and stakeholder trust.



Beyond Reporting: Embedding Sustainability for Real Impact

Central Role of Sustainability

Sustainability is now a core strategic priority driven by stakeholder expectations and regulatory demands.

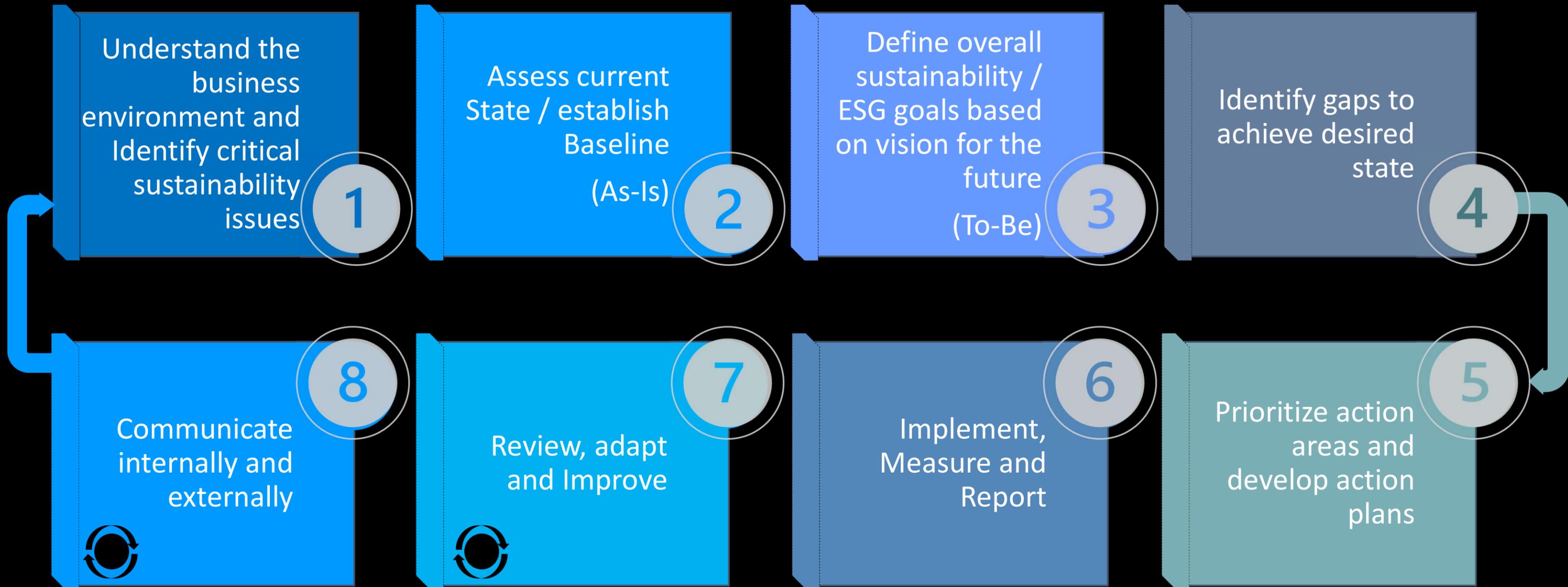
Integration with Business Strategy

Aligning ESG priorities with general strategy embeds sustainability into the core business model for lasting impact.

Innovation and Resilience

Sustainability integration drives innovation, builds resilience, and creates opportunities in the green economy.

Sustainability Strategy Cycle



Conduct a ROI assessment to identify the key sustainability issues that are most significant/ relevant to the organization and stakeholders

Material factors are ESG issues that deemed fundamental to the long-term success of a company's ESG strategy.

An ESG materiality assessment is a **process through which an organization identifies the ESG issues that are the most relevant and critical.**

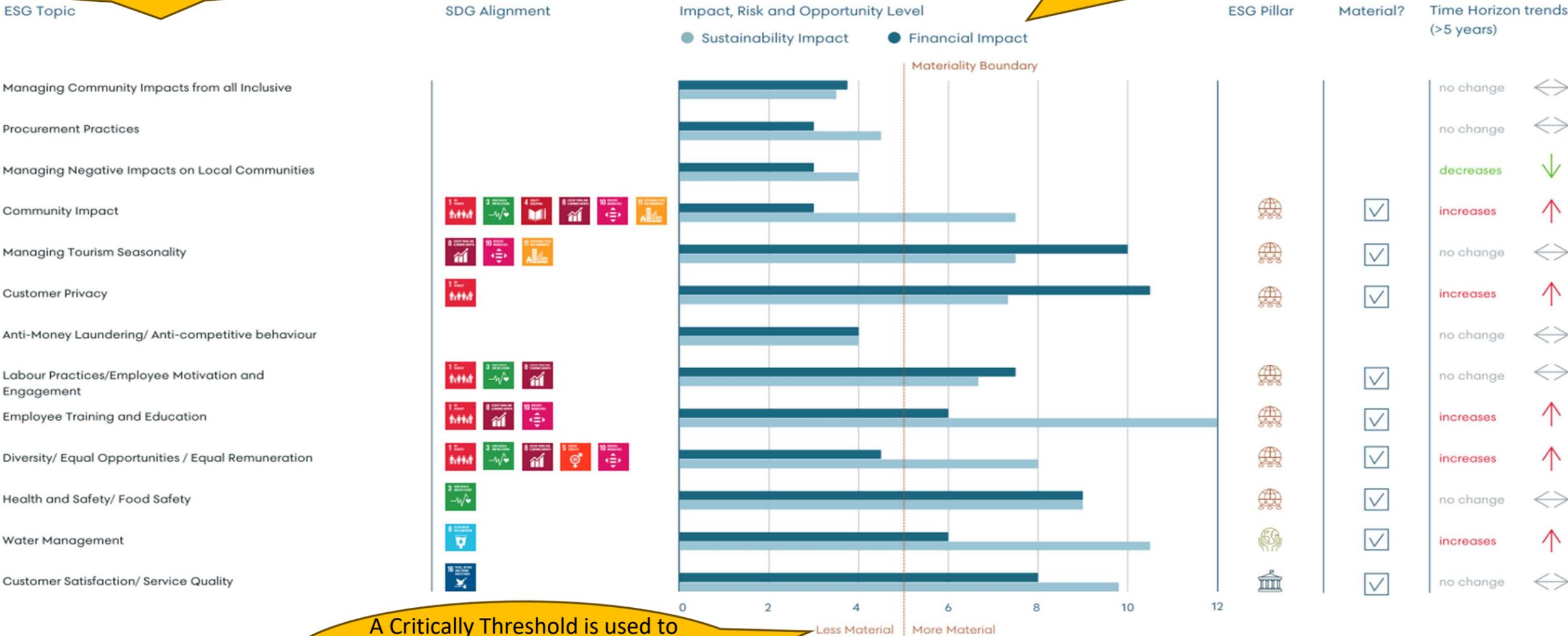
ESG materiality is a **way to prioritise what's essential for an organisation's success and what makes little to no difference.**



Conduct a ROI assessment to identify the key sustainability issues that are most significant/ relevant to the organization and stakeholders

ESG Issues / Topics are identified across strategic areas that align with mission, vision and values of the organization

The Financial impact is determined based on clear financial impact thresholds (e.g. based on profit, revenue, ROI) etc.

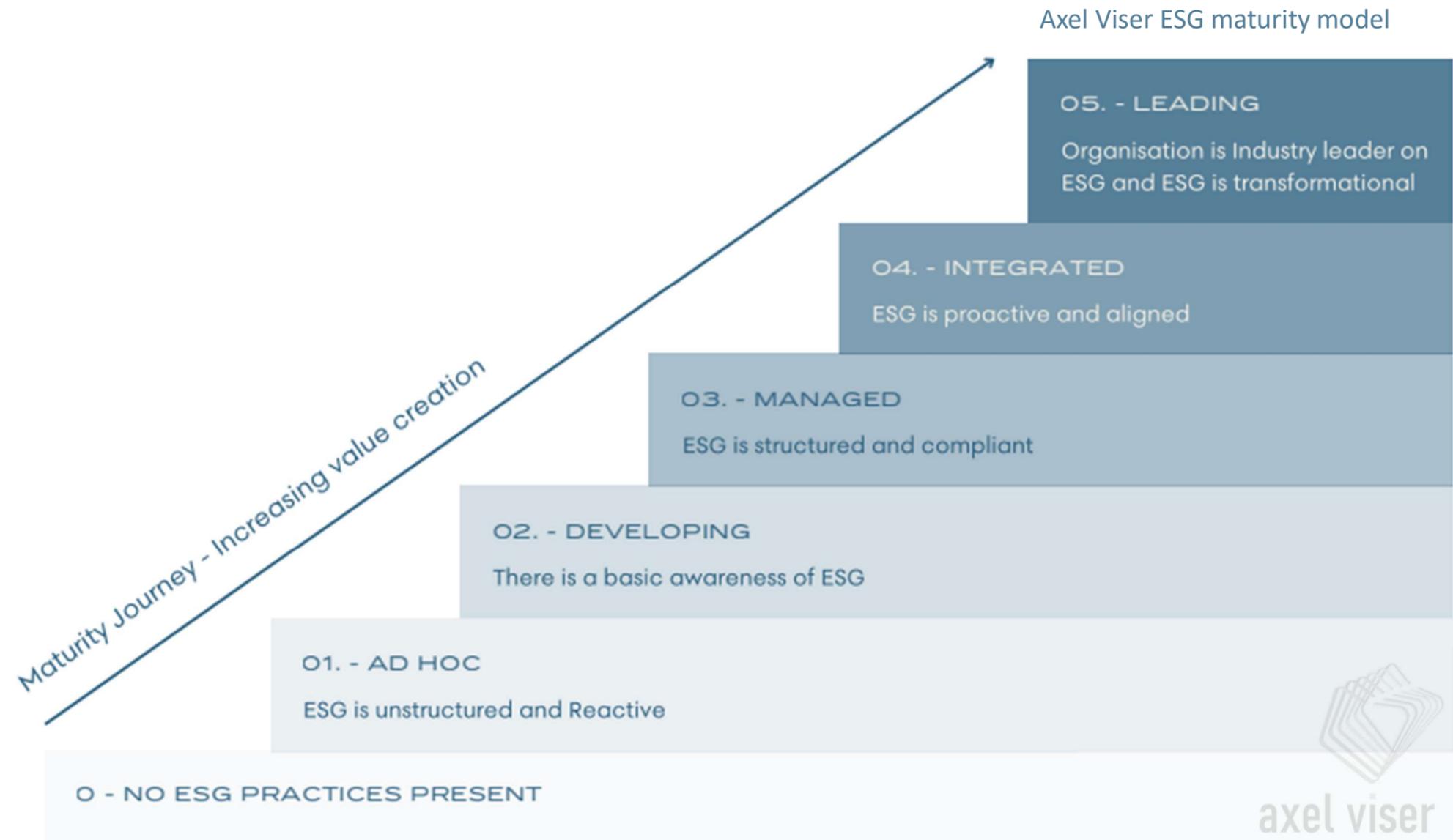


A Criticality Threshold is used to determine the most relevant ESG Issues / Topics to be addressed

Example
Source: Wavemaker ESG Report 2024 and Axel Viser

Assess current State (As-Is) and Define the overall sustainability goals (To-Be)

Use a standard framework to consistently measure the as-is and to-be states.



Assess current State (As-Is) and Define the overall sustainability goals (To-Be)

Establish a structured approach for evaluating the organization's current sustainability performance and defining strategic goals that align with corporate vision, ESG commitments, and operational excellence.

7 dimensions are assessed*



1. Strategy and Planning



2. ESG Governance and Accountability



3. ESG Risk Management



4. ESG Policies and Procedures fully embedded in Operations



5. ESG Data, Measurement, and ESG reporting



6. Culture, Awareness, and Stakeholder Engagement



7. Supply Chain ESG Integration

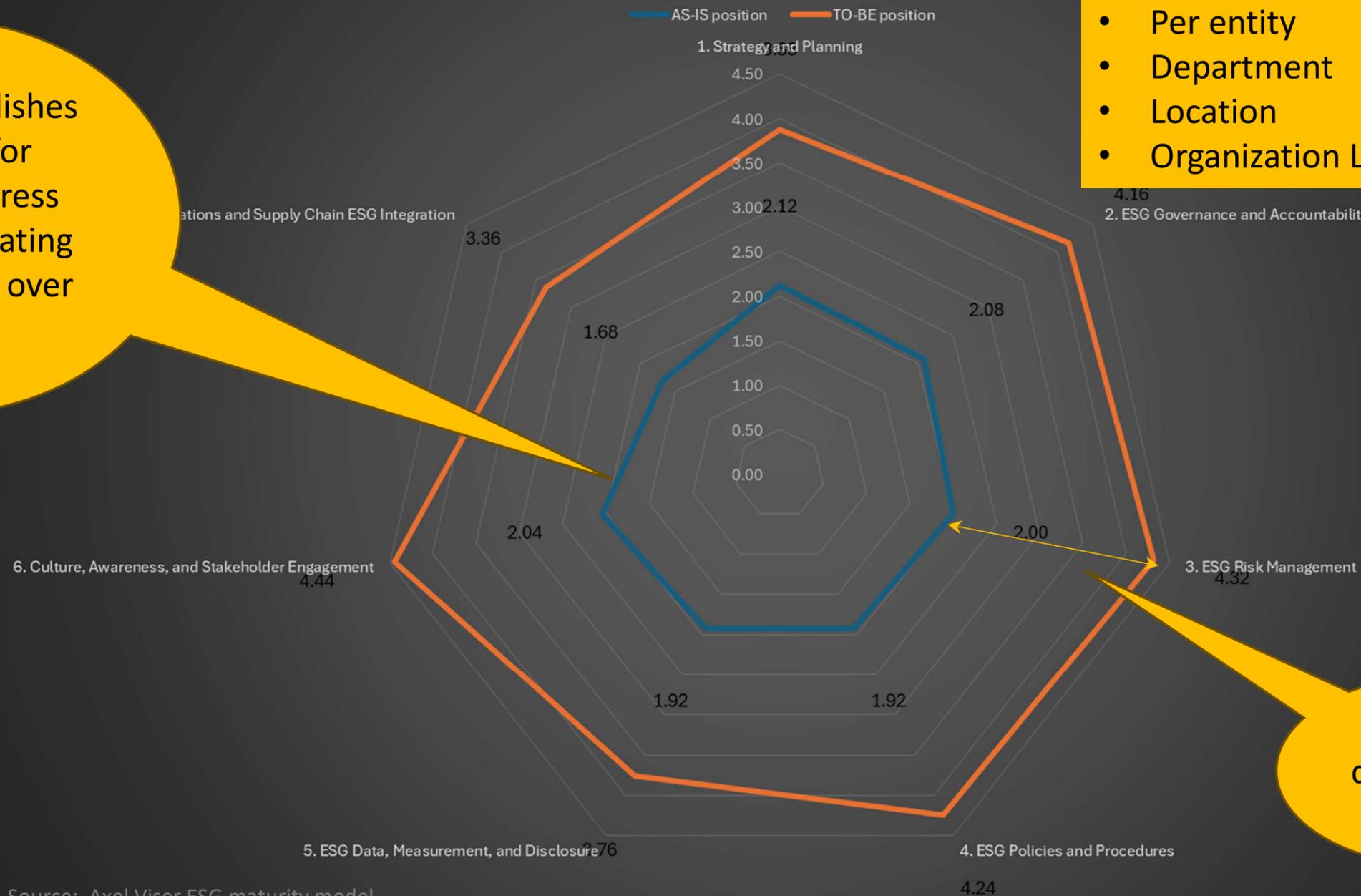
*Source: Axel Viser ESG maturity model

Assess current State (As-Is) and Define the overall sustainability goals (To-Be) aligned with strategy

Example using the Axel Viser ESG maturity model

Example Output

Maturity per ESG Dimensions



Analysis can be presented per topic/ area:

- Per entity
- Department
- Location
- Organization Level

Analysis establishes a baseline for tracking progress and demonstrating accountability over time.

GAP per dimension is analyzed

Source: Axel Viser ESG maturity model

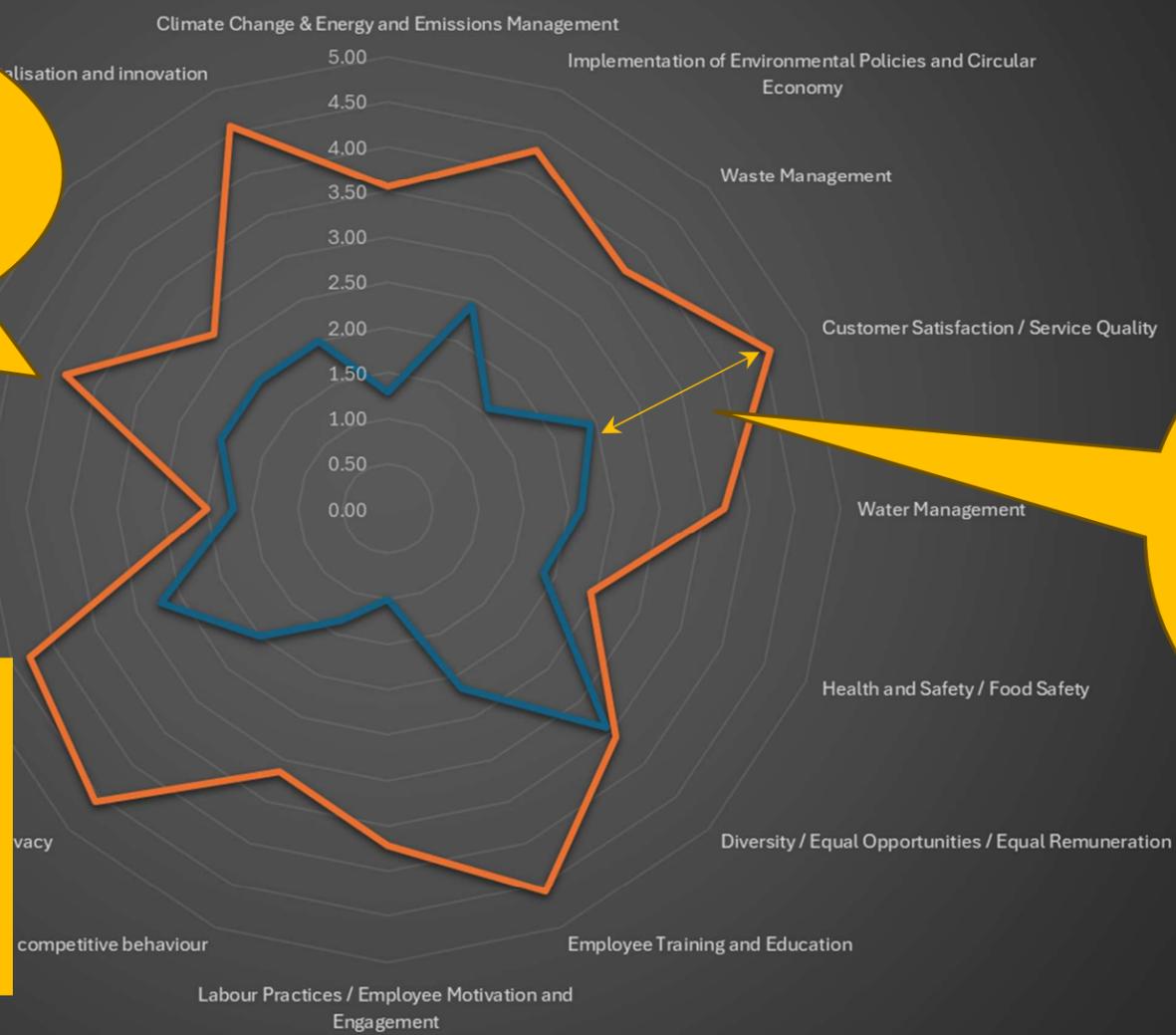
Assess current State (As-Is) and Define the overall sustainability goals (To-Be) aligned with strategy

Example using the Axel Viser ESG maturity model

Example Output

Maturity per ESG Topic

AS-IS position TO-BE position



Analysis establishes a baseline for tracking progress and demonstrating accountability over time.

GAP per area / topic is analyzed

- Analysis can be presented per topic/ area:
- Per entity
 - Department
 - Location
 - Organization Level

Source: Axel Viser ESG maturity model

Adopting sustainability and ESG strategies is not only a moral obligation but also a strategic necessity for organizations aiming to grow in a rapidly changing business sector.

Strategic Imperative of Sustainability





www.axelviser.com

Who we are

We are a brand under which an integrated ecosystem of Engineers, MBAs, Accountants, Technologists, and Designers collaborates to solve important problems for select clients.

What we do

We empower companies:

- optimize their operations through effective management systems,
- implement comprehensive sustainability/ ESG strategies, and
- improve their brand presence by prioritizing transparency and responsible business practices.

Empowering Sustainable Transformation with axel viser

At axel viser, we partner with you to not only define the path forward but also to drive tangible results through:

- Sustainability Strategy & Transformation: Developing and embedding ESG frameworks that align with your organizational goals and stakeholder expectations.
- Climate Change Advisory: Assessing climate-related risks and opportunities to inform strategic decision-making.
- ESG / Sustainability Reporting: Facilitating transparent and compliant reporting in line with standards such as GRI and CSRD.
- Management Systems: Implementing and optimizing systems for quality, health and safety, environmental, and energy management (e.g., ISO 9001, ISO 14001, ISO 45001, ISO 50001).
- Managed Services: Providing ongoing support for HSE, quality, ESG implementation, integrated management systems monitoring, training, and third-party audits.
- Governance and Risk: Enhancing governance structures and risk management practices to ensure compliance and organizational integrity.
- Business Process Re-engineering (BPR): We support organizations in optimizing operational efficiency, enhancing service delivery, and driving sustainable performance through structured Business Process Re-engineering (BPR) and Process Improvement initiatives.
- Technology Services: Leveraging digital solutions to streamline processes, enhance data management, and support sustainability initiatives.
- Axel Viser Training Center: We specialize in delivering comprehensive training and development solutions tailored to meet the diverse needs of companies across various industries.

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