Sustainability Value Triangle

Creating Impact Through Finance, IT, and Sustainability

Contents

Section 1: Foreword

Corporate sustainability is at a critical crossroads. While more private sector organizations than ever before are engaged in sustainability efforts, it has become increasingly more difficult to do this type of work. Are these efforts genuinely driving impact in a world that is pushing beyond its planetary boundaries? In light of growing environmental, social, and governance (ESG) backlash in some regions, will corporate sustainability work be limited to a narrower agenda and a more moderate approach? Or is there a path forward that accelerates corporate sustainability performance?

Despite these challenges, sustainability is becoming a core element of business strategy and operations. In that context, the business case for how sustainability can create value becomes even more important, both to build buy-in and to clarify specific action.

In 2024, GlobeScan and Salesforce published a report titled *Sustainable Value Creation: Closing the gap between stated commitments and operational realities*. This research identified major gaps between high ambitions on corporate sustainability and limited capital allocation and integration.

In 2025, this new research report – *The Sustainability Value Triangle* – builds on that work and focuses on solutions capable of closing the gaps identified previously. To conduct the research, we formed the Sustainability Value Creation Partnership, bringing together Accounting for Sustainability, SustainableIT.org, and the ERM Sustainability Institute, along with the original research partners, Salesforce and GlobeScan.

Together, we explore the roles of finance, sustainability, and information technology (IT) in terms of advancing sustainability integration and creating value. Each function plays an important role in creating the foundations of issue understanding, business case crafting, and reliable data that organizations need for all departments to execute on sustainability. Our study surveyed 320 business leaders globally across corporate finance, IT, and sustainability functions, and we conducted in-depth interviews with leading innovators. These practitioners' expert insights help identify the key steps to sustainable value creation by enhancing integration into the business, making collaboration more effective, and improving timely decision-making.

Section 2: Executive Summary

According to the 320 business leaders we surveyed across corporate finance, IT, and sustainability, there is broad agreement that sustainability creates value for the business. However, respondents also note that it faces headwinds and uncertainties.

Challenges:

The research identifies a number of ongoing challenges facing businesses and their ability to drive more impact from sustainability.

01 An ongoing gap in perceptions of sustainability as a driver of value and its integration across the enterprise

Two-thirds of those surveyed say sustainability is very important to commercial success, but only 37 percent indicate that it is very integrated into decision-making within their organization.

02 Key functions have limited knowledge and experience in sustainability.

Finance and IT departments can be powerful allies to sustainability teams for delivering impact, but fewer than a third of IT and finance leaders believe there is high competence and understanding of sustainability within their functions.

03 Reporting is often viewed as being more about compliance than value creation.

Mandatory sustainability reporting is driving sustainability-related activity, but opinion is split on whether this is impactful. Of those surveyed, 44 percent say reporting drives meaningful collaboration that creates value while 42 percent believe it either has no impact on value creation and is just a compliance exercise or actively distracts from making progress on sustainability. Finance leads are more likely to see the value of mandatory reporting, while sustainability leads are more skeptical.

04 Uptake of artificial intelligence (AI) to unlock value through sustainable business is slow but has great potential.

Only 6 percent of leaders believe AI has already delivered significant value for sustainability, but 50 percent expect it will deliver more value over the next two years.

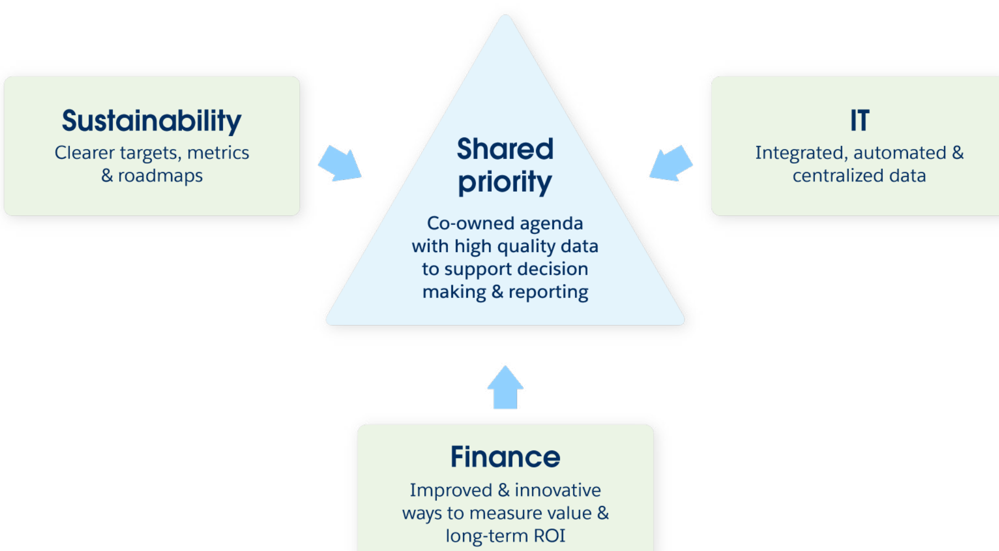
How to create value

While the challenges are significant, the research reveals practical solutions to unlock more value from sustainability.

Integrating sustainability into the heart of decision-making drives sustainability value creation inside businesses. Through this research, we identified a group of companies we call Advanced Integrators which are the 37 percent of respondents that indicate sustainability is deeply integrated into the core of their organizations. We compare this to the rest of our sample, the Less-advanced Integrators. These Advanced Integrators generate significantly more value on every aspect of sustainability. For example, two-thirds of Advanced Integrators report that their sustainability actions are delivering high value through increased sales compared with fewer than two in five of their less-integrated peers. The perceived value of sustainability on growing sales is one of the most significant differences between Advanced Integrators and other companies, reflecting how Advanced Integrators demonstrate measurable impacts that clearly support the business case.

Integration requires collaboration within the Sustainability Value Triangle of finance, IT, and sustainability. Integration of sustainability into the core of the business requires financial business cases and robust data to build confidence for action and effective decision-making on resource allocation, prioritization, and competitiveness. Half of Advanced Integrators say their companies have access to high-quality sustainability data compared with only 18 percent of Less-advanced Integrators. Robust business cases backed by high-quality data also benefit departments beyond the Sustainability Value Triangle functions, from research and development (R&D) to the supply chain, as they execute on sustainability.

Co-owning the sustainability agenda among the finance, IT, and sustainability functions facilitates delivery of shared priorities. The research illustrates that each of the three functions brings unique strengths to the Sustainability Value Triangle that the others depend on, and together this allows for greater integration which in turn drives more commercial value.



Section 3: Value Creation

The business case for sustainability is being recalibrated; what worked before is less effective now. Understanding and demonstrating how sustainability can create more value in a fast-changing context is becoming even more important.

What drives value creation for businesses?

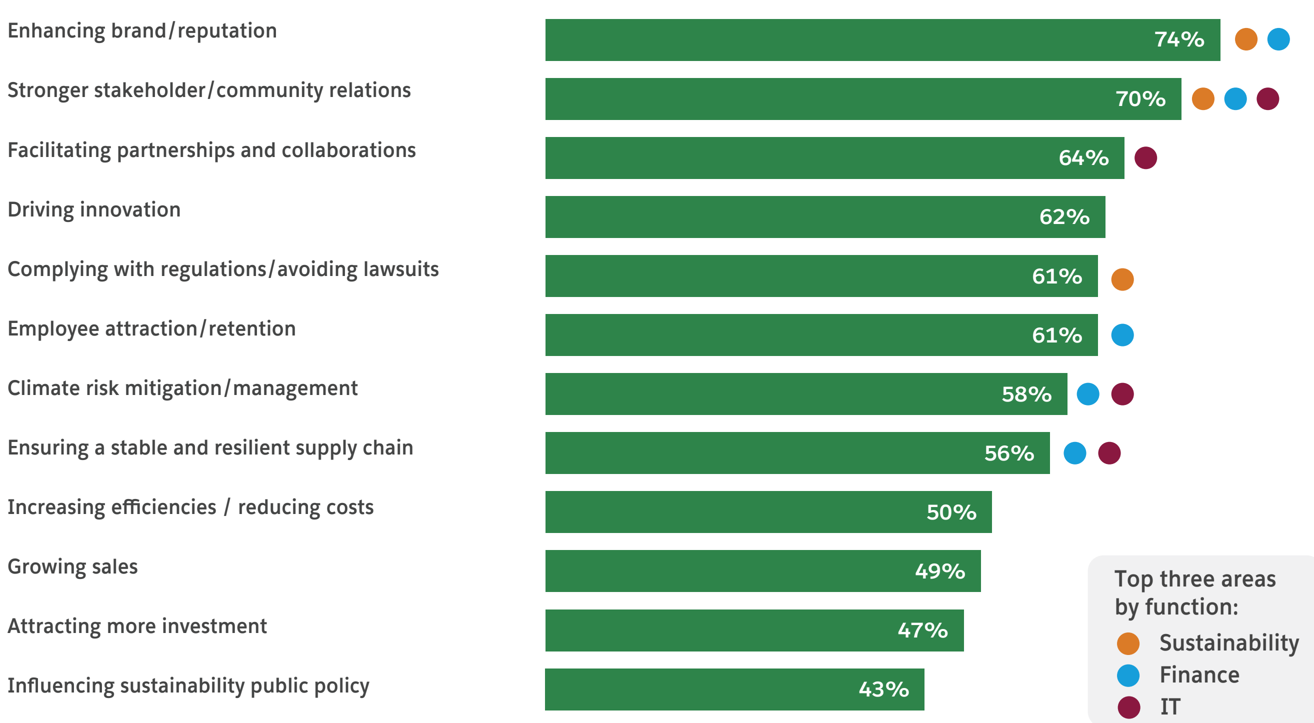
Our survey asked about 12 different ways in which sustainability creates value for organizations. Among all respondents, the highest-rated drivers of value are brand, stakeholder relationships, and partnerships. While powerful, these drivers of value can often be difficult to measure and demonstrate.

In contrast, easily measurable and tangible value drivers that more directly link to the bottom line, such as innovation, sales growth, and cost savings, are less commonly cited. In a context where quantification is expected, over-reliance on softer metrics and reputation alone can limit buy-in and integration across the business, ultimately slowing progress.

While not among the top-mentioned value drivers, since last year there have been notable increases in the perceived value of supply chain resiliency, increasing efficiencies and cost reduction, and influencing public policy improvements. Even in the context of challenges, sustainability continues to deliver more value in more ways year over year, for instance, as the urgency of supply chain resiliency becomes clearer.

Perceived Value of Sustainability Actions

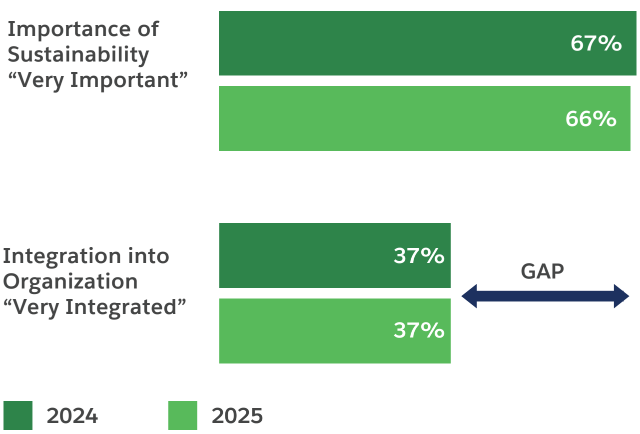
“High Value” (4+5 on a 5-point Scale), Total, 2025



Unlocking greater value through effective integration

This research reveals an ongoing disconnect. While the majority of companies describe sustainability as “very important” to their commercial success, far fewer say it is “very integrated” into their core business strategies.

Perceived Importance of Sustainability for Commercial Success vs Level of Integration of Sustainability Considerations into the Core of the Business



This gap is holding back value creation. We compare the 37 percent of companies that have successfully integrated sustainability into the core of their organization, the Advanced Integrators with the rest of our respondents, the Less-advanced Integrators.

Integration is critically important in driving value on sustainability, often formalized by structurally embedding sustainability considerations, guidelines, standards, and targets into policies, principles, and procedures, including management reporting and governance frameworks.

Indeed, Advanced Integrators consistently realize more value than Less-advanced Integrators across all 12 areas of value creation. Learning from their differences will help all companies identify how to create more value.

We explore their key features throughout this report which include stronger internal collaboration between functions, better access to high-quality data, and more innovative approaches to value creation while also being better able to harness mandatory reporting to drive value creation. Advanced Integrators are more common in Europe where regulations create stricter integrated governance expectations and are least common in North America where prominent critics have accused companies of neglecting shareholders when they have integrated sustainability considerations into their core strategies.

Where Advanced Integrators recognize more business value

Perceived Value of Sustainability Actions

"High Value" / "Very High Value"

The following are the three areas where Advanced Integrators show the biggest difference in how much value they deliver:

01

Partnerships and collaborations

While often perceived as a softer metric, Advanced Integrators seem to understand the critical role of partnerships in tackling complex, systemic sustainability challenges.

02

Innovation

Advanced Integrators are much more likely to find new ways to create value rather than relying only on incremental adjustments.

03

Sales

Advanced Integrators are more able to deliver higher sales, one of the most measurable impacts on the bottom line which in turn can support clearer business cases. Advanced Integrators also drive significantly more value in other bottom-line measurable areas like reducing costs and attracting more investment.

By comparison, the smallest gaps between Advanced Integrators and Less-advanced Integrators are on brand and reputation, employee attraction and retention, and legal compliance. These are often the easiest entry points for companies beginning their sustainability journeys but should be seen as stepping stones to more tangible value creation rather than endpoints.

Given that integration drives many sources of value, how can companies achieve this level of effective integration? A critical enabler is collaboration, especially among the key functions of finance, IT, and sustainability.

Section 4: The Opportunities in the Sustainability Value Triangle

Sustainability, finance, and IT: the necessary foundations for integration

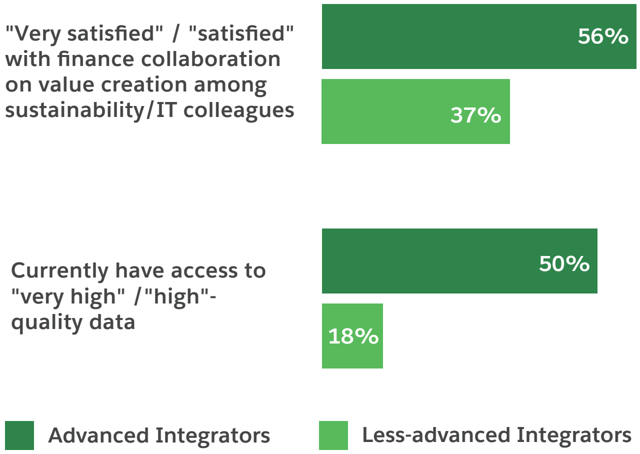
What makes these three functions so important and why are they singled out? Financial business cases are at the heart of much decision-making, and when the value of sustainability is questioned, robust data are required to justify investment. Therefore, finance and technology are essential partners to sustainability teams in creating the foundations for success as it takes all three functions to set metrics and then collect, manage, and check the data before applying the findings to guide better decisions. Then, by making reliable data available to the whole organization, other functions like supply chain, R&D, and marketing are equipped to execute on sustainability.

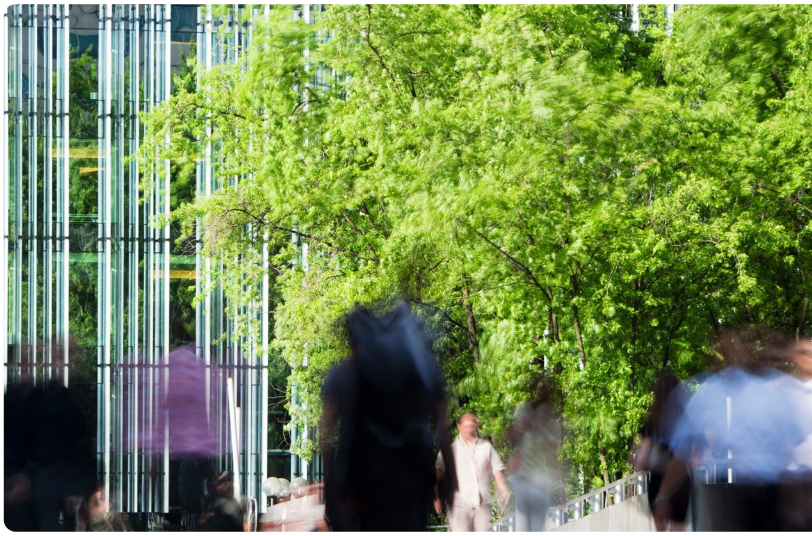
Perceived Importance of Functions in Sustainability Progress

“Very Important” / “Fairly Important”

Compared to Less-advanced Integrators, Advanced Integrators are much more satisfied with the quality of collaboration they have with finance and are also more than twice as likely to say they have access to high- or very high-quality sustainability data (often facilitated by IT), suggesting that this is a key part of their success.

Satisfaction with Finance Collaboration and Quality of Sustainability Data





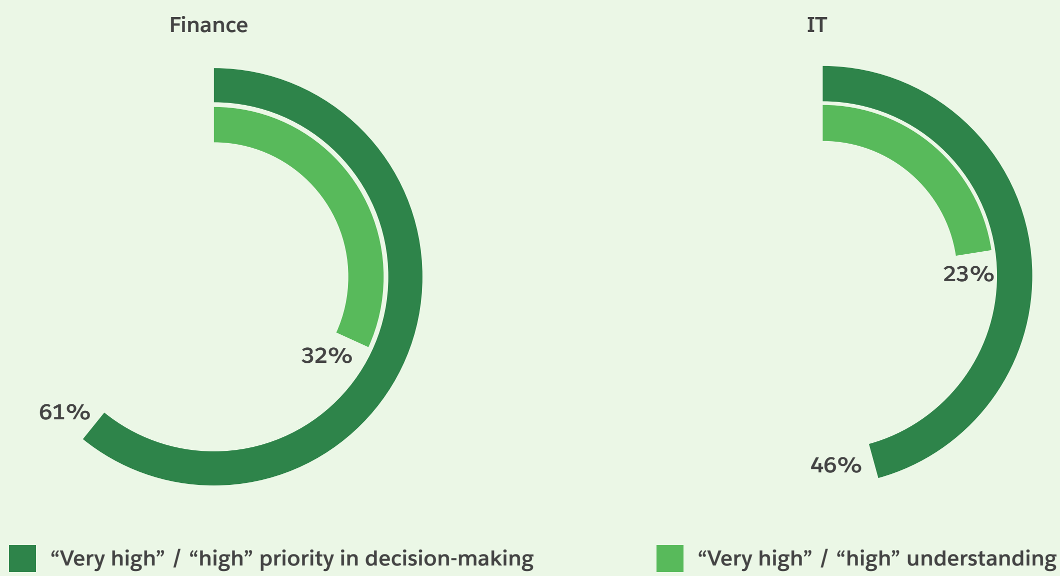
Closing the capability gap

Finance and IT are essential partners to integrate sustainability across the organization. Experts from these departments report that sustainability is a high priority in their function-level decision-making. This is particularly true within finance functions, which in many cases have been applying sustainability considerations in their own functions for longer.

However, these experts in IT and finance are much less confident in the sustainability understanding and competency of their colleagues within their own function, highlighting the risk that even when sustainability is a highly stated priority, teams may lack the skills needed to turn intentions into effective decision-making.

Priority of Sustainability Considerations in Decision-making vs Understanding and Competency about Sustainability

Finance and IT Executives Rating Their Own Functions

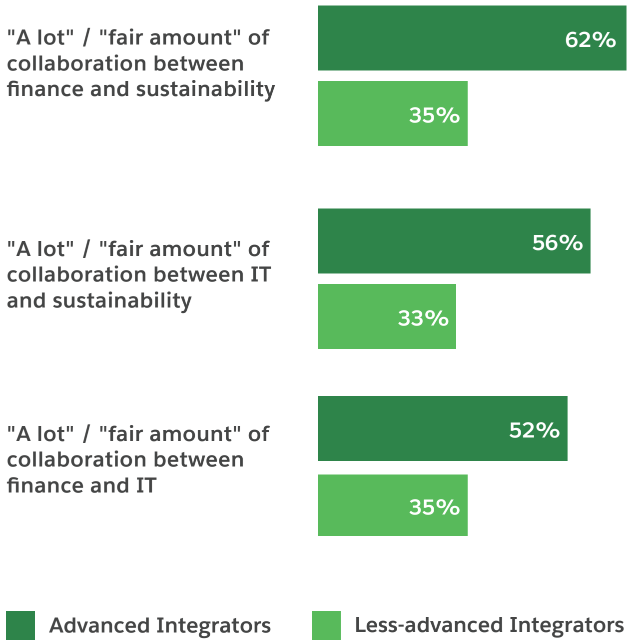


An important solution is increasing cross-functional collaboration so sustainability teams can help upskill finance and IT colleagues. This could also mean identifying the specific knowledge and experience gaps colleagues have. What are the essentials that everyone in the function needs to understand, and what assumptions need to be challenged? When do colleagues simply need to have contact details of a sustainability expert to get answers?

> *The issue is breaking barriers of entrenched thinking, partnerships, and decision processes that touch on sustainability at a surface level but do not drive true impact.*
>
> – Corporate Founder, Professional Services

Collaboration can help address the challenge of closing capability gaps, and Advanced Integrators are already doing this most effectively.

Current Level of Collaboration among Finance, IT, and Sustainability Functions



Finance provides cost-benefit analyses and ROI metrics, IT ensures the systems and tools are in place for accurate data collection, and sustainability teams contribute insights to environmental impact. Together they develop compelling, data-driven business cases that justify investments in sustainability initiatives such as carbon reduction programs or green IT solutions. Automating sustainability data collection and reporting efforts often [rely] on accurate and timely data collection which requires IT to implement automation and ensure integration across systems, finance to validate cost efficiencies, and sustainability teams to set reporting frameworks and compliance requirements."

– Customer Experience and Marketing, Recycling and Waste Management

The benefits of Sustainability Value Triangle collaboration

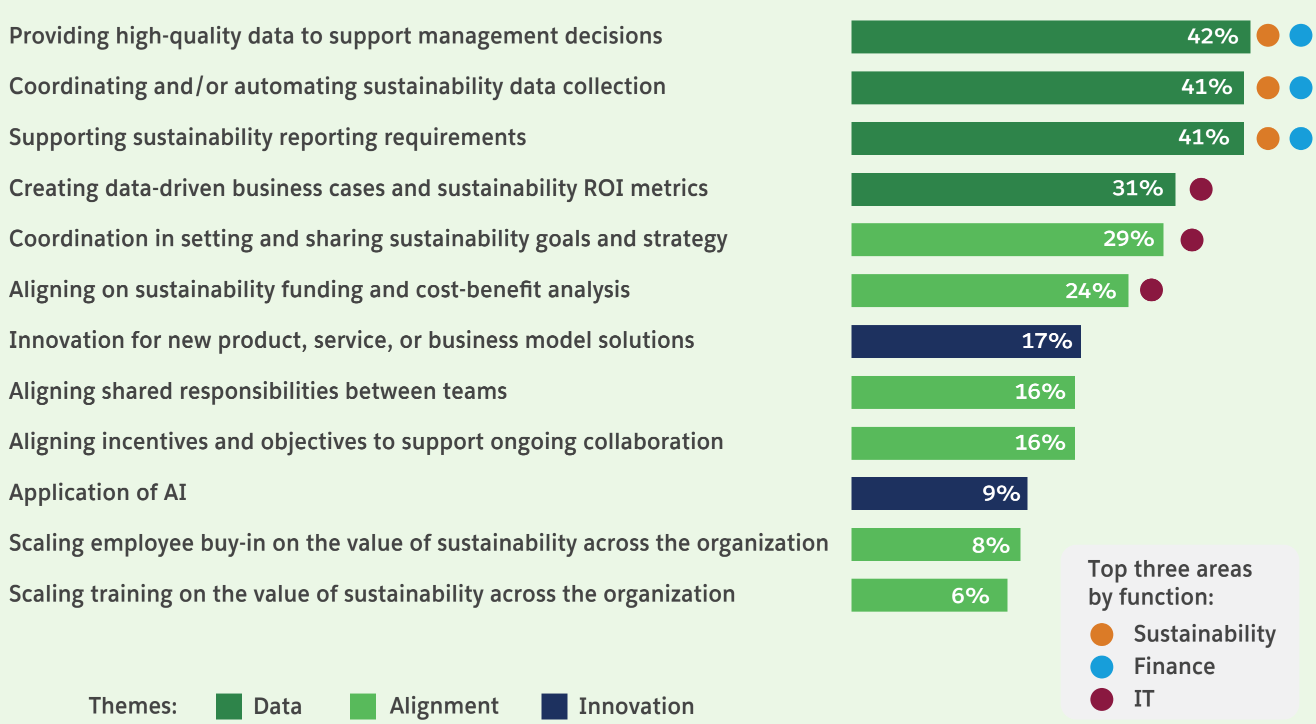
We asked respondents to identify the most valuable areas for collaboration among finance, IT, and sustainability. At the top are coordinating and providing higher-quality data to drive management decisions and reporting requirements. This includes potentially automating the collection of sustainability data, creating business cases and ROI metrics that are driven by data, and improving the quality of data to support reporting requirements. These are essential for the foundations of integration.

In addition to applied data, the survey responses reveal another major theme: better alignment and co-ownership across functions. Respondents indicate there is value in finance, IT, and sustainability coordinating around setting sustainability goals and strategy as well as aligning on funding elements and cost-benefit analyses. Collaboration without alignment leads to limited progress. As we will see in the finance and IT spotlight sections later in this report, both functions are looking for more co-ownership of the sustainability agenda, not just alignment without input.

Respondents highlight innovation for new product, service, or business model solutions together with the application of AI as much lower priorities for the Sustainability Value Triangle compared with data and alignment.

Most Valuable Collaboration Areas among Finance, IT, and Sustainability

% Who Picked Each as One of the Top Three Priorities



Unlike in many other areas, Advanced Integrators and Less-advanced Integrators have similar perceptions of the most valuable areas for collaboration among finance, IT, and sustainability functions. Both Advanced Integrators and Less-advanced Integrators suggest coordination among the three functions to provide high-quality data and support sustainability reporting requirements as the most valuable area for collaboration, creating confidence on where all companies can prioritize effort for impact. There are, however, small differences reflecting the journey toward maturity.

Aligning on sustainability funding and cost-benefit analysis is more important for Less-advanced Integrators. Meanwhile, for Advanced Integrators, scaling employee buy-in and training on the value of sustainability across the organization is much more important. These companies recognize that money alone will not guarantee impact and value creation. Broader engagement and advancing a sustainability culture are essential to deliver bigger ambitions.

In addition to rating pre-defined areas for collaboration, when asked to describe the strongest collaboration opportunities in their own words, Advanced Integrators are also more likely to highlight innovation, strategy development, and scenario planning. This reflects a deliberate and strategic approach to creating new value and not just optimizing the current situation, reflecting how they drive more value from innovation as noted earlier. Respondents often highlight that new approaches to value creation need new measurement systems to break through the deadlock of business as usual.

"New models like circular economy and managing climate risks need finance for ROI analysis, IT for implementation, and sustainability for impact evaluation. Collaboration between these areas drives value by aligning environmental goals with financial and technological capabilities, making businesses more resilient and future-ready."

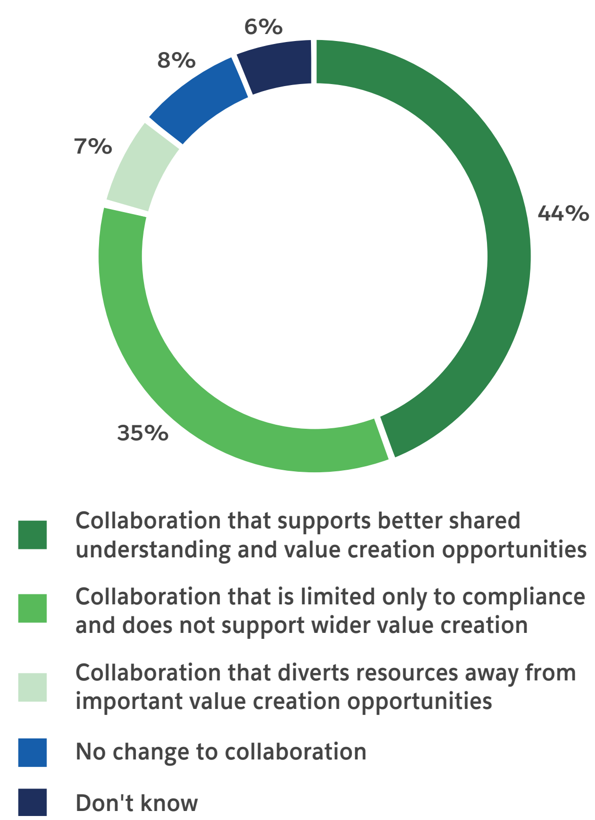
– CEO,
Professional Services

Reporting: driving value creation or distraction?

While reporting is viewed by many as an area where cross-functional collaboration is most valuable, it has also been a source of tension. Does more reporting data always drive more action? And does it create the most meaningful collaboration within the Sustainability Value Triangle?

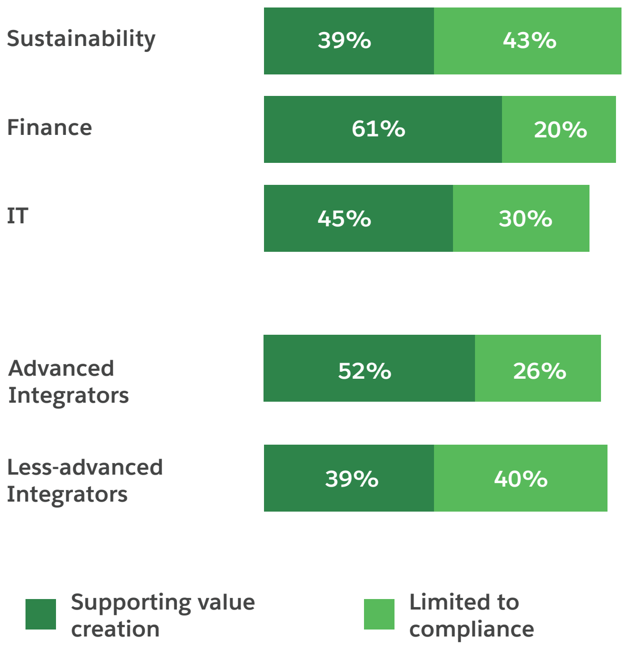
Our experts are divided on the matter, with 44 percent believing that reporting is driving meaningful collaboration which supports better-shared understanding and value creation opportunities. On the other hand, 35 percent believe that it creates only compliance outcomes without value creation.

Impact of Mandatory Sustainability Reporting on Collaboration among Functions

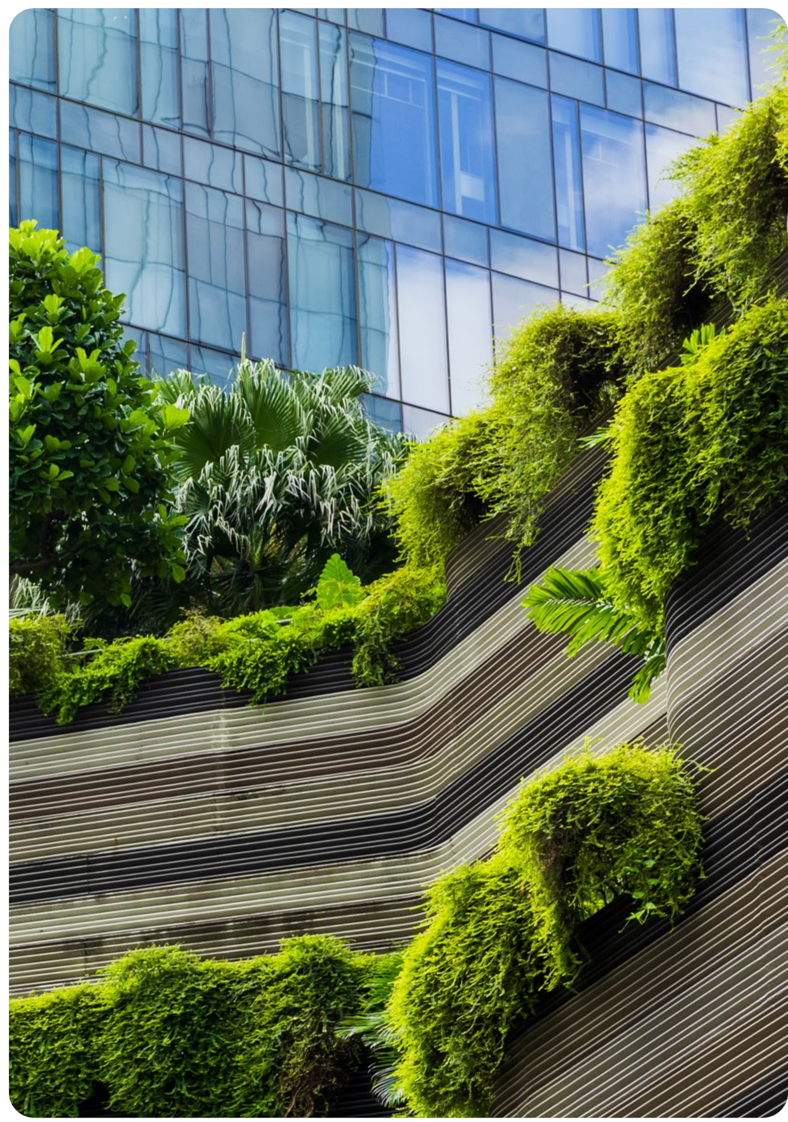


Finance leads are much more positive about the impact of reporting on collaboration and sustainability leads are much more negative. This reflects the importance of reporting for finance teams, while there has been much public discussion among sustainability leads about how reporting requirements have taken focus away from delivering projects.

Impact of Mandatory Sustainability Reporting on Collaboration among Functions – Differences by Respondents



Advanced Integrators are much more likely to indicate that mandatory reporting drives improved collaboration and value creation rather than distracting from it. From our observations, more integrated companies can be more familiar with complex reporting and Key Performance Indicator (KPI) measurements, therefore finding ways to make the new data collected useful to teams on improving decision making. By comparison, less-integrated organizations may be more reactive and refocus their limited resources on compliance, with reporting requirements potentially detracting from other priorities.

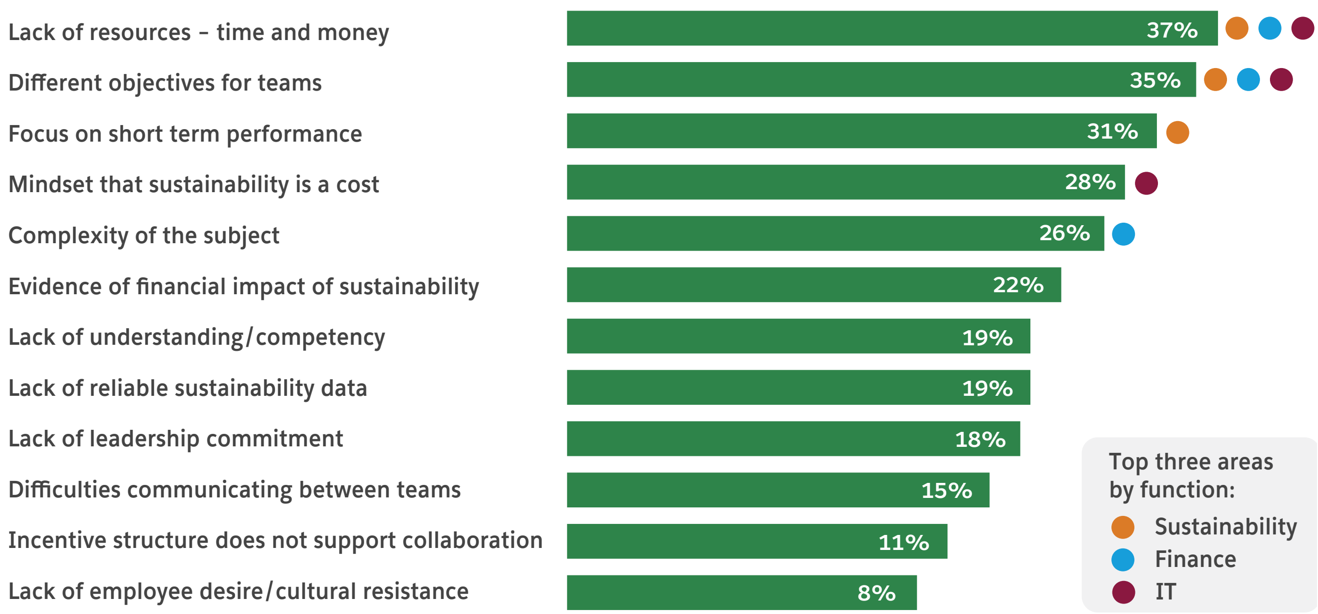


Overcoming barriers and accelerating value creation

Beyond potential challenges around reporting, there are many barriers to effective collaboration. Two barriers are consistent for all three functions: limited resources and misaligned objectives.

Perceived Top Barriers to Collaboration among Finance, IT, and Sustainability

% Who Picked Each as One of the Top Three Barriers



Misaligned objectives can often lead to insufficient total resource allocation, underlining the essential nature of effective alignment. This makes it important to understand each function's barriers and priorities:

01

For sustainability teams, one of the top three challenges is short-term thinking. As one of the few functions tasked to look beyond immediate targets, it is important to help the organization recognize long-term value creation while helping to show at least incremental gains in the short term.

02

For finance, the complexity of sustainability subject matter is a major challenge, reflecting the gap between high importance and lower confidence and capability, meaning that effective upskilling will be essential.

03

For IT, a major barrier is the mindset of sustainability being a cost rather than an opportunity. This is particularly pressing for many in IT given that meeting reporting requirements demands significant short-term investments in data collection systems. Leaders need to show how this can uncover efficiency savings and allow for better management.

A lack of resources is a much less significant barrier for Advanced Integrators than for Less-advanced Integrators. This could indicate that more mature organizations have dedicated more time and money to cross-functional sustainability collaboration efforts. Advanced Integrators find a lack of reliable data to be a strong barrier. While they tend to have better access to high-quality data than Less-advanced Integrators, this suggests that further improvements are still needed in this area that they view as essential for execution.

Perceived Top Barriers to Collaboration among Finance, IT, and Sustainability

% Who Picked Each as One of the Top Three Barriers

Learning from Advanced Integrators: Five actions companies can take to create more value from sustainability

Advanced Integrators are the 37 percent who indicate that sustainability has been successfully integrated into the core of their organizations. They consistently generate more value from sustainability, with an average of 72 percent recognizing significant value across the 12 areas of sustainability value creation compared to an average of only 50 percent of Less-advanced Integrators. By looking at the key features of Advanced Integrators, we can learn what common attributes set these companies apart and how other companies can create more value by emulating these leaders:

01 Drive value beyond brand

Advanced Integrators understand that sustainability value creation goes beyond reputation and stakeholder relationships and also brings significant value by driving innovation, growing sales, and facilitating partnerships.

02 Improve access to and quality of sustainability data

Half of Advanced Integrators say their companies have access to high-quality sustainability data compared to only 18 percent of Less-advanced Integrators.

03 Increase cross-function collaboration on sustainability

Advanced Integrators demonstrate significantly more collaboration across all three functions in the Sustainability Value Triangle, particularly on collaboration between finance and sustainability and between IT and sustainability.

04 Utilize mandatory reporting requirements to create opportunities for deeper collaboration and action

Advanced Integrators are much more likely to indicate that mandatory reporting drives improved collaboration and value creation rather than being limited to compliance.

05 Invest time and money into the sustainability agenda

Advanced Integrators are much less likely to point to a lack of resources as a barrier to sustainability collaboration. This indicates that these organizations have likely already invested time and money into collaborative efforts or have successfully embedded sustainability into ongoing investments and project budgets.

Identifying actions for each function

In the following three sections of this report, we will break out the needs and the performance of each of the three functions and then explore the actions they can take.

Overall, there is a general desire for more cross-functional co-ownership of the sustainability agenda. Sustainability is expected to deliver sharper targets and strategies. Better and more innovative financial metrics are requested from finance and IT is tasked with more integrated and automated data. Together, these play to the strengths of each function and can deliver the shared data and reporting priorities and reinforce the foundation for value creation.

Section 5: Sustainability Function Spotlight

Section 6: Finance Function Spotlight

Section 7: IT Function Spotlight

Section 5: Sustainability Function Spotlight

The sustainability function is pivotal in developing the sustainability agenda internally and acting as a central point for collaboration. Here we explore what the sustainability function can do to enhance value creation and how it can better work with finance and IT to deliver this.

How well is sustainability currently supporting finance and IT?

Both finance and IT functions are relatively satisfied with the collaboration they receive from sustainability teams in their companies. Satisfaction is slightly lower among IT colleagues, perhaps because the function has not historically collaborated with sustainability as much as finance has. Though the gap is not as large this year, in our 2024 study, levels of IT collaboration were significantly lower than those of finance. However, the survey results still leave room for improvement. It is crucial for sustainability functions to set an example of how to improve collaboration by focusing on what finance and IT teams need.

Satisfaction with How Sustainability Function Is Helping Other Functions Deliver Value on Sustainability

"Somewhat Satisfied" / "Very Satisfied"

How can sustainability best support other functions to drive value creation?

When we asked what finance and IT need most from sustainability, there are three consistent priorities:

Clearly defined sustainability goals, metrics, and roadmaps

IT and finance are looking to sustainability to supply them with clear-cut goals and metrics, as well as the pathway to achieving these. While high-level ambitions are necessary, they are not actionable alone and these functions are now looking to clearly understand the definitive, specific next steps.

Co-owning the agenda

Both IT and finance are interested in taking on more accountability and ownership of the sustainability agenda for the business. These functions desire a deeper and more meaningful role, moving from informed parties to actively shaping the direction of the organization.

Sustainable investment opportunities

Finance and IT need guidance on the most promising areas for investment. This ranges from what finance should explore to determine the rates of return, to where IT can innovate to improve processes, tools, and efficiencies.

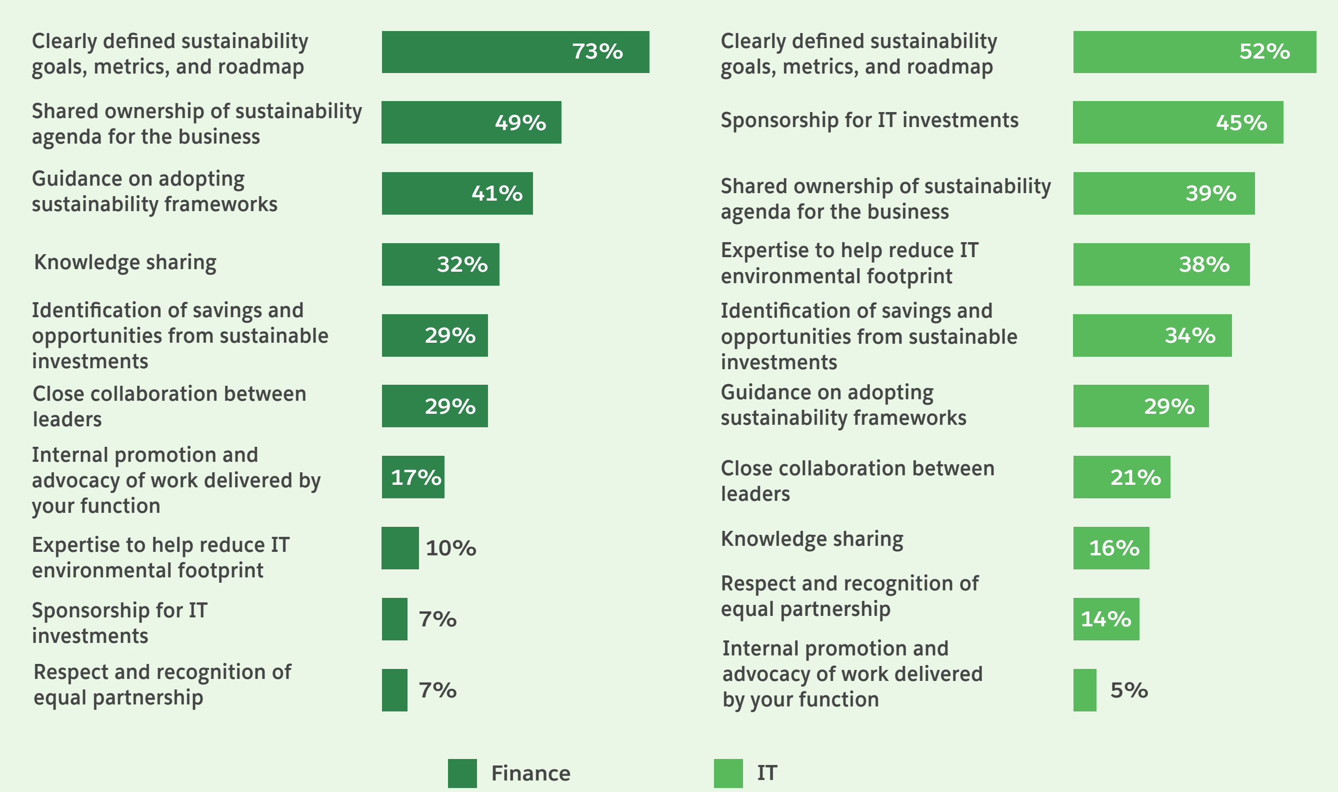
Finance flags a specific interest in the sustainability function providing guidance on how to adopt sustainability frameworks, along with a desire for more knowledge sharing. IT leads want the sustainability function to sponsor IT investments and offer practical assistance in reducing its environmental footprint.

"We need clear sustainability objectives and metrics – clear guidance on sustainability goals and KPIs to integrate them into our projects, ensuring alignment with broader organizational sustainability efforts. We also need guidance on adopting recognized sustainability frameworks to validate and enhance the sustainability efforts of our initiatives."

– IT Function Executive, Academia

Top Finance and IT Needs from Sustainability to Drive Sustainability Value

% Who Picked Each as One of the Top Three Needs from Sustainability



When looking at the tasks where survey respondents say collaboration among all three functions is most critical, the sustainability and finance functions prioritize high-quality data collection that supports management decisions and helps with mandatory reporting. In contrast, IT prioritizes sustainability's help in dealing with the considerable environmental footprint of technology, as IT leaders recognize that enterprise technology infrastructure is a major contributor to a company's carbon footprint. For example, it can account for the majority of scope 1 and 2 emissions in industries such as insurance and banking. IT leaders want their sustainability peers to assist in efforts to transition to greener and more inclusive IT.

Most Valuable Collaboration Areas among Finance, IT, and Sustainability

% Sustainability Executives Picked Each as One of the Top Three Priorities

What else does sustainability have to offer?

We asked what the sustainability function believes it can offer to finance and IT that is currently underutilized or not requested. Sustainability teams highlight two areas:

01 Forward-looking value creation

Sustainability functions can support IT and finance by using their expertise across a wide range of rapidly shifting topics to feed into long-term strategy.

> *Using the results of climate scenario analysis to assist in long-term planning for the corporation.*
>
> **– Sustainability Function Executive, Food and Beverage**

This can involve making better use of the results of double materiality studies to show the impact on the business. For finance specifically, sustainability can help provide better information and projections on cost savings and valuations associated with sustainability-oriented initiatives. For IT, sustainability can help provide a view of the long-term data and tools needed for strategic decision-making, including AI uses for sustainability.

02 Data measuring and monitoring

Sustainability can provide context on what the specific needs and requirements are for ESG reporting to improve efficiencies, and some in sustainability indicate they can take more ownership of sustainability reporting. For finance, sustainability indicates it could help with the integration of sustainability data into profitability models, while for IT, sustainability could educate colleagues on the range of ESG-related data.

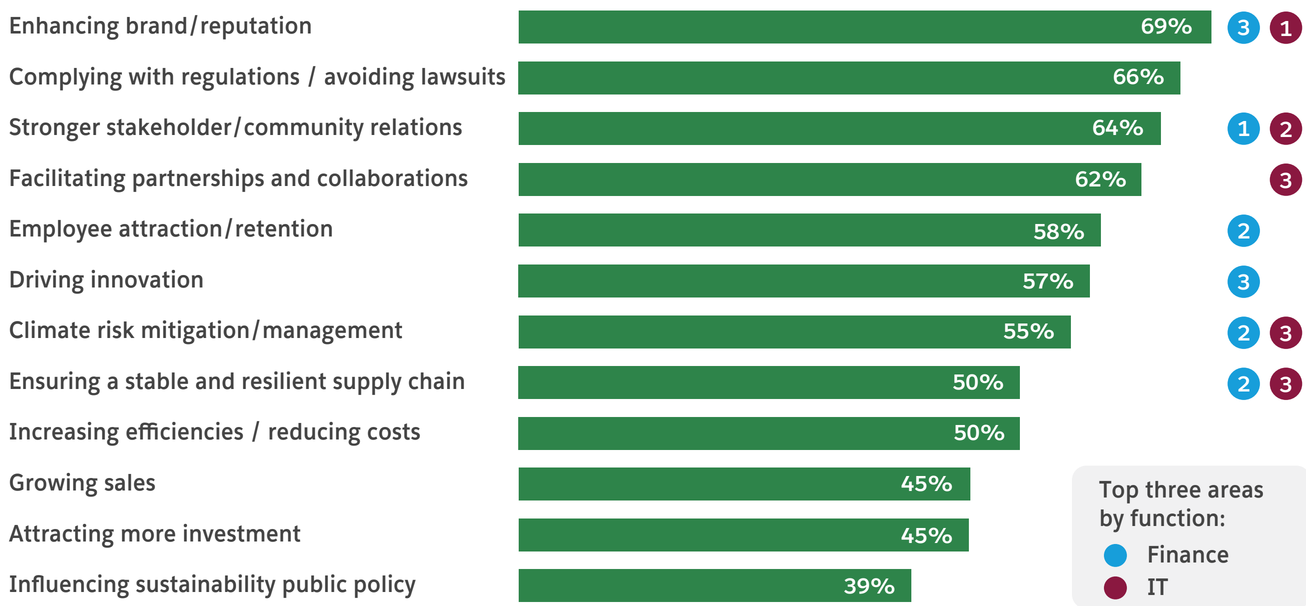
Sustainability's view of what drives value creation

Our survey explored 12 ways sustainability creates value for organizations. While enhancing the brand and reputation of the company is the highest perceived driver of value among sustainability function respondents, when compared to finance and IT, sustainability sees more value than their peers in compliance and avoiding legal risk. The sustainability function tends to be more aware of the intricacies of sustainability compliance and the potential scale of regulatory challenges and fines.

Overall, sustainability relies more on softer relationship metrics and compliance, compared with the focus of finance and IT on harder bottom-line measures like increasing efficiencies. This suggests that sustainability teams could work more closely with finance and IT to identify and measure value creation beyond their core areas of expertise and in ways that connect better with the wider business.

Perceived Value of Sustainability Actions within Sustainability Function

“High Value” / “Very High Value”



Summarized priorities for sustainability to improve integration and drive value creation:

- Create and share clearer goals, metrics, and roadmaps beyond high-level ambitions to guide practical steps.
- Offer other functions more opportunities to co-own the agenda to benefit from expertise and create buy-in.
- Engage more with IT peers who have been less involved historically, including on reducing technology’s carbon and e-waste footprints.
- Inspire finance and IT with forward-looking value creation opportunities to measure together beyond backward-looking metrics and reporting.
- Work with finance and IT to identify more bottom-line metrics beyond traditional areas of reputation and compliance with which sustainability is experienced.

Section 6: Finance Function Spotlight

The finance function plays an essential role in driving internal progress on sustainability, including integrating sustainable practices into budgeting and capital allocation and driving financial strategies that support long-term environmental and economic goals. Here we explore what the finance function can do to enhance value creation and how it can best collaborate with sustainability and IT to deliver impact.

How well is finance currently supporting sustainability and IT?

Overall, satisfaction levels are quite low, with fewer than half of sustainability and IT colleagues indicating they are satisfied with current collaboration from finance. This highlights a significant opportunity for improvement. Finance's role is essential in driving decision-making, but currently it is often seen as focusing narrowly on compliance and reporting, so finding shared opportunities for both short-term and long-term value creation will be essential.

Satisfaction with How Finance Function Is Helping Other Functions Deliver Value on Sustainability

"Somewhat Satisfied" / "Very Satisfied"

How can finance best support other functions to drive value creation?

When we asked what sustainability and IT need most from finance, the two functions align on their priority demands:

Providing financial measures and tracking financial impacts for sustainability-focused initiatives

Sustainability and IT teams are looking for finance to partner with them on tools and metrics to evaluate the benefits or risks of sustainability initiatives and to track financial impacts. Providing cost-benefit analyses, risk assessments, or performance metrics / KPIs to track and measure the financial elements of sustainability initiatives can help guide sustainability and IT decisions around where to invest the most effort. Several experts highlight how an internal price on carbon can help quantify externalities and use the information for everything from strategic planning to responding to carbon taxes.

Long-term, broad perspective on ROI and innovative financing approaches

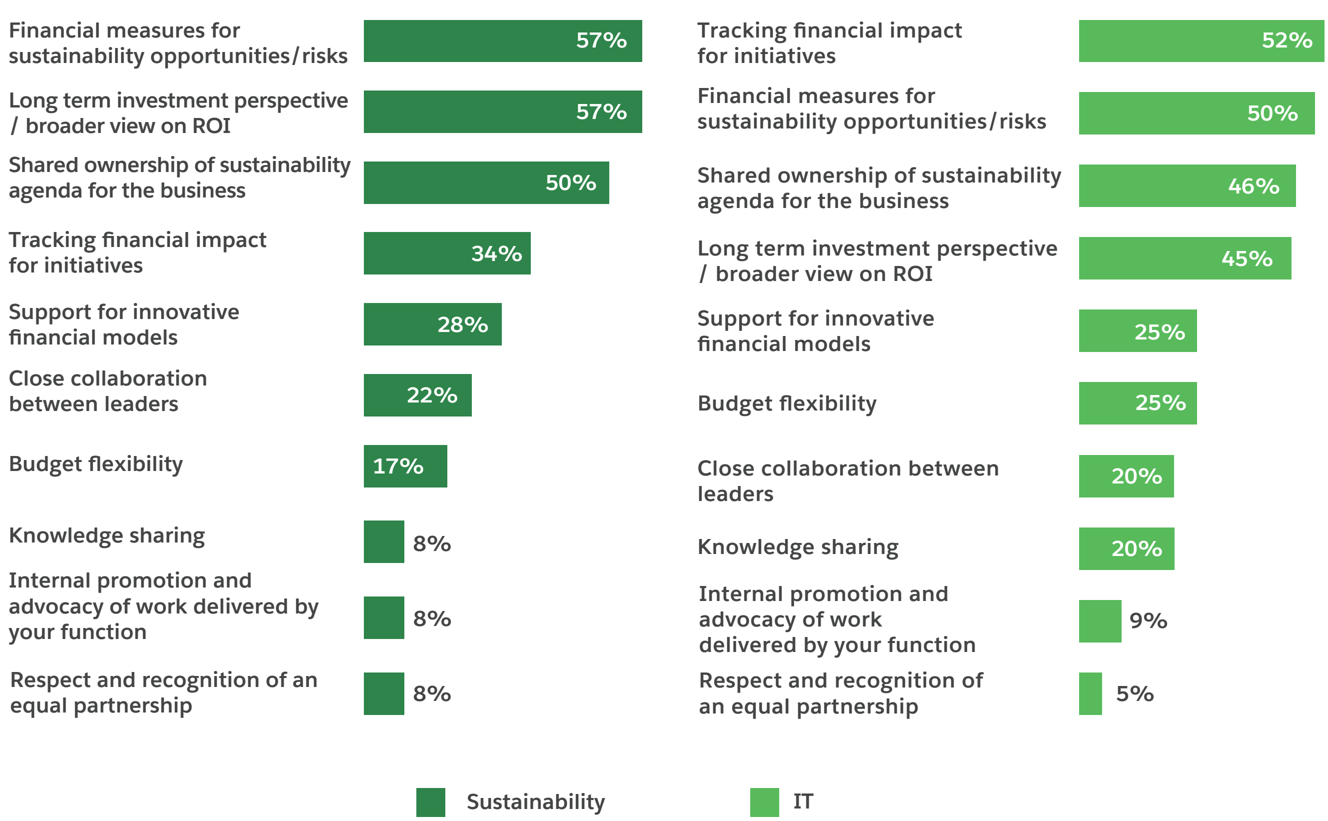
Sustainability and IT need finance partners to take more innovative approaches to ROI, where today's short-term return models often cannot demonstrate the financial value created by sustainability initiatives. They are looking for finance to measure ROI across multiple dimensions, recognizing the full spectrum of benefits like risk mitigation/ resiliency, innovation, competitive advantage, and brand value. This also means being open to other approaches like co-financing with third parties.

Co-owning the agenda

As finance is one of the main influences on decision-making inside most companies, both sustainability and IT would like to see finance co-own the agenda to lend gravitas and help ensure plans are practical and deliverable. Rather than finance being seen as a final hurdle to pass, working together early on financial targets, incentives, and reporting metrics could save time and effort for all while also creating stronger business cases.

Top Sustainability and IT Needs from Finance to Drive Sustainability Value

% Who Picked Each as One of the Top Three Needs from Finance



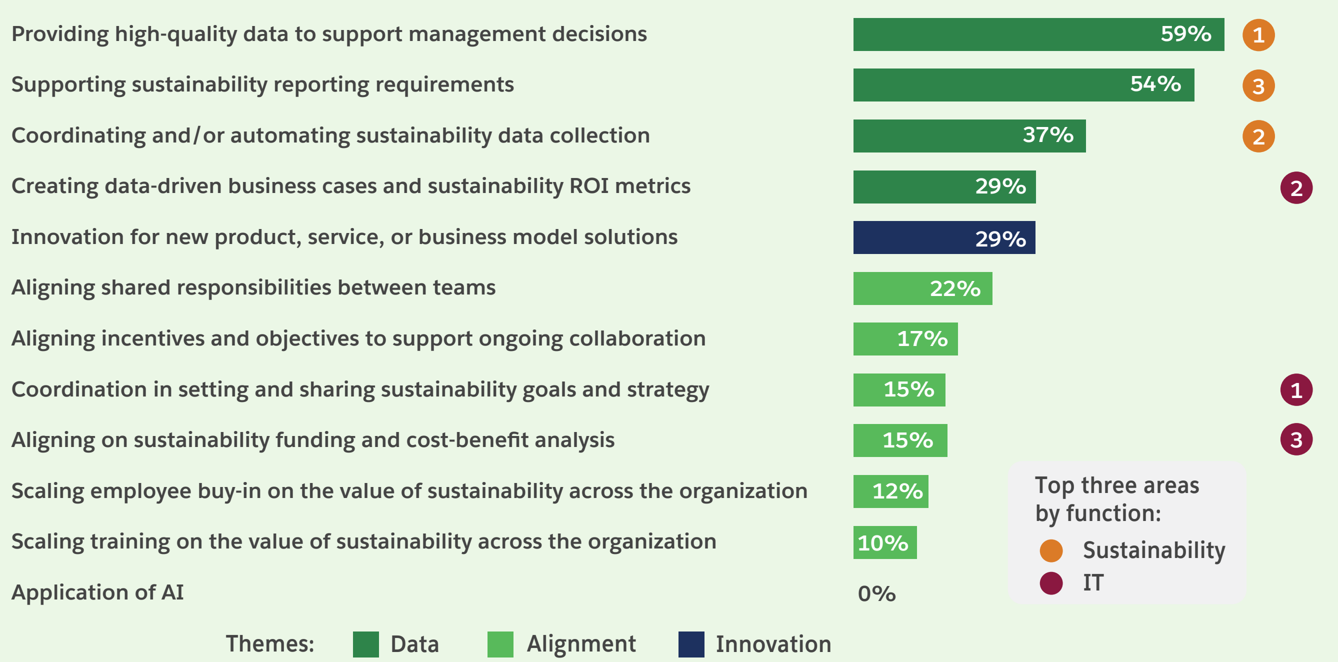
When evaluating the tasks where collaboration among finance, sustainability, and IT is most critical, finance prioritizes high-quality data collection to support management decisions and mandatory reporting requirements. These two priorities are supported by coordinating or automating the collection of sustainability data. Finance teams rate tasks related to alignment lowest, and consistently lower than both sustainability and IT (IT ranks joint strategy setting and funding alignment as two of their top priorities). This could be because finance believes that goals are set and the focus is on execution. However, given the expectations of the other functions and the request for more co-ownership of the agenda, this suggests that finance teams may sometimes assume a level of shared vision and alignment that does not yet exist. Some experts believe that finance colleagues sometimes focus too much on sustainability reporting and not on broader value creation. Creating alignment on this bigger picture will create opportunities for the organization.

"Finance can help with unlocking the finance/investment requests for sustainability projects with a long-term vision (not just chasing short-term ROI). This includes having a broader POV of how to measure the success of initiatives and ROI for the business, not just with financial ROI – including CO_2 reduction, moving to become more circular, brand trust and risk, customer happiness, co-worker engagement improvements, etc. [...] We need joint ownership of the sustainability agenda for the business and an acknowledgement that it is at the heart of the business agenda, not a separate topic on the side. To do that we need to speak each other's language, so communication is key."

– Sustainability Function Executive,
Consumer Products / Retail

Most Valuable Collaboration Areas among Finance, IT, and Sustainability

% Finance Executives Who Picked Each as One of the Top Three Priorities



What else does finance have to offer?

When finance experts were asked to share what they can offer to sustainability and IT that is currently underutilized or not requested, there were very few responses. The most commonly referenced area focused on additional support in implementation, such as support with carbon accounting, pricing and reporting, materiality analysis, and emissions reductions. However, there was also recommendation of the power of lending support to build buy-in across the business.

"Finance could help share the load and the cause that sustainability has defended and promoted for so long alone."

– Finance Function Executive, Food and Beverage

Finance's view of what drives value creation

The survey explored 12 ways sustainability creates value for organizations. Finance leaders consistently see more value creation from these 12 sustainability efforts than their peers in either of the other two functions. This suggests that finance may be able to work more to help connect the dots and demonstrate the business cases that sustainability and IT are not yet confident in.

Strengthening stakeholder and community relations is the highest perceived value driver of the finance function. However, when compared to sustainability and IT, finance sees more value in employee attraction and retention, as well as risk management and resilience against climate risks across the supply chain. Finance also recognizes more value in innovation when compared to the other functions. In the context of questions around ESG-overclaim in investment, even finance rates the ability to attract investments relatively low.

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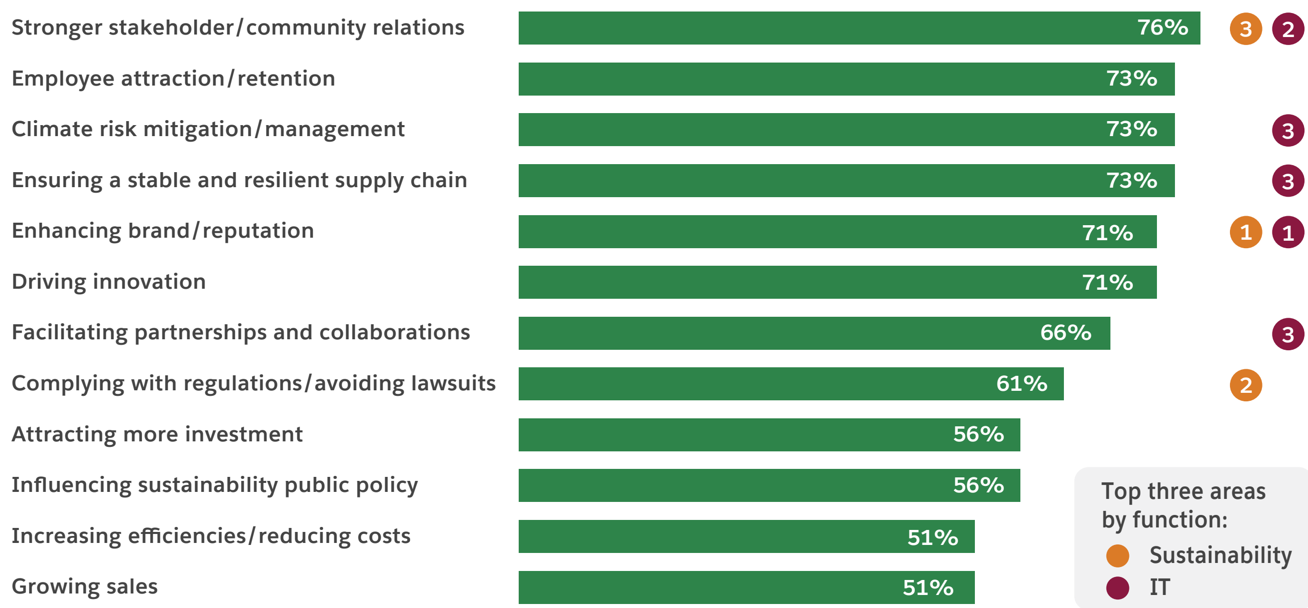
Perceived Value of Sustainability Actions within Finance Function

“High Value” / “Very High Value”



Summarized priorities for sustainability to improve integration and drive value creation:

- Address the low satisfaction associated with the finance function collaboration expressed by IT and sustainability.
- Explore opportunities for value creation beyond reporting-related requests.
- Help co-develop financial measures to assess and track value, particularly innovative approaches beyond traditional short-term ROI metrics.
- Work with sustainability and IT to co-own the sustainability agenda, developing best practices that will help engage and better inform senior decision-makers.
- Invest time to align with other colleagues on innovative approaches in addition to the strong focus on execution, implementation, and reporting.

Section 7: IT Function Spotlight

The IT function is crucial to driving internal progress on sustainability by providing the data analytics and technological infrastructure needed to track and optimize sustainable initiatives throughout the organization. Here we explore what the IT function can do to enhance value creation and how it can best collaborate with sustainability and finance.

How well is IT currently supporting finance and sustainability?

Satisfaction levels with IT's contribution to sustainability integration are significantly lower than satisfaction with sustainability, though slightly higher than satisfaction with finance. Finance colleagues are more likely than their sustainability counterparts to indicate they are satisfied with current collaboration from IT, potentially because sustainability colleagues have more regular and specific demands from IT and therefore more often observe gaps. However, both finance and sustainability teams say there is significant potential for IT to enhance its support and contribute to greater value creation. This satisfaction gap suggests that both sustainability and finance are looking to IT to help them achieve their sustainability goals more effectively.

Satisfaction with How IT Function Is Helping Other Functions Deliver Value on Sustainability

"Somewhat Satisfied" / "Very Satisfied"

How can IT best support other functions to drive value creation?

We explored what sustainability and finance most need from the IT function. The two highest priority demands are consistent across both finance and sustainability:

Data collection systems

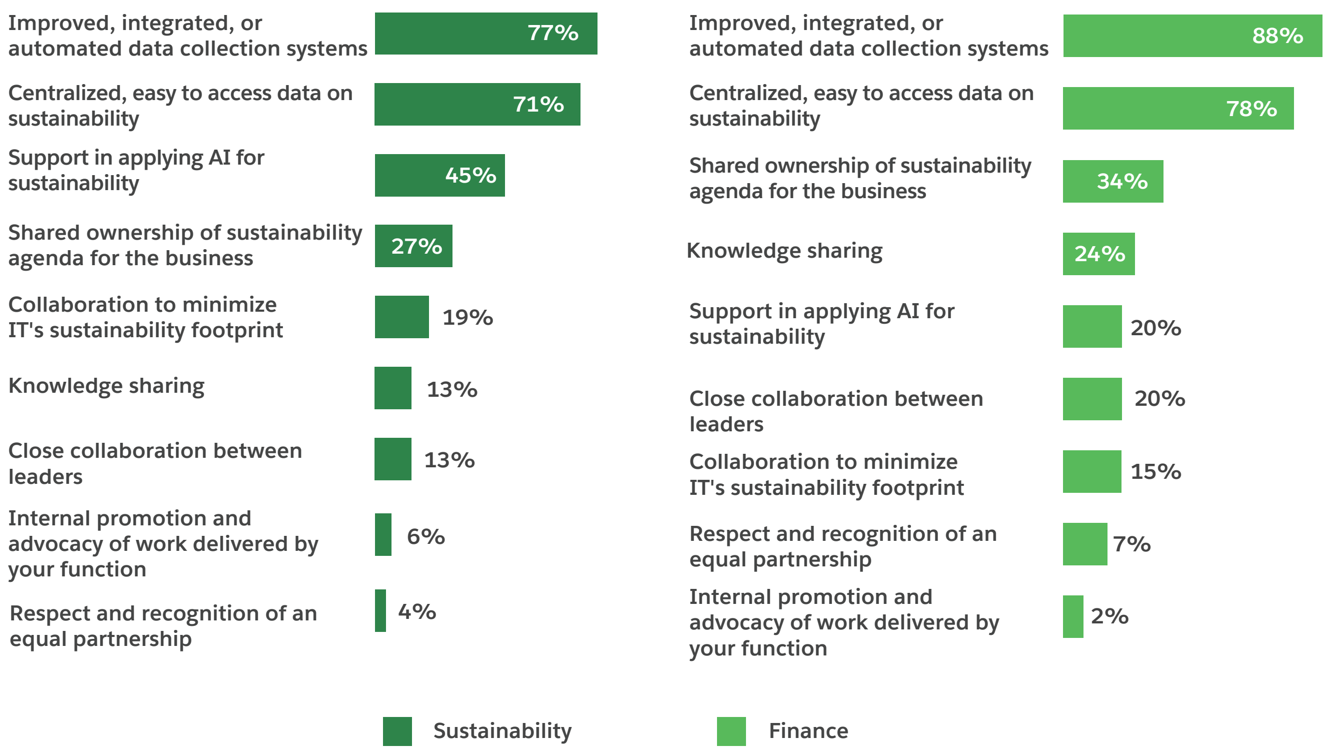
IT is required to provide improved, integrated, and/or automated data collection systems. A system that can easily collect, aggregate, store, and display reliable and accurate sustainability data through an automated data entry tool would enhance the ability of organizations to monitor and manage progress on sustainability.

Centralized access to sustainability data

IT needs to provide easy and centralized access to sustainability data. For example, "data lakes" were mentioned, which are easily accessible centralized repositories of sustainability data that can help streamline reporting processes, provide updates on progress, and enable functions to uncover opportunities for improvement and drive strategic decision-making.

Top Sustainability and Finance Needs from IT to Drive Sustainability Value

% Who Picked Each as One of the Top Three Needs from IT



Sustainability also identifies a specific interest in IT supporting the application of AI for sustainability purposes and helping understand how to apply these powerful tools to tackle stubborn challenges. Likewise, with rapid digital transformation, IT's help is needed to ensure these support sustainability goals and targets.

> *"We need help with the use of AI/digital and data insights to support our sustainability transformation and to help with scenario planning/forecasting for sustainability goals, KPIs, and actions. This includes digitalization and automation of the data, dashboards, and so on. The tools need to be simple enough for non-tech experts to be able to make more informed decision-making. [...] Within digital/tech transformation work, we need to ensure that sustainability ambitions and commitments are at the heart of this work and are not forgotten about until afterwards. It needs to be seen as an enabler to being more sustainable as well as more efficient, profitable, and relevant to customers."*
>
> – Sustainability Function Executive,
> Consumer Products / Retail

While not the highest priority cited, both sustainability and finance are interested in IT assuming shared ownership of the sustainability agenda across the business. This highlights an opportunity for IT to take on more accountability and leadership in actioning sustainability internally.

When evaluating the tasks where collaboration among all three functions is most valuable, IT prioritizes strategic areas like coordinating goals and strategy development, creating business cases and ROI metrics for sustainability, and aligning on funding and cost-benefit analysis. Sustainability and finance priorities differ from IT, focusing more on data collection for reporting purposes. This could reflect ambitions from some IT leads to be engaged beyond their traditional role of data provisioning and become more involved in the strategic foundational elements of helping to set goals and priorities and supporting on key metrics in the development stage. It also reflects a realization by IT that the technology backbone of the business itself should be more sustainable both environmentally (energy and emissions, circularity) and socially (accessibility, inclusiveness, and resilience). Leaders in IT must increase awareness among their sustainability and finance peers that technology must be in scope for sustainable business transformation. But for their more ambitious goals to play out, IT must first ensure that their peers have the right access to the right data to support their needs.

Most Valuable Collaboration Areas among Finance, IT, and Sustainability

% IT Executives Who Picked Each as One of the Top Three Priorities

What else does IT have to offer?

When we asked what IT leaders believe they can offer to finance and sustainability that is currently underutilized or not requested, they primarily point to deliverables related to implementation such as reducing the carbon emissions and energy consumption footprint of enterprise technology. This also applies to helping to implement advanced approaches and methodologies for sustainability software solutions that could result in significant cost savings.

"IT could provide advanced analytics capabilities to track energy consumption, emissions, and resource use in real-time, enhancing both finance and sustainability teams' decision-making. We could also offer optimized IT infrastructure strategies to help with Scope 3 emissions and can support the digitization of processes that reduce waste."

– IT Function Executive, Academia

"For sustainability, there is definitely more that can be done. IT has sustainability impact. Sustainability departments need to report and improve on this impact. It seems like a no-brainer to get the information from the source – IT. Available IT sustainability data still has a lot of improvement potential, and as maturity continues, I think we'll see the sustainability office rely more on IT – which we're already seeing as a trend."

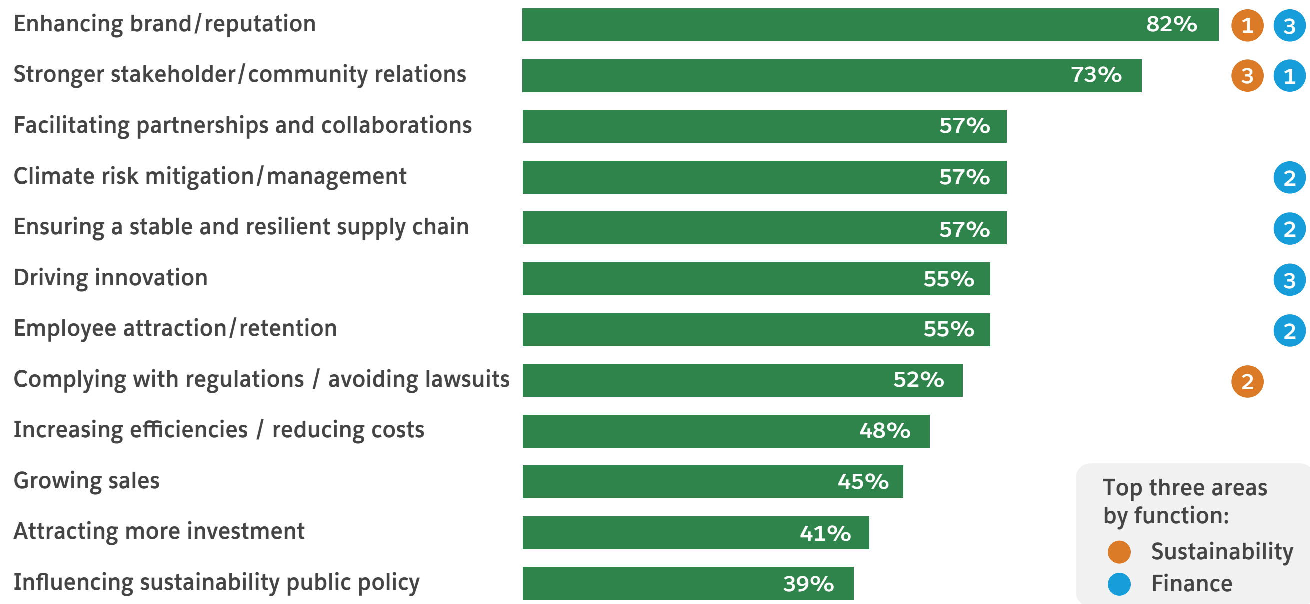
– IT Function Executive, Energy/Extractives

IT's view of what drives value creation

Of the 12 ways sustainability creates value for organizations explored in our survey, enhancing brand and reputation is the highest perceived value driver for the IT function, followed by strengthening relationships with key stakeholders and communities. IT also recognizes value in facilitating partnerships. This is increasingly becoming a data management priority for companies as they need to share data across their value chains for risk identification and management together with reporting requirements.

Perceived Value of Sustainability Actions within IT Function

"High Value" / "Very High Value"



Summarized priorities for IT:

- Increase collaboration efforts with both finance and sustainability, as both functions are looking to IT to help them achieve their sustainability goals more effectively. Help increase awareness among these functions of the important role of technology in sustainable business transformation.

- Implement the centralized, automated, integrated data management systems that all functions need both for reporting requirements and to provide timely, comprehensive, and auditable data for decision-making.

- Work with sustainability teams to guide the use of new tools, especially AI to increase innovative solutions to complex systems that have historically been impractical to predict and manage effectively.

- Demonstrate the value IT can bring beyond data delivery, for instance, in designing sustainable infrastructure and processes for strategic impact rather than waiting to be invited late in the process.

Section 8: The Future of Collaboration

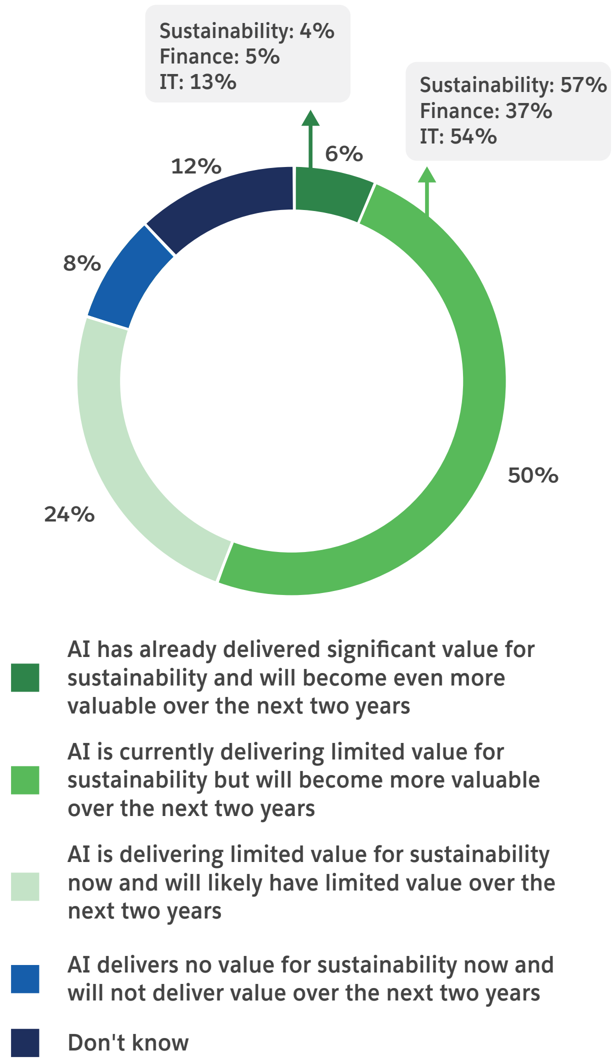
The Sustainability Value Triangle is already creating significant value today, but sustainability, finance, and IT functions can scale their collective impact further over the next few years by harnessing AI innovation and overcoming emerging challenges through functional superpowers.

Harnessing AI innovation

As mentioned previously, innovation and applying AI solutions is not the highest priority opportunity for respondents across the three functions. While only 6 percent of leaders surveyed believe that AI is already delivering significant value, half of leaders believe that AI will become more valuable in the next two years.

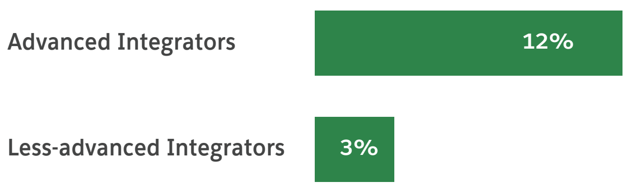
With the announcement of DeepSeek as an open-source AI model that may be cheaper, the potential benefits could scale even faster. Sustainability and IT show more interest in the value AI can bring, while finance is the most AI-skeptical function. IT has an opportunity to build bridges between and among all functions by teaming up with sustainability on AI proofs of concept and working with finance to set practical targets while managing costs and expectations.

Perceived Value of AI for Sustainability Applications



As in many other areas, Advanced Integrators are showing the way forward in harnessing AI innovation. They are much more likely than other companies to recognize the value in AI applications. While AI tools can be complex to identify and apply, in companies where sustainability is integrated into the business, it is easier to understand how to connect the dots and create new opportunities.

AI has already delivered significant value for sustainability and will become even more valuable over the next two years



How can AI applications create value?

When asked which applications for AI in sustainability could deliver the most value for their organization, there is a wide range of responses. The field is still too early in development for any one application to dominate. The most common use cases focus on data collection and analysis, finding efficiencies, and assisting with day-to-day operational tasks:

> *“Finding a low-cost, automated way to reduce energy use or respond to environmental impacts we could not afford to fix using people’s time.”*
>
> **– IT Function Executive, Research and Education**

> *“Large-scale data mining, collation, and analysis with the elimination of manual hand-offs and data interrogation.”*
>
> **– Finance Function Executive, Power/Utilities**

Meanwhile, at the most ambitious, some respondents say AI could help address the fundamental complexity of sustainability challenges where it is difficult to predict multiple, interconnected factors and measure the impact on the organization. Many businesses are now disrupted by extreme weather or labor disturbances but struggle to quantify how their sustainability programs manage these risks. In the future, better AI-informed prediction could highlight the entity-specific savings that can come from timely investment in resilient, sustainable practices covering a wide spectrum, ranging from climate adaptation in the supply chain to identifying risks of labor abuses in advance.

> *“Application of climate data will identify at-risk trade/distribution routes while application of climate, biodiversity, and social data can identify no-go zones for logistics/ BD/Ops / supply chain (i.e., extreme water stress, human rights hot zones, etc).”*
>
> **– Sustainability Function Executive, Energy/Extractives**

Overcoming emerging challenges through functional superpowers

Future solutions are not only about technology. The way forward will be as much about how teams can work well together as it will be about the availability of tools. As collaboration deepens, there are three challenges that can arise, and a defining role for each function in helping unlock them:

Emerging challenge 1:

More collaboration can reduce ambitions down to the lowest common denominator. Rather than creating the most value or the most impact, effort can instead focus on the options that are easiest for each function to understand, such as compliance standards.

Unlock:

Sustainability teams need to help inspire and challenge colleagues by showcasing the bigger opportunity and vision for positive transformation given how social and environmental issues are becoming more pressing. This has long been part of the role of sustainability, but now they must invite finance and IT to add more rigor to the business case and the work itself. Sustainability must further develop the soft skills of persuasion needed to bring these functions together for the desired co-ownership that drives confidence and agency while holding fast to their scientific understanding of planetary boundaries and stakeholder needs that must be addressed.

Emerging challenge 2:

Spending time discussing and aligning on options can be very productive, but it can also generate a lot of conversation and ideas without immediate action.

Unlock:

We have seen that finance tends to be more focused on implementation and execution. It has a valuable role in keeping a razor-sharp focus on how to turn high-level conversations into practical actions that can be measured and funded, asking difficult questions early to ensure a sound business case is built from the start.

Emerging challenge 3:

The coming years will see a flood of new data, from reporting metrics on due diligence audits to real-time information on carbon emissions and water use across value chains. The risk is that teams get overwhelmed by the volume and spend more time collecting and managing data than making sense of it.

Unlock:

IT has a unique strength in automating, analyzing, and simplifying large datasets. From this study, we have seen that IT has an appetite to deliver more impact beyond data provision itself, including aligning and guiding on strategy. By involving IT earlier in the design process, companies can create systems that are optimized for easy understanding and action, centralizing and embedding sustainability data into the systems employees use every day rather than in one-off sustainability dashboards.

By channeling these three “superpowers” and allowing each function to take the lead within its respective zones of expertise, companies can lean on the strengths of those functions while providing room to collaborate and deliver more value.

Section 9: Conclusion

Accelerating value creation means harnessing four shifts to improve integration:

Old Habits	New Directions
Total business level: Sustainability is seen as important, but practical action is held back by limited integration into decision-making among functions, capability gaps among colleagues, and misalignment among function priorities.	Accelerated value creation through stronger collaboration among the Triangle. Build co-ownership of the sustainability agenda to create the foundation of better data for timely decision-making that supports action by all other functions.
Sustainability: Sharing inspiring ambitions with other functions.	Providing practical targets and roadmaps and build shared ownership for strategy and delivery.
Finance: Focusing on minimum reporting compliance and short-term execution.	Innovating new ways to measure long-term ROI and co-creating stronger business cases.
IT: Engaging late to manage existing datasets.	Becoming a strategic partner in designing how to deliver sustainability strategies by creating more automated, integrated, and centralized data systems for action.

Appendix: Methodology

The survey was managed by GlobeScan and conducted between the 11th of November 2024 and the 10th of January 2025. A total of 320 senior professionals participated in the survey, mostly working in finance, IT, and sustainability functions. The survey was distributed through a variety of channels including direct emailing, newsletters, and LinkedIn to reach the target audience. Below are key characteristics of the sample.

Sample by Function

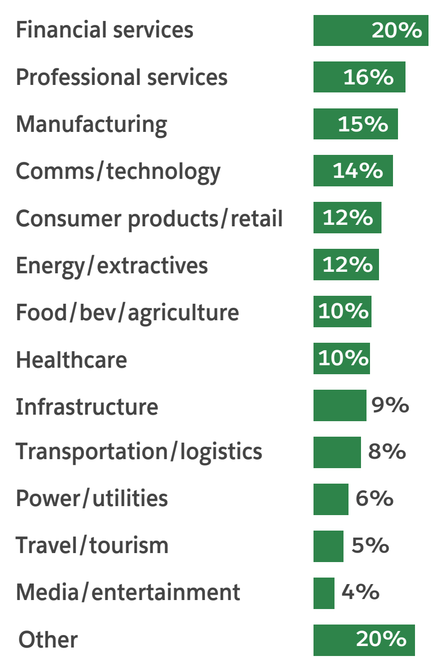
Sustainability *n*=157

Finance *n*=41

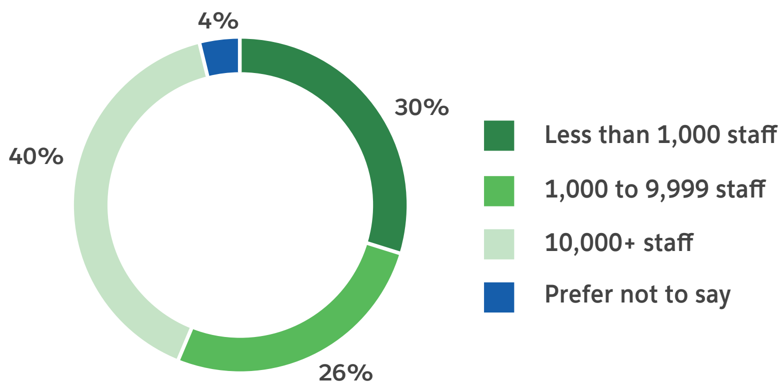
IT *n*=56

Other *n*=66

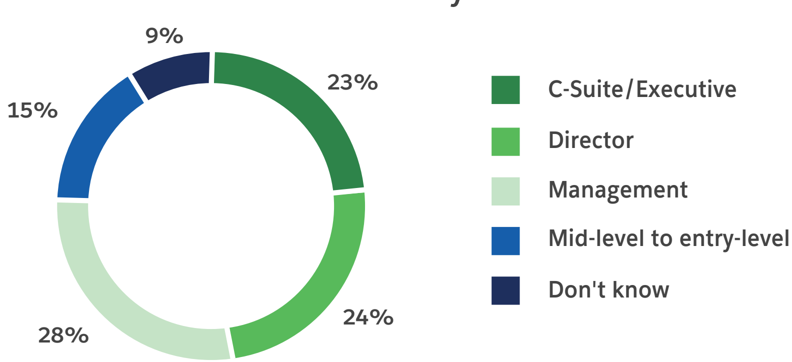
Sector



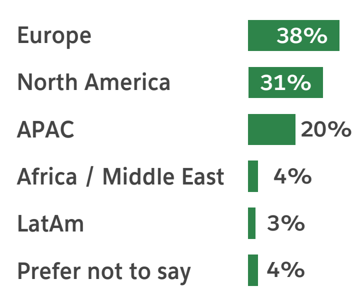
Company Size



Seniority



Region



Sustainability Value Creation Partners

Accounting for Sustainability (A4S) represents finance CFOs and professionals dedicated to transforming finance to support sustainable business practices. Established by HM King Charles III in 2004 when he was The Prince of Wales, A4S brings together leaders in the accounting and finance communities to promote resilient business models and a sustainable economy.

SustainableIT.org represents Chief Digital, Technology, and Information Officers and IT professionals committed to advancing sustainability through technology leadership. The nonprofit organization focuses on leveraging technology to create sustainable solutions and drive positive environmental and social impact.

The ERM Sustainability Institute identifies innovative solutions to global sustainability challenges built on ERM's experience, expertise, and commitment to transformational change, providing analysis and interpretation of the sustainability issues that matter most to business, from climate, nature, equity, and human rights to circularity, geopolitical pressures, and transparency and disclosure.

Salesforce helps organizations of any size reimagine their business with AI. Agentforce – the first digital labor solution for enterprises – seamlessly integrates with Customer 360 applications, Data Cloud, and Einstein AI to create a limitless workforce, bringing humans and agents together to deliver customer success on a single, trusted platform.

GlobeScan is a global insights and advisory firm specializing in trust, sustainability, and engagement. We equip companies, NGOs, and governmental organizations with the insights they need to navigate a rapidly changing world and respond to shifting societal and stakeholder expectations. We help our clients craft evidence-led strategies that reduce risks and create value for themselves and society. Our purpose is to co-create a sustainable and equitable future

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