The Sustainability Value Triangle

Creating Impact through Finance, IT, and Sustainability:
A Survey of 320 Executives

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Mind the Gap

Ongoing gap between perceived importance of sustainability and integration into the organization

Perceived Importance of Sustainability for Commercial Success vs.
Integration of Sustainability into the Core of the Organization, 2024-2025

Importance of Sustainability "Very Important"

67%

66%

■ 2024

■ 2025

Integration into Organization "Very Integrated"

37%

37%
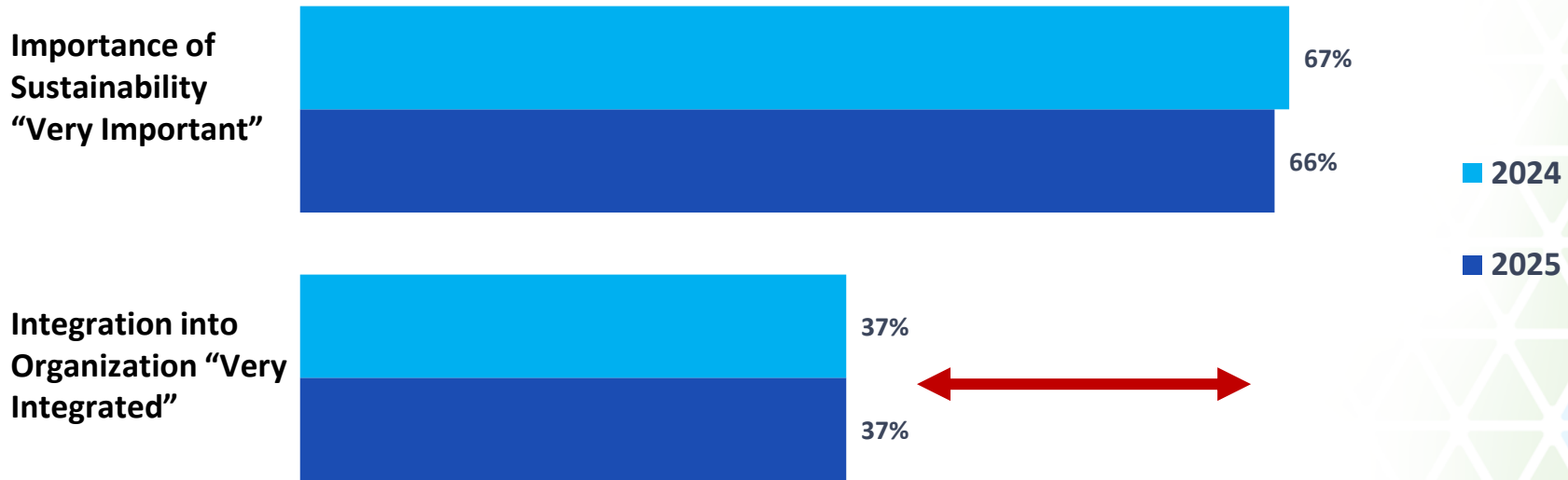
Q1_t. How important is sustainability for the commercial success of your organization? *n*=320
Q2_t. How integrated do you believe sustainability considerations are into the core of your organization? *n*=320

Where is Value Created?

Across all companies, sustainability drives most value today through brand, stakeholder relationships, and partnerships

Perceived Value of Sustainability Areas, "High Value / Very High Value", 2025

Enhancing brand/reputation	74%
Strengthening stakeholder and community relations	70%
Facilitating partnerships and collaborations with others	64%
Driving innovation	62%
Legal and regulatory compliance / avoiding lawsuits	61%
Employee attraction/retention	61%
Climate risk mitigation/management	58%
Ensuring a stable and resilient supply chain	56% ↑
Increasing efficiencies / reducing costs	50% ↑
Growing sales	49%
Attracting more investment	47%
Influencing sustainability public policy improvements	43% ↑

↑ Increase from 2024

Q3. Please rate how much value each of the following sustainability actions is delivering for your organization. *n*=320

# Reputational value, yes! Bottom-line, sort of

Perceived Value of Sustainability Areas, "High Value / Very High Value", 2025

Sustainability Area	Value
Enhancing brand/reputation	74%
Strengthening stakeholder and community relations	70%
Facilitating partnerships and collaborations with others	64%
Driving innovation	62%
Legal and regulatory compliance / avoiding lawsuits	61%
Employee attraction/retention	61%
Climate risk mitigation/management	58%
Ensuring a stable and resilient supply chain	56%
Increasing efficiencies / reducing costs	50%
Growing sales	49%
Attracting more investment	47%
Influencing sustainability public policy improvements	43%

Q3. Please rate how much value each of the following sustainability actions is delivering for your organization. *n*=320

The persistent divide: many believe mandatory reporting drives deeper collaboration, while others see a compliance exercise

Impact of Mandatory Sustainability Reporting on Collaboration between Functions, 2025
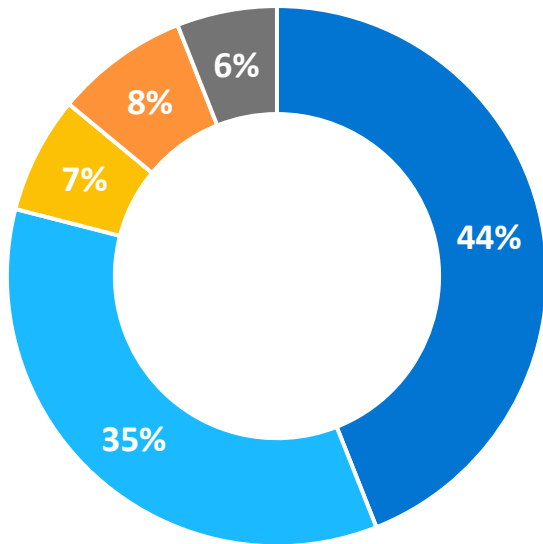
Mandatory reporting is creating...

- Better shared understanding and value creation
- Compliance without value creation
- Diverted resources from value creation
- No impact on collaboration
- Don't know

Q34. Mandatory sustainability reporting is becoming more common in many jurisdictions. This often requires more collaboration between functions. Please select the statement below that most closely matches the experience in your organization. *n*=320
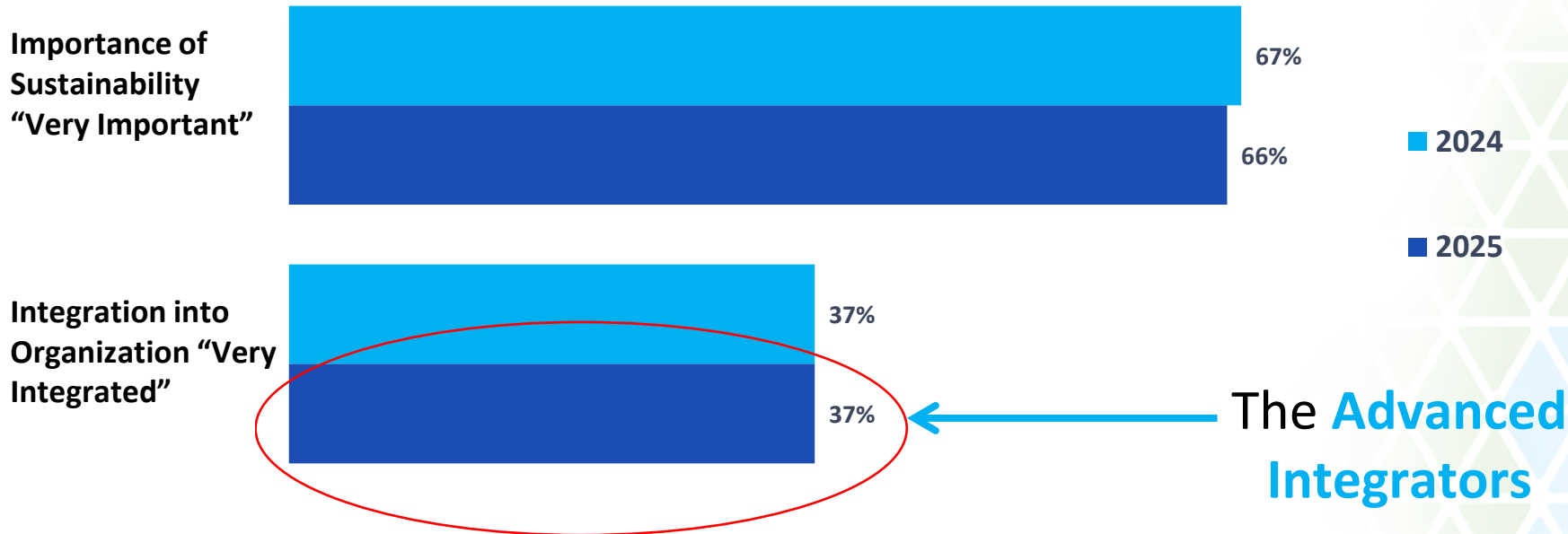
How Integration Supports Value Creation

Over one-third of companies have deeply integrated sustainability across key functions

Perceived Importance of Sustainability for Commercial Success vs.
Integration of Sustainability into the Core of the Organization, 2024-2025

Importance of Sustainability "Very Important"
- 67%
- 66%

■ 2024

■ 2025

Integration into Organization "Very Integrated"
- 37%
- 37%

The **Advanced Integrators**

Q1_t. How important is sustainability for the commercial success of your organization? *n*=320
Q2_t. How integrated do you believe sustainability considerations are into the core of your organization? *n*=320

Seven Features of Advanced Integrators

1. Recognize more commercial value from sustainability

2. Better access to high quality sustainability data

3. More resources to drive sustainability

4. More opportunities around innovation and strategic planning

5. More likely to view mandatory reporting as driver of value creation

6. More likely to be recognizing value from sustainability AI applications

7. More common in Europe than other parts of the world

Advanced Integrators realize more value on all 12 areas, including around the bottom-line
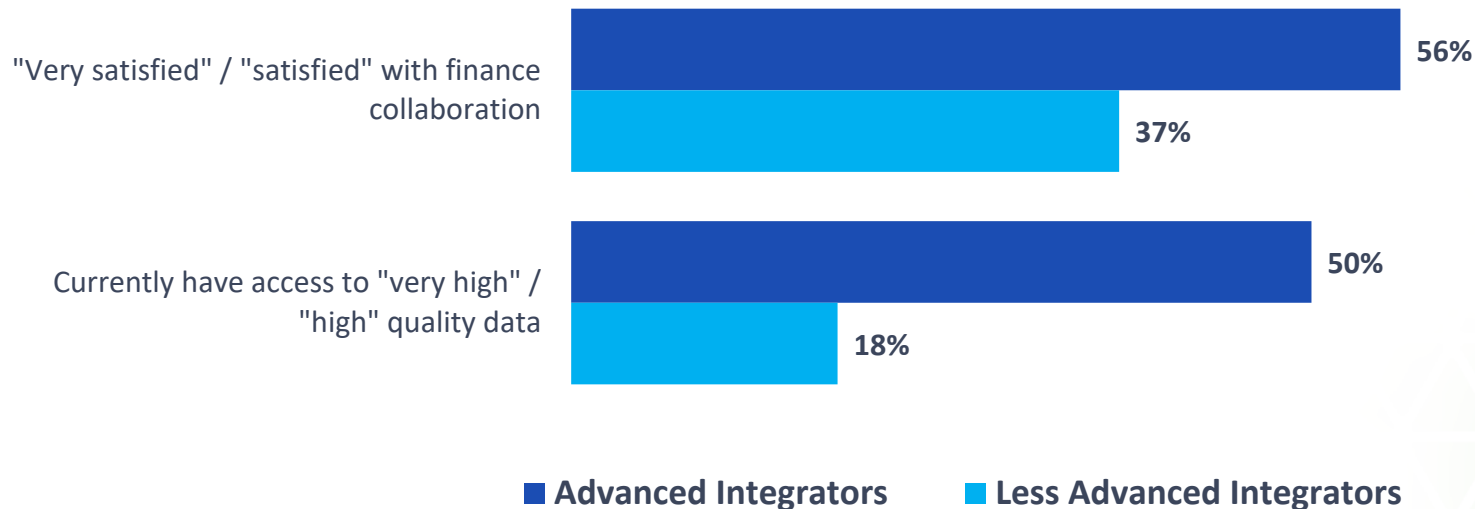
Perceived Value of Sustainability Areas, "High Value / Very High Value", 2025

Sustainability Area	Advanced Integrators	Less Advanced Integrators
Strengthening stakeholder and community relations	85%	61%
Facilitating partnerships and collaborations with others	85%	52%
Enhancing brand/reputation	83%	68%
Driving innovation	79%	52%
Climate risk mitigation/management	74%	49%
Ensuring a stable and resilient supply chain	72%	46%
Employee attraction/retention	70%	56%
★ Growing sales	67%	39%
★ Increasing efficiencies / reducing costs	65%	42%
Legal and regulatory compliance / avoiding lawsuits	64%	59%
★ Attracting more investment	62%	38%
Influencing sustainability public policy improvements	59%	34%

Q3. Please rate how much value each of the following sustainability actions is delivering for your organization. *n*=320

Effective collaboration with finance and quality data from IT are hallmarks of Advanced Integrators

"Satisfied" (4+5 on a 5-point scale) and "High Quality" (4+5 on a 5-point Scale),
Advanced Integrators vs Early Integrators, 2025

"Very satisfied" / "satisfied" with finance collaboration
- Advanced Integrators: 56%
- Less Advanced Integrators: 37%

Currently have access to "very high" / "high" quality data
- Advanced Integrators: 50%
- Less Advanced Integrators: 18%

■ **Advanced Integrators**   ■ **Less Advanced Integrators**

Q21. Overall, how satisfied are you with how the finance/accounting function is helping you deliver greater value through sustainability? Advanced Integrators *n*=70; Less Advanced Integrators *n*=143.
Q14t. How would you rate the quality of sustainability-related data you currently have access to? Advanced Integrators *n*=117; Less Advanced Integrators *n*=203
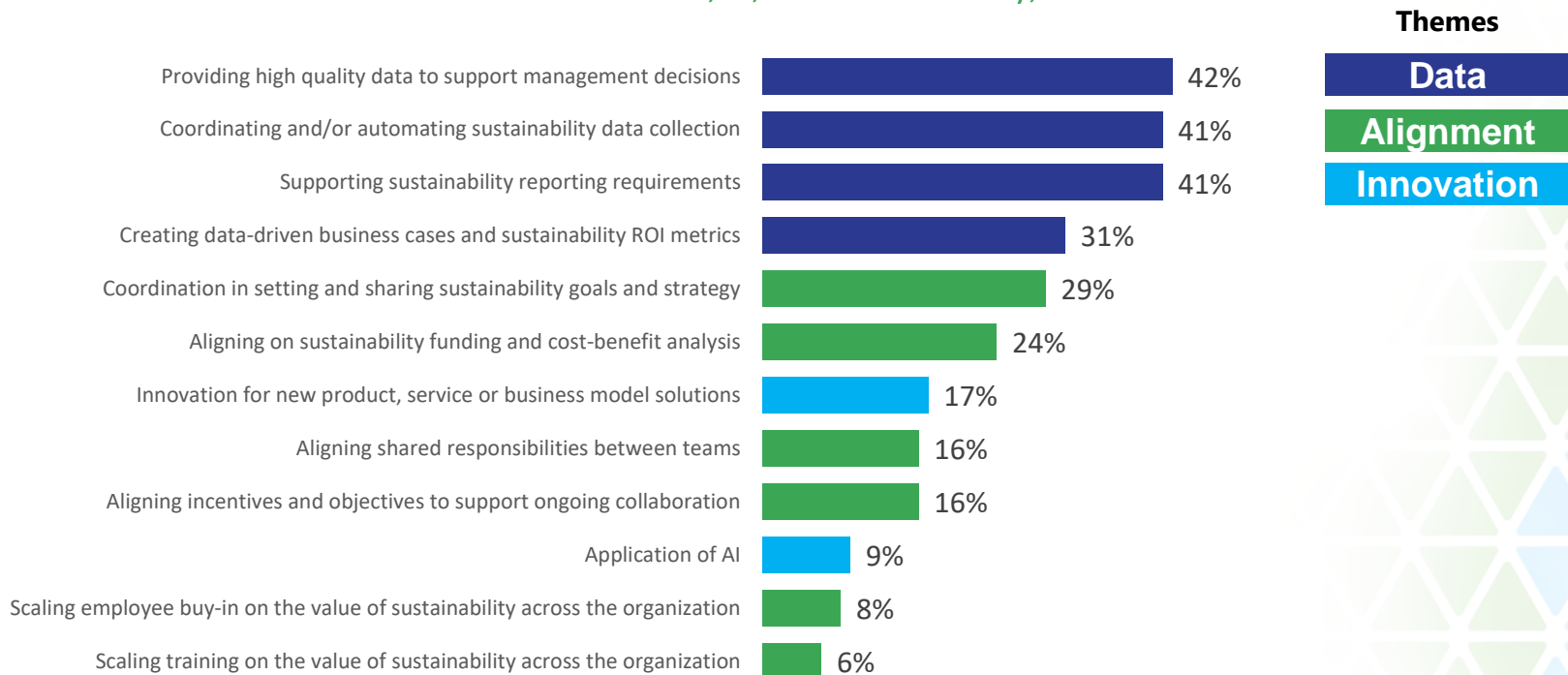
How can companies achieve effective sustainability integration?

Highest collaboration priorities include generating better coordinated, accessible data for management decisions and sustainability reporting

Most Valuable Collaboration Areas between Finance, IT, and Sustainability, 2025

Collaboration Area	Percentage
Providing high quality data to support management decisions	42%
Coordinating and/or automating sustainability data collection	41%
Supporting sustainability reporting requirements	41%
Creating data-driven business cases and sustainability ROI metrics	31%
Coordination in setting and sharing sustainability goals and strategy	29%
Aligning on sustainability funding and cost-benefit analysis	24%
Innovation for new product, service or business model solutions	17%
Aligning shared responsibilities between teams	16%
Aligning incentives and objectives to support ongoing collaboration	16%
Application of AI	9%
Scaling employee buy-in on the value of sustainability across the organization	8%
Scaling training on the value of sustainability across the organization	6%

Themes

- Data
- Alignment
- Innovation

Q27. What are the priority tasks where collaboration between finance, information/technology, and sustainability functions delivers the most value? Please select the top three. *n*=320

How can each function help deliver value and impact by meeting shared needs?

What **Sustainability** Needs to Deliver to Finance and IT	What **IT** Needs to Deliver to Sustainability and Finance	What **Finance** Needs to Deliver to Sustainability & IT
1 Clearly defined sustainability goals, metrics and roadmaps	Improved, integrated or automated data collection systems	Financial measures for sustainability opportunities/risks
2 Shared ownership of sustainability agenda	Centralized, easy to access data on sustainability	Long term investment perspective / broader view on ROI
3 Guidance on adopting sustainability frameworks	Support in applying AI for sustainability	Shared ownership of sustainability agenda

Key Takeaways

1. **Integration drives value creation** – creating value not just through brand but more measurable areas like innovation and resiliency.

2. **Sustainability, finance, and IT functions are critical** to unlock this integration – all functions want better shared ownership of the sustainability agenda

3. **Each function has a unique role to play:**

    - **Sustainability:** Clearer goals, metrics and roadmaps

    - **Finance:** Improved and innovative ways to measure value and long-term ROI

    - **IT:** Integrated, automated and centralized data