

Sustainability, Accountability and Ethics

Group Work

Group Work is divided into two different components/outputs:

1. Output 1: Financial Report Analysis (20% of final grade) – **Group Work 1;**
2. Output 2: Non-Financial Reporting Analysis (20% of final grade) – **Group Work 2.**

Topics:

Guidelines for Output 1 – Accountability Through Financial Statements

- company presentation
- sales growth, wcr/sales;
- liquidity;
- operational efficiency (financing wcr, managing wcr);
- profitability;
- value creation;
- sustainable growth rate;
- risk;
- benchmark with previous financial year.

Delivery Date: 1st November 2025 (presentation and excel)

Guidelines for Output 2 – Accountability Through ESG Reporting

- report format;
- standards;
- business model and link with strategy;
- value chain and partners;
- risks and opportunities;
- stakeholders' mapping;
- materiality analysis;
- stakeholders' engagement.

Delivery Date: 3rd December 2025 (presentation and excel)