



CATÓLICA-LISBON
CENTER FOR RESPONSIBLE
BUSINESS & LEADERSHIP



**CATÓLICA
LISBON**
BUSINESS & ECONOMICS

Activity Report

July 2024
to July 2025

**Center for Responsible Business &
Leadership**

Católica Lisbon School of Business & Economics



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1. Introduction

A message from our Executive Director

As we publish this Annual Report and celebrate six years of impactful work, we reinforce our collective commitment to Responsible Business and Leadership, deeply rooted in a strong purpose to bring management science to the boardrooms in Portugal and beyond. These milestones invite us to reflect not only on the progress made, but also on the future, made possible through the strength of the community — a diverse network of leaders, companies, academics, and institutions who share a common belief: that business can, and must, be a force for positive and lasting change in society.

This year's report captures a pivotal moment in our journey. Against the backdrop of growing global instability and rising short-term pressures, our message is clear: "Sustainability is not a trend" — it is a Strategic Imperative. Over the past year, we have advanced new research in Corporate Purpose, Strategy, Responsible Leadership, and Impact Accounting, strengthened the SDG Observatory with new international benchmarks. We deepened our educational footprint, and brought together hundreds of leaders to reflect, learn, and act.

We are proud that CRBL has become a reference in translating academic knowledge into actionable insight — helping companies move from why to how in implementing sustainable strategies.



Filipa Pires de Almeida
Executive Director

Through a rigorous approach and deep collaboration, we continue to support the integration of Sustainability into the core of business operations and policy decision-making, fostering innovation, long-term value creation, and strong responsible leadership.

Looking ahead, we embrace our next strategic cycle with renewed focus on three essential pillars: Strategy for Impact, Corporate Purpose, and Responsible Leadership. We invite you to read this report not only as a record of what has been done but also as an invitation to join us in shaping what comes next. **Because building a better future requires more than knowledge. It requires action. And it requires all of us.**

2. Our Identity

Between November 2024 and February 2025, CRBL engaged in a strategic reflection process to revisit its positioning five years after its foundation.

This reflection emerged in a complex and demanding global context — marked by political, social, and economic instability — where remaining true to the principles of sustainability has, in many cases, become more difficult.

Societies face what has been called "apocalypse fatigue", a term created by Per Espen Stoknes that means a state of emotional exhaustion triggered by constant exposure to climate crisis narratives, now compounded by the reality and threat of wars. The result is a growing sense of paralysis, where the space for positive action often feels diminished.

At the same time, companies — especially in certain sectors and among listed firms — are increasingly pressured by shareholders to refocus on short-term profits as a matter of survival. This has led to a worrying trend: the revision and reduction of once-ambitious sustainability goals in favor of immediate results.

This context poses a real threat to keeping sustainability at the heart of business strategy. However, it also reaffirms our conviction and purpose that now, more than ever, CRBL stands by its core belief: **sustainability must be the strategy**. Not just an add-on or a communication tool but the very foundation of long-term competitiveness and resilience.

It was with this sense of urgency and renewed purpose that we carried out our strategic reflection.



Our Purpose

Our purpose is to “Enable businesses to drive meaningful and lasting value for society”.

The Center for Responsible Business & Leadership (CRBL) is a strategic initiative in CATÓLICA-LISBON's ambition to be a catalyst for impact creation through knowledge development and innovation to place Responsible Business at the core of the corporate strategy.

We contribute to CATÓLICA-LISBON's mission to be a Top Business School and create a position of intellectual leadership while addressing the world's toughest challenges. Our ambition is to become an international benchmark, from Portugal to the world, by bringing the most rigorous academic knowledge into business practice and supporting companies in placing Sustainability at the core of their Strategy.

To achieve this goal, we work across three pillars that are interconnected and mutually reinforcing: Responsible Leadership, Corporate Purpose, and Strategy for Impact. These three pillars are continuously shaped by a changing world (organizational change), that impacts business operations, and also by stakeholder engagement, which determines the success of value creation in a form of capitalism - oriented toward shared and sustainable value.. In addition to these pillars, we have a Competence Center on the SDGs, through which we develop the Observatory of the SDGs in Portuguese companies and other projects related to the 2030 Agenda.



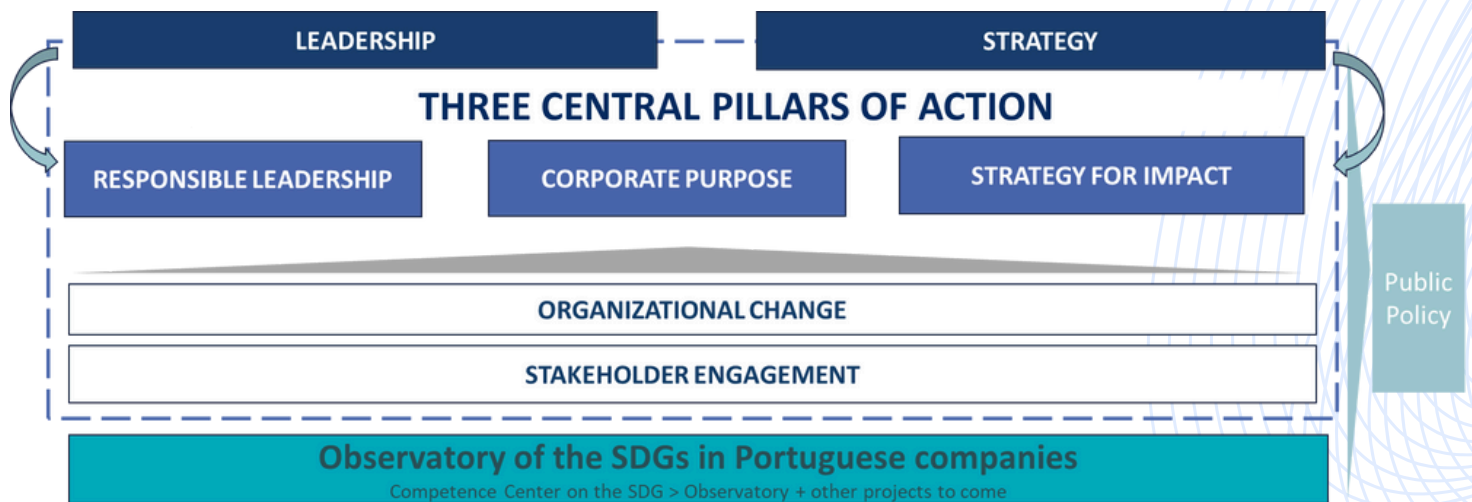
Our Mission

We bridge knowledge and action, empowering business leaders to integrate sustainability at the core of the strategy through research, education, and collaborative outreach.

Our Values

- Integrity
- Collaboration
- Rigor
- Humanism

Our pillars of action



Each pillar is operationalized through initiatives in Research, Education, and Outreach activities.

1. Responsible Leadership

Responsible Leadership seeks to foster collaboration, envisioning a future where all stakeholders mutually benefit from sustainable business practices. By embracing Responsible Leadership, companies can effectively navigate the challenges and opportunities the market presents.

Businesses must recognize the interconnected nature of economic, social, and environmental aspects. By harmonizing these dimensions and actively promoting responsible leadership, companies pave the way for enduring success while contributing to society's and the environment's well-being.

Research

Strategic questions the CRBL will focus on answering over the next three years:

- What are the different concepts that associate Leadership with sustainability, and how do they intersect with the concept of Responsible Leadership?
- What are the main characteristics and skills that define a Responsible Leader?
- What is the relationship between Responsible Leadership and organizational performance?

2. Corporate Purpose

Corporate Purpose advocates for an organization that deeply recognizes its reason for existence beyond profit generation. Corporate Purpose provides a clear guide for decision-making and works as a unifying factor that creates a sustainable competitive advantage, reinforced by the understanding of the ecosystem where it operates.

This approach allows business leaders to move beyond the illusionary comfort of shareholder value maximization and to navigate the political tensions of stakeholder management, identifying the path to value creation that will sustain the organization's future for the long term.

Research

Strategic questions the CRBL will focus on answering over the next three years:

- How can companies define their corporate purpose and operationalize it in strategy?
- Does corporate purpose lead companies and their leaders to have different ways of thinking, deciding, and creating value?

3. Strategy for Impact

Business Case for Action

Without economic sustainability, it is impossible for companies to focus on social and environmental sustainability. At the same time, what is becoming abundantly clear is that without social and environmental sustainability, companies will struggle to survive and find long-term economic sustainability. That is the essence of the Business Case for Action - the understanding that social and environmental sustainability drive competitive advantage creation, which will lead companies to pursue sustainable economic growth.

Research

Strategic questions the CRBL will focus on answering over the next three years:

- Does the work of companies towards sustainability have a clear economic argument? Can we demonstrate that?

Sustainability Strategy

Sustainability Strategy means putting sustainability at the core of the strategy — embedding environmental, social, and economic aspects into every business decision.

This approach enables companies to align long-term value creation with stakeholder expectations, anticipate risks, and unlock new growth opportunities. It transforms sustainability from a compliance issue into a source of innovation, resilience, and competitive advantage.

By putting sustainability at the core of business operations, companies can position themselves to generate lasting value while actively shaping a more equitable and prosperous economy.

Research

Strategic questions the CRBL will focus on answering over the next three years:

- How can companies define a sustainability-aligned strategy and operationalize it?

By focusing on these three main pillars, the Center considers global trends that impact business strategy and value creation, within a stakeholder capitalism approach—where companies create greater value by engaging and addressing the interests of all stakeholders.

SDGs Competence Center

The Sustainable Development Goals (SDGs) offer a transformative framework for businesses. Integrating them into core operations unlocks business opportunities for positive impact. Strategic focus amplifies this impact and generates meaningful impacts for business and society.

Measuring progress with relevant KPIs ensures accountability and transparency. Embracing the SDGs fulfills responsibilities and opens new business prospects by tapping into emerging markets, meeting evolving expectations, and enhancing corporate reputation.

SDG integration catalyzes innovation, growth, and long-term success.

As a flagship initiative of the Center, with strong relevance and high potential for growth and expansion, the Observatory of the SDGs in Portuguese companies is integrated into an SDG Competence Center — a satellite structure of CRBL's work. This Competence Center encompasses SDG-related courses and other SDG-related projects developed by Universidade Católica Portuguesa.



The three pillars of the Center, along with adjacent areas, also contribute, whenever relevant, to public policy development, in partnership with key public and private institutions.

Our Strategic Objectives

01

Consolidate the Center as a catalyst for accomplishing CATÓLICA-LISBON's mission to educate and empower leaders who make a difference by positively impacting business & society.

02

Raise awareness of Responsible Business & Leadership and make evident the business case for impact, where today's and tomorrow's leaders clearly understand that value creation for their business and society is, in the end, a convergent goal.

03

Develop an engaging and innovative call to action for companies to deeply understand their reason for existence (Corporate Purpose) and accomplish their mission in society by aligning their strategic goals with a Global Sustainable Agenda.

These objectives are to be achieved through strong partnerships for impact, able to leverage value creation and prosperity both for business and society.



Our contribution to the Sustainable Development Goals

The CRBL contributes to the Sustainable Development Goals (SDGs) by creating an engagement that allows individuals and organizations to learn, share, and connect to make a positive impact in the world. Three strategic SDGs entail most of our work and are our focus.



Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all.

4.3 By 2030, ensure equal access for all women and men to affordable and quality technical, vocational and tertiary education, including university;

4.4 By 2030, substantially increase the number of youth and adults who have relevant skills, including technical and vocational skills, for employment, decent jobs, and entrepreneurship;

4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples, and children in vulnerable situations;

4.7 By 2030, ensure that all learners acquire the knowledge and skills needed to promote sustainable development, including, among others, through education for sustainable development and sustainable lifestyles, human rights, gender equality, promotion of a culture of peace and non violence, global citizenship and appreciation of cultural diversity and of culture's contribution to sustainable development.

Our contribution

The CRBL contributes to these targets by promoting quality education to undergraduate, master, and executive students; by partnering with entities to offer scholarships to its programs to ensure equal access to education; by promoting the exchange of ideas and debates around different topics; and by focusing its efforts on promoting responsible business, responsible leadership, corporate purpose, and sustainable development as concepts with practical application. It ensures the enhancement of the business knowledge that helps companies and individuals to face the challenges humanity faces in the 21st context.



Build resilient infrastructure, promoting inclusive and sustainable industrialization and fostering innovation

9.5. Enhance scientific research, upgrade the technological capabilities of industrial sectors in all countries, in particular developing countries, including, by 2030, encouraging innovation and substantially increasing the number of research and development workers per 1 million people and public and private research and development spending.

Our contribution

As a knowledge Center, the CRBL's core foundations are based on research and the promotion of knowledge. The Center develops different projects that gather knowledge and important insights for both private and public sectors. All the knowledge we create must have practical application in day-to-day organizations' activities. We also work closely with organizations through executive education training, promoting events, sharing a weekly newsletter, and offering consulting activities.

The Center also aims to narrow the gap between the classroom and the market by bringing CEOs and other professionals into the class to share their best practices with students who aspire to become purposeful leaders.

Strengthen the means of implementation and revitalize the Global Partnership for Sustainable Development



17.14 Enhance policy coherence for sustainable development;

17.16 Enhance the Global Partnership for Sustainable Development, complemented by multi-stakeholder partnerships that mobilize and share knowledge, expertise, technology, and financial resources, to support the achievement of the SDGs in all countries, in particular developing countries;

17.17 Encourage and promote effective public, public-private, and civil society partnerships, building on the experience and resourcing strategies of partnerships.

Our contribution

The CRBL is a strong ambassador of Goal 17 and allows partnerships to flourish by creating initiatives to mobilize and coordinate action around themes that are core to the 2030 Agenda and beyond. Over the past years, the Center has coordinated the creation of two pacts in Portugal: The Portuguese Water Management Pact and the Mental Health in the Workplace Pact. Each comprises about 30 organizations from different sectors and industries, working together in work groups with specific goals to advance these themes in Portugal. These Pacts are now being managed under the CATÓLICA-LISBON umbrella, and we call them our first spin-offs for impacts.

We are also internationally recognized by our work in the Observatory of the SDGs in Portuguese companies, where we promote collaborative work for the advancement of the SDG Agenda in the Portuguese private sector.

CRBL has also created a network of alumni, the Responsible Business Champions, to promote Responsible Leadership among Portuguese executives and allow the development of synergies among its alumni. It also promotes events that allow different players to get to know and interact with each other, creating an environment that leverages the development of new partnerships.

3. Our Activities

Our Activities

The CRBL develops its activities on our three different pillars. Each of them is designed to foster a comprehensive understanding of sustainability at the core of business action. Through these pillars, the CRBL actively contributes to closing the knowledge gap on the topics of Responsible Business and Leadership and delivering its Purpose of enabling businesses to drive meaningful and lasting value for society.

Education

The CRBL aims to support students and executives in understanding the impact of Responsible Business and its value creation in corporate strategies and in society as a whole. The educational efforts of the CRBL are developed through courses for the bachelor's and Master's Degree (including the coordination of the SDG Courses), modules and programs for the Executive Education (where we aim to include more pedagogical innovation), the development of workshops with companies, leadership Expeditions (hands-on experiences such as short trips/study visits focused on practical case studies) and an online Academy to expand the reach of our training programs.

These activities are directed to the Leaders of Tomorrow - bachelor's and master's students - and the leaders of today - the executives students.

Research

The CRBL research activities include projects, research notes, toolkits and applied frameworks for companies, teaching case studies, best practices, benchmarking studies, scientific articles, research projects, and research fellowships for students.

Outreach Activities

Outreach activities include a weekly newsletter (*Have a Great and Impactful Week*), now also available in audio format, and a podcast on responsible leadership (to be developed). The Center also develops technological learning tools, such as simulations. Regular webinars on sustainability are organized for students and executives, alongside co-creation and innovation labs. Activities also include international events, an alumni club for knowledge exchange, and strong media presence, acting as opinion leaders in the field of Business and Sustainability. Additionally, real-world business challenges are brought to students to foster practical learning and engagement. The CRBL also offers consulting services: tailored solutions to organizations that want to leverage their impact and integrate social and environmental matters into their strategies and operations to become Responsible Businesses.

3.1. Education

Leaders of Tomorrow

CRBL aims to reach the highest standards in business education and inspire CATÓLICA-LISBON students to choose a purposeful career and thrive as Responsible Leaders. The CRBL offers different courses for undergraduate and master's students, who can also write their dissertation thesis on topics covered by the Center.

Throughout the academic year of 2024/25, the CRBL offered:

Responsible Business course – 88 master students

Strategic Corporate Social Responsibility – 40 bachelor students

Both courses have a similar purpose: to provide students with a holistic and systemic approach to the challenges facing businesses in implementing sustainability in their strategy and in becoming Responsible Businesses from the perspective of key players (Governments, Companies, Citizens) and key stakeholders (shareholders, employees, suppliers, customers, consumers, local communities, ONG). It also aims to deliver a global and coherent understanding of what Responsible Business means and how to create a sustainability strategy and manage, measure, and communicate responsible strategies.

Business Ethics – 149 bachelor students

This course aims to provide a series of conceptual and managerial tools for understanding and addressing the main ethical challenges managers, entrepreneurs, and professionals face in a business environment. It also provides students with tools to manage organizations more socially responsibly and develop a distinctive value proposition that will eventually lead to a competitive advantage.

The SDGs: A Corporate Strategy from Micro to Macro Goals – 59 bachelor students

SDGs as Business Strategy – 66 master students

Although built on different syllabi and for different targets, these courses were created with the same goal: to allow undergraduate and master's students to understand the importance of the Sustainable Development Agenda for Humanity to prosper and for businesses to thrive. It explores why the SDGs are important for businesses and how they can represent opportunities for growth and the development of competitive advantage. These courses aim to develop managerial, leadership, and critical analysis skills by creating a strategic implementation roadmap for companies to implement the SDGs in their strategy.

Responsible Business Seminar – 8 students

This seminar focuses on master's students who want to write their thesis within the scope of the Center's activities. The student's thesis includes topics such as Responsible Leadership, ESG, Sustainable Finance, Impact Accounting, and SDG implementation.

For the Impact Accounting, five students wrote their thesis in collaboration with the CRBL's Impact Accounting project.

Katharina Mößle' — *Developing a First Approach for Monetizing the Impact of Corporate In-Kind Donations on the Community*

The thesis proposed a standardized approach for Sonae MC to monetize the community impact of corporate in-kind donations, an area largely overlooked by traditional accounting systems, by determining their market value based on average retail prices, thereby enabling a more comprehensive understanding of value creation that extends beyond financial performance.

Franziska Rieger — *Implementing Impact Accounting: Measurement and Monetization of a Firm's Impact Using the Example of the Gender Pay Gap*

The study developed a framework for applying impact accounting within organizations, with a focus on defining, measuring, and monetizing the social impact of the gender pay gap. Using a mixed-method approach, combining a literature review, expert interviews, and a case study with the firm Sonae, the research confirmed the persistence of the gender pay gap and underscored the need for clear metrics and multi-perspective monetization, contributing valuable insights to the advancement of impact accounting in corporate contexts.

Jeremias de Biasi — *Impact Accounting at Corticeira Amorim: The Example of CO2 Emissions as a Key Environmental Indicator*

The thesis explores how Corticeira Amorim can integrate CO2 emissions into impact accounting by focusing on measurement, transparent reporting, and monetization, while examining best practices from other industries, addressing implementation challenges, and contributing to the development of impact accounting as a tool for fostering a more sustainable form of capitalism.

Maria Fitz — *Impact Accounting: Assessing and Monetizing a Firm's Impact through the Lens of Living Wage*

The thesis developed a framework for implementing impact accounting with a focus on living wages, highlighting the absence of standardized calculation methods, the need for clear and consistent metrics, and the importance of impact measurement in advancing corporate social responsibility and fostering more sustainable and equitable economic systems.

Nuno Ferreira — *Implementing Impact Accounting: Current Practices and Recommendations for Adaptation*

The thesis explored the emerging field of Impact Accounting as a method for measuring, valuing, and reporting social and environmental impacts in monetary terms, highlighting its potential to strengthen sustainability reporting, complement ESG frameworks, and support strategic decision-making, while also identifying key challenges such as data reliability and the need for internal engagement.

SDGs: Humanity's Greatest Challenges – 168 students

The Center has also been involved in creating and implementing the curricular unit "SDGs: Humanity's Greatest Challenges," an innovative initiative launched by Universidade Católica Portuguesa (UCP) which aims to introduce dedicated courses on Sustainable Development Goals (SDGs) into the undergraduate and master's academic curricula.

Through this initiative, UCP aims to raise awareness about sustainable development and provide students with a multidisciplinary approach to exploring the challenges and opportunities associated with the SDGs. The courses are co-created by different schools of the University and involve a diverse group of scholars who bring together various perspectives to create an innovative and multidisciplinary approach.

The initiative presupposes the development of several courses, each dedicated to a specific SDG. Throughout the academic year of 2024/25, four courses were offered, focusing on SDGs:



The courses are taught online, in English, and are available to any undergraduate student at Universidade Católica Portuguesa, which allows the participation of students from all different camps across the country, including Braga, Lisbon, Porto, and Viseu.

During this year, two other courses have been developed, about SDG 3: Good Health and Well-Being and SDG 10: Reduced Inequalities, and will be available for the students in the following academic year.



Always seeking to innovate, the CRBL has proposed a new regulation to recognize and promote the best work within the SDG Courses. At the end of the academic year, two top projects from each SDG Chair will be invited to take part in a final intercampus session, held in late June. From these two groups, one will be selected to present their proposals to a company, a relevant institution, or a governmental entity of relevance in our country or in the European Union.

The winner may also be invited to join a study visit to the European Parliament in Brussels. This new initiative is designed to reward excellence, encourage collaboration across campuses, and give students the opportunity to connect their academic work with real-world decision-makers.

Several scholars from different schools of the University co-created the courses, including:

Católica Lisbon School of Business and Economics
 Católica Porto Business School
 Católica Global School of Law
 Escola das Artes (Arts School)
 Escola Superior de Biotecnologia (Biotechnology School)
 Faculdade de Ciências Humanas (Faculty of Human Sciences)
 Faculdade de Gestão (Business School)
 Faculdade de Direito (Law School)
 Faculdade de Educação e Psicologia (Education and Psychology School)
 Faculdade de Filosofia e Ciências Sociais (Faculty of Philosophy and Social Sciences)
 Faculdade de Teologia (Faculty of Theology)
 Instituto de Estudos Políticos (Institute of Political Studies)
 Instituto de Gestão e Organizações da Saúde (Institute of Healthcare Management)

Testimonies

This initiative is part of the University's mission and reinforces its commitment to the 2030 Agenda. Innovation and social responsibility are placed at the service of the community in a project that brings together the knowledge of different schools and scholars.

Isabel Capelo Gil

Rector of Universidade Católica Portuguesa

The SDG Chairs are an internationally recognized, pioneering, and innovative initiative of the Catholic University of Portugal. Through these fully multidisciplinary curricular units, we connect with students from all fields of knowledge, who learn about humanity's greatest challenges and how to actively address them. This initiative is a source of pride for our university, but above all, it is a moment of shared learning between faculty and students, with immense significance for the entire academic community.

Filipa Pires de Almeida

Coordinator of the SDG Chairs and Professor at Católica Lisbon School of Business & Economics

These courses provide students with an integrated and holistic approach to the challenges faced by the different dimensions of human life, using the universal language of the SDGs. They enable students to gain a clear understanding of the urgent call to action for the sake of humanity.

Nuno Moreira da Cruz

Dean of Executive Education at CATÓLICA-LISBON

The course 'The Great Challenges of Humanity: SDG 14' offers an opportunity to explore scientific topics that go beyond the typical management curriculum. It deepened my understanding of humanity's relationship with the ocean and allowed me to better connect with Portugal, the host country during my university years, with its rich historical ties to the sea.

Jan Paul Cornelius Schuppert

Economics and Management Student

Impact on the classroom

To support the theories and concepts taught in class, it is a common practice to use case studies to enhance the students' critical and analytical skills, featuring scenarios of real business challenges and opportunities.

To deepen the students' knowledge and provide them with practical experience, we go one step further in bringing these cases to class.

As an essential component of our courses, we invite high-profile market leaders to share their business cases. In this academic year, we welcomed:



Students from the SDG as Business Strategy course also had the opportunity to work closely with a company to develop their consulting project, in which they helped companies to implement an SDG-aligned business strategy.

The companies chosen were:



Testimonies

I would like to thank you for the opportunity to attend the student project presentation session! The work developed by the students is truly impressive! We will be organizing a meeting with them to acknowledge and reciprocate their dedication to this project.

Joana Oliveira, Marketing Specialist Communication & Public Relations

"I would like to thank you for the initiative. It is with great satisfaction that we see these topics being addressed with such a high level of quality, and we will certainly incorporate several of the students' recommendations. As a final note, I would like to say that I was very pleased with the development of the project between the initial presentation and the final outcome. It is a clear sign that you took your feedback on board – and did so effectively."

Dalila Ribeiro Martins, Sustainability Team at TAP Air Portugal



Nikita Siri NC ✓ • 1st

Summer Exchange Student at Católica Lisbon School of Business & Eco...
2w • Edited •

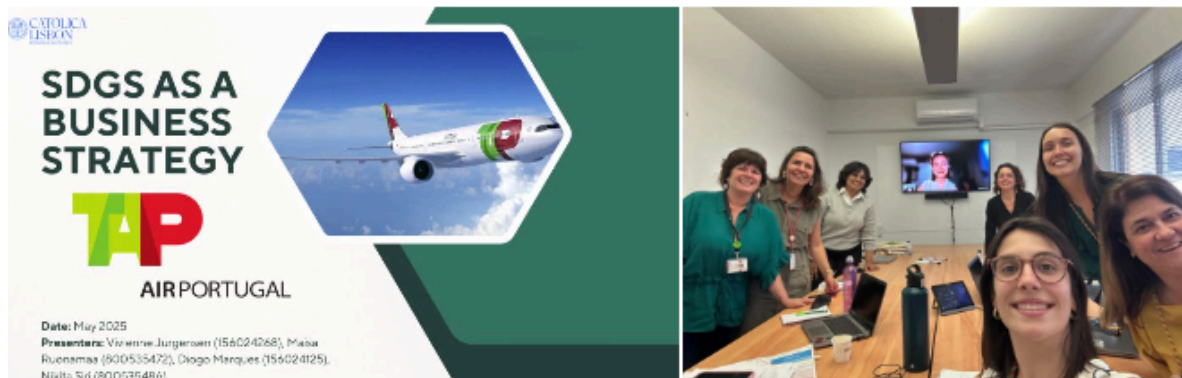


Proud to share that our team presented a sustainability strategy for TAP Air Portugal as part of our SDGs as Business Strategy course at [Católica Lisbon School of Business and Economics](#).

We focused on integrating the UN SDGs into TAP's operations through actionable initiatives like closed-loop composting, renewable energy for ground operations, a green loyalty program, and inclusive workforce development.

Grateful to my teammates [Vivienne Jurgensen](#), [Maisa Ruonamaa](#), and Diogo Marques for this collaboration, for my professor [Filipa Pires de Almeida](#) and her TA [Natália Cantarino](#), and to [Maria João Calha](#) and [Dalila Martins](#) at [TAP Air Portugal](#) for the opportunity to apply strategy to real-world sustainability challenges.

[#Sustainability](#) [#SDGs](#) [#TAPAirPortugal](#) [#ClimateAction](#) [#CatolicaLisbon](#) [#Aviation](#) [#MBAProject](#)



You and 36 others

3 comments

Leaders of Today

The CRBL is dedicated to providing excellent executive education. Our goal is to inspire executives to embrace purpose-driven careers and excel as Responsible Leaders.

The Center offers programs and modules tailored for executives within the scope of our work. We aim to equip executives with the knowledge and skills necessary to lead responsibly and make a lasting impact on their professional journeys.

These are some of the organizations we worked with the last year



Executive Master in Impact Management and Sustainability

CRBL taught the Corporate Responsibility and Sustainability module at the Executive Master's.

The students from the Executive Master's had the opportunity to listen to **José da Silva Almeida**, Sustainability and SHEQ Director of Grupo Mota-Engil, to discuss Sustainability, Purpose, and Leadership at Mota-Engil. José shared valuable insights with the students in the Corporate Responsibility and Sustainability module.



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Last Friday, **Filipa Pires de Almeida** welcomed **Jose da Silva Almeida** to discuss Sustainability, Purpose, and Leadership at **Mota-Engil** with the students from the Executive Master in Impact Management and Sustainability.

José shared valuable insights with the students in the Corporate Responsibility and Sustainability module. 🌐

💬 According to Alejandra, one of the students, "My favorite part of José's lesson was when he mentioned that each business area must act as a disseminator of sustainability and that sustainability literacy is fundamental to achieving this. This really made me reflect on how sustainability has often been managed as an isolated aspect in the companies I've worked for before and how necessary it is to make it a transversal pillar of each company."



The students also had the opportunity to engage in enriching discussions with **Silvia Barata**, CEO of bp, and **João Meneses**, PhD candidate and author of the book "O Desafio da Sustentabilidade", in a session focused on the main challenges of the ESG topics, and the strategic need for its practical implementation in business.



Sílvia Barata



João Meneses



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Universidade Católica Portuguesa

Achieve
Greatness

In another inspiring class, **Paula Guimarães**, Sustainability Director at The Navigator Company, shared a practical case study from the company focused on the company strategy and its relationship with the sustainability topics.



Navigator – Caso Prático



com **Paula Guimarães**,
Diretora de Sustentabilidade

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Achieve
Greatness

Master's in Law and Management

Students of the Master's in Law and Management at Católica's Lisbon School of Law — a program that combines solid legal knowledge with key tools for business management and analysis — attended a course on Responsible Business taught by the Director of the Center for Responsible Business & Leadership (CRBL), Filipa Pires de Almeida.



CATOLICA
FACULDADE DE DIREITO

ESCOLA DE LISBOA

Practical Sustainability Guide for Companies – A Financial Perspective

In March 2025, Filipa Pires de Almeida was one of the lecturers in a series of four workshops forming the course “Practical Sustainability Guide for Companies – A Financial Perspective”, promoted by AICEP through the Center for Sustainable Finance, in partnership with Católica Porto Business School and Fundação Santander.

Each workshop lasted six hours and was held in person, after working hours, at the campus of Universidade Católica Portuguesa. The course followed a hands-on approach, focusing on the study and application of real case studies from Portuguese SMEs, and on the practical integration of sustainability strategies within financial management.

Curso

Guia Prático de Sustentabilidade para Empresas – Perspetiva Financeira

Conceitos essenciais e casos práticos para um plano de ação imediato.
Vagas limitadas, confirme a sua presença.

- Total 6h, 2 dias presencial
- Certificado
- Valor de mercado: 600€/pessoa

Logos: CATOLICA LISBON, CATOLICA-LISBON CENTER FOR SUSTAINABLE FINANCE, CATOLICA CATOLICA PORTO BUSINESS SCHOOL, Santander Fundação, AICEP Agência para o Investimento e Comércio Externo de Portugal, academia aicep

Em parceria com:

Introduction to Corporate Sustainability – A Financial Perspective

The Center for Sustainable Finance at Católica Lisbon School of Business and Economics, in partnership with Católica Porto Business School and Fundação Santander, also launched a two-hour asynchronous online course titled "Introduction to Corporate Sustainability – A Financial Perspective."

The course focused on the importance of corporate financial sustainability and was designed for professionals across all sectors, requiring no prior experience in the field. Filipa Pires de Almeida contributed to the program as lecturer of Module 1 – Companies and Sustainability.

ESG: Reporting and Due Diligence

On May 21st, Filipa Pires de Almeida, Director of the Center for Responsible Business & Leadership (CRBL), delivered a session on corporate purpose as part of the 'G – Governance' segment of the ESG module at NOVA School of Law.

his course was designed to help participants navigate the complex regulatory landscape of ESG, with a particular focus on sustainability reporting and due diligence obligations in the areas of environment, human rights, and governance.



23 de abril a 25 de junho de 2025

E-Curso ESG Reporting and Due Diligence: edição em português

Apresentação
Programa
Inscrições

FORMAÇÃO EXECUTIVA
Mais respostas a novos desafios



ESG Consulting Project

A group of students from Lisbon MBA had the unique opportunity to act as consultants for a company and develop a due diligence implementation plan according to the Corporate Sustainability Due Diligence Directive. These students were mentored by Filipa Pires Almeida, the professor responsible for this project of the Lisbon MBA. This year, students worked with Luz Saúde and will present their proposals directly to the company next September.



LUZ SAÚDE

Other learning initiatives

The Sustainable Development Goals (SDGs) as a Strategic Management Tool



A 90 minutes online session offered to all the SMEs that participated in the data collection of the Observatory of the SDGs in Portuguese companies.

50 executives participated in this session.

The SDGs as a Strategic Management Tool for Foundations

A 120-minute online session offered in partnership with Fundação Santander and Centro de Fundações Portuguesas for foundations that aim to align their strategy with the SDGs.

This session had 120 participants.

WEBINAR

Os Objetivos de Desenvolvimento Sustentável como ferramenta de Gestão Estratégica para Fundações

Awareness da Agenda 2030 e a importância de alinhamento dos ODS com a estratégia organizacional

30 janeiro 2025
14h30 — 17h00

Entidade Formadora:
Católica-Lisbon

Formato: Online

Gratuito, mas sujeito a inscrição obrigatória

[Faça aqui a sua inscrição](#)

Em parceria com:

Key Takeaways

- O Desenvolvimento Sustentável e o impacto da Agenda 2030 na gestão de Fundações
- Os principais desafios e oportunidades da Sustentabilidade
- Conceitos ESG e ODS: onde se interligam e como se diferenciam
- Como a Agenda 2030 pode transformar a gestão estratégica das Fundações para promover mais impacto e um futuro com prosperidade
- Quais os passos para integrar os ODS na estratégia da Fundação e impulsionar o seu impacto
- Casos Práticos de Fundações que incorporaram os ODS na sua estratégia

Other learning initiatives

We@CATÓLICA-LISBON

We@Católica-Lisbon is an open program from CATÓLICA-LISBON that aims to support and promote female entrepreneurship.

This program is aimed for all women who have launched or are thinking about launching their own business and aims to combat economic inequality between genders and provide women entrepreneurs with the necessary tools for their professional success and the success of their businesses.

Filipa Pires de Almeida and Natália Cantarino gave a lecture about how Sustainability can help businesses make better business, in the June 2025 edition.



7th Edition of 'BORA Mulheres'

Coca-Cola Europacific Partners and Impact Hub Lisbon launched the 7th edition of 'BORA Mulheres', an online training program designed to strengthen female entrepreneurship in Portugal.

The initiative kicked off with a boot camp held on March 14 and 15, 2025.

Under the theme "Entrepreneurship in Network: From Idea to Implementation", this edition focused on the power of partnerships and interactivity, featuring a panel of inspiring women and subject-matter experts who shared valuable insights and experiences.

CRBL was represented by its Executive Director, Filipa Pires de Almeida, who was one of the lecturers, addressing the topic of Sustainable Business Models.

3.2. Research



OBSERVATÓRIO ODS
NAS EMPRESAS PORTUGUESAS

Observatory of the Sustainable Development (SDGs) Goals in Portuguese Companies

The Observatory of the SDGs in Portuguese companies is a research project that aims to assess and accelerate the implementation of the Sustainable Development Agenda in Portugal through the private sector's contribution. The project was launched in 2021 and has three main objectives:

- 1 Promote a clear understanding of the involvement of Portuguese companies with the SDGs;
- 2 Promote and disseminate good practices in implementing the SDGs at the core of the corporate strategy;
- 3 Stimulate knowledge about the SDGs among the business community, and promote their implementation in the private sector.

This pioneering study is the first of its kind in Portugal. According to a benchmark worldwide, it encompasses the most comprehensive and holistic approach to the topic. It is also designed for replication in diverse national and institutional contexts.

The project encompasses comprehensive data collection efforts that follow a five-step approach, including 1) questionnaires, 2) in-depth interviews, 3) the assessment of the companies' Sustainability Reports, 4) analysis of reports and studies published by other institutions about the topic, and 5) interviews with experts in the area, such as consultancies and esteemed organizations representatives, including renowned political institutions.

The project embodies an in-depth analysis that focuses on "how" and "to what extent" Portuguese companies implement the SDGs and represents a clear opportunity for the private sector to contribute to the progress of this Agenda.

It aims to add value to the SDGs' development and integration into business practices and involves players from several different spheres. It also aims to share Good Practices to inspire and guide companies in implementing the SDGs in their strategies.

The Observatory was distinguished by United Nations Academic Impact as one of the 25 best practices worldwide in the implementation of sustainable development goals in higher education institutions.

Throughout the past year, the Observatory:

Launched its third Annual Report at an event that took place on November 13th, 2024.

This Report includes the conclusions of the third-year analysis and a comparison between the previous years' data.

The Report also contains:

- Updates about the SDG implementation in the world, in Europe, in Portugal, and in the Portuguese context;
- A legislative table that cross-references the SDGs with international and national legislation;
- A chapter about companies' good practices regarding SDG implementation;
- A chapter summarizing the three research notes produced throughout the year;
- A table articulating the OECD Guidelines for Multinational Companies with the SDGs.

Throughout the year, the Observatory team also:

- Collected data from 58 Large Companies and 132 SMEs;
- Interviewed 18 Large Companies and 10 SMEs;
- Assessed Sustainability reports from 53 Large Companies;
- Wrote and published 40 practical cases from 32 companies;
- Analyzed several reports to understand the Portuguese context, both private and public, in terms of the implementation of the 2030 Agenda;
- Published a monthly newsletter that shares insights on the topic and Good practices about SDG implementation;
- Provided personalized feedback to 20 companies in the study that showed interest in getting in-depth insights about their performance and incorporation of SDGs strategies;
- Promoted the online training "The Sustainable Development Goals as a Strategic Management Tool", an online session offered to the SMEs that participated in the data collection of the study to support their knowledge development about the SDGs;
- Conducted interviews with three of the biggest consultancy companies in Portugal to assess their perspective on the implementation of the SDGs by Portuguese companies, including:



Conducted eleven interviews with different experts on the sustainability and SDGs field to better understand the context of the implementation of the SDGs in Portugal, the legislation surrounding the SDGs, the importance of the SDGs to the Portuguese companies, and the SDGs' implementation gap.

These interviews were conducted with representatives from:



Here are the seven main conclusions of this year's work:

- 1 The strategic alignment of companies and the SDGs increased.
- 2 This increase is particularly evident in Large companies, resulting in a larger gap between Large Companies and SMEs.
- 3 In the case of Large Companies, the gap between their intentions to implement the SDGs and the effective implementation decreased to almost zero. This shows a high implementation. However, this gap remains for SMEs.
- 4 Companies keep aligning with the same kind of SDGs, not changing in relevant ways their sustainability ambitions for the social, economic, and environmental objectives of the last year.
- 5 The most important barriers to implementing the SDGs are lack of knowledge of the SDGs and lack of knowledge on how to implement the Goals, but also their (distant) language for business (for Large companies) and lack of resources (in the case of SMEs).
- 6 Economic motivations to implement the SDG agenda increased. Talent caption and retention became the major motivation for SMEs.
- 7 Sustainability Reporting and SDG reporting increased.

Year Four

As in previous editions, the Observatory continues to expand its scope by introducing new thematic insights each year, in addition to the ongoing longitudinal analysis of SDG implementation by Portuguese companies. In its fourth edition, the Report brings two major contributions:

First, an **international benchmark** of best practices in the banking and financial sector, based on an analysis of Sustainability Reports from the world's largest financial institutions, including key players in Europe. This will provide Portuguese financial institutions with concrete case studies to support the development of their sustainability strategies.

Second, a **dedicated study** on the relationship between the SDGs and the European Sustainability Reporting Standards (ESRS). This work aims to clarify how companies can continue to report on SDG progress within the new CSRD framework, in alignment with ESRS requirements. The proposed model helps organizations effectively integrate the SDGs into their sustainability reporting, ensuring greater transparency and alignment with the 2030 Agenda.

The Observatory in the Future: What comes next

As we approach the final stretch of the 2030 Agenda, the need to strengthen action around the SDGs is becoming increasingly evident. Although there have been significant advances, progress remains modest, requiring greater involvement from the private sector both in accelerating the implementation of the SDGs and in shaping the post-2030 Development Agenda. The definition of a new global framework beyond 2030 must take into account the lessons learned, emerging challenges, and ongoing transformations in the economy and society.

With the conclusion of the Observatory's first cycle (2021 - 2025), a second cycle of action is proposed, scheduled to begin in January 2026, following the closing event and the dissemination of the fourth year's results.

This new cycle will have the following main objectives:

01

Support companies in fulfilling their commitments to the 2030 Agenda, encouraging the integration of the SDGs and the achievement of relevant targets over the next four years.

02

Promote strategic reflection on the post-2030 Development Agenda (Agenda 2050), ensuring active participation from the private sector and guaranteeing the viability and applicability of this new agenda in the business context.

03

Drive the advancement of the SDGs in Portugal through effective partnerships between the public and private sectors, promoting a collaborative and results-oriented approach.

This project is sponsored by:



Impact Accounting

On June 3rd, the 1st conference on Impact Accounting was launched in Portugal at CATÓLICA-LISBON, and it was organized by the Center. The event brought together academics, business leaders, and international experts to reflect on the possible transition from traditional non-financial reporting to the Impact Accounting methodology, which allows for the monetization of the social and environmental impacts of organizations.

The event echoed a clear call for continued collaboration between companies, academia, and regulators, with the purpose of making social and environmental impacts measurable, comparable, and truly integrated into business strategies.

As a token of appreciation, the Center also shared a Research Note outlining key insights on the current state of non-financial reporting and impact accounting in the world. The full Research Note is available [here](#). Two more will be published in the next months.

The project is developed in partnership with PwC and aims to implement the Impact Accounting Methodology developed by the International Foundation for Valuing Impacts (IFVI) and Value Balancing Alliance (VBA) in Portuguese companies.

The next steps of this project will involve master's students in developing their theses on the implementation of an indicator of impact accounting in multinational companies operating in Portugal. This work will have the methodological support of the Value Balancing Alliance (<https://www.value-balancing.com/>), the international reference in this area.



State of the art of non-financial reporting and impact accounting

Lisbon, June 3, 2025

Center for Responsible Business and Leadership at CLSBE

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This Research Note was developed by the team of the Center for Responsible Business & Leadership. We gratefully acknowledge the support to this project by PwC Portugal.



Impact Accounting



Corporate Purpose

This research project, developed in partnership with two major Portuguese companies, seeks to understand how organizations define and articulate their corporate purpose, taking into account their history, core values, and stakeholder expectations. Its goal is to generate practical knowledge on how purpose can guide strategy, culture, and decision-making across the organization.

As part of the project, two in-depth case studies are currently under development: the first focuses on the formulation of corporate purpose, while the second explores the challenges of implementing that purpose at different organizational levels.

An upcoming Research Note will also be shared, which will include toolkits with practical tools to support companies in both the formulation and implementation of their purpose. These resources will offer actionable guidance to help align strategy, culture, and operations with a clear and mobilizing purpose.

The project has also supported academic research, including a Master's thesis entitled "Corporate Purpose Reformulation – How companies can reformulate their corporate purpose." Based on a qualitative analysis of two multinational companies — drawing on institutional documents and interviews with internal and external stakeholders—the thesis introduces the Purpose Reformulation Framework: a structured model outlining the motivations behind reformulation, the internal and external drivers that influence the framing of the new purpose statement, and the key characteristics this statement should embody.

The framework also highlights how purpose reformulation can lead to a broader revision of a company's values, mission, vision, and narrative. By bridging academic theory and business practice, this research contributes to the evolving field of corporate purpose and provides concrete guidance for companies seeking to become more purpose-driven and create a positive impact on society and the planet.

The second phase of the project will involve new companies and expand into complementary lines of research.



CORPORATE PURPOSE REFORMULATION How companies can reformulate their corporate purpose

Adriana Tomazela Zuzi

Dissertation submitted in partial fulfillment of the requirements for obtaining the degree of
Master in Applied Management at Universidade Católica Portuguesa

March 2025

Dissertation written under the supervision of Professor Andreia Carrichini

Responsible Leadership

As part of its commitment to advancing responsible business practices, the Center for Responsible Business and Leadership (CRBL) launched a research project dedicated to exploring the concept and impact of Responsible Leadership (RL).

The project is structured in three progressive phases, beginning with an in-depth investigation into the definition and core attributes of Responsible Leadership. Phase 1 focuses on reviewing the academic and practical literature to understand how RL differs from other leadership approaches, identifying the essential traits of a responsible leader, and examining the drivers that shape such leadership. This foundational phase will also include the development of a practical toolkit to support individuals and organizations in cultivating Responsible Leadership capabilities.

Based on the findings of Phase 1, the project foresees two possible developments: Phase 2 – Responsible Leadership and Corporate Performance, which will explore how RL contributes to various dimensions of company success; and Phase 3 – Implementation of Responsible Leadership in Portuguese Companies, focused on applying insights to the national context. We are currently dedicating our efforts to Phase 1, laying the conceptual and practical foundations for the next steps.

Forum Oceano

In partnership with Fórum Oceano, the CRBL is developing a strategic study to demonstrate the potential for business case development related to the Blue Economy, aligned with European guidelines on sustainability and corporate impact. This study includes a mapping of how companies can contribute to the achievement of SDG 14 targets.

The ongoing analysis conducted by the Observatory shows that Portuguese companies still face significant challenges in adopting practices that address this Sustainable Development Goal. The main challenges related to SDG 14 involve reducing marine pollution, ensuring the sustainable management of fisheries, promoting the Blue Economy, and financing innovative solutions to protect ocean ecosystems. Therefore, understanding the business case associated with SDG 14 in Portugal is of crucial importance for our country and our companies.

Top 100 economies

A recent analysis conducted by CRBL highlights the growing economic power of corporations in the global landscape. While countries continue to hold political influence, companies increasingly dominate in terms of financial, human, and technical resources.

In March 2025, CRBL concluded that 74 of the world's 100 largest economic entities by revenue were companies, compared to just 26 countries — a trend that has strengthened since 2016.

Corporations such as Walmart, Amazon, and Saudi Aramco generate more revenue than countries like Spain, Brazil, or Canada, underscoring their central role in shaping global development.

This comparison reveals more than a statistical trend — it reflects a shift in global dynamics, where the private sector emerges not just as a participant but as a key protagonist in driving sustainable change. With such influence comes responsibility.



Rank	Country/Company	Revenue (US \$)	Rank	Country/Company	Revenue (US \$)
1	United States	4 758 667	51	Samsung Electronics	198 257
2	China	2 671 437	52	Hon Hai Precision Industry	197 876
3	France	1 321 316	53	Cigna Group	195 265
4	Germany	1 280 609	54	Sweden	194 729
5	United Kingdom	1 211 910	55	Agricultural Bank of China	192 398
6	Italy	930 908	56	China Railway Engineering Group	178 563
7	Walmart	648 125	57	Ford Motor	176 191
8	Amazon	574 785	58	Bank of China	172 328
9	Brazil	555 907	59	Bank of America	171 912
10	Russian Federation	552 017	60	General Motors	171 842
11	Korea, Rep.	548 165	61	Elevance Health	171 340
12	Saudi Aramco	494 890	62	Israel	170 464
13	Spain	482 901	63	BMW	168 101
14	Australia	452 838	64	Mercedes-Benz Group	165 638
15	Netherlands	437 923	65	China Railway Construction	160 947
16	Sinopec Group	429 700	66	China Baowu Steel Group	157 216
17	Canada	427 264	67	Citigroup	156 820
18	China National Petroleum	421 714	68	Centene	153 999
19	Apple	383 285	69	Switzerland	153 926
20	UnitedHealth Group	371 622	70	JD.com	151 217
21	Berkshire Hathaway	364 482	71	Home Depot	152 669
22	CVS Health	357 776	72	Electricité de France	151 080
23	Volkswagen	348 408	73	Marathon Petroleum	150 307
24	Exxon Mobil	344 182	74	Kroger	150 039
25	Mexico	342 490	75	Phillips 66	149 890
26	India	324 295	76	Denmark	147 831
27	Shell	323 183	77	Seychelles	147 330
28	China State Construction Engineering	320 431	78	Ping An Insurance	145 759
29	Toyota Motor	312 018	79	Sinochem Holdings	141 240
30	McKesson	308 951	80	China Mobile Communications	142 832
31	Alphabet	307 394	81	China National Offshore Oil	141 732
32	Turkiye	288 047	82	Honda Motor	141 349
33	Norway	279 454	83	Fannie Mae	141 240
34	Poland	279 353	84	China Life Insurance	139 635
35	Cencora	262 173	85	Walgreens Boots Alliance	139 081
36	Trafigura Group	244 280	86	Valero Energy	139 001
37	Costco Wholesale	242 290	87	Banco Santander	137 245
38	Belgium	239 454	88	China Communications Construction	136 671
39	JPMorgan Chase	239 425	89	BNP Paribas	136 076
40	Austria	227 619	90	Mitsubishi Corporation	135 390
41	Industrial & Commercial Bank of China	222 484	91	Meta Platforms	134 902
42	TotalEnergies	218 945	92	HSBC Holdings	134 901
43	GlaxoSmithKline	217 829	93	Verizon Communications	133 934
44	BP	213 012	94	China Minmetals	132 020
45	Microsoft	211 915	95	Alibaba Group Holding	131 338
46	Indonesia	207 636	96	CITIC Group	131 242
47	Cardinal Health	205 012	97	China Resources	126 170
48	Stellantis	204 908	98	Hyundai Motor	124 577
49	Chevron	200 949	99	AT&T	122 428
50	China Construction Bank	199 826	100	Shandong Energy Group	122 181

Developed by: CRBL

Author: Patrícia Beltrão

Sources:
Country GDP source (updated 03/2023): <https://data.worldbank.org/indicator/NY.GDP.MKTP.CD?view=chart>
Country revenue (% of GDP) source (updated 03/2023): <https://data.worldbank.org/indicator/GC.REV.XGRT.GD.ZS?view=chart>
Company value source (updated 03/2023): Fortune Global 500 List 2024

Omnibus Package

To support understanding of the Omnibus proposal, our team created a summary table in Portuguese based on the article by Filipa Pires de Almeida. This resource was shared on our social media channels, where it received wide recognition. (You can read it at: <https://lnkd.in/gyifZhMm>).

The Omnibus proposals aim to simplify ESG reporting requirements and promote greater de-bureaucratization and competitiveness in Europe.

Despite the significant proposed changes, mainly related to narrowing the scope of the legislation, delaying its implementation, and simplifying the reporting requirements, the key differentiating factor of the European obligation remains: the double materiality.

Compared to reporting obligations imposed on companies in other economic blocs, this factor is truly distinctive, as it requires companies not only to assess and report their financial materiality (how ESG factors affect their financial performance) but also their impact materiality (how their operations affect society across environmental, social, and governance factors).

Thus, companies in the EU will continue to evaluate, address, and communicate their impact with transparency and responsibility. This remains unchanged under the new proposal and continues to set Europe apart from the rest of the world.

Although reducing the scope of the legislative measures may become a reality — limiting companies' ability to demand data from their business partners — the spillover effect across the value chain will not disappear. It is worth noting that some companies are already concerned about the efforts they have undertaken to comply with this legislation.

Moreover, it is common knowledge that long-term economic prosperity and the survival of humankind depend on companies integrating environmental and social factors into their strategies. We firmly believe that the future will undoubtedly involve the increasing incorporation of sustainability data into business strategy and reporting. Thus, despite this short-term slowdown, the long-term sustainability trend remains strong.

This means that companies that adopt sustainable business practices now will be better positioned to gain a competitive advantage in the future.

After all, sustainability and digitalization are the biggest business cases of the future; but without sustainability, there will be nothing else.

The key question for companies is not merely how to comply with the law or whether the law is more or less restrictive. The real question is: Beyond compliance, how will companies seize this future trend — sustainability — and turn it into a business advantage?

You can read more [here](#)

Omnibus Package

Alterações propostas pela Comissão Europeia no âmbito do Pacto Omnibus (que incorpora a CSRD, CSDDD, Taxonomia europeia e CBAM)			
Corporate Sustainability Reporting Directive (CSRD)	Elemento	Regras em vigor atualmente	Proposta de mudança com Omnibus
	Dimensão da Empresa CSRD	Aplica-se a grandes empresas (<250 trabalhadores, >€50M de Volume de Negócios, ou >€25M de Balanço)	Obrigatoriedade limitada para empresas com >1000 trabalhadores e com >€50M de Volume de Negócios, ou >€25M de Balanço. Menos 80% de empresas abrangidas.
	Número de empresas abrangidas CSRD	>50,000	<7,000
	Empresas de países terceiros - fora da UE (ex., empresas-mãe não europeias) CSRD	€150M de Volume de Negócios	€450M de Volume de Negócios na UE nos últimos 2 anos consecutivos
	Reporte de Cadeia de Valor CSRD	Empresas têm de obter informação de todos os fornecedores onde seja possível e razoável ¹	Empresas não têm de obter informação de empresas que não estejam ao abrigo da CSRD. Há limitações para pedidos para PMEs ligadas ao reporte voluntário (Standards PME)
	Garantia CSRD	Obrigatório garantia limitada, planos para transição para garantia razoável	Mantém-se garantia limitada e é eliminada a garantia razoável
	Prazo de reporte CSRD	Empresas pertencentes à Fase de Implementação 2 (2025, Grandes Empresas, >250 trabalhadores) deveriam começar a reportar informações de sustentabilidade a partir de 1 de Janeiro de 2025 com o primeiro relatório a ser apresentado em 2026, referente ao ano fiscal de 2025. Empresas pertencentes à Fase de Implementação 3 (2026, PMEs cotadas em bolsa, Instituições de crédito de pequena dimensão e não complexas e empresas de seguros cativas) deveriam iniciar o reporte a partir de 1 de Janeiro de 2026, com o primeiro relatório a ser apresentado em 2027, referente ao ano fiscal de 2026.	Adiado por 2 anos para empresas da Fase de Implementação 2 e da Fase de Implementação 3. Obrigação apenas imposta a partir de 2028
	PMEs & Reporte Voluntário	PMEs não listadas não estão abrangidas na obrigatoriedade de seguimento dos critérios da CSRD, mas são muitas vezes sujeitas a pedidos de grandes empresas	Exclusão de obrigatoriedade de reporte de PMEs cotadas na bolsa no âmbito de CSRD. Para empresas com <1000 trabalhadores, a Comissão propõe a introdução de critérios de reporte voluntário (tal como os standards das PMEs), que vão ser desenvolvidos pelo EFRAG. As empresas abrangidas só poderão solicitar às PME um conjunto limitado de informações, alinhando com critérios de reporte voluntário para PME.
	Dupla Materialidade	Obrigatório (materialidade financeira e de impacto)	Continua obrigatório (materialidade financeira e de impacto)
	Standards ESRS específicos para setores	Normas obrigatórias por setor a serem introduzidas	Rejeitada a opção de normas obrigatórias por setor
	Standards ESRS	Critérios ESRS complexos com vários dados obrigatórios a reportar	Simplificação dos ESRS: Redução do número de dados obrigatórios, remoção de dados considerados menos importantes para propósitos de reporte de sustentabilidade; priorização de dados quantitativos em detrimento das descrições qualitativas/de narrativa, distinção entre dados obrigatórios e voluntários. Os ESRS revistos devem ser publicados nos primeiros seis meses após a revisão da CSRD para que possam ser aplicados pelas empresas a partir de 2027.

Omnibus Package

Alterações propostas pela Comissão Europeia no âmbito do Pacto Omnibus (que incorpora a CSRD, CSDDD, Taxonomia europeia e CBAM)			
	Elemento	Regras em vigor atualmente	Proposta de mudança com Omnibus
Corporate Sustainability Due Diligence Directive (CSDDD)	Âmbito CSDDD e obrigações	Cobre cadeia de valor na totalidade	Limitada a fornecedores diretos. Eliminação da obrigação de terminar contratos como último recurso, em alternativa as empresas devem suspender a relação comercial e tentar resolver o problema com o parceiro em causa
	Avaliação de risco do fornecedor CSDDD	Avaliação inclui fornecedores indiretos	Avaliação só para fornecedores diretos, excetuando casos em que a informação plausível sugira risco
	Monitorização do fornecedor CSDDD	Monitorização anual	Extensão de prazo para rever medidas de diligência devida de 1 para 5 anos
	Responsabilidade Civil CSDDD	Os Estados-Membros são obrigados a 1) estabelecer um regime uniforme de responsabilidade civil em toda a UE para casos de incumprimento; 2) permitir que ONGs e sindicatos intentem ações em representação dos visados; 3) aplicar a legislação nacional (europeia) independentemente do local onde ocorreu o dano.	Redução substancial dos riscos para as empresas. Estados-Membros deixam de ter a obrigatoriedade 1), 2), 3) das regras em vigor. As legislações nacionais devem garantir que indivíduos que sofram danos por incumprimento das obrigações de diligência devida por parte da empresa têm direito a uma compensação
	Planos de Transição Climática CSDDD	Implementação obrigatória do plano de transição climática	As empresas apenas precisam de adotar planos de transição, não sendo explícita a obrigatoriedade de os implementar
	Penalidades CSDDD	>= 5% do volume de negócios global	Removidas penalizações
	Harmonização CSDDD	Estados membros podem impôr requisitos mais rigorosos em certas áreas	Obrigações de diligência mais rigorosas a nível nacional deixam de ser permitidas em determinadas áreas como a avaliação de risco, diligência de cadeia de valor e penalidades. Tentativa de assegurar maior harmonização entre estados membros da UE, limitando flexibilidade
	Prazos para CSDDD	Transposição em Julho de 2026, aplicação em Julho 2027.	Adiado por 1 ano: Transposição para Julho 2027 e aplicação para Julho 2028
Taxonomia da UE	Regulamentação da Taxonomia	Reporte obrigatório para todas as empresas em regras de taxonomia	Apenas para empresas >1,000 trabalhadores. Restrição de obrigatoriedade de reporte para empresas com >450M de Volume de Negócios. Voluntário para empresas com <€450M de Volume de Negócios
	Relato de alinhamento parcial de taxonomia	Não foi previamente especificado	Empresas podem relatar alinhamento parcial da taxonomia
	Índice de Ativos Verdes (GAR)	Os bancos devem incluir todas as exposições no denominador GAR	Bancos podem excluir empresas fora do âmbito da CSRD no denominador GAR
	Taxonomia DNSH/Princípio de Não Causar Dano Significativo	Critério DNSH rigoroso	Simplificação de templates de reporte: menos 70% de dados obrigatórios. Limiar de materialidade financeira: isenção de reporte de atividades elegíveis para a taxonomia se representarem menos de 10 % do seu negócio

Omnibus Package

Alterações propostas pela Comissão Europeia no âmbito do Pacto Omnibus (que incorpora a CSRD, CSDDD, Taxonomia europeia e CBAM)			
Carbon Border Adjustment Mechanism (CBAM)	Elemento	Regras em vigor atualmente	Proposta de mudança com Omnibus
	Limiar de importação CBAM	Aplicada a todos os importadores	Nova isenção anual de 50 toneladas, removendo as obrigações do CBAM para 90% dos importadores
	Data de implementação CBAM	2026	Adiada para 2027
	Cobertura do Produto CBAM	Aplicada a ferro, metal, cimento, fertilizantes, alumínio, hidrogénio e eletricidade	Sem expansão por enquanto, mas possível expansão para setores RCLE, emissões indiretas e bens a jusante (downstream goods) em 2026
	Processo de rastreamento de emissões	Requisitos detalhados de rastreamento de emissões	Processo simplificado, redução da complexidade de compliance



CATÓLICA-LISBON
CENTER FOR RESPONSIBLE
BUSINESS & LEADERSHIP

Referências

Post David Carlin da D. A. Carlin and Company

Accountancy Europe

Post Phillip Petry no LinkedIn (CSRD Under the Omnibus Package: What's Changing and When?)

Newsletter CRBL

Notas de rodapé

¹ **Garantia Limitada:** Nível moderado de segurança fornecido por auditores, baseado em análises e revisões, sem testes detalhados. A conclusão é expressa de forma negativa, indicando que não foram identificadas distorções materiais, mas sem certeza absoluta (<https://shorturl.at/BU3i4>)

Garantia Razoável: Nível elevado, mas não absoluto, de segurança, baseado em testes detalhados e evidências robustas. A conclusão é positiva, indicando que as informações são confiáveis e apresentam uma visão justa (<https://shorturl.at/BU3i4>)

² **Alinhamento parcial da taxonomia da UE:** pode não atender integralmente a todos os critérios técnicos exigidos para os seis objetivos ambientais da taxonomia, pode não cumprir todos os requisitos de verificação, pode atender apenas parcialmente aos critérios sociais e de governança.

³ Os setores **RCLE** referem-se às indústrias já abrangidas pelo RCLE-UE (Regime de Comércio de Licenças de Emissão da União Europeia, ou EU ETS - Emissions Trading System). Esses setores são caracterizados por altas emissões de carbono e risco de vazamento de carbono, ou seja, a transferência de produção para países com regras ambientais menos rigorosas.

3.3. Outreach Activities

Portuguese Water Management Pact

Created in 2021, the Portuguese Water Management Pact aims to mobilize action among Portuguese organizations on water related issues.



In this context, the CRBL has organized, coordinated, and promoted various activities to disseminate its message and showcase the best practices of its members.

In October 2024, the Water Management Pact became an independent project and is now being managed under the CATÓLICA-LISBON direct umbrella.

The study, led by Professor Miguel Gouveia, provides an analysis of how to assess the value of water in various sectors, challenging an economically viable evaluation of the available solutions for mitigating the problem.

Supported by the Calouste Gulbenkian Foundation, The Economic Value of Water in Portugal seeks to build an integrated and collaborative strategy between different entities in the search for sustainable solutions for water management.

The study was officially launched in June 2024, in an event at the Calouste Gulbenkian Foundation.



Building on this research, in 2025, the Portuguese Water Management Pact produced an independent evaluation of the national water strategy “Água que Une”, using the study’s economic analysis as a baseline reference. This assessment critically examined the strategic alignment, ambition, and feasibility of the government’s approach to water policy, highlighting gaps and opportunities for action in light of Portugal’s water-related vulnerabilities.

The findings from both the study and the independent evaluation were presented in several public forums. On May 21st, 2025, Mafalda Sarmiento, Coordinator of the Pact and Researcher at the Center for Responsible Business and Leadership (CRB-Lisbon), presented the study at the 4th Portugal Nuts Congress, the main annual gathering of the Portuguese nut sector, held in Beja. Subsequently, Professor Miguel Gouveia and Mafalda Sarmiento jointly presented the study and the Pact’s evaluation to the Portuguese Parliament during a session of the Working Group on Water.

Mental Health in the Workplace Pact



The Mental Health in the Workplace Pact was officially launched in November 2022. The Pact was developed around five main commitments:

- 1 Develop action plans to support good mental health in organizations;
- 2 Promote a corporate culture opened to mental health, aiming to eliminate stigma, with active leadership involvement;
- 3 Empower all employees to manage and prioritize their mental health and support each other;
- 4 Refer employees to mental health tools and the support they need;
- 5 Regularly measure the impact of mental health initiatives within companies.

Over the past year, the groups have been working to share practices, reflections, and recommendations on the five different topics. One of the highlights of this Pact work has been the design of an Implementation Road Map for Companies willing to have rigorous Mental Health policies. In October 2024, the Mental Health Pact became an independent project and is now being managed under the CATÓLICA-LISBON direct umbrella.

Both the Water Management Pact and the Workplace Mental Health Pact were originally conceived and launched within the Center for Responsible Business and Leadership (CRBL) at CATÓLICA-LISBON. Over the past years, the CRBL has played a pivotal role as the driving force and catalyst behind these multi-stakeholder initiatives, fostering strategic dialogue, partnerships, and action in response to some of the most pressing sustainability challenges in Portugal.

As of 2025, both Pacts have transitioned to the newly established Sustainability Office of CATÓLICA-LISBON, a transversal structure designed to integrate sustainability more broadly across the School's governance, operations, research, and community engagement. This evolution reflects the growing institutional commitment to embedding sustainability across all dimensions of the School, enabling the Pacts to become even more cross-cutting and impactful within the broader academic and societal ecosystem.

Responsible Business Champions network

The Responsible Business Champions (RBC) is a group of like-minded folks, bonded by the Executive Education Courses offered by the CRBL, eager to create impact wherever they are through a Responsible and Purpose Driven attitude.

Strategic Partnerships

Following the previous years' path, the CRBL has continued to maintain and establish new relationships with several renowned organizations that share its main goals and inspirations



IAPMEI, which stands for the Competitive and Innovation Agency, is a Portuguese public agency focused on promoting the competitiveness and growth of Portuguese businesses, particularly Small and Medium Enterprises (SMEs).



BCSD Portugal is a non-profit business association that brings together over 190 leading companies in Portugal, supporting them on their journey toward sustainability.



GRACE is a business association that promotes the development of sustainable business culture and encourages industry sectors and companies to transformational changes and search for practical solutions for sustainable growth.

Strategic Partnerships

Following the previous years' path, the CRBL has continued to maintain and established new relationships with several renowned organizations that share its main goals and inspirations



Sustainable Development Solutions Network Portugal aims to mobilize universities, research centers, civil society organizations, and companies to create synergies to promote transformative solutions to accelerate the implementation of the 2030 Agenda and the Paris Agreement.



United Nations Academic Impact is an initiative that aligns institutions of higher education with the United Nations in supporting and contributing to the realization of United Nations goals and mandates, including the promotion and protection of human rights and access to education, sustainability, and conflict resolution.



United Nations
Global Compact

The world's largest corporate sustainability initiative, with 13.000 participants and other stakeholders across 170 countries. It aims to mobilize a global movement of sustainable companies and stakeholders.

PRME

Principles for Responsible
Management Education

an initiative of the



Global initiative of the UN that, through six governing principles - Purpose, Values, Methodology, Research, Partnership, and Dialogue - intends to integrate education in management and contribute to the development of future leaders, in alignment with the Sustainable Development Goals.

3.4. Events



3rd Year Results: Paths and Perspectives



On November 13th 2025, the third edition of the Annual Report of the Observatory of the SDGs in Portuguese Companies was officially launched and presented at a public event. The session featured the presentation of the report's main findings, followed by a dynamic debate on the key insights emerging from the study.

The event was attended by distinguished guest speakers — Isabel Capelo Gil, Mariana Ribeiro Ferreira, Tiago Carrilho, Cláudia Coelho, Nuno Gonçalves, Júlia Seixas, and António Baldaque da Silva. They all made valuable contributions and thought-provoking reflections.

We also wish to express our deep appreciation to all the companies that have been part of this study since its launch in 2021. Their continued collaboration motivates our team to keep generating knowledge and developing practical tools that help companies move forward in the implementation of the SDG Agenda.

More information about the project and access to the full report are available [here](#).

Unpacking the UN Pact for the Future

On November 22, 2024, Universidade Católica Portuguesa hosted the event **Unpacking the UN Pact for the Future – What does it mean for a responsible agenda?**, organized by the CRBL in collaboration with SDSN Portugal.

The session opened with remarks from Filipe Santos, Dean of CATÓLICA-LISBON and Academic Director of the Center, and featured a keynote address by Professor Jeffrey Sachs, Chair of the UN Sustainable Development Solutions Network (SDSN) and Director of the Center for Sustainable Development at Columbia University. His speech focused on the future of multilateralism in light of the UN Pact for the Future.

The event also marked the first anniversary of SDSN Portugal, with opening contributions from Professor Júlia Seixas, Chair of SDSN Portugal, and Eng. Maria João Rauch, Manager at CEiiA. Insights from young Portuguese participants in the UN Summit of the Future were shared by André Cardoso, President of the Portuguese Youth Council, and Mariana Gomes, founder of the NGO Último Recurso. The session concluded with a closing debate moderated by journalist Aline Flor (Público) and final remarks by Dr. Paulo Marcelo, State Secretary for the Presidency of the Council of Ministers.

Bringing together academics, policymakers, youth representatives, and civil society actors, the event fostered dialogue on Portugal's role in shaping a responsible and future-oriented global agenda.



SDGs in Action: Shaping the Future Together

On June 5th, the Observatory team offered a 120-minute online session exclusively for companies that are part of the Observatory. The session gathered 50 participants. At a time when global challenges call for concrete and systemic responses, this session brought together Observatory member companies to share knowledge and build a common narrative around the role of the business sector in achieving the 2030 Agenda.

It was a moment of interaction, focused on exploring the latest sustainability and SDG-related challenges and trends in today's uncertain context, creating space for dialogue and the exchange of practical experiences.

The session also served as a collaborative opportunity to collect data, contributing to a more robust picture of corporate sustainability in Portugal and informing future priorities and decision-making.

What Comes After 2030? Thinking about the Future of the SDGs

As 2030 draws closer, the global community has entered a pivotal moment. With less than five years remaining to achieve the Sustainable Development Goals (SDGs), questions about the future of the Agenda 2030 have become increasingly urgent.

To foster critical reflection on the legacy of the Agenda, the persistent challenges, and the priorities for the next phase of sustainable development, the Center for Responsible Business & Leadership at CATÓLICA-LISBON, in partnership with the SDNS Portugal, launched a series of three world-class webinars.

This initiative marked the beginning of a broader effort to explore these pressing issues in depth and stimulate meaningful dialogue on the future of the Sustainable Development Agenda.

The first session took place on July 10th and brought together business leaders, policymakers, and academics to reflect on what comes after 2030, particularly in light of the fact that 80% of the SDG targets remain off track. The session concluded with a 45-minute open discussion with the audience, encouraging active participation and a dynamic exchange of ideas on the way forward for sustainable development.



Discussion on "SMEs on the Path to Sustainability"

Filipa Pires de Almeida, Executive Director of CRBL, took part in a panel during a session co-organized by APEE and IAPMEI, focused on the topic "SMEs on the Path to Sustainability".



Estoril Political Forum 2025 - The Future of Democracy in the Age of Artificial Intelligence

On June 5th, Filipa Pires de Almeida participated as a discussant in the panel "Competitiveness, Innovation, and Industrial Policy: Europe Facing New International Challenges", held as part of the Estoril Political Forum 2025 – The Future of Democracy in the Age of Artificial Intelligence.

The panel was hosted by André Azevedo Alves (Vice-Director, IEP-Católica, Lisbon) and chaired by Miguel Morgado (IEP-Católica, Lisbon), with Vítor Bento (President of the Portuguese Banking Association; UCP) as the main speaker and Luís Leal de Faria (IEP-Católica, Lisbon) also joining as a discussant.

Green ESG Awards

BCSD Portugal, in partnership with Forbes Portugal, presented awards to recognize companies, initiatives, and leaders with a strong and effective commitment to ESG best practices.

With 10 award categories, the initiative featured a distinguished panel of judges, including Filipa Pires de Almeida, Executive Director of the CRBL.



AESE Business School: about ESG and Social Sector

Filipa Pires de Almeida addressed the topic 'ESG: What Are We Really Talking About?' in this event, clarifying the key concepts and laying the groundwork for a debate with a common understanding among participants.



1st ESG Congress

On May 22nd, the 1st ESG Congress of Almedina Academy brought together leading experts in corporate sustainability to reflect on recent national and European developments in the field.

Key topics under discussion included the legislative changes introduced by the Omnibus package, the Corporate Sustainability Reporting Directive and Standards (CSRD/ESRS), the EU Taxonomy Regulation, the Corporate Sustainability Due Diligence Directive (CSDDD), the ESG Ratings Regulation, and the upcoming EU Regulation on Forced Labor, among other current ESG-related issues.

The presentations were organized into six thematic panels: i) General Topics; ii) Sustainability Reporting Duties (CSRD/ESRS); iii) Sustainable Governance; iv) Sustainable Finance; v) Due Diligence Obligations (CSDDD); and vi) ESG Liability and Litigation.

Angela Lucas, Advisor at CRBL, spoke on climate-related disclosures in the panel on Sustainability Reporting Duties (CSRD/ESRS), and Filipa Pires de Almeida, CRBL Executive Director, served as Chair of the panel on Due Diligence Obligations (CSDDD).



SDGs at the CEMS Global Citizenship Seminar

CRBL was represented by Natália Cantarino in a seminar for the Kolegium Gospodarki Światowej. The topics covered were how the Sustainable Development Goals can leverage the energy transition, with examples from the Observatory.

Sustainability – From Concept to Practice

Natália Cantarino participated in a panel discussion about Sustainability for Grupo ETE at AESE Business School, sharing key insights about implementing the Sustainable Development Goals at business strategy.

Siemens Tech Day

Natália Cantarino, Operations Manager at CRBL, shared key insights at Siemens Tech Day about CRBL's work in recent years. Her presentation highlighted how the Center has been actively collaborating with companies and students to better understand how to leverage sustainability practices and integrate them into business and educational contexts.



Corporate Sustainability: Is the Future Circular?

On Sustainability Day 2025, during the same week as the Summit of the Future in New York, Mafalda Sarmento, researcher and consultant at CRBL, participated, at the invitation of Público and REN, in the final session of the "Encontros Com Futuro" series.



IV Portugal Nuts Congress

On May 21st, Mafalda Sarmento, Researcher and Consultant at CRBL, presented the study "The Economic Value of Water in Portugal" at the 4th Portugal Nuts Congress — the annual event for the nut sector, held in Beja.



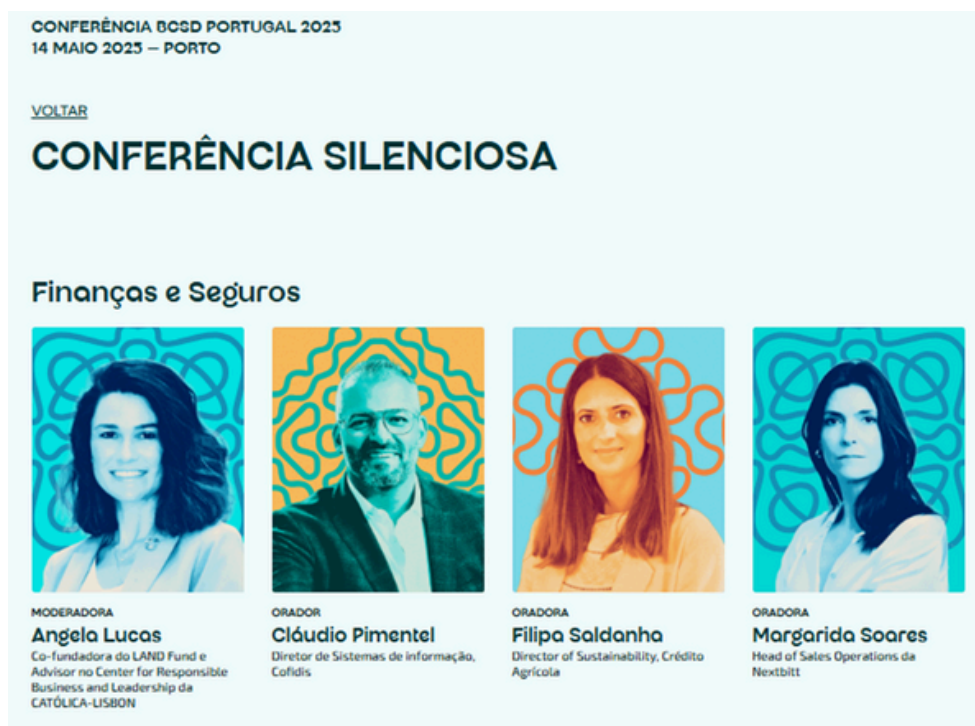
“Floresta é Sustentabilidade” Award

On April 11th, Angela Lucas, CRBL Advisor, participated in the “Floresta é Sustentabilidade” Award, joining the panel “Sustainability: a strategic asset in a changing world.” The award is an initiative by Biond – Forest Fibers from Portugal, in partnership with Correio da Manhã and Jornal de Negócios.



“Empresas com Visão: liderar a mudança”

On May 14th, Angela Lucas, CRBL Advisor, took part in the annual conference of BCSD Portugal – “Empresas com Visão: liderar a mudança” – held at Casa da Música in Porto, where she served as moderator of the sectoral panel on “Finance and Insurance.”

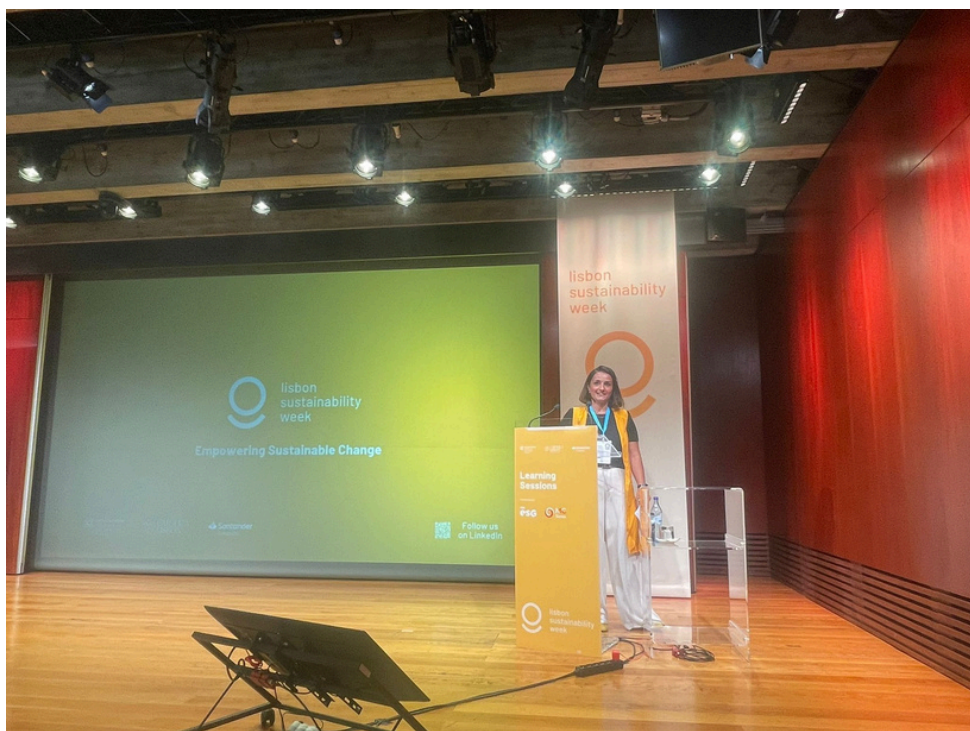


Lisbon Sustainability Week

On June 17th, during the Lisbon Sustainability Week — an event promoted by the Center for Sustainable Finance — Angela Lucas had the honor of interviewing the keynote speaker, Sandrine Dixon-Declève. Sandrine currently serves as Honorary President and Global Ambassador of the Club of Rome, Executive Chair of Earth for All, and Co-Chair and Co-Founder of the System Transformation Hub.



She and our colleague Mafalda Sarmento were hosts in different sessions of the conference.



3.5. Sharing Knowledge

Communication Strategy

***Have a Great and Impactful Week* is our weekly newsletter, that has recently reached edition number 300!**

This newsletter aims to inform and inspire our audience about the topics that are part of the Center's DNA. The newsletter is written weekly by a member of the Center or an invited guest expert in the field.

HAGIW serves as an informative message for leaders and students on current affairs, bringing new insights on the world of corporate responsibility, sustainability, and responsible leadership.

We have, on average, 2 000 readers per week.



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Center for Responsible Business and Leadership @ CAT...
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19h • 🌐

🚩 The newly launched Sustainable Development Report shares a concerning picture: we are not on track to achieve the 17 Sustainable Development Goals (SDGs).

Global progress has largely stalled since 2020, and only 17% of the targets are on track to be met by 2030.

This raises critical questions:

- 👉 What comes after 2030 if we fall short?
- 👉 What are the risks of not achieving these Goals?

At CRBL, these are exactly the discussions we're driving this year — highlighting why it's essential to uphold the ambitions set in 2015 and exploring how we can all stay engaged to accelerate action.

#SustainableDevelopment #2030Agenda #SDG

Edition 301
**Beyond 2030:
From Global Goals to Business Action**
Written by Natália Cantarino

Have a Great & Impactful Week

Beyond 2030: From Global Goals to Business Action
Center for Responsible Business and Leadership @ CATOLICA-LISBON

Communication Strategy

Over the year, the CRBL team contributed to several media outlets, marking our position as opinion makers in the topics of Business Sustainability in Portugal.

Our articles and podcasts episodes serve to inspire and raise reflection on different themes correlated to CRBL's work, such as Sustainable Development, Purpose, Responsible Leadership, among others.



[CATÓLICA-LISBON](#)

Jul 07 2025

What have we learned in six years of Responsible Business Leadership

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Jun 16 2025

Ocean: The Invisible Asset of the Future Why the business case of the sea should be on the...

[Read more >](#)

Communication Strategy

CRBL has a bi-weekly post at Jornal de Negócios and a monthly post at Observador. It has also partnered with VER, a media outlet, to share its newsletters and reach a broader audience.



The screenshot shows the VER website with a navigation bar at the top containing the logo, a home icon, and links for VALORES, ÉTICA, and RESPONSABILIDADE. Below the navigation bar, there are three article cards. Each card features a small image on the left, a title, a category and author, a date, and a short summary. The first article is titled 'Ser CEO em 2025: do greenwashing ao greenhushing' by Filipa Pires de Almeida, dated June 26, 2025. The second article is 'A paz não é um acordo' by Mónica Dias, dated May 14, 2025. The third article is 'Relatório Europeu de Sustentabilidade: uma indefinição da estratégia' by Filipa Pires de Almeida, dated April 30, 2025.

Ser CEO em 2025: do greenwashing ao greenhushing
 Liderança Filipa Pires de Almeida - Jun 26, 2025
 2024 trouxe para o panorama dos negócios uma enorme pressão, instabilidade e risco em escalada, principalmente resultante da enorme incerteza face ao contexto político-económico em que as empresas operam

A paz não é um acordo
 Valores Mónica Dias - Mai 14, 2025
 A paz é, em si mesma, um longo processo de compromisso e esperança

Relatório Europeu de Sustentabilidade: uma indefinição da estratégia
 Sustentabilidade Filipa Pires de Almeida - Abr 30, 2025
 A sustentabilidade corre o risco de se tornar um exercício mecânico, potencialmente desligado da estratégia e da vantagem competitiva



The screenshot shows a newsletter or report cover. At the top, there is a navigation bar with links for Inicio, Ao Minuto, Premium, Cotações, Economia, Empresas, Mercados, O Poder de Fazer acontecer, Opinião, Weekend, and Emprego. Below the navigation bar, there are two circular portraits of Filipa Santos and Mónica Dias. The main title is '2025: a sustentabilidade definirá o sucesso empresarial'. Below the title, there is a short paragraph: 'Num mundo ameaçado pelas consequências das mudanças climáticas e pelo aumento das desigualdades, a sustentabilidade é fundamental para a prosperidade, não apenas das empresas e nações, mas também da Humanidade.'

2025: a sustentabilidade definirá o sucesso empresarial
 Num mundo ameaçado pelas consequências das mudanças climáticas e pelo aumento das desigualdades, a sustentabilidade é fundamental para a prosperidade, não apenas das empresas e nações, mas também da Humanidade.



The screenshot shows a newsletter or report cover. At the top, there is a navigation bar with links for Últimas, Vídeos V+, Ouvir, and AS TRÊS DA MANHÃ. Below the navigation bar, there are several logos for various media outlets. The main title is 'Aumenta o alinhamento estratégico das empresas portuguesas com os ODS'. Below the title, there is a short paragraph: 'O Observatório dos Objetivos de Desenvolvimento Sustentável (ODS) nas empresas portuguesas é um projeto de investigação da Católica Lisbon School of Business & Economics apoiado e financiado pelo Banco BPI e pela Fundação "la Caixa". Este projeto visa monitorizar e acelerar a implementação da Agenda 2030 em Portugal, promovendo a adoção dos ODS pelas empresas portuguesas, de forma a fortalecer a sua capacidade, eficiência e contribuição para os objetivos'.

Aumenta o alinhamento estratégico das empresas portuguesas com os ODS
 O Observatório dos Objetivos de Desenvolvimento Sustentável (ODS) nas empresas portuguesas é um projeto de investigação da Católica Lisbon School of Business & Economics apoiado e financiado pelo Banco BPI e pela Fundação "la Caixa". Este projeto visa monitorizar e acelerar a implementação da Agenda 2030 em Portugal, promovendo a adoção dos ODS pelas empresas portuguesas, de forma a fortalecer a sua capacidade, eficiência e contribuição para os objetivos

Communication Strategy

ECONOMIA A MINUTO POUANÇA NO MINUTO

ÚLTIMA HORA POLÍTICA ECONOMIA DESPORTO FAMA PAÍS MUNDO TECH CULTURA LIFESTYLE AUTO VOZES INFORMAÇÕES

Empresas portuguesas alinhadas com objetivos de desenvolvimento sustentável

As grandes empresas em Portugal demonstram uma "adoção crescente" da agenda dos Objetivos de Desenvolvimento Sustentável (ODS), registando-se ainda um "envolvimento progressivo" das pequenas e médias empresas (PME), segundo um relatório divulgado hoje pela Católica-Lisbon Business & Economics.

Transfira o seu crédito e reduza a prestação. Poupe-se!

Simular já

OBSERVADOR Assin

Filipa Pires de Almeida Ativar alertas

Executive Director – Center for Responsible Business and Leadership

Reporte Europeu de Sustentabilidade: um desfoque da estratégia?

Esta é a reflexão a ter: estará a minha empresa a abordar a sustentabilidade como uma obrigação ou como uma potencial vantagem de mercado, com impacto positivo no mundo?

VER VALORES ÉTICA RESPONSABILIDADE

Gestão Tema ODS

ODS: Estamos Realmente a Caminho?

No cenário global, conforme o Sustainable Development Report 2024, apenas 16% das metas dos ODS se encontram no caminho para serem cumpridas até 2030

Por Mafalda Sarmento - Out 24, 2024 0

A integração dos Objetivos de Desenvolvimento Sustentável (ODS) nas estratégias empresariais tem mostrado uma abordagem eficaz para alinhar práticas corporativas com as necessidades globais de sustentabilidade, criando valor a longo prazo para as empresas e os seus stakeholders e shareholders. No entanto, os dados globais e nacionais mostram que, apesar de alguns avanços, há ainda um caminho longo e desafiador a ser percorrido

POR MAFALDA SARMENTO

4. Our Team

Our team



Filipe Santos
Academic Director



Filipa Pires de Almeida
Executive Director



Natália Cantarino
Operations Manager &
Researcher



Mafalda Sarmento
Researcher
& Consultant



Adriana Zani
Research Fellow



Sofia Conde
Research Fellow



Angela Lucas
Advisor



Nuno Neto
Executive in Residence



João Cotter
Scientific Advisor



Filipa Lancastre
Research Associate



Andrea Cavicchini
Research Associate

Our Advisory Board

Filipe Santos – *Dean of CATÓLICA-LISBON*

Nuno Moreira da Cruz – *Dean of Executive Education at CATÓLICA-LISBON*

João Cotter – *Professor of CATÓLICA-LISBON*

Sílvia Barata – *CEO of bp*

Helena Tomázio – *Communications & External Affairs Advisor of bp*

José Melo Bandeira – *CEO of Veolia*

João Pedro Tavares – *President of ACEGE*

Margarida Couto – *Partner at Vieira de Almeida & Associados*

Pedro Neves – *Global Solutions 4U Founder and SDG Expert*

Sofia Fernandes – *Sales and Strategy Expert*

Advisors and Partners



5. Final Message

A message from our Dean

At CATÓLICA-LISBON, we believe that businesses are a powerful force for good in society and a key driver of economic and social progress. We also believe that many of the important sustainability and inclusion issues that our world faces can be more effectively addressed with the active engagement of companies. As a leading business School in Europe and a pioneer in sustainability and impact in Portugal, we have a special responsibility in driving forward the agenda of responsible business and leadership, developing knowledge, educating leaders, and acting in partnership with companies in the pursuit of a stronger, more sustainable, and more inclusive society.

The Center for Responsible Business and Leadership, launched at CATÓLICA-LISBON in 2019, has been driving our sustainability agenda. Inspired by SDG 17 of Partnerships for Impact and acting as catalysts for new projects and collaborative efforts, the Center's dedicated team has been an internal and external driver of innovations for sustainability.

Internally, the Center has helped our School and University make progress in embedding sustainability in our key activities and operations, including improved practices, inspiring new courses, and innovative research projects. Noteworthy is the leadership of the SDG Courses cross-school initiative of the University, which received international awards. Externally, the Center has made CATÓLICA-LISBON the leading business school in Portugal by working closely with companies to articulate the business case for sustainability, inspiring the practice of responsible leadership in the Portuguese corporate sector.

Noteworthy is the Observatory for the SDGs in Portuguese Companies, considered by the UN one of the best academic projects in the world on SDGs, now being transformed into an SDG competence center.

The Center continues to drive an agenda of research on organizational purpose, strategy for impact, and responsible leadership practices. And it continues to inspire a growing network of sustainability champions in Portuguese society, inspired by its curated weekly message, which is read by thousands of executives.

The important initiatives and projects developed by the Center during the 24-25 academic year are synthesized in this report. I would like to thank the excellent team of the Center, so well led by Filipa Pires de Almeida, for their passion, dedication, and engagement to make the world a better place and CATÓLICA-LISBON a more impactful School. Also, a thank you to all the sponsors and partners of the Center.

In the challenging geopolitical context, it is critical to nurture an ecosystem of willing and capable champions for positive change. This ecosystem needs to engage academia, corporations, the social sector, and innovators. The Centre is well-positioned to continue driving this agenda.

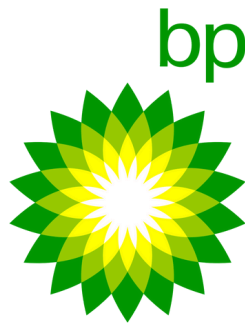


Filipe Santos
Academic Director
Dean of CATÓLICA-LISBON

Acknowledgements

We acknowledge the importance of developing and enhancing partnerships and thank our founding partners and sponsors for all the support given to our activities.

Founding Partners



Sponsors



