



# A New Management Model for a World in Transition.

Making companies  
ready for the future.

(aeply)



The world is changing faster, more unpredictably, and more systemically than ever before.

For CEOs and CFOs, the implication is clear: classical management models built on efficiency, cost optimization, and backward-looking KPIs are no longer enough.

Companies need a future-oriented model—one that integrates financial performance, geopolitical risk, supply chain resilience, brand protection, and regulatory certainty.

In this new environment, ESG shifts from a reporting exercise to the foundation of strategic steering and organizational resilience.

aeply enables this shift: transforming ESG data into a dynamic, AI-powered management model that makes future risks, opportunities, and value creation transparent and actionable.

## Executive Summary.

Today's CEO and CFO must protect enterprise value, unlock new growth, and manage risks earlier and more precisely than ever before—all while facing rising regulatory pressure and heightened stakeholder expectations.

Traditional ESG approaches fail because they do not translate sustainability, risk, and financial outcomes into one coherent steering logic.

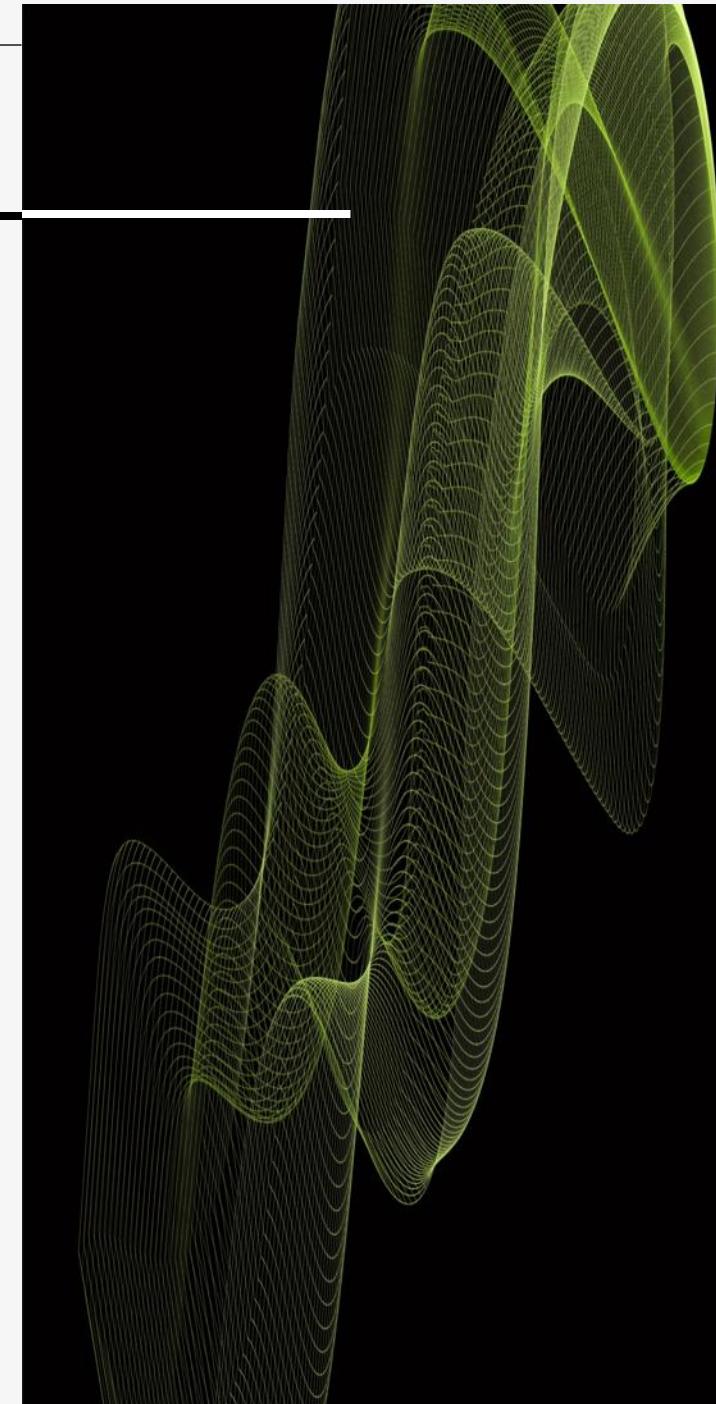
aeply delivers a paradigm shift: ESG data evolves from a compliance burden into a strategic advantage. Through simulation, AI, and integrated steering, sustainability becomes *Future Performance*—a modern management approach that connects value creation, risk management, and long-term competitiveness.

### ESG Is Now Primarily About Risk and Resilience

C-level leaders increasingly view ESG through a risk and resilience lens. Key drivers include:

- **Geopolitical instability**
- **Supply chain fragility**
- **Brand and reputation exposure**
- **Regulatory requirements (EU Taxonomy, CSRD, SEC)**
- **Volatility in energy, raw material, and CO<sub>2</sub> costs**

These themes are often acknowledged but rarely quantified. aeply translates them into economic terms and demonstrates how sustainability decisions directly affect financial resilience and strategic positioning.

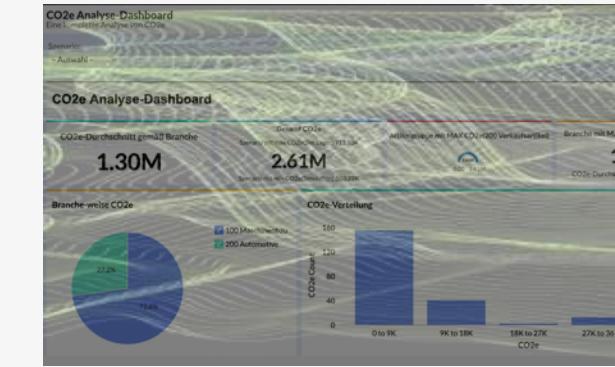


## Future Performance: The Next Evolution of Sustainability Management

For years, ESG focused on compliance, reporting, and ratings. A new management paradigm is now emerging—*Future Performance*. Future Performance is the ability to integrate financial performance, risk exposure, and future readiness into a single, forward-looking steering model. It includes:

- **Forward-looking metrics rather than backward-focused ESG reports**
- **Integrated climate, supply chain, and geopolitical risk models**
- **Scenarios showing how sustainability shifts profitability and enterprise value**
- **AI-driven decision logic that learns dynamically and uncovers patterns**

aeply operationalizes this concept in day-to-day management.



## ESG Data as a Foundation for Quantification and Simulation

aeply integrates financial and ESG data into a simulation-based model that makes profitability, risk, reputation, and resilience measurable. It provides clear visibility into:

- **Which strategies deliver the highest Return on Sustainability Investment**
- **Which risks threaten the business model today and in the future**
- **Which investments reduce exposure and cost volatility**
- **Which ESG factors offer the strongest levers for value creation and risk mitigation**

# The CFO Value Case: Why Future Performance Belongs in Finance

Schema	Januar	Februar
<i>GÜV nach Gesamtkostenverfahren</i>		
01 Betriebsergebnis (EBIT)	-5.960.000	-7.107.186
0400 Erlöse 19 % Umsatzsteuer	-7.662.569	-7.781.522
8736 Gewährte Skonto 19 % USt	89.564	132.611
8760 Gewährte Boni 19 % USt	383.128	389.076
8790 Gewährte Rabatte 19 % USt	229.877	152.648
1.01. Umsatzerlöse	1.251	1.315
8977 Bestandsveränderung Auftr	0	0
8980 Bestandsveränderung fertig	-3.753.083	-3.899.242
8981 Herstellkosten des Umsatz	3.754.334	3.900.557
1.03. Aktivierte Eigenleistungen	0	0
1.04. Sonstige betriebliche Erträge	0	-438
2709 Sonstige Erträge unregelmä	0	-438
1.05. Materialaufwand	3.440.679	4.117.121
3400 Warenausgang - 19 % Vorste	1.859.493	1.793.682
3733 Erhaltene Skonto aus Einkau	-18.483	-8.801
Buchungen Vergleichswerte Grafik		
Buchungen		
Filter		
Suche nach Buchungsnummer, Buchungstext, Periode, Basisperiode, Kontof-Han		
Buchungsnummer	Buchungstext	Buchungsdatum
Periode	Basisperiode	Kontof-Han

## 1. Risk Quantification

Climate and ESG risks become financially quantified—not narratively described.

## 2. Capital Allocation

CapEx and OpEx decisions become more robust through scenario-based impact modeling.

## 3. Investment Decisions

Identify which investments protect enterprise value, strengthen resilience, and reduce exposure.

## 4. Cost Optimization

Simulations quantify how sustainability measures impact long-term energy, raw material, and CO<sub>2</sub> costs.

## 5. Scenario Planning

Model alternative future pathways—including market, climate, and regulatory scenarios.



# The aeply Approach: Connectivity + AI + Steering

aeply combines software, AI, and advisory expertise to turn ESG data into a strategic steering system:

- **Simulation models quantifying future scenarios**
- **ESG–finance integration linking impact to risk and value**
- **AI that detects patterns and recommends actions**
- **Modular entry point enabling companies of any size to start quickly**
- **Scalable steering architecture that evolves with the organization**



Filter

Suche nach: Wesentlichkeitsanalyse-Gliederung

Wesentlichkeitsanalyse-Gliederung

WA ESRS-Wesentlichkeitsanalyse

E1 Klimawandel

- E1-01 Anpassung an den Klimawandel
- E1-02 Minderung des Klimawandels
- E1-03 Energie

E2 Umweltverschmutzung

- E2-01 Luftverschmutzung
- E2-02 Wasserverschmutzung
- E2-03 Bodenverschmutzung
- E2-04 Verschmutzung von lebenden Organismen und N
- E2-05 Besorgniserregende Stoffe
- E2-06 Besonders besorgniserregende Stoffe
- E2-07 Mikroplastik

E3 Wasser und Meeresressourcen

E3-W Wasser

- E3-W-01 Wasserverbrauch
- E3-W-02 Wassernutzungen
- E3-W-03 Ableitung von Wasser

E3-M Meeresressourcen

- E3-M-01 Ableitung von Wasser in die Ozeane
- E3-M-02 Gewinnung und Nutzung von Meeresressour

E4 Biodiversität und Ökosysteme

E4-D Direkte Ursachen des Biodiversitätsverlusts

E4-I Auswirkungen

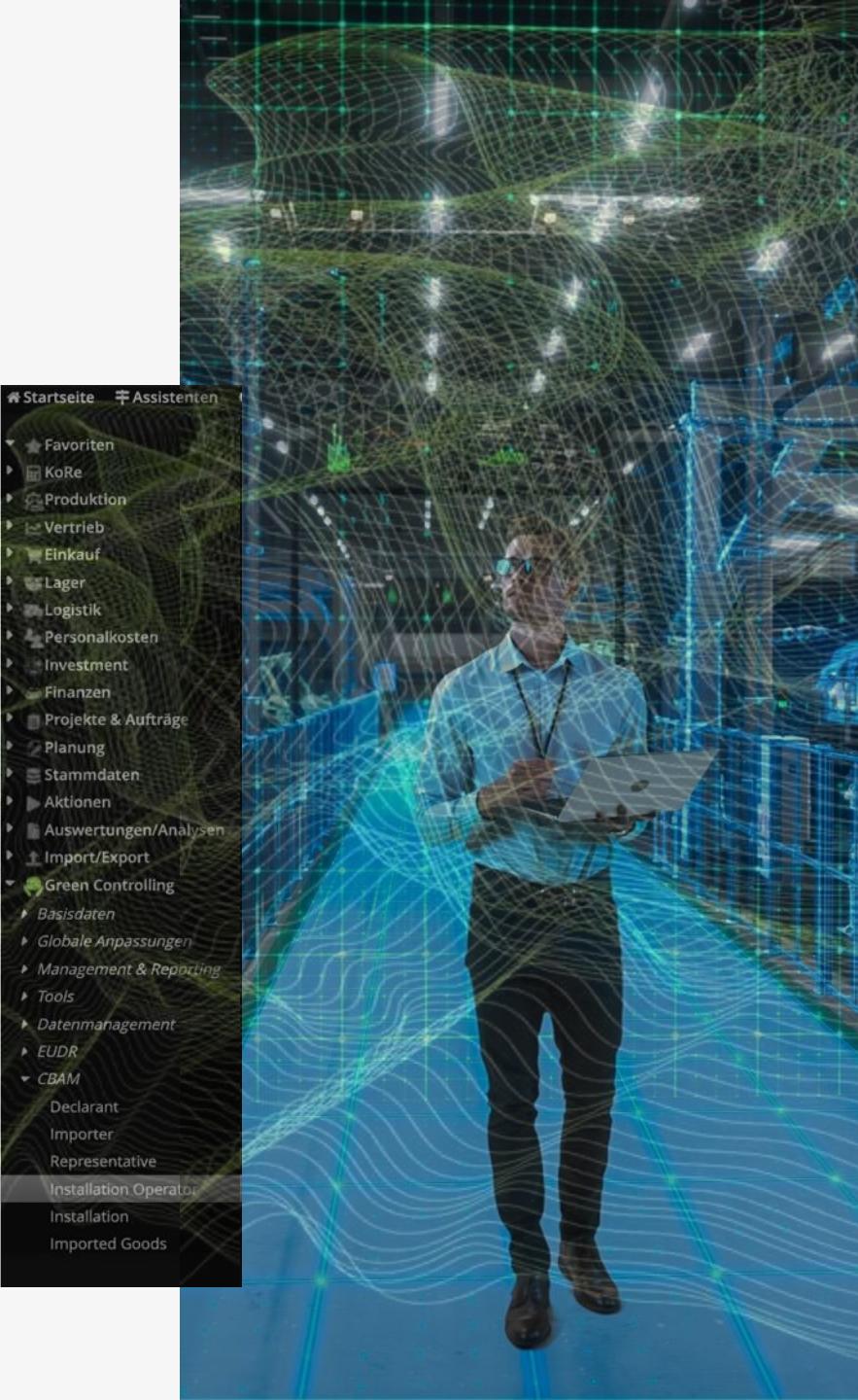
- E4-I-01 Auswirkungen auf den Zustand von Arten
- E4-I-02 Auswirkungen auf den Umfang und den Zustand von Ökosystemen
- E4-I-03 Auswirkungen und Abhängigkeiten von Ökosystemen

E4-DI Klimawandel

E4-DI-02 Landnutzungsänderungen, Süßwasser- und Meerwasser

# Implementation Roadmap

1. ESG & Regulatory Assessment
2. Data Collection and ESG–Finance Integration
3. Simulation & Scenario Modeling
4. Integration into Management and Steering Processes
5. Continuous Monitoring & Optimization



## Conclusion: From ESG to Future Performance

Companies that treat ESG as a compliance obligation face rising costs, reputational exposure, and weakening resilience. Companies that adopt a future-oriented, integrated management model gain a structural competitive advantage.

aeply provides that model: a future-ready, AI-enabled steering system for CEOs and CFOs. **Turning sustainability from measurement into management—and from obligation into competitive edge.**

# About

aeply combines software technology, artificial intelligence, and consulting expertise to leverage ESG not as an obligation, but as a strategic advantage. As a first mover in the ESG simulation space, aeply supports companies from measurement to management—from compliance to performance.

(aeply)

# Team



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