VALUE DRIVERS Finance leaders are increasingly playing a bigger role across the whole organisation, with a large chunk of their time spent on non-finance activities. Not only are they still in control of traditional finance functions such as accounting and budgeting, they are also key figures in strategy and drivers of business transformation and change NON-FINANCE AREAS ACCOUNT FOR A LARGE SHARE OF CFOS' RESPONSIBILITIES Roles where CFOs spend the most time 14% Specialty finance Treasury, audit, tax, investor relations 46% Traditional finance 24% Accounting, controlling, budgeting, planning Capital allocation and analysis Big data and analytics Non-finance CFOs were surveyed about the non-Finance capabilities 20% finance activities they spent most their time on of CFOs believe that improving business partnering between 18% finance and the business is a major priority McKinsey 2019 EY 2019 DIFFERING VIEWS ON WHERE CFOS CREATE THE MOST VALUE THE FUTURE FINANCE FUNCTION Areas in which CFOs have created the most financial value; percentage of CFOs and other executives Survey of finance professionals about how the role is changing Disagree Strongly disagree Strongly agree Agree 66% 78% 92% If I were CFO, I would spend The future finance function, The finance function should Finance should empower a significant amount of time led by the CFO, will champion other functions to take on all be proactive and connected on value creation across the a new way of operating across finance activities in its operations alongside wider business ecosystem the business business partners across the 46% 50% wider business ecosystem **Accenture 2019** 1% 1% 5% 4% 48% 45% FINANCE DATA HELPS OTHER PARTS OF THE BUSINESS Percentage of finance functions that are receiving growing High-growth companies All companies requests for insight and analytics in key areas CFO is a key stakeholder in enterprise CFO actively supports an transformation planning innovation culture 74% 74% 74% 72% 72% 69% 66% 42% 59% 1% 1% 52% 51% 47% 54% 49% 45% 42% 7% 2% 50% 38% Finance function must provide CFO is closely aligned to Financial Market data Social media Marketing Risk and Macroeconomic Operational data advanced analytical support to marketing, sales and customer (price and trade data (sentiment (including web traffic) data compliance data data business units experience functions related-data) analysis) and CRM data **Grant Thornton 2019 Accenture 2019** DIFFERING VIEWS ON WHERE CFOS CREATE THE MOST VALUE Areas in which CFOs have created the most financial value; percentage of CFOs and other executives

