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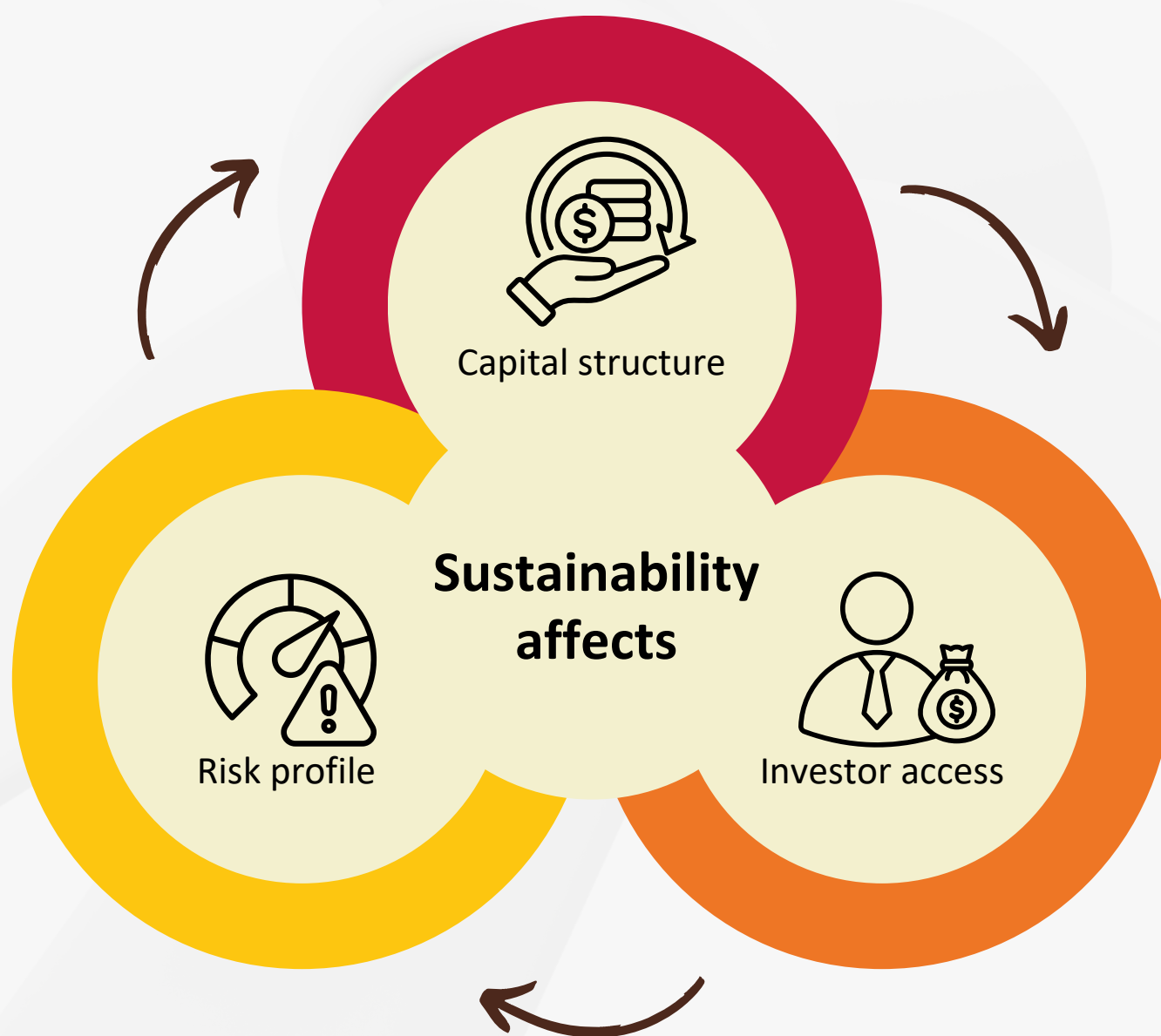
# The Strategy Side of Sustainability

What every board needs to know (and ask)



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# It's Not Just About Reports



A low ESG score signals exposure. And that reshapes value

# How ESG Influences Capital Decisions

ESG metrics are influencing:



Loan  
covenants



Equity  
screening



Asset  
pricing

This is already visible in green sukuk issuance, ESG fund mandates, and cost of capital trends

# Risk Is the Unspoken Story

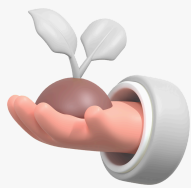
Unpriced exposures include:

- 1 Carbon cost pass-throughs
- 2 Talent attrition
- 3 Supply chain instability
- 4 Board opacity

Markets penalize unmanaged risks

# M&A and Valuation Impact

Buy-side diligence now checks:



**Environmental  
liabilities**



**Human  
capital data**



**Governance  
independence**

Misalignment? Expect reduced pricing or deal delay

# Questions

# Boards Must Ask



- Are we clear on which ESG issues are financially material to us?
- Are we reporting through trusted standards?
- Who is responsible for ESG targets inside our business?
- Do ESG factors influence our deal pipeline or financing terms?



# PARTNERING FOR ESG-DRIVEN STRATEGY

At MCA Gulf, we help clients align ESG with strategy, finance, and transaction execution.



FOR A WORKING SESSION  
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